



SPC
Secretariat
of the Pacific
Community

Annual Report

2014

Annual Report

2014



Noumea, New Caledonia, 2015

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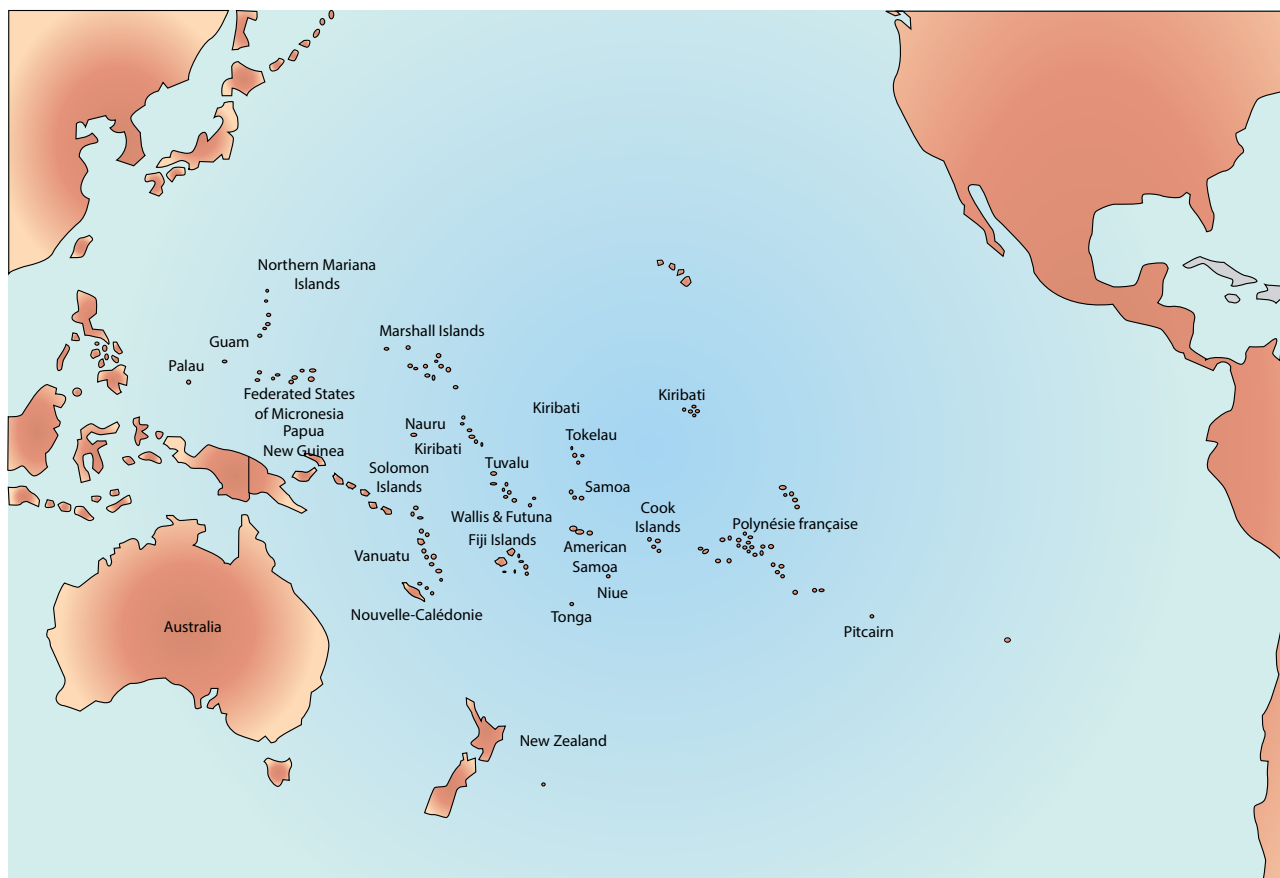
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Acknowledgements

SPC is a membership organisation that works in close partnership with its members: American Samoa, Australia, Cook Islands, Federated States of Micronesia, Fiji, France, French Polynesia, Guam, Marshall Islands, Nauru, New Caledonia, Kiribati, New Zealand, Niue, Northern Mariana Islands, Palau, Papua New Guinea, Pitcairn Islands, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, United States of America, Vanuatu, and Wallis and Futuna. We thank them for their support.

We would also like to thank our principal donor partners for their generous support of Pacific development outcomes: Asian Development Bank, Australia, Commonwealth Secretariat, European Union, Food and Agriculture Organization of the United Nations, France, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Global Environment Facility, International Maritime Organization, Korea, New Zealand, Pacific Islands Forum Secretariat, United Nations Children's Fund (UNICEF), United Nations Development Programme (UNDP), UN Women, United States of America, Western and Central Pacific Fisheries Commission (WCPFC), World Bank.



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Headquarters: Noumea, New Caledonia | Suva Regional Office | North Pacific Regional Office | Solomon Islands Country Office

Foreword

I am pleased to present SPC's Annual Report for 2014 comprising a brief overview of the year's activities and the financial statements and audit reports.

A full account of the work of our programmes is given in the SPC Programme Results Report 2013-2014. The next edition of the Programme Results Report will be published in the first half of 2016. Detailed reports of our programme work at country level in 2014 were provided in the country reports prepared for each of our Pacific Island members. These reports also form part of our monitoring and evaluation processes.

In 2014, we embarked on a change agenda designed to re-position SPC as the principal scientific and technical agency supporting development in the Pacific region. As part of our overall goal of improving the effectiveness and added value of our work in support of our members, the objectives of the change agenda include introducing an integrated programming approach in which sector specialists work together on multi-disciplinary responses to development issues.

The first two priorities for this approach are Climate Change/Disaster Risk Reduction and Non-communicable Diseases/Food Security – not only defining challenges for the region, but also ones that must engage every area of our work. Two working groups were set up in November to bring together relevant expertise from all our programmes.

A Programme Support Unit and Programme Appraisal Committee were established in 2014 as part of our commitment to strengthen the effectiveness of our work and results achieved against members' priorities. The new programming process, which starts at concept development, is aimed at improving the design, implementation, monitoring and evaluation of programmes and projects.

The change agenda is also part of positioning SPC to be able to provide strong support for members' participation in global processes such as the Sustainable Development Goals, the SAMOA Pathway that was the outcome document of the United Nations Third International Conference on Small Island Developing States in Samoa, and the United Nations Climate Change Conference (COP21) in late 2015, which aims to achieve a universal and binding agreement on climate. These processes have important implications for the Pacific Community and also offer major opportunities for advancing development agendas.

Within the region, the Framework for Pacific Regionalism, endorsed by Pacific leaders in 2014, is highly relevant to our work and to the way we work with CROP (Council of Regional Organisations of the Pacific) agencies, particularly in relation to improving coordination of policy development and service provision across the region.

Again we are pleased to report that for the 19th year in succession, the independent auditors have provided an unqualified audit opinion on SPC's accounts.

The Audit and Risk Committee, a committee of our governing body, met three times in 2014 and in the course of the year approved an assurance framework to provide a structure for the internal audit and risk function; a strategic risk plan; and a three-year internal audit and risk plan outlining the audit coverage to be provided over the following three years. The committee also reviewed the revised Financial Regulations for SPC. We are grateful for the work of the Audit and Risk Committee in providing independent oversight and advice, and for Australia's support of this important mechanism.

The sustainable financing of SPC's work into the future is a challenge that requires careful assessment of priorities. It is a challenge that we have been addressing actively, including through an increased focus on long-term partnerships. The signing in 2014 of new partnership agreements with Australia and New Zealand provides more flexible and predictable funding, and supports aid effectiveness by allowing longer term approaches that better match country priorities and capacities compared with project-by-project approaches.

Above all, the spirit of trust and cooperation that exists between Pacific Community members and their secretariat is critical to the effectiveness of our work and will be at the forefront of our new Strategic Plan for 2016–2020, which has been developed in close consultation with them.

Finally, I wish to thank the staff of SPC for their dedication and commitment to their work, and to acknowledge the support this work receives from all our members of the Pacific Community and partners. Their generous assistance enables us to continue providing scientific and technical expertise, knowledge and services for Pacific Island people in every part of the region.



Colin Tukuitonga, Director-General

High-Level Dialogue on Climate Change



The President of France, M. François Hollande, and leaders of several Pacific Island governments took part in a High-Level Dialogue on Climate Change at SPC's Noumea Headquarters on 17 November 2014. It was the first visit of a president of the French Republic to SPC.

The dialogue that followed the president's opening remarks gave Pacific leaders an opportunity to put forward their views nearly a year before France hosts the 21st session of the Conference of the Parties (COP21) to the UN Framework Convention on Climate Change (UNFCCC) in Paris in December 2015. A new, universal climate agreement is expected to be adopted at the meeting.

Taking part in the dialogue were the Prime Minister of Cook Islands, President of Kiribati, Premier of Niue, President of the Government of New Caledonia, President of French Polynesia, Prime Minister of Tuvalu, Prime Minister of Vanuatu and Senior French Administrator for Wallis and Futuna, and ministers and representatives from governments across the Pacific region. They were joined by France's Minister for Foreign Affairs and International Development, Minister for Overseas Territories, and the President's Special Envoy for the Protection of the Planet

to discuss the particular challenges of climate change for Pacific Island people.

Leaders thanked France for its support of SPC, acknowledging in particular the President's announcement of France's decision to provide a high-level international technical expert to lead SPC's Environmental Sustainability and Climate Change Programme in 2015.

They also welcomed France's commitment to ensuring the success of COP21 and its recognition of the particular threat of climate change for the Pacific Island region, and pledged their support for achieving a legally binding agreement at the Paris conference. However, they underlined the continued need for a balance between mitigation and adaptation strategies in addressing climate change issues.

Development partners – Agence Française de Développement, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and the European Union – and representatives of Pacific regional organisations including the Pacific Islands Forum Fisheries Agency, Pacific Islands Forum Secretariat and Secretariat of the Pacific Regional Environment Programme, also attended.



Permanent Observer to the UN General Assembly

SPC was formally granted the status of Permanent Observer to the UN General Assembly following the adoption of a resolution by the UN General Assembly in December 2014. UN Permanent Observers include non-member states and regional and international organisations.

The resolution enabling SPC to participate as an observer in the sessions and work of the General Assembly was submitted by the Fiji delegation following a decision made by the 8th Conference of the Pacific Community in November 2013, which Fiji chaired.

SPC is now able to make observer statements at the UN General Assembly. Director-General, Dr Colin Tukuitonga, said that becoming a Permanent Observer was a significant breakthrough for SPC and an opportunity to help ensure the unique development challenges facing Pacific Island countries and territories are appreciated by the international community and taken into account in decision-making.

CRGA 44 – meeting highlights

The 44th meeting of the Committee of Representatives of Governments and Administrations (CRGA 44) was held at SPC headquarters from 4 to 7 November, 2014.

CRGA 44 took a more interactive form than previous meetings – a move that met with the approval of participants, who voted positively when asked to evaluate the meeting format, content and discussions.

There was strong emphasis on the impact and results of SPC's work, with the presentation to CRGA of SPC's first Programme Results Report. The report's focus on results marks an important evolution in SPC's efforts to increase the effectiveness of its development support to members, including through implementing a multi-disciplinary approach to complex issues such as non-communicable diseases and climate change and disaster risk.



Governance review



A special feature of the meeting was the adoption of the recommendations of the SPC governance review carried out in 2014 by a working group that included representatives of 11 member countries and territories. The initiatives include reforms to current governance arrangements to improve the effectiveness of CRGA; use of subcommittees to enhance member engagement; and placement of SPC within a Pacific-wide organisational context.

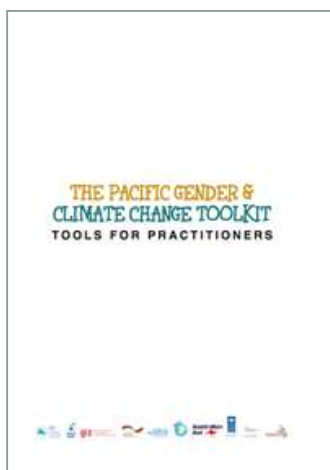
Gender equality



SPC's commitment to equal relationships between women and men was reflected in the launching of two initiatives.

At the opening session of CRGA, the Director-General launched the White Ribbon Campaign at SPC. The campaign is an international male-led movement to end violence against women. Stressing that violence against women and girls is one of the most pervasive manifestations of inequality in the Pacific and the world, Dr Tukuitonga invited all male participants and SPC staff to sign a pledge never to commit, condone or remain silent on such violence. To further improve staff understanding and awareness of sexual and gender based violence, SPC is implementing updated policies and providing opportunities for discussion and training for staff and the wider staff community.

The launch of the Pacific Gender and Climate Change Toolkit highlighted the multi-dimensional impacts of climate change and the need to put people at the centre of climate change adaptation and mitigation strategies.



The toolkit, which was developed by SPC and GIZ (German Agency for International Cooperation), in collaboration with the United Nations Development Programme, UN Women, and the Secretariat of the Pacific Regional Environment Programme (SPREP), will support countries in developing inclusive, gender-responsive strategies to climate change.

Multi-sector approaches



Non communicable diseases (NCDs) –

In a thematic session on the crisis-levels of NCDs in Pacific populations, the meeting recognised the importance of people's environments in the development of these diseases and the need for a multi-sector approach involving all relevant sectors and incorporating a 'Health in All Policies' approach. The meeting supported SPC's leadership in establishing the Pacific NCD Partnership, which aims to strengthen and coordinate the capacity and expertise needed to support Pacific Island countries and territories; the NCD Roadmap, which was developed in response to demands from Forum Economic Ministers for economic solutions to NCDs; and SPC's cross-divisional NCDs/Food Security Working Group that has been set up to consolidate the multi-sector approach.



Climate change and disasters – CRGA acknowledged the extensive consultation and progress made by the regional steering committee in drafting a proposed Strategy for Climate and Disaster Resilient Development in the Pacific – a new policy instrument aimed at building the resilience of Pacific Island communities through integrated management of climate change and disaster risks. However, the meeting noted that further development of the strategy must take into account concerns raised by SPC members, including on governance, plans for implementation, cooperation between agencies, and optimal use of resources.

Membership

CRGA warmly welcomed Timor Leste's statement reiterating its wish to become a member of the Pacific Community and approved the procedure for extending membership. The Government of Timor Leste has subsequently been formally invited to join the Pacific Community and informed of the procedure required to accede to the Canberra Agreement and thereby become a Participating Government.

The meeting also endorsed the secretariat's proposal to explore granting Permanent Observer Status to states and intergovernmental organisations and approved the development of a draft Policy on Permanent Observer Status for discussion at CRGA 45.



SPC staff profile

At the end of 2014, SPC employed 654 people, of whom 50% were women. Of the total number of staff, 319 (49%) were internationally recruited. In the internationally recruited category, 37% were women and 59% were Pacific Islanders, and in the locally recruited category 64% were women.

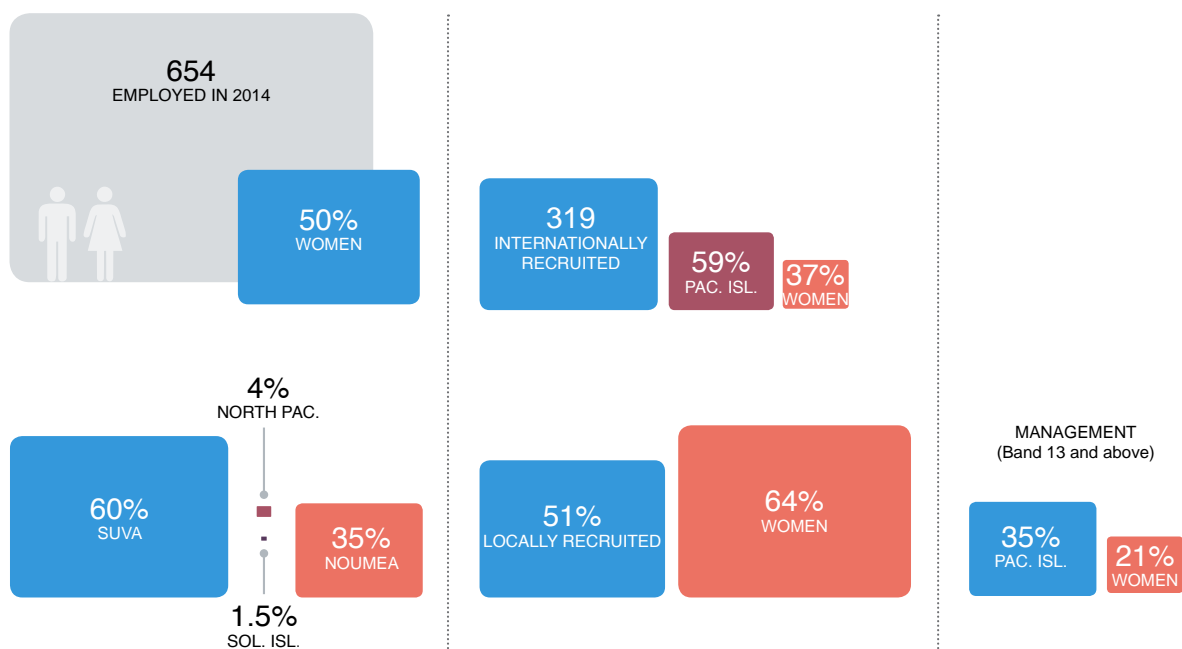
Among SPC's management (bands 13 and above), women made up 21% and Pacific Islanders, 35%. There were 227 staff (35%) based at Noumea headquarters, 388 (60%) at the Suva Regional Office, 22 (4%) at the North Pacific Regional Office in Pohnpei, 10 (1.5%) at the Solomon Islands Country Office in Honiara, and 7 staff based in other locations in the region.

Staff engagement

A staff engagement survey based on the international Gallup Q12 survey showed that, on average, SPC staff are highly engaged compared with similar organisations. In contrast, lack of opportunities for training and career development were areas of dissatisfaction. The survey will be repeated at intervals to measure progress.

Staff retention and development – CRGA approved plans for improving our systems for recruiting, retaining and developing staff skills, which are all critical to the continuing success of SPC's work. As a result, there will be more flexible application of the six-year rule for staff contracts to reduce the number of staff who leave before completing their contract, and increased provision for staff training and development.

EMPLOYED IN 2014



Reducing our carbon footprint

In late 2012, SPC adopted a target of reducing its greenhouse gas emissions by 30% below its 2011 level by the end of 2016. The emissions reduction programme forms part of SPC's Climate Change Engagement Strategy, which was adopted by our governing body in November 2011. Under the strategy, SPC carried out a greenhouse gas emissions inventory and we began implementing measures to reduce our carbon footprint. Emissions inventories were compiled for all our offices and operations, using international guidelines for quantifying emissions.

During the first two years of our emissions reduction programme, we have made progress towards achieving the target. In total, the organisation's carbon footprint has been reduced by approximately 12.5% (equivalent to more than 220 tonnes of carbon dioxide per year), even though the organisation has continued to grow, with more staff and increased programme activity since 2011, the base year against which we are measuring emission reduction. A significant proportion of these reductions has been achieved through basic housekeeping measures. More substantive emission reduction measures are planned or are in the process of implementation, including renewing office air-conditioning systems, and these will deliver additional reductions.

Our three goals

SPC works to achieve three interrelated development goals:

1. The Pacific region and its people benefit from inclusive and sustainable economic growth
2. Pacific communities are empowered and resilient
3. Pacific Island people reach their potential and live long and healthy lives

Goal 1: Sustainable economic growth

SPC contributed to the following key results under this development goal in 2014.

Management of natural resources: As the regional centre for tuna fisheries science and information, SPC collates and analyses oceanic fisheries data to provide scientific advice to countries, subregional and regional agencies to provide a basis for conservation and management of the resource. It also contributes to enhancing country capacity in many areas and continues to manage the region's tuna data holdings using the Tuna Fisheries Database Management System. The region's fisheries are its largest renewable resource, providing employment and significant revenue.

Land, agriculture and forestry management: SPC contributed to more effective resource management by developing capacity in policy development, economic analysis, and technical advice on forestry and agricultural practices.

Deep Sea Minerals (DSM): DSM presents an alternative economic development opportunity that could bring about significant economic prosperity if managed appropriately and sustainably. SPC contributed to laying the foundations to this end through providing legal and policy advice, which has been adopted by Pacific Island countries and territories (PICTs).

Maritime boundaries: Defining boundaries allows for improved ocean governance and management of resources within national jurisdictions. SPC provides technical assistance and data to support PICTs in mapping their territorial sea limits and protecting their natural resources. Currently, 58% of all boundaries have been defined in the region.

Exports to international markets: SPC provided support for 42 small and medium enterprises from 15 PICTs in the forestry, agriculture, and aquaculture sectors in areas ranging from production to processing, value-adding,

and marketing. It also provided technical assistance in the phytosanitary and biosecurity strategic areas. This assistance contributed to job creation, export revenue and access to new markets.

Qualified labour force: SPC was instrumental in the benchmarking of national qualifications, international recognition of Pacific qualifications and nationalisation of the Form 6 Pacific Senior Secondary Certificate, for greater labour mobility, national ownership and accountability.

Infrastructure - Transport: Sound infrastructure is key to improving conditions for economic growth.

Working closely with governments and the private sector, SPC was instrumental in strengthening the reliability and affordability of shipping for four island states through the formation of the Central Pacific Shipping Commission. SPC also provided technical assistance to support efficient and safe movement of shipping cargo, safety and security for seafarers, and continued compliance with international requirements.

Infrastructure – Energy: To increase the reliability and affordability of energy, SPC worked with six PICTs to develop national energy plans and national legislation and regulations to strengthen enabling conditions for stronger economic and social development.

Data for sound policies: SPC provided technical support for sound statistical data collection and analysis to inform evidence-based policy making as a key prerequisite for economic growth and development throughout the region. SPC developed and maintains the Pacific regional statistics database with some 200 indicators on strategic sectors in PICTs, and has been instrumental in improving the comparability of data across the Pacific.



Goal 2: Pacific communities are empowered and resilient

SPC contributed to the following key results under this development goal:

Human rights: To support the efforts of PICTs to pursue sustainable and inclusive development, SPC worked with development partners to support six countries in complying with the United Nation's Universal Periodic Review process, as part of accountability on human rights standards. It contributed to national capacity development and good governance through extensive training.

Empowerment of women and protection against violence: Through expert legislative support, gender mainstreaming stocktakes, awareness-raising, and dedicated interventions, SPC has been instrumental in promoting change across government policies, plans and programmes, and in supporting members' commitment to legislative change to protect women and children from violence. This work has contributed to the passing of Family Protection Bills in three PICTs to-date, with national consultations underway in a fourth.

Resilience to disasters and the effects of climate change: SPC led the development of the regional Strategy for Climate and Disaster Resilient Development in the Pacific (SRDP). SPC was instrumental in mobilising EUR 19 million in new funding to support PICTs to better prepare for, respond to, and recover from, disasters and climate change. In addition, SPC worked closely with PICTs to address country-specific vulnerabilities to natural disasters

A key part of SPC's work draws on its comparative advantage of being able to bring multi-sector, integrated approaches to strengthen community resilience to climate change and disasters, e.g. working with 11 PICTs on a community-based ecosystem bringing together government and other partners across all sectors that impact on coastal fisheries. This community centred, multi-sector, 'ridge-

to-reef' approach has empowered women and youth to participate more actively in fisheries management.

Through applied geoscience, SPC delivered practical scientific and technological assistance to address the challenges of climate change and disasters, including risk assessment of inundation of coastal zones; GIS and remote sensing technology for disaster recovery and rehabilitation; and scientific research and analysis of impacts of climate change on tuna stocks, coastal fisheries, and aquaculture.

Improved food security and livelihoods: To strengthen food security in the face of climate change and disaster risks, SPC's Centre for Pacific Crops and Trees (CePaCT) conserves and distributes improved crop diversity and genetic resources, including nutrient-rich, disease-resistant and climate-resilient varieties of traditional crops. A large quantity of crop plant material has been distributed to 16 PICTs. SPC also assists communities with post-disaster recovery efforts through the development of local field genebanks.

Coastal fisheries: SPC was instrumental in facilitating community-based management approaches amongst coastal communities, strengthening institutional and staff capacity and conducting coastal fisheries resource assessment and habitat surveys. Such surveys inform strategic policy development, including coastal fisheries management plans, regulations and climate change adaptation measures. SPC supported the development of alternative livelihood and food security opportunities, and worked with governments and local enterprises in six PICTs to develop their aquaculture sectors, under the framework of a Regional Aquaculture Strategy.

Goal 3: Pacific Island people reach their potential and live long and healthy lives.

SPC contributed to the following key results under this development goal:

Health: Supporting better responsiveness to regional public health challenges, SPC played a lead role in strengthening regional coordination including through the development of the Pacific Health Development Framework 2014–18, the Pacific Non-Communicable Diseases (NCD) Partnership, and the Pacific Sexual Health and Well-being Shared Agenda 2015–2019. With SPC support, 11 PICTs are now fully implementing the recommended comprehensive STI control and prevention strategy for the Pacific. As part of the fight against NCDs, four PICTs have increased taxes on tobacco, with some also imposing a tax on sugar sweetened beverages and other unhealthy products. SPC continued to coordinate the Pacific Public Health Surveillance Network (PPHSN), which provides a critical regional service in early outbreak detection and response. To strengthen capacity in epidemiology, SPC led the establishment of an accredited training programme at Fiji National University, which has trained 86 health professionals from eight PICTs since its inception in August 2013. SPC also continued to manage regional health grants through which PICTs can access major funding programmes such as the Global Fund Multi-Country Grant.

Water and sanitation: To improve access to safe water and sanitation, SPC supported 14 PICTs and development partners in implementing the Pacific Integrated Water Resources Management (IWRM) programme. This has led to improved community access to water and sanitation and 13 PICTs have drafted National IWRM strategy action plans, most of which have been endorsed by their governments.

The IWRM also successfully strengthened capacity and sustainability at national and regional levels through upgrading skills, effective twinning programmes and sharing information and knowledge across the region.

Social statistics: SPC worked with 14 PICTs in assessing their civil registration and vital statistics system and identifying national priorities for improvement. Tangible results are already emerging, such as improvements in the birth registration of children in some PICTs. SPC has also been working with PICTs and development partners to improve educational statistics and associated management information systems.

Literacy and numeracy: SPC worked with PICTs in the development and implementation of a new regional baseline assessment of literacy and numeracy as well as a new benchmarking system focusing on education systems. This provides useful national and regional information for education policy makers, school authorities, and teachers planning and implementing interventions to improve literacy and numeracy across the region.

Thriving culture: SPC provided support to strengthen cultural sectors across the Pacific, fostering the development and implementation of national cultural policies and working closely with the Council of Pacific Arts and Culture.



FINANCIAL STATEMENTS AND AUDIT REPORTS FOR YEAR ENDING DECEMBER 2014



AMK/LK/A15.0979

INDEPENDENT AUDIT REPORT TO THE GOVERNING BODY OF THE SECRETARIAT OF THE PACIFIC COMMUNITY

We have audited the accompanying financial statements of the Secretariat of the Pacific Community ("Secretariat") which comprise the balance sheet as at 31 December 2014, the statement of income and expenditure and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Secretariat's Director-General Responsibility for the Financial Statements

The Secretariat's Director-General is responsible for the preparation and presentation of the financial statements in accordance with the Secretariat's Internal Financial Regulations 38 to 40. This responsibility includes implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing and the Secretariat's Internal Financial Regulations 41 to 45 except for the timing of issuance of our report. These Auditing Standards and Secretariat's Internal Financial Regulations 41 to 45 require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

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Société de Commissaires aux comptes, Membre de la Compagnie Régionale de Nouméa. RCS Nouméa B 329862 - Ridet 329862.001



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

Audit opinion

In our opinion,

- (a) the financial statements of Secretariat of the Pacific Community are prepared in all material respects to present the Secretariat's financial position as at 31 December 2014 and of its performance for the year ended on that date in compliance with Secretariat's Internal Financial Regulations 38 to 40 ; and
- (b) accounting records have been kept in compliance with Secretariat's Internal Financial Regulation 38.

Other Information

We do not provide services other than external audit services (including project audit services) to the Secretariat of the Pacific Community.

Nouméa, September 4, 2015

PricewaterhouseCoopers Audit Calédonie

Anne-Marie Klotz
Partner

A large, stylized black ink signature, likely belonging to Anne-Marie Klotz, written over the printed name and title.

BALANCE SHEET AS AT 31 DECEMBER 2014

ASSETS	NOTE	2014 CFP UNITS	2013 CFP UNITS
CURRENT ASSETS			
Cash at bank and on hand	1	50,033,488	46,778,835
Term deposits	1	8,157,670	12,731,978
Assessed contributions receivable	5	1,727,050	585,087
Extra-budgetary funds receivable	15	3,960,114	4,020,667
Other receivables	2	3,109,525	5,635,732
Inventories		570,282	511,004
		67,558,129	70,263,303
PROPERTY, PLANT AND EQUIPMENT			
Property, plant and equipment - cost	6	57,828,130	53,361,576
Less accumulated depreciation	6	23,515,516	21,204,842
		34,312,614	32,156,734
TOTAL ASSETS		101,870,743	102,420,037
LIABILITIES			
CURRENT LIABILITIES			
Creditors, accruals and provisions	3	8,279,772	11,564,896
Assessed contributions in advance	5	57,754	34,840
Extra-budgetary funds unexpended	15	52,711,188	53,570,173
Loans	9	420,770	291,045
		61,469,484	65,460,954
NON-CURRENT LIABILITIES			
Deferred income	7	27,605,230	27,441,110
Loan	9	6,286,812	4,424,779
		33,892,042	31,865,889
TOTAL LIABILITIES		95,361,526	97,326,843
NET ASSETS		6,509,217	5,093,194
REPRESENTED BY:			
General reserve	10	4,911,200	3,614,497
Specific funds	11	723,763	1,030,643
Special funds	12	874,254	448,054
TOTAL RESERVES		6,509,217	5,093,194

The accompanying Notes and Statement of Accounting Policies form an integral part of these financial statements.

For the Secretariat of the Pacific Community



Dr Colin Tukuitonga
DIRECTOR-GENERAL



Cameron Diver
DEPUTY DIRECTOR-GENERAL (OMD)

Statement of income and expenditure - core funds for the year ended 31 December 2014

	NOTE	2014 CFP UNITS	2014 REVISED BUDGET CFP UNITS	2014 VARIATION CFP UNITS	2013 CFP UNITS
INCOME & TRANSFERS					
Assessed contributions & host grants	13	11,431,265	11,431,265	-	10,693,900
Voluntary contributions member countries		8,193,920	13,252,920	(5,059,000)	10,613,900
Other income & transfers	4	6,740,746	6,156,815	583,931	3,822,019
TOTAL INCOME & TRANSFERS		26,365,931	30,841,000	-4,475,069	25,129,819
EXPENDITURE					
Administration:					
Office of the Director General		3,572,826	3,702,200	(129,374)	2,455,500
Operations and Management		10,750,891	11,921,900	(1,171,009)	10,729,357
TOTAL ADMINISTRATION		14,323,717	15,624,100	(1,300,383)	13,184,857
Programmes:					
Geoscience		1,825,200	2,743,600	(918,400)	2,013,500
Economic Development		498,200	2,390,000	(1,891,800)	536,500
Education, Training & Human Development (ETHD)		1,699,257	1,938,400	(239,143)	2,501,400
Fisheries, Aquaculture & Marine Ecosystems (FAME)		2,684,482	3,211,400	(526,918)	2,911,100
Land Resources		1,647,200	2,055,400	(408,200)	1,642,000
Public Health		1,168,673	1,676,800	(508,127)	1,226,100
Statistics for Development		1,003,083	1,201,300	(198,217)	1,063,100
TOTAL PROGRAMMES		10,526,095	15,216,900	(4,690,805)	11,893,700
Other		239	-	239	946
TOTAL EXPENDITURE BEFORE ADJUSTMENTS & DEPRECIATION		24,850,051	30,841,000	(5,990,949)	25,079,503
SURPLUS / (DEFICIT) FOR THE YEAR		1,515,880	-	1,515,880	50,316
Less - depreciation		(1,869,488)			(1,845,704)
Add - transfer from deferred income		1,869,488			1,845,704
Less - income transferred to deferred income		(3,843,671)			(2,823,894)
Add - expenditure transferred to capital expenditure		3,843,671			2,823,894
Less balance b/f general reserve exchange adjustment		(219,177)			(131,572)
Add balance b/f general reserve		3,614,497			3,695,753
TOTAL GENERAL RESERVE		4,911,200			3,614,497
Less - funds approved to specific funds		-			
TOTAL GENERAL RESERVE TRANSFERRED TO BALANCE SHEET		4,911,200			3,614,497

Statement of cash flows for the year ended 31 December 2014

	NOTE	2014 CFP UNITS	2013 CFP UNITS
CASH FLOWS FROM OPERATING ACTIVITIES			
INFLOWS:			
Member government contributions		28,614,714	71,172,120
Non member contributions		36,321,525	51,012,811
Rentals from housing		2,364,125	2,180,841
Canteen sales		899,053	776,648
Interest		230,077	481,100
Other		-	-
		68,429,494	125,623,520
OUTFLOWS:			
Salaries and related costs		(33,294,445)	(31,869,135)
Other operating expenses		(29,774,055)	(87,252,772)
Housing expenses		(1,981,663)	(2,055,257)
Canteen purchases		(855,315)	(804,056)
		(65,905,478)	(121,981,220)
NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	8	2,524,016	3,642,300
CASH FLOWS FROM INVESTING ACTIVITIES			
INFLOWS:			
Proceeds from sale of property, plant & equipment		-	-
OUTFLOWS:			
Purchase of property, plant and equipment		(3,843,671)	(2,823,894)
NET CASH FLOWS PROVIDED BY INVESTING ACTIVITIES		(3,843,671)	(2,823,894)
Net increase in cash held		(1,319,655)	818,406
Cash at the beginning of the year		59,510,813	58,692,407
CASH AT THE END OF THE YEAR	1	58,191,158	59,510,813

Notes to the financial statements

1. CASH ON HAND AND AT BANK / TERM DEPOSITS	2014	2013
	CFP UNITS	CFP UNITS
Cash - local currency	15,033,535	18,297,726
Cash - foreign currency	34,999,953	28,481,109
	50,033,488	46,778,835
Term deposits - local currency	7,650,000	2,500,000
Term deposits - foreign currency	507,670	10,231,978
	8,157,670	12,731,978

2. OTHER ACCOUNTS RECEIVABLE	2014	2013
	CFP UNITS	CFP UNITS
Canteen	84,488	61,730
Deposits	102,922	98,967
Staff	125,801	
Project and other debtors	2,796,314	5,475,035
	3,109,525	5,635,732

3. CREDITORS, ACCRUALS AND PROVISIONS	2014	2013
	CFP UNITS	CFP UNITS
Trade creditors and accruals	2,203,513	3,442,069
Staff	-	153,015
Provision for employees contractual entitlements (core)	2,466,558	2,054,892
Provision for employees contractual entitlements (non-core)	3,148,861	3,188,134
Project and other creditors	460,840	2,726,786
	8,279,772	11,564,896

4. OTHER INCOME AND TRANSFERS	2014	2013
	CFP units	CFP units
Bank interest	230,077	481,100
Programme management fees	4,091,376	3,265,200
Canteen rental	25,000	25,000
Student fee income	339,700	390,400
Miscellaneous	2,054,593	(339,681)
	6,740,746	3,822,019

Notes to the financial statements

5. ASSESSED CONTRIBUTIONS RECEIVABLE AND RECEIVED IN ADVANCE

MEMBER COUNTRIES	1997 to 2010 CFP units	2011 CFP units	2012 CFP units	2013 CFP units	2014 CFP units	2014 Arrears/ receivables CFP units	2014 (Received in advance) CFP units	2013 Arrears/ receivables CFP units	2013 (Received in advance) CFP units
American Samoa	-	-	-	-	(4,227)	-	(4,227)	21,659	-
Cook Islands	-	-	-	-	(327)	-	(327)	-	-
Federated States of Micronesia	-	-	-	-	(2,875)	-	(2,875)	-	(17,458)
Fiji	-	-	-	-	(2,363)	-	(2,363)	-	(17,362)
Guam	-	-	-	34,851	(478)	34,373	-	34,851	-
Kiribati	-	-	-	(20)	(807)		(827)		(20)
Marshall Islands	-	-	-	373	(138)	235	-	373	-
Nauru			22,350	55,999	55,100	133,449	-	223,667	-
Niue	-	-	-	-	-	-	-	-	-
Northern Mariana Islands	265,804	31,737	31,737	58,600	63,000	450,878	-	387,878	-
Palau		7,747	33,745	52,000	52,000	145,492	-	228,070	-
Papua New Guinea	-	-	-	-	211,050	211,050	-	3,585	-
Samoa	-	-	-	-	(47,135)		(47,135)		-
Solomon Islands	-	-	-	-	89,400	89,400	-		-
United States of America	-	-	-	-	992,366	992,366	-		-
Vanuatu	-	-	-	-	69,807	69,807	-	85,004	
	265,804	39,484	87,832	201,803	1,474,373	2,127,050	(57,754)	985,087	(34,840)
Allowance for doubtful debts						(400,000)		(400,000)	
TOTALS	265,804	39,484	87,832	201,803	1,474,373	1,727,050	(57,754)	585,087	(34,840)

Notes to the financial statements

6. PROPERTY, PLANT & EQUIPMENT											
DESCRIPTION	LAND	BUILDINGS	TOTAL PROPERTY	GENERAL EQUIPMENT	COMPUTER EQUIPMENT	FURNITURE	HOUSING	MOTOR VEHICLES	INTANGIBLES	CONSTRUCTION IN PROGRESS	TOTAL CFP UNITS
COST OR VALUATION											
At 31 December 2013	6,807,177	29,625,667	36,432,844	4,925,935	8,165,416	1,581,613	321,178	1,459,042	475,548	-	53,361,576
Exchange adjustment Suva	-	147,038	147,038	171,687	256,982	34,493	6,463	75,623	29,205	-	721,491
Add additions	713,535	1,668,405	2,381,940	286,610	629,239	80,167	13,534	151,153	21,381	279,647	3,843,671
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Less disposals	-	-	-	(25,076)	(70,721)	(2,783)	(28)	-	-	-	(98,608)
AT 31 DECEMBER 2014	7,520,712	31,441,110	38,961,822	5,359,156	8,980,916	1,693,490	341,147	1,685,818	526,134	279,647	57,828,130
DEPRECIATION											
At 31 December 2013	-	(7,230,163)	(7,230,163)	(3,818,990)	(7,098,182)	(1,422,300)	(280,432)	(985,182)	(369,593)	-	(21,204,842)
Exchange adjustments Suva	-	(39,176)	(39,176)	(114,286)	(215,917)	(25,717)	(4,856)	(49,553)	(22,698)	-	(472,203)
Add depreciation	-	(467,481)	(467,481)	(386,596)	(693,467)	(72,964)	(19,745)	(153,707)	(75,528)	-	(1,869,488)
Adjustments	-	-	-	(8,075)	(34,125)	(2,783)	-	-	-	-	(44,983)
Less depreciation on disposals	-	-	-	9,408	63,781	2,783	28	-	-	-	76,000
AT 31 DECEMBER 2014	-	(7,736,820)	(7,736,820)	(4,318,539)	(7,977,910)	(1,520,981)	(305,005)	(1,188,442)	(467,819)	-	(23,515,516)
WRITTEN DOWN VALUE											
AT 31 DECEMBER 2014	7,520,712	23,704,290	31,225,002	1,040,617	1,003,006	172,509	36,142	497,376	58,315	279,647	34,312,614
WRITTEN DOWN VALUE											
AT 31 DECEMBER 2013	6,807,177	22,395,504	29,202,681	1,106,945	1,067,234	159,313	40,746	473,860	105,955	-	32,156,734

Notes to the financial statements

7. DEFERRED INCOME						
DESCRIPTION	31.12.13 CFP UNITS	EXCHANGE ADJUSTMENTS	ADJUSTED BALANCE	2014 GRANTS	2014 WRITEBACK	31.12.14 CFP UNITS
Property	24,487,064	107,862	24,594,926	390,182	(467,481)	24,517,627
General equipment	1,116,401	57,401	1,173,802	261,534	(385,263)	1,050,073
Computer equipment	1,057,777	41,065	1,098,842	558,518	(663,811)	993,549
Furniture	159,311	8,776	168,087	77,384	(72,964)	172,506
Housing	40,744	1,607	42,351	13,506	(19,717)	36,140
Motor vehicles	473,858	26,070	499,928	151,153	(153,707)	497,373
Intangibles	105,955	6,507	112,462	21,381	(75,528)	58,315
Construction in Progress	-	-	-	279,647	-	279,647
	27,441,110	249,288	27,690,398	1,753,305	(1,838,471)	27,605,230
GRANTS FOR THE YEAR & FUNDED BY:						
Additions (Note 6)	1,753,305					
Loans (Note 9)	3,843,671					
Adjustments	(1,991,758)					
Disposals	-					
	(98,608)					
	1,753,305					
WRITEBACK FOR THE YEAR:						
Fund depreciation charge (Note 6)	(1,838,471)					
Adjustments	(1,869,488)					
	(44,983)					
Disposal of fixed assets	76,000					
	(1,838,471)					

Notes to the financial statements

8. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS		
	2014 CFP UNITS	2013 CFP UNITS
Surplus/(deficit) general funds	1,296,703	(81,256)
Surplus/(deficit) special funds	426,200	98,176
Transfer to/(from) specific funds	(306,880)	(1,034,116)
OPERATING SURPLUS	1,416,023	(1,017,196)
Depreciation	1,869,488	1,845,704
Loss (gain) on disposal of property, plant & equipment	67,591	13,772
(Increase)/decrease in accounts receivable	2,526,207	213,217
(Increase)/decrease in inventories	(59,278)	(92,694)
Increase/(decrease) in extra-budgetary funds unexpended	(798,432)	4,151,963
Increase/(decrease) in assessed contributions in advance	(1,119,049)	205,405
Increase/(decrease) in creditors & accruals	(3,285,124)	(2,642,287)
Increase/(decrease) in deferred revenue	164,120	(565,521)
Increase/(decrease) in loans	1,991,758	1,155,566
Exchange adjustment	(249,288)	374,371
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,524,016	3,642,300

9. LOANS		
	2014 CFP UNITS	2013 CFP UNITS
MOVEMENT IN THE LOANS		
Opening balance as at 1 January	4,715,824	3,560,258
Add new loans	2,350,000	1,865,750
Less capital repayment of loans	(358,242)	(710,184)
BALANCE AS AT 31 DECEMBER	6,707,582	4,715,824
CLASSIFIED AS:		
Current	420,770	291,045
Non-current	6,286,812	4,424,779
	6,707,582	4,715,824

10. GENERAL RESERVE		
	2014 CFP UNITS	2013 CFP UNITS
MOVEMENTS IN THE GENERAL RESERVE		
Opening balance as at 1 January	3,614,497	3,695,753
Surplus / (deficit) arising during the year	1,515,880	50,316
Suva exchange adjustment	(219,177)	(131,572)
Transfer to specific funds	-	-
BALANCE AS AT 31 DECEMBER	4,911,200	3,614,497

Notes to the financial statements

11. SPECIFIC FUNDS					
DESCRIPTION	31.12.13 CFP UNITS	EXCHANGE ADJUSTMENT	INCOME/ TRANSFERS IN	APPLIED/ TRANSFERS OUT	31.12.14 CFP UNITS
Emergency evacuation reserve	30,000	-	-	-	30,000
Plant & equipment replacement fund	388,860	-	-	(306,880)	388,860
Minor works fund	200,000	-	-	-	200,000
Foreign exchange fluctuation reserve	411,783	-	-	-	411,783
	1,030,643	-	-	(306,880)	723,763
TRANSFERRED & (APPLIED)			(306,880)		
Transfer from core funds			-		
Applied			(306,880)		
TOTAL			(306,880)		
12. SPECIAL FUNDS					
DESCRIPTION	31.12.13 CFP UNITS	INCOME/ TRANSFERS IN	APPLIED/ TRANSFERS OUT	31.12.14 CFP UNITS	
Housing	357,642	2,370,001	(1,987,540)	740,103	
Canteen	90,412	899,054	(855,315)	134,151	
	448,054	3,269,055	(2,842,855)	874,254	
TRANSFERRED & APPLIED				426,200	
Housing rental income				2,364,125	
Housing other income				-	
Canteen income				899,053	
Applied - capital repayment of loan				(358,242)	
- interest repayment of loan				(145,701)	
- housing operating costs				(1,477,720)	
- canteen trading & operating costs				(855,315)	
TOTAL				426,200	

Notes to the financial statements

13. ASSESSED GOVERNMENT CONTRIBUTIONS & HOST COUNTRY GRANTS		
	2014 CFP UNITS	2013 CFP UNITS
American Samoa	63,000	58,600
Australia	3,200,000	3,178,335
Cook Islands	52,000	52,000
Federated States of Micronesia	63,000	69,000
Fiji	193,600	186,989
France	2,500,000	2,300,000
French Polynesia	130,000	131,000
Guam	69,000	69,000
Kiribati	69,300	69,000
Marshall Islands	52,000	52,000
Nauru	55,100	56,000
New Caledonia	420,000	185,464
New Zealand	2,050,000	2,044,447
Niue	42,000	43,000
Northern Mariana Islands	63,000	58,600
Palau	52,000	52,000
Papua New Guinea	360,000	131,000
Pitcairn Island	42,000	43,600
Samoa	86,600	85,000
Solomon Islands	136,600	85,000
Tokelau	55,100	56,600
Tonga	75,600	85,000
Tuvalu	55,100	56,000
United States of America	1,417,665	1,417,665
Vanuatu	86,600	85,000
Wallis and Futuna	42,000	43,600
	11,431,265	10,693,900

Notes to the financial statements

14. STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2014										
	2014 CORE FUNDS	2013 CORE FUNDS	2014 EXTRA- BUDGETARY	2013 EXTRA- BUDGETARY	2014 SPECIFIC FUNDS	2013 SPECIFIC FUNDS	2014 SPECIAL FUNDS	2013 SPECIAL FUNDS	2014 TOTAL FUNDS	2013 TOTAL FUNDS
Income										
Member countries contributions	19,625,185	21,307,800	17,936,503.00	29,014,650	-	-	-	-	37,561,688	50,322,450
Non-members contributions	-	-	36,321,525.00	51,012,364	-	-	-	-	36,321,525	51,012,364
Sales - canteen	-	-	-	-	-	-	899,054	776,649	899,054	776,649
Rental - housing	-	-	-	-	-	-	2,370,001	2,164,048	2,370,001	2,164,048
Programme management fees	4,091,376	3,265,200	-	-	-	-	-	-	4,091,376	3,265,200
Other	2,649,370	556,819	-	-	-	-	-	-	2,649,370	556,819
TOTAL INCOME	26,365,931.00	25,129,819	54,258,028	80,027,014	-	-	3,269,055	2,940,697	83,893,014	108,097,530
Expenditure										
Administration										
Office of the Director-General	(3,572,826)	(2,455,500)	(6,563,674)	(4,828,968)	-	-	-	-	(10,136,500)	(7,284,468)
Operations and Management	(10,750,891)	(10,729,357)	(1,562,700)	(2,784,938)	-	-	-	-	(12,313,591)	(13,514,295)
Total - Administration	(14,323,717)	(13,184,857)	(8,126,374)	(7,613,906)	-	-	-	-	(22,450,091)	(20,798,763)
Programmes										
Geoscience	(1,825,200)	(2,013,500)	(8,562,832)	(10,166,319)	-	-	-	-	(10,388,032)	(12,179,819)
Economic Development	(498,200)	(536,500)	(5,760,632)	(7,436,465)	-	-	-	-	(6,258,832)	(7,972,965)
Education, Training & Human Development	(1,699,257)	(2,501,400)	(5,140,979)	(5,276,484)	-	-	-	-	(6,840,236)	(7,777,884)
Fisheries, Aquaculture & Marine Ecosystems	(2,684,482)	(2,911,100)	(10,994,033)	(10,970,260)	-	-	-	-	(13,678,515)	(13,881,360)
Land Resources	(1,647,200)	(1,642,000)	(7,872,691)	(7,512,178)	-	-	-	-	(9,519,891)	(9,154,178)
Public Health	(1,168,673)	(1,226,100)	(7,305,529)	(22,271,052)	-	-	-	-	(8,474,202)	(23,497,152)
Statistics for Development	(1,003,083)	(1,063,100)	(3,065,298)	(2,589,184)	-	-	-	-	(4,068,381)	(3,652,284)
Total - Programmes	(10,526,095)	(11,893,700)	(48,701,994)	(66,221,942)	-	-	-	-	(59,228,089)	(78,115,642)
Other	(239)	(946)	-	-	-	-	(2,842,855)	(2,842,520)	(2,843,094)	(2,843,466)
TOTAL EXPENDITURE	(24,850,051)	(25,079,503)	(56,828,368)	(73,835,848)	-	-	(2,842,855)	(2,842,520)	(84,521,274)	(101,757,871)
Net surplus / (deficit) for the year	1,515,880	50,316	(2,570,340)	6,191,166	-	-	426,200	98,177	(628,260)	6,339,659
Add brought forward balances	3,614,497	3,695,753	49,544,502	45,392,543	1,030,643	2,064,758	448,054	349,877	54,637,697	51,502,931
Suva exchange adjustment	(219,177)	(131,572)	1,771,912	(2,039,207)	-	(15,543)	-	-	1,552,735	(2,186,322)
Transfers (to) / from:	4,911,200	3,614,497	48,746,074	49,544,502	1,030,643	2,049,215	874,254	448,054	55,562,172	55,656,268
Minor works	-	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-	-
Conference	-	-	-	-	-	-	-	-	-	-
Exchange fluctuation	-	-	-	-	-	-	-	-	-	-
General reserve	-	-	-	-	-	-	-	-	-	-
Support to program activities	-	-	-	-	(306,880)	(1,018,572)	-	-	(306,880)	(1,018,572)
CLOSING BALANCES	4,911,200	3,614,497	48,746,074	49,544,502	723,763	1,030,643	874,254	448,054	55,255,291	54,637,696
	Note 10	Note 10	Note 15	Note 15	Note 11	Note 11	Note 12	Note 12		

Notes to the financial statements

15. SUMMARY OF MOVEMENTS IN EXTRA-BUDGETARY FUNDS FOR THE PERIOD 01 JANUARY TO 31 DECEMBER 2014									
DESCRIPTION	31.12.13 CFP UNITS	EXCH. VAR OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VAR CLOSING BAL	31.12.14 CFP UNITS	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
Administration	9,479,473	204,745	10,341,475	20,025,693	(8,126,374)	115,071	12,014,390	12,395,694	(381,304)
Geoscience	9,519,622	492,699	8,634,208	18,646,529	(8,562,832)	92,377	10,176,074	11,493,110	(1,317,036)
Land Resources	6,085,071	317,515	7,121,615	13,524,201	(7,872,691)	30,374	5,681,884	6,561,220	(879,336)
FAME	6,481,816	(1,715)	10,230,189	16,710,290	(10,994,033)	1,273	5,717,530	6,060,188	(342,658)
Education, Training & Human Development	1,510,667	90,864	5,150,251	6,751,782	(5,140,979)	(9,474)	1,601,329	1,833,856	(232,527)
Public Health	7,171,579	(210,619)	2,881,727	9,842,687	(7,305,529)	131,153	2,668,311	2,922,992	(254,681)
Economic Development	7,145,072	370,898	8,080,584	15,596,554	(5,760,632)	146,748	9,982,670	10,359,891	(377,221)
Statistics for Development	2,151,205	-	1,817,979	3,969,184	(3,065,298)	-	903,886	1,079,237	(175,351)
GRAND TOTALS	49,544,505	1,264,387	54,258,028	105,066,920	(56,828,368)	507,522	48,746,074	52,706,188	(39,601,114)
Funds held on behalf of donors								52,706,188	-
Funds owing by donors								-	(3,960,114)
Plus provision for XB write-off								-	5,000
NET AMOUNT HELD ON BEHALF OF DONORS								48,751,074	

DETAIL OF MOVEMENT IN EXTRA-BUDGETARY FUNDS FOR THE PERIOD 01 JANUARY 2014 TO 31 DECEMBER 2014

PROJECT CODE	DESCRIPTION	31.12.2013	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2014	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
ADMINISTRATION		9,479,473	204,745	10,341,475	20,025,693	-8,126,374	115,071	12,014,390	12,395,694	-381,304
All Operations & Management	Division - Noumea	2,630,019	-	1,014,214	3,644,233	-1,447,211	108	2,197,130	2,265,121	-67,991
Finance Section		1,665,631	-	-	1,665,631	-330,169	-	1,335,462	1,354,128	-18,666
OSFA02XN	PF Allocation Account	792,364	-	-	792,364	-18,420	-	773,944	773,944	-
OSFA05XN	Budget Development - New format AUSAID	90,000	-	-90,000	-	-	-	-	-	-
OSFA07XN	Establishment of Internal Audit Function AUSAID	67,772	-	-	67,772	-19,221	-	48,551	48,551	-
OSFA08XN	Review of SPC Finance Regulations AUSAID	20,000	-	-	20,000	-33,442	-	-13,442	-	-13,442
OSFA09XN	Revision of the Finance Policies & Proced, AUSAID	40,000	-	-	40,000	-13,935	-	26,065	26,065	-
OSFA10XN	Finance temp staff for proj implementation AusAid	136,985	-	90,000	226,985	-72,732	-	154,253	154,253	-
OSFA11XN	AusAid Corp Grant 2011 Allocation Account	255,837	-	-	255,837	-	-	255,837	255,837	-
OSFA12XN	FIS Improvements	262,673	-	-	262,673	-167,195	-	95,478	95,478	-
OSFA14XN	HRO Salaries Suva - to clear	-	-	-	-	-5,224	-	-5,224	-	-5,224
Administration		729,069	-	700,000	1,429,069	-850,119	-	578,950	588,205	-9,255
OSAA01XN	Procurement,Risk Management, Travel Off Suva AusAid	26,120	-	-	26,120	-14,880	-	11,240	11,240	-
OSAA02XN	Archives, Security and Branding AUSAID	-2,796	-	-	-2,796	-6,459	-	-9,255	-	-9,255
OSHA01XN	HRIS System (AusAid)	-319,347	-	-	-319,347	321,764	-	2,417	2,417	-
OSHA03XN	Change Management Nea - AUSAID	160,139	-	-	160,139	-160,139	-	-	-	-
OSHA05XN	Review of Corporate & Prog Support Services AusAid	13,011	-	-	13,011	-13,011	-	-	-	-
OSHA06XN	HR temp staff for proj implementation AusAid	111,107	-	-	111,107	-111,107	-	-	-	-
OSHA07XN	HR Systems, Policies & Management	169,042	-	-	169,042	-140,334	-	28,708	28,708	-
OSAA03XN	H.Q. Maintenance - New Caledonia	571,793	-	700,000	1,271,793	-725,953	-	545,840	545,840	-
Information & Communication Technology		138,968	-	260,517	399,485	-165,288	108	234,305	274,375	-40,070
OSIA01XN	Communication Costs	152,763	-	-	152,763	-131,577	-	21,186	21,186	-
OSIA25XN	Sytems Development IRIS	-32,531	-	-	-32,531	32,531	-	-	-	-
OSIA26XN	ICT Systems & Support	18,736	-	-	18,736	-58,806	-	-40,070	-	-40,070
OSIA36XN	ICT Infrastructure upgrade	-	-	250,000	250,000	-	-	250,000	250,000	-
OSIA38XS	SPC / GIZ staff cost sharing	-	-	10,517	10,517	-7,436	108	3,189	3,189	-
Library		15,000	-	26,271	41,271	-19,106	-	22,165	22,165	-
OSLA02XN	40th Annual IAMSILIC conference	15,000	-	26,271	41,271	-19,106	-	22,165	22,165	-
Translation & Interpretation		81,351	-	27,426	108,777	-82,529	-	26,248	26,248	-
OSTA01XN	Translation Interpretation Misc	81,351	-	27,426	108,777	-82,529	-	26,248	26,248	-

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All Operations & Management	Division - Suva	1,474,308	76,927	116,610	1,667,845	-115,489	13,469	1,565,825	1,565,825	-
Suva - Administration		37,256	1,944	-	39,200	-38,208	-992	-	-	-
OSFA21XS	SPC Alternate Fiji Office Project	37,256	1,944	-	39,200	-38,208	-992	-	-	-
Suva - Finance Section		294,183	15,350	6,360	315,893	219,495	10,431	545,819	545,819	-
OSFA04XS	Employee Provisions - XB				-	232,377	7,943	240,320	240,320	-
OSFA09XS	Revision of the Finance Policies & Proced, AUSAID				-	23,880	835	24,715	24,715	-
OSFA16XS	Suva Finance Services - XB	242,128	12,634	6,360	261,122	-252,843	-6,383	1,896	1,896	-
OSFA17XS	Suva Finance Staffing (Reporting) - 2 years	41,913	2,187	-	44,100	17,057	983	62,140	62,140	-
OSFA18XS	Finance Misc	10,142	529	-	10,671	7,984	373	19,028	19,028	-
OSFA22XS	FMIS Improvement - Phase III (Modules)	-	-	-	-	143,280	5,010	148,290	148,290	-
OSFA23XS	Records / Acquitalls	-	-	-	-	47,760	1,670	49,430	49,430	-
Suva - Property		24,216	1,264	-	25,480	101,895	3,786	131,161	131,161	-
OSAA14XS	Maintenance	24,216	1,264	-	25,480	-4,132	79	21,427	21,427	-
OSAA15XS	Pacific Village Shift - Project	-	-	-	-	106,027	3,707	109,734	109,734	-
Suva - Information and Communication Technology Section		-13,734	-717	-	-14,451	14,085	366	-	-	-
OSIA28XS	ICT Equipment Hire	-13,734	-717	-	-14,451	14,085	366	-	-	-
Suva - Regional Media Center		70,053	3,655	85,441	159,149	-48,472	1,940	112,617	112,617	-
DCCA03XS	Graphic Design and Publication		-	7	7	-	-	7	7	-
DCCA08XS	Video/TV/Pacific Way	4,938	258	85,434	90,630	-23,058	2,227	69,799	69,799	-
DCCA10XS	Climate Change Documentaries	28,081	1,465	-	29,546	-25,414	-629	3,503	3,503	-
DCCA11XS	Media Special Projects	28,237	1,473	-	29,710	-	261	29,971	29,971	-
DCCA12XS	North REP Video Documentary	8,797	459	-	9,256	-	81	9,337	9,337	-
Suva - TVET		2,863	149	-	3,012	-	26	3,038	3,038	-
DSSA21XS	TVET -website development/maint	2,863	149	-	3,012	-	26	3,038	3,038	-
Suva - Geoscience Division		1,059,471	55,282	24,809	1,139,562	-364,284	-2,088	773,190	773,190	-
GDDA04XS	Finance Services SOPAC-XB	927,748	48,409	13,236	989,393	-345,846	-3,064	640,483	640,483	-
GDDA06XS	Common Services SOPAC - Misc XB	3,799	198	-	3,997	-3,896	-101	-	-	-
GDDA07XS	Geoscience Directorate - Misc XB	130,396	6,804	11,573	148,773	-24,434	754	125,093	125,093	-
GDIC01XS	IT Salaries & Staff Cost SOPAC	-10,834	-565	-	-11,399	11,111	288	-	-	-
GDU02XS	SOPAC Compendium Project	8,362	436	-	8,798	-1,219	35	7,614	7,614	-
Director General's Office		5,375,146	127,818	9,210,651	14,713,615	-6,563,674	101,494	8,251,435	8,564,748	-313,313
Director General - Noumea		121,330	-	478,410	599,740	-96,260	-	503,480	505,620	-2,140
ZZZS01XN	SPC's 60th Anniversary-France	2,163	-	401	2,564	-2,163	-	401	401	-
DDDA11XN	Management Advisory Group, Audit & Risk Com	86,874	-	-	86,874	-18,338	-	68,536	68,536	-
DDDA12XN	DG's Office-Contingency Allocation	32,293	-	-	32,293	-33,308	-	-1,015	-	-1,015
DDDA02XN	ORGA Subcommittee Financing (AusAid)	-	-	-	-	-1,125	-	-1,125	-	-1,125
DDDA13XN	Pacific NCD Partnership from SIDS	-	-	85,974	85,974	-41,300	-	44,674	44,674	-
DDDA16XN	PNG SIS Funds	-	-	392,035	392,035	-26	-	392,009	392,009	-

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Director General - Suva										
DDDA03XS	DG Farewell January 2014, Suva	6,978	364	19,104	26,446	-7,156	482	19,772	19,772	-
DDDA17XS	Real Pasifik DG's Office	6,978	364	-	7,342	-7,156	-186	-	-	-
		-	-	19,104	19,104	-	668	19,772	19,772	-
Deputy Director General Programmes - Noumea		2,550,311	-	1,240,239	3,790,550	-1,190,436	-	2,600,114	2,650,325	-50,211
DPPA01XN	INTEGRE Project	2,593,075	-	-	2,593,075	-631,073	-	1,962,002	1,962,002	-
DPPA02XN	SI-Tech.Assist. Ministry of Lands (Housing/Survey)	-	-	468,572	468,572	-182,118	-	286,454	286,454	-
DPPA03XN	RESCUE Project	-	-	596,659	596,659	-283,532	-	313,127	313,127	-
DPPA13XN	Climat impact on C.F. / O.F.	2	-	-	2	-	-	2	2	-
DPPA23XN	Climate Change Mainstreaming	69,653	-	-	69,653	1,138	-	70,791	70,791	-
DPPA06XN	GCCA SIS Project - EU	-13	-	-	-13	14	-	1	1	-
DPPA15XN	Publication of Climate Book	-50,211	-	-	-50,211	-	-	-50,211	-	-50,211
DPPA21XN	Climate Change Mainstreaming - Phase 2	-60,031	-	175,008	114,977	-97,029	-	17,948	17,948	-
DPPA12XN	Pilot Program for Climate Resilience	-2,164	-	-	-2,164	2,164	-	-	-	-
Deputy Director General Programmes - Suva		-	-	145,576	145,576	-237,094	-3,200	-94,718	-	-94,718
DPPA12XS	Pilot Programme for Climate Change	-	-	145,576	145,576	-237,094	-3,200	-94,718	-	-94,718
Deputy Director General OMD - Noumea		30,779	-	-30,779	-	-	-	-	-	-
DOOA04XN	PF - End of Year Commitments	30,779	-	-30,779	-	-	-	-	-	-
Deputy Director General - Suva		17,540	916	7,838	26,294	-3,842	302	22,754	22,754	-
DSSA05XS	DDG Technical Assistance	2,582	135	6,546	9,263	-	253	9,516	9,516	-
DSSA08XS	DDG Misc Funds	14,958	781	1,292	17,031	-3,842	49	13,238	13,238	-
Strategic Engagement and Planning Facility - Noumea		223,146	-	574,403	797,549	-584,365	-	213,184	377,758	-164,574
DEEA04XN	Director SEPPE (AusAid)	6,981	-	-	6,981	-650	-	6,331	6,331	-
DEEA09XN	PACE-NET	-7,820	-	47,187	39,367	-	-	39,367	39,367	-
DEEA16XN	Programme d'étude et d'appui à financer le FRP	43,814	-	-	43,814	-43,814	-	-	-	-
DEEA21XN	M & E IRIS	83,930	-	41,454	125,384	112,686	-	238,070	238,070	-
DEEA22XN	RESCUE Project	-11,551	-	-	-11,551	11,551	-	-	-	-
DEEA24XN	PACE NET +	107,792	-	14,888	122,680	-111,247	-	11,433	11,433	-
DEEA01PN	PF-Planning Unit	-	-	-	-	2,026	-	2,026	2,026	-
DEEA03PN	NZAid Pilot intra-Pacific study exchanges 2014-201	-	-	24,060	24,060	-6,323	-	17,737	17,737	-
DEEA25XN	AEC - Full Cost Recovery Exercise	-	-	79,990	79,990	-37,740	-	42,250	42,250	-
DEEA26XN	Governance Review	-	-	95,988	95,988	-260,562	-	-164,574	-	-
DEEA27XN	M&E & JCS Review - Response Fund	-	-	207,645	207,645	-196,191	-	11,454	11,454	-
DEEA28XN	AUST.DFAT - PRAXIS M&E.	-	-	63,191	63,191	-54,101	-	9,090	9,090	-

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Strategic Engagement and Planning Facility - Suva		2,425,062	126,538	6,775,860	9,327,460	-4,444,521	103,910	4,986,849	4,988,519	-1,670
DEEA30XS	SEPPF General	3,289	172	7,634	11,095	2,345	379	13,819	13,819	-
DPPA04XS	DRAO-Deputy Regional Authorizing Office-EDF	29,708	1,550	-19,104	12,154	-6,868	-634	4,652	4,652	-
DPPA05XS	Planning Unit - Climate Change	4,203	219	32,833	37,255	-6,095	17,879	49,039	49,039	-
DPPA06XS	GCCA SIS Project - EU	1,011,476	52,778	5,853,687	6,917,941	-3,645,139	69,659	3,342,461	3,342,461	-
DPPA07XS	CC-Vegetatn Mapping/Improving Food Security-USAID	139,473	7,278	554,722	701,473	-642,390	-1,778	57,305	57,305	-
DPPA08XS	PASAP - DCOEE/Multicountry	57,026	2,976	-	60,002	-17,543	-87	42,372	42,372	-
DEEA32XS	MEL - Monitoring Evaluation Learning	127,428	6,649	151,375	285,452	-364	6,457	291,545	291,545	-
DPPA09XS	Climate Change Mainstreaming_GIZ	-96,542	-5,038	149,987	48,407	-35,379	3,116	16,144	16,144	-
DEEA33XS	Resource Mobilization	17,701	924	-	18,625	-105	160	18,680	18,680	-
HHYM12XS	Regional Framework on Youth Development	2,346	122	-	2,468	-4,019	-119	-1,670	-	-1,670
DPPA10XS	SPBEA Review	14,247	743	-	14,990	-14,611	-379	-	-	-
DPPA11XS	SEPPF - Comms Office	8,740	456	44,726	53,922	-34,516	438	19,844	19,844	-
DEEA35XS	M&E IRIS	38,844	2,027	-	40,871	-39,837	-1,034	-	-	-
EDAA05XS	Micro Project Program	1,067,123	55,682	-	1,122,805	-	9,853	1,132,658	1,132,658	-
APPLIED GEOSCIENCE & TECHNOLOGY DIVISION										
		9,519,622	492,699	8,634,208	18,646,531	-8,562,832	92,377	10,176,074	11,493,110	-1,317,036
All Geoscience - Noumea		77,157	-	-176,653	-99,496	99,496	-	-	-	-
All Geoscience - Noumea		77,157	-	-176,653	-99,496	99,496	-	-	-	-
GRRR01XN	SOPAC Disaster Risk Reduction	200,204	-	-176,653	23,551	-23,551	-	-	-	-
GRPM01XN	DRP Platform Meeting	-59,442	-	-	-59,442	59,442	-	-	-	-
GWPM01XN	Water & Sanitation Prog./ French Pac.Funds	-63,605	-	-	-63,605	63,605	-	-	-	-
Disaster Reduction Program - Suva										
		4,670,300	243,693	665,875	5,579,868	-1,592,098	10,735	3,998,504	4,896,728	-898,224
Suva - B Envelope		-640,838	-33,439	3,795	-670,482	-35,398	-7,022	-712,902	-	-712,902
GRBE01XS	Reduce Vulnerability - B Envel. Multicountry Proj.	-640,838	-33,439	3,795	-670,482	-35,398	-7,022	-712,902	-	-712,902
Suva - C Envelope		-580,538	-30,292	3	-610,827	537,424	13,432	-59,971	-	-59,971
GRCE01XS	Reducing Vulnerability - EDF9 C Envelope Project	-580,538	-30,292	3	-610,827	537,424	13,432	-59,971	-	-59,971
Suva - Information Management / Pacific Disaster Network		-14,257	-745	29,888	14,886	-3,539	790	12,137	12,320	-183
GRIM03XS	GIZ PDN Project	13,363	697	24,238	38,298	-37,942	-356	-	-	-
GRIM06XS	ADB DRR Portal	-45,738	-2,387	-	-48,125	46,730	1,212	-183	-	-183
GRIM08XS	Regional Disaster Project - UNISDR	18,118	945	5,650	24,713	-12,327	-66	12,320	12,320	-
Suva - Program Management		10,427	544	18,562	29,533	-22,890	-55	6,588	9,170	-2,582
GRPM01XS	Programme Management - AUSAID / NZAID carry over	3,887	203	-	4,090	-6,481	-191	-2,582	-	-2,582
GRPM02XS	DRP Platform Meeting	6,540	341	18,562	25,443	-16,409	136	9,170	9,170	-

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Suva - DRM Policy & Planning		5,875,800	306,596	184,955	6,367,351	-1,769,943	-1,169	4,596,238	4,718,754	-122,516
GRDP01XS	Roadmap impl. for Regional DRM &CCA&M	809	42	-	851	-419	-7	425	425	-
GRDP02XS	ADPC-Regional Training Course on MDRD	-	-	30,546	30,546	-30,314	8	240	240	-
GRDP03XS	EU Building Safety & Resilience in the Pacific	5,825,386	303,966	81,920	6,211,272	-1,670,467	-1,758	4,539,047	4,539,047	-
GRDP04XS	AusAID NAP Facility	40,770	2,127	9,492	52,389	-24,092	-134	28,162	28,162	-
GRDP05XS	SPC/GIZ Coping with Climate Change in the Pacific	-	-	17,671	17,671	-2,280	538	15,929	15,929	-
GRDP06XS	UN International Strategy Disaster Reduction / MOU	110,931	5,788	-	116,719	51	1,026	117,796	117,796	-
GRDP07XS	EU - Natural Disaster Facility	-118,172	-6,166	5,383	-118,955	-2,568	-993	-122,516	-	-122,516
GRDP09XS	TAF Asia Founda.-OFDA Of. US For. Disaster Assist.	16,076	839	-	16,915	-15,216	-384	1,315	1,315	-
GRDP10XS	Support for PICs-DRR Meeting-UNISDR	-	-	39,943	39,943	-24,638	535	15,840	15,840	-
Suva - Risk Reduction		-2,466	-128	404,165	401,571	-274,664	4,505	131,412	131,482	-70
GRRR01XS	Asian Disaster Preparedness Centre Project	-39,584	-2,065	-	-41,649	40,595	1,054	-	-	-
GRRR03XS	AusAID NAP Facility	-	-	4,479	4,479	-1,835	92	2,736	2,736	-
GRRR05XS	ADB Risk Database Initiative	-13,567	-708	-	-14,275	13,846	359	-70	-	-70
GRRR06XS	Risk Reduction - World Bank Funding	-15,104	-788	-	-15,892	15,490	402	-	-	-
GRRR07XS	Nadi Integrated Flood Management Project-World Bnk	63,934	3,336	118,816	186,086	-132,972	95	53,209	53,209	-
GRRR08XS	Pac Catastrophe Risk Assess & Fin Initia-PCRAFI	226	12	-	238	1,023	38	1,299	1,299	-
GRRR09XS	DRP World Bank project funding	1,629	85	-	1,714	-32	14	1,696	1,696	-
GRRR10XS	Pacific Catastrophe Risk Assessment & Financing In	-	-	280,870	280,870	-210,779	2,451	72,542	72,542	-
Suva - Training & Capacity Building		4,550	237	24,507	29,294	-7,977	620	21,937	21,937	-
GRT006XS	National Broadcasters Climate & Disaster Resilianc	-	-	23,647	23,647	-3,936	689	20,400	20,400	-
GRT008XS	UNESCO SPTWS Training and Capacity Building	4,550	237	860	5,647	-4,041	-69	1,537	1,537	-
Suva - Other		17,622	920	-	18,542	-15,111	-366	3,065	3,065	-
GROD02XS	Misc. Disaster Risk Management Projects/Activities	17,622	920	-	18,542	-15,111	-366	3,065	3,065	-
Ocean & Islands Program - Suva		1,857,665	96,933	6,243,443	8,198,041	-4,777,168	68,420	3,489,293	3,554,113	-64,820
Suva - Regional Maritime Boundaries Sector		378,089	19,729	810,161	1,207,979	-706,924	7,101	508,156	508,156	-
GOIP01XS	Regional Maritime Boundaries Activities	143,464	7,486	16,984	167,934	-127,445	-2,538	37,951	37,951	-
GOIP02PS	NZ Project funding - OIP	-	-	681,462	681,462	-415,553	9,298	275,207	275,207	-
GOIP03XS	Extended Continental Shelf Activities PPSLP-AUSAID	234,625	12,243	111,715	358,583	-163,926	341	194,998	194,998	-
Suva - Data & Information Management		32,803	1,712	15,519	50,034	-11,871	430	38,593	38,593	-
GODI02XS	Data Awareness - Geo-network - APN	28,986	1,513	15,519	46,018	-7,957	532	38,593	38,593	-
GODI04XS	Data Awareness - Taiwan Roc Funds	3,817	199	-	4,016	-3,914	-102	-	-	-

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Suva - Geology, Minerals & Hydrocarbons		112,629	5,877	1,782,681	1,901,187	-1,089,130	25,290	837,347	837,347	-
GOMG01XS	Regional Deep Sea Minerals Project	108,785	5,676	1,782,681	1,897,142	-1,089,130	25,255	833,267	833,267	-
GOMG03XS	Inter Seabed Auth. W/Shop - Isa Funds	3,844	201	-	4,045	-	35	4,080	4,080	-
Suva - Marine & Coastal Survey Sector		996,249	51,983	2,965,788	4,014,020	-2,798,587	15,045	1,230,478	1,295,237	-64,759
GOMC01XS	PACCSAP BIVA Project	28,129	1,468	497,171	526,768	-515,611	-385	10,772	10,772	-
GOMC02XS	Coastal Survey Saipan	24,783	1,293	-	26,076	-25,416	-660	-	-	-
GOMC03XS	Environmentally Safe Aggregates Tarawa - EU KI 05	347,837	18,150	1,706,441	2,072,428	-1,261,951	18,753	829,230	829,230	-
GOMC04XS	Coastal Survey Fiji	24,693	1,288	40,984	66,965	-21,105	923	46,783	46,783	-
GOMC05XS	Seawall Site Inspection Works ,FSM	2,558	133	-	2,691	-	24	2,715	2,715	-
GOMC06XS	PWD Fiji, Jetty Surveys - Vanua Levu Project	7,592	396	-	7,988	-4,099	-73	3,816	3,816	-
GOMC07XS	PACC NIWA, Navua - Rewa Survey	43,714	2,281	-	45,995	-92,941	-2,846	-49,792	-	-49,792
GOMC08XS	Cook Islands Marine / Coastal Survey	64,734	3,378	-	68,112	-66,388	-1,724	-	-	-
GOMC10XS	NZ Project funding - OIP	138,793	7,242	-	146,035	-63,713	-946	81,376	81,376	-
GOMC11XS	PNG Hydroelectric Dam Survey	13,170	687	26,151	40,008	-7,840	762	32,930	32,930	-
GOMC13XS	Pearl Project in Fiji and Tonga - PARDI	28,016	1,462	33,110	62,588	-18,684	763	44,667	44,667	-
GOMC14XS	Pac Aust CC Science and Adaptation Planning Prog	43,764	2,284	-	46,048	-44,883	-1,165	-	-	-
GOMC15XS	WACOP Project (Changing Waves and Coasts in the Pa	78,567	4,100	179,011	261,678	-192,515	253	69,416	69,416	-
GOMC16XS	Tuvalu Reef Channel project / Shoreline Monitoring	105,146	5,486	-16,743	93,889	-69,828	-2,056	22,005	22,005	-
GOMC17XS	Tsunami Phase III - PPSLP Tonga (AUSAID)	44,753	2,335	-	47,088	-12,097	-10	34,981	34,981	-
GOMC18XS	Vanuatu Marine Hydrographic Survey Project, NZAID	-	-	394,709	394,709	-282,101	3,938	116,546	116,546	-
GOMC19XS	Vanuatu Hydrographic Survey - Phase II	-	-	104,954	104,954	-119,415	-506	-14,967	-	-14,967
Suva - South Pacific Sea Level Climate Monitoring Sector		323,208	16,865	657,288	997,361	-370,029	13,028	640,360	640,360	-
GOSL01XS	South Pac. Sea Level Climate Monitoring (SPSLCMP)	327,766	17,103	657,288	1,002,157	-374,704	12,907	640,360	640,360	-
GOSL02XS	SPSLCMP ONUP Project	-4,558	-238	-	-4,796	4,675	121	-	-	-
Suva - Technical Workshop		1,223	64	-	1,287	-1,313	-35	-61	-	-61
GOTW02XS	Technical Workshop-South Pacific Sea Level Project	-	-	-	-	-59	-2	-61	-	-61
GOTW03XS	Technical Workshop Project, Taiwan ROC funded	1,223	64	-	1,287	-1,254	-33	-	-	-
Suva - Other		13,464	703	12,006	26,173	200,686	7,561	234,420	234,420	-
GOZ03XS	Miscellaneous Ocean and Islands Activities	13,464	703	10,412	24,579	-8,676	185	16,088	16,088	-
GOZ04XS	Ocean & Costal Geoscience Project Activities	-	-	1,594	1,594	209,362	7,376	218,332	218,332	-
Technical Support Program - Suva		40,482	2,112	281,796	324,390	-285,936	229	38,683	71,821	-33,138
Suva - Natural Resources Economics		27,425	1,431	-	28,856	-2,271	174	26,759	26,759	-
GDNR01XS	Natural Resources Governance - IUCN PASAP	7,020	366	-	7,386	-659	42	6,769	6,769	-
GDNR02XS	Analysis of improved Weather & Climate Ser	20,405	1,065	-	21,470	-1,612	132	19,990	19,990	-

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Suva - Remote Sensing & GIS		13,057	681	281,796	295,534	-283,665	55	11,924	45,062	-33,138
GDRS01XS	Remote Sensing and GIS - AUSAID / NZAID Annual Gra	-	-	-	-	4,508	158	4,666	4,666	-
GDRS02XS	Establishment of Regional Forestry Monitoring Syst	-	-	53,076	53,076	-85,022	-1,117	-33,063	-	-33,063
GDRS05XS	GIS USAID, Image Data for Sol. Islands Project	822	43	196,072	196,937	-196,915	-22	-	-	-
GDRS04XS	Remote Sensing & GIS, Taiwan ROC funds	-	-	-	-	-72	-3	-75	-	-75
GDRS06XS	GIS-General	12,235	638	32,648	45,521	-6,164	1,039	40,396	40,396	-
Water & Sanitation Program - Suva		2,874,020	149,961	1,619,747	4,643,728	-2,007,126	12,992	2,649,594	2,970,448	-320,854
Suva - Water Governance		1,408,781	73,508	36,209	1,518,498	-300,882	3,753	1,221,369	1,221,426	-57
GWGA01XS	Pacific Regional Action Plan	1,743	91	3,430	5,264	-1,789	74	3,549	3,549	-
GWGA02XS	AUSAID / SPC MCCCC Program for Fiji, Tokelau Tonga	556,989	29,063	32,660	618,712	-170,956	307	448,063	448,063	-
GWGA03XS	AUSAID / SPC MCCCC Programme for Tuvalu	814,446	42,497	-	856,943	-103,524	3,900	757,319	757,319	-
GWGA05XS	4th World Water Forum	13,083	683	-	13,766	-4,337	-31	9,398	9,398	-
GWGA06XS	Pacific IWRM & WUE Strategies	64,747	3,378	119	68,244	-66,575	-1,726	-57	-	-57
GWGA08XS	WSP - Water Governance Advice & Support	-58,137	-3,034	-	-61,171	59,623	1,548	-	-	-
GWGA10XS	SOPAC Water Sector Strategy (2005-2009)	15,910	830	-	16,740	-13,324	-319	3,097	3,097	-
Suva - Program Management		1,046,325	54,596	132,980	1,233,901	-828,469	-14,657	390,775	407,295	-16,520
GWPM01XS	Improved Drinking Water Supply for Kirimati Island	974,757	50,862	6,976	1,032,595	-632,168	-12,860	387,567	387,567	-
GWPM02XS	Water & Sanitation Prog. / French Pac. Funds	71,568	3,734	-	75,302	-89,358	-2,464	-16,520	-	-16,520
GWPM03XS	Water Safety Planning Project - French Pac. Funds	-	-	33,026	33,026	-27,320	200	5,906	5,906	-
GWPM04XS	Strengthen Water Security of Vulnerable Is. States	-	-	92,978	92,978	-79,623	467	13,822	13,822	-
Suva - Water Resources Management		180,563	9,420	1,450,558	1,640,541	-827,251	23,462	836,752	1,141,029	-304,277
GWRM02XS	Hydrology for Life Environment and Policy (HELP)	5,925	309	-	6,234	-6,076	-158	-	-	-
GWRM03XS	Implementing Sustainable Water Resource UNDP	267,344	13,950	166,302	447,596	-384,920	-5,176	57,500	57,500	-
GWRM04XS	Implementing Sustainable Water Resource UNEP	-216,266	-11,285	4,893	-222,658	-36,866	-3,115	-262,639	-	-262,639
GWRM05XS	Impact on Freshwater Lens in Atoll environments	133,218	6,951	152,205	292,374	-60,357	4,442	236,459	236,459	-
GWRM07XS	Testing the integration of Water, Land, Forest & C	-64,545	-3,368	248,421	180,508	-91,491	4,891	93,908	93,908	-
GWRM09XS	UNICEF KIRWATSAN Project	-101,758	-5,310	152,821	45,753	-88,694	1,303	-41,638	-	-41,638
GWRM10XS	EU/SPC KIRWATSAN IN OUTER ISLANDS PHASE II	-	-	659,910	659,910	-48,968	21,363	632,305	632,305	-
GWRM11XS	Pacific Water and Climate Resource Centre	28,717	1,498	-	30,215	-29,450	-765	-	-	-
GWRM12XS	Pacific Hydrological Cycle Observing System - EU	127,928	6,675	47,591	182,194	-80,429	33	101,798	101,798	-
GWRT02XS	TWAP project – UNESCO-IHP	-	-	18,415	18,415	-	644	19,059	19,059	-

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Suva - Water Services		234,564	12,239	-	246,803	-216,975	-5,421	24,407	24,407	-
GWSA02XS	Community Participation Gender Water Sanitation	246	13	-	259	-252	-7	-	-	-
GWSA03XS	Regional Water Demand Management Programme	155,334	8,105	-	163,439	-159,303	-4,136	-	-	-
GWSA07XS	Regional Water Quality Monitoring Programme	9,091	474	-	9,565	-9,323	-242	-	-	-
GWSA09XS	Regional Water Safety Programme	37,519	1,958	-	39,477	-30,282	-712	8,483	8,483	-
GWSA10XS	Wastewater Management	13,679	714	-	14,393	-14,029	-364	-	-	-
GWSA12XS	World Water Day	18,695	975	-	19,670	-3,786	40	15,924	15,924	-
Suva - Other		3,787	198	-	3,985	166,451	5,855	176,291	176,291	-
GWZA02XS	Misc. Water & Sanitation Projects / Activities	3,787	198	-	3,985	166,451	5,855	176,291	176,291	-
LAND RESOURCES		6,085,071	317,515	7,121,615	13,524,201	-7,872,691	30,374	5,681,884	6,561,220	-879,336
Agriculture & Forestry - Suva		6,085,071	317,515	7,121,615	13,524,201	-7,872,691	30,374	5,681,884	6,561,220	-879,336
Suva - Animal Health & Production		151,626	7,912	190,618	350,156	-152,506	2,733	200,383	200,383	-
LTHP01XS	x-FAO Animal Genetic W/s	29,991	1,565	-	31,556	-15,502	-265	15,789	15,789	-
LTHP04XS	AHP Miscellaneous	34,272	1,788	27,732	63,792	-30,122	233	33,903	33,903	-
LTHP05XS	NZ Aid - AHP	46,602	2,432	-	49,034	-30,684	-643	17,707	17,707	-
LTHP06XS	Australian Commonwealth Association Conference	12,819	669	-	13,488	-1,750	57	11,795	11,795	-
LTHP07XS	Paravet Training	27,942	1,458	-	29,400	-23,236	-554	5,610	5,610	-
LTHP09PS	AHP NZ Aid Programme funding - 2014	-	-	162,886	162,886	-51,212	3,905	115,579	115,579	-
Suva - Biosecurity Trade		312,302	16,296	789,399	1,117,997	-627,808	8,534	498,723	507,517	-8,794
LTBT01XS	Clean Pacific Horticultural Exports	171,082	8,927	148,345	328,354	-97,107	3,371	234,618	234,618	-
LTBT01PS	South-South Capacity Building NZ Prog Frnds	-	-	25,574	25,574	-	894	26,468	26,468	-
LTBT02XS	Pac Horticulture & Agri Mkt Access (PHAMA)	149,506	7,801	386,590	543,897	-439,153	-457	104,287	104,287	-
LTBT03XS	Biosecurity Legislation for Cook Is & Fiji	-8,286	-432	-	-8,718	-	-76	-8,794	-	-8,794
LTBT04XS	BATS Miscellaneous	-	-	228,890	228,890	-91,548	4,802	142,144	142,144	-
Suva - Crop Production		1,012,807	52,847	577,811	1,643,465	-925,214	-2,350	715,901	716,205	-304
LSOD15XS	DSAP2-EU	-	-	-	-	-430	430	-	-	-
LSOD18XS	Promoting sustainable Agriculture & Agroforestry	-	-	6,717	6,717	-1,096	197	5,818	5,818	-
LFCP01XS	PARDI - Pac Agribusiness Research for Devel Initi	468,734	24,458	-	493,192	-327,340	-7,118	158,734	158,734	-
LFCP02XS	Rehabilitating Cocoa in Pacific	131,729	6,874	95,298	233,901	-137,386	-255	96,260	96,260	-
LFCP03XS	Developing Capacity access cocoa in Pacific	11,468	598	8,892	20,958	-3,149	307	18,116	18,116	-
LFCP04XS	Developing Commercial Fruit - Tonga	41,457	2,163	-	43,620	-	383	44,003	44,003	-
LFCP05XS	CTA Strengthening Dissemination of Value Chain	-7,309	-381	60,908	53,218	-32,176	937	21,979	21,979	-
LFCP06XS	Understanding the response of taro and cassava	28,335	1,478	84,312	114,125	-11,541	2,806	105,390	105,390	-
LFCP07XS	Soil Health Management	338,393	17,657	125,528	481,578	-215,646	-27	265,905	265,905	-
LFCP08XS	Vegetation and Land Cover Mapping and Improving Fo	-	-	196,156	196,156	-196,450	-10	-304	-	-304

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Suva - Diversity of Agriculture/Forest		849,038	44,303	2,665,084	3,558,425	-2,301,618	20,550	1,277,357	1,307,757	-30,400
LRF01XS	SPC/NPFF Partnership Program	40,176	2,096	-	42,272	-	371	42,643	42,643	-
LRF02XS	ITTO Consultancy Funds	4,984	260	-	5,244	-	46	5,290	5,290	-
LRF03XS	ANU Pacific Projects	20,155	1,052	-	21,207	-	186	21,393	21,393	-
LRF04XS	Forest Health Surveillance	38,869	2,028	-	40,897	-	359	41,256	41,256	-
LRF06XS	Improved Use of Tree Resourc	115,804	6,043	42,150	163,997	-68,501	148	95,644	95,644	-
LRF07XS	Improving Value&Market Coconut-ACIAR	58,790	3,068	70,439	132,297	-45,521	1,414	88,190	88,190	-
LSOD23XS	FACT-Facilitating Agricultural Commodity Trade	-118,211	-6,168	152,172	27,793	-30,941	3,148	-	-	-
LRF08XS	Forestry-FAO	81,795	4,268	85,869	171,932	-83,595	835	89,172	89,172	-
LTF01XS	IACI - Increasing Agricultural Commodity Trade	523,082	27,294	1,980,755	2,531,131	-1,716,451	14,072	828,752	828,752	-
LRF09XS	GI/ISPC - Jalesi	5,453	284	58,506	64,243	-44,643	535	20,135	20,135	-
LRF10XS	SPC/JUNDP Drawa Project	3,110	162	-	3,272	-1,691	-30	1,551	1,551	-
LTF02XS	ACIAR Coconut R&D Strategy	5,937	310	8,200	14,447	-117	337	14,667	14,667	-
LRF11XS	SPC/FORENET/PNGFRI/FIJI biomass sampling project	3,314	173	-	3,487	-	31	3,518	3,518	-
LRF12XS	SPC-FAO REDD+ Project	-	-	109,378	109,378	-137,224	-974	-28,820	-	-28,820
LTF03XS	Island Organic/Ethical Trade Initiatives	33,799	1,764	157,615	193,178	-169,992	-121	23,065	23,065	-
LTF04XS	Building Capacity of Youth in Organic Agriculture	1,380	72	-	1,452	-2,942	-90	-1,580	-	-1,580
Suva - Genetic Resources		695,689	36,301	1,097,157	1,829,147	-1,001,878	9,755	837,024	837,024	-
LFG02XS	LRD/RGC Technical Assistance	55,294	2,885	2,131	60,310	-16,664	2	43,648	43,648	-
LFG03XS	Germplasm - FAO	28,597	1,492	-	30,089	-16,808	-324	12,957	12,957	-
LFG04XS	Conserving Banana Diversity (Bioversity)	15,200	793	-	15,993	-2,309	60	13,744	13,744	-
LFG05XS	ACIAR Tonga Fruit Project	15,598	814	-	16,412	-	144	16,556	16,556	-
LFG06XS	FAO GPA Implementation Survey	8,635	451	-	9,086	-1,540	26	7,572	7,572	-
LFG07XS	Global Trust Regeneration & Safety Duplication	34,037	1,776	-	35,813	-1,616	258	34,455	34,455	-
LFG08XS	Trust Long-Term CePaCT Fund	112,094	5,849	8,667	126,610	-39,671	-49	86,890	86,890	-
LFG09XS	Climate Change (AusAid)	10,595	553	-	11,148	-4,141	-47	6,960	6,960	-
LFG10XS	Adapting Clonally propagated Crops Climatic change	98,005	5,114	600,028	703,147	-427,713	6,930	282,364	282,364	-
LFG11XS	AusAID Phase II Climate Change	262,760	13,711	315,977	592,448	-333,999	1,796	260,245	260,245	-
LFG13XS	Indigenous vegetable Contribution to development	5,125	267	-	5,392	-3,075	-60	2,257	2,257	-
LFG14XS	NZ AID - GR	49,749	2,596	-	52,345	-48,531	-1,238	2,576	2,576	-
LFG15XS	Climate Change Research Technicians	-	-	31,708	31,708	-11,518	706	20,896	20,896	-
LFG16XS	FAO Treaty access benefit Sharing climate change p	-	-	138,646	138,646	-94,293	1,551	45,904	45,904	-
Suva - Extension, Information-Communication Support		6,131	320	9,074	15,525	-7,048	128	8,605	8,605	-
LSO201XS	x-SPC/IFAD Organic Project	466	24	-	490	-478	-12	-	-	-
LSO205XS	ICE Miscellaneous	5,665	296	9,074	15,035	-6,570	140	8,605	8,605	-

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Suva - Agriculture & Forestry Support		406,573	21,215	1,032,587	1,460,375	-1,565,609	-14,883	-120,117	697,107	-817,224
LRLM01XS	Reforestation Fiji / EU Project	-	-	948,122	948,122	-330,856	21,584	638,850	638,850	-
LRLM02XS	PRAgrt & ForestPolicyNetwork	-8,835	-461	-	-9,296	-	-82	-9,378	-	-9,378
LRLM03XS	Rehab Degraded Lands & Drought Mitigation	12,131	633	-	12,764	-	112	12,876	12,876	-
LRLM04XS	Improvement Key Services to Agriculture-Fairtrade	403,277	21,043	8,381	432,701	-1,202,509	-38,031	-807,839	-	-807,839
LRLM06XS	Sustainable Land Management in Forest Margins	-	-	71,308	71,308	-31,222	1,402	41,488	41,488	-
LRLM07XS	Fairtrade Capacity Building and Advisory Services	-	-	-	-	-7	-	-7	-	-7
Suva - Plant Health		237,170	12,374	432,674	682,218	-384,134	3,888	301,972	323,596	-21,624
LTPH01XS	IPM SProd Syst Bassica Crops	24,827	1,295	1,471	27,593	-6,258	62	21,397	21,397	-
LTPH04XS	PPM SPC-FSM Matching	129,291	6,746	-	136,037	-	1,194	137,231	137,231	-
LTPH05XS	PPM FSM Matching Funds	20,540	1,072	-	21,612	-	190	21,802	21,802	-
LTPH06XS	Pac Ant Prevention Program	9,579	500	-	10,079	-	88	10,167	10,167	-
LTPH07XS	Fiji Flood Agriculture Sector Rehabilitation Prog	45,361	2,367	-	47,728	-29,141	-600	17,987	17,987	-
LTPH08XS	Fiji papaya Industry ACIAR	8,958	467	87,358	96,783	-104,417	-514	-8,148	-	-8,148
LTPH09XS	Small & Micro Nursery Enterprise Devlpmt Project	7,683	401	-	8,084	-1,400	22	6,706	6,706	-
LTPH10XS	Capacity building for the implementation of MEAs	-22,071	-1,152	15,103	-8,120	-5,488	132	-13,476	-	-13,476
LTPH11XS	Integrated Crop	10,069	525	321,637	332,231	-234,220	3,150	101,161	101,161	-
LTPH12XS	Pacific Biological Control project	-	-	7,105	7,105	-2,621	157	4,641	4,641	-
LSOZ22XS	NZ AID - Plant Health	574	30	-	604	-589	-15	-	-	-
Suva - Office of LRD Director		2,413,735	125,947	327,211	2,866,893	-906,876	2,019	1,962,036	1,963,026	-990
LSOZ23XS	Strategies for Root and Tuber Crops project	-	-	-	-	-325	-11	-336	-	-336
LSOZ34XS	Climate Change Mainstreaming	-	-	71,138	71,138	-71,398	-9	-269	-	-269
LSOZ25XS	INTRA - ACP Agriculture Policy Programme	1,993,864	104,039	15,850	2,113,753	-562,721	-712	1,550,320	1,550,320	-
LSOZ27XS	LRD TechnicalAssistanceFunds	195,970	10,226	-19,623	186,573	-24,946	251	161,878	161,878	-
LSOZ28XS	x-LRD TechAssistancePool2	93,205	4,863	-	98,068	-3	861	98,926	98,926	-
LSOZ29XS	IFAD Miscellaneous	12,132	633	-	12,765	-1,335	65	11,495	11,495	-
LSOZ30XS	FAO Miscellaneous	30,031	1,567	-	31,598	-	277	31,875	31,875	-
LSOZ31XS	LRD Administration	85,233	4,447	14,321	104,001	-57,657	-728	45,616	45,616	-
LSOZ33XS	ACIAR	3,300	172	11,501	14,973	-14,997	-92	-116	-	-116
LSOZ34XS	Climate Change Mainstreaming	-	-	71,138	71,138	-71,398	-9	-269	-	-269
LFAA01PS	GR NZ Aid Programme fund - 2014	-	-	162,886	162,886	-102,096	2,126	62,916	62,916	-
FISHERIES, AQUACULTURE & MARINE ECOSYSTEMS		6,481,816	-1,715	10,230,189	16,710,290	-10,994,033	1,273	5,717,530	6,060,188	-342,658
Coastal Fisheries Programme - Nournea		1,484,432	-	3,108,463	4,592,895	-2,508,546	-	2,084,349	2,154,858	-70,509
Coastal Fisheries Programme - Nournea		1,484,432	-	3,108,463	4,592,895	-2,508,546	-	2,084,349	2,154,858	-70,509
FCMG01PN	PF-Fisheries Management	-	-	-	-	2,345	-	2,345	2,345	-
FCCA02XN	Taiwan Aqua Market & Fin	7,480	-	-	7,480	-3,573	-	3,907	3,907	-
FCCA03PN	DFAT Australia - tagged aquaculture funding	-	-	-	-	-290	-	-290	-	-290

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FCCA07XN	ACIAR - Mini-projects	99,701	-	-	99,701	-40,646	-	59,055	59,055	-
FCCA12XN	AusAid Mariculture	53,983	-	209,231	263,214	-203,841	-	59,373	59,373	-
FCCA13XN	AUSaid Aquaculture Freshwater	28,850	-	519,527	548,377	-278,837	-	269,540	269,540	-
FCCA14XN	ACIAR FIS / 2010 / 057	-2,849	-	16,683	13,834	-3,824	-	10,010	10,010	-
FCCA15XN	ACIAR FIS / 2012 / 076	148,089	-	309,907	457,996	-274,760	-	183,236	183,236	-
FCCA16XN	Aquaculture Consultancy/ EU Project	-	-	6,981	6,981	-3,909	-	3,072	3,072	-
FCCA17XN	ACIAR/JCU Pearl Aquaculture	-	-	11,989	11,989	-29,296	-	-17,307	-	-17,307
FCFP05PN	CFP NZAID 2014-2016 Allocation	-	-	218,953	218,953	-155,150	-	63,803	63,803	-
FCFP07PN	NC Programme Grant	-	-	97,894	97,894	-51,831	-	46,063	46,063	-
FCFP14XN	Coast.Fisheries Mgt Meetg	6,135	-	-	6,135	-	-	6,135	6,135	-
FCFP16XN	Reg. Strat Plan /Coast Fish	5,131	-	-	5,131	-	-	5,131	5,131	-
FCFP17XN	Developing Kiribati Ecosystem Fisheries Mgmt Prog	4,257	-	-	4,257	-	-	4,257	4,257	-
FCFP23XN	Fisheries awareness material production	2,614	-	-	2,614	-	-	2,614	2,614	-
FCFP24XN	HEADS-FISHERIES MEETING	26,191	-	-	26,191	-	-	26,191	26,191	-
FCFP28XN	SPC-GIZ Climate Change Coastal	-9,447	-	138,943	129,496	-121,843	-	7,653	7,653	-
FCFP29XN	CBFM for Kiribati	23,448	-	33,563	57,011	-34,448	-	22,563	22,563	-
FCFP30XN	CBFM for Vanuatu	-580	-	26,811	26,231	-40,508	-	-14,277	-	-14,277
FCFP35XN	Resources Materials	7,337	-	3,773	11,110	-53	-	11,057	11,057	-
FCDV05XN	Fad Research	1,601	-	2,818	4,419	-	-	4,419	4,419	-
FCFP38XN	Fish SILAGE	6,224	-	2,710	8,934	-49	-	8,885	8,885	-
FCFP39XN	Sport Fishing Development	7,199	-	-	7,199	-1,306	-	5,893	5,893	-
FCDV06XN	Fisheries Training (N.Z.)	85,204	-	182,267	267,471	-189,804	-	77,667	77,667	-
FCDV13XN	Seafood quality & value-ad	7,780	-	-	7,780	-	-	7,780	7,780	-
FCFP48XN	Sea Safety Projects	9,198	-	-	9,198	-	-	9,198	9,198	-
FCFP49XN	Fisheries Officer Training	37,894	-	-37,894	-	-	-	-	-	-
FCFP50XN	AusAid Exports	194,524	-	249,895	444,419	-318,385	-	126,034	126,034	-
FCFP52XN	Tonga demersal line project (Niwa)	-	-	-	-	-26,475	-	-26,475	-	-26,475
FCFP57XN	Devfish	-	-	-	-	-41	-	-41	-	-41
FCFP65XN	Live reef fish	270,244	-	189,323	459,567	-369,235	-	90,332	90,332	-
FCFP72XN	CFP General Projects	63,271	-	393	63,664	-5,422	-	58,242	58,242	-
FCFP73XN	Coastal Climate Change AusAid	27,374	-	-	27,374	-	-	27,374	27,374	-
FCFP74XN	Bldg Clim Resilience & Coast Res Gov Capacity Fiji	387,282	-	-	387,282	-59,548	-	327,734	327,734	-
FCFP75XN	Bldg Capacity of Tokelau Coast Fish Managers	38,106	-	-	38,106	-6,728	-	31,378	31,378	-
FCFP77XN	SPC-IRD Deployment of Temperature Loggers -CC	12,147	-	-	12,147	-	-	12,147	12,147	-
FCFP78XN	CFP NZAID 2013 Allocation	64,527	-	-	64,527	-64,095	-	432	432	-
FCFP79XN	AUSAID Coastal Climate Change Monitoring Phase II	-128,483	-	284,388	155,905	-168,024	-	-12,119	-	-12,119
FCFP81XN	FPF Connaissance Ciguatera dans le Pacifique	-	-	11,933	11,933	-781	-	11,152	11,152	-
FCFP82XN	NZAID Kiribati Sustainable Coastal Fisheries Pgm	-	-	382,554	382,554	-40,861	-	341,693	341,693	-
FCFP83XN	DFAT CBFM Workshop March 2014	-	-	245,821	245,821	-17,328	-	228,493	228,493	-

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Coastal Fisheries Programme - Suva		-32,876	-1,715	340,398	305,807	-295,323	1,273	11,757	54,627	-42,870
Suva - Coastal Fisheries Programme		-32,876	-1,715	340,398	305,807	-295,323	1,273	11,757	54,627	-42,870
FCCA07XS	Aquaculture Project	-12,860	-671	53,167	39,636	-49,920	-5	-10,289	-	-10,289
FCCA13XS	Nabua Aquaculture Miscellaneous	-16,273	-849	174,893	157,771	-179,317	-305	-21,851	-	-21,851
FCDV14XS	x-Safety At Sea Con (T0300412)	-3,743	-195	-	-3,938	-6,529	-263	-10,730	-	-10,730
FCCA15XS	Aquaculture - Community Based	-	-	112,338	112,338	-59,557	1,846	54,627	54,627	-
Oceanic Fisheries Programme		2,732,180	-	6,150,040	8,882,220	-5,548,226	-	3,333,994	3,370,806	-36,812
FOFS02PN	OFP NZAP Recurrent Funding 2014-2016	-	-	303,709	303,709	-120,898	-	182,811	182,811	-
FOFS03PN	OFP DFAT(AusAID) recurrent funding	-	-	-	-	-292	-	-292	-	-292
FOFS04XN	OFP - SCIFISH - OCT	-	-	6,802	6,802	-	-	6,802	6,802	-
FOFS10XN	O.F.P. General - Y2K	132,840	-	146,164	279,004	-182,524	-	96,480	96,480	-
FOFS13XN	Pac.Fish.Rech.Progr-01-Uoh	205,289	-	-	205,289	-44,280	-	161,009	161,009	-
FOFS15XN	Regional Tagging Project	253,893	-	92,586	346,479	-328,580	-	17,899	17,899	-
FOFS16XN	WCPFC	283,206	-	1,008,863	1,292,069	-889,527	-	402,542	402,542	-
FOFS18XN	Japan Trust Fund	232,734	-	114,527	347,261	-171,001	-	176,260	176,260	-
FOFS21XN	WCPFC ROP Data Management	190,893	-	715,065	905,958	-719,754	-	186,204	186,204	-
FOFS23XN	AusAid FFA Advice	160,832	-	209,508	370,340	-212,010	-	158,330	158,330	-
FOFS26XN	NZaid Observer Programme	166,789	-	238,237	405,026	-352,521	-	52,505	52,505	-
FOFS28XN	AUSAID Tuna Monitoring project	222,967	-	786,856	1,009,823	-348,759	-	661,064	661,064	-
FOFS29XN	AUSAID Snapper project	-65,065	-	463,513	398,448	-235,441	-	163,007	163,007	-
FOFS30XN	SPC-GIZ Climate Change Oceanic	6,206	-	158,163	164,369	-164,335	-	34	34	-
FOFS31XN	Connaissance de l'espace Maritime de la NC	-10,755	-	90,950	80,195	-77,794	-	2,401	2,401	-
FOFS32XN	Programme Observateur Polynésie Française	-5,584	-	186,854	181,270	-212,160	-	-30,890	-	-30,890
FOFS34XN	PNA Scientific Support - PEW	115,801	-	322,613	438,414	-438,414	-	-	-	-
FOFS35XN	BMIS Development (ISF/MMWF funding)	-2,248	-	2,248	-	-	-	-	-	-
FOFS36XN	AAAMP Characterization of NC Pelagic Ecosystems	-19,204	-	37,590	18,386	3,425	-	21,811	21,811	-
FOFS37XN	OFP NZAID Services 2013	109,310	-	-	109,310	-101,110	-	8,200	8,200	-
FOFS38XN	NZ Tuna Science & Information Services 2013-2015	483,414	-	673,582	1,156,996	-625,479	-	531,517	531,517	-
FOFS39XN	Marie Curie Advances Models 4 Fisheries (AMFISALS)	186,802	-	-	186,802	-120,898	-	65,904	65,904	-
FOFS40XN	FPF Bioeconomic modelling	46,539	-	-	46,539	-	-	46,539	46,539	-
FOFS41XN	ISSF Electronic Monitoring Trials	37,521	-	-	37,521	-	-	37,521	37,521	-
FOFS42XN	ISSF E-Monitoring Project (2014-2016)	-	-	586,670	586,670	-204,401	-	382,269	382,269	-
FOFS43XN	BMIS Development (ISSF)	-	-	11,170	11,170	-1,473	-	9,697	9,697	-
Marine Resources External Project		132,005	-	46,543	178,548	-115,504	-	63,044	105,212	-42,168
FDA01XN	CRISP - Fonds Pacifique	-44,439	-	2,393	-42,046	-122	-	-42,168	-	-42,168
FDA02XN	CRISP France	9,697	-	42,168	51,865	-9,697	-	42,168	42,168	-
FDA03XN	FFEM_PCC	168,682	-	-	168,682	-105,638	-	63,044	63,044	-
FDA04XN	CRISP Extra	-1,935	-	1,982	47	-47	-	-	-	-

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All Marine Resources		2,166,075	-	584,745	2,750,820	-2,526,434	-	224,386	374,685	-150,299
FDAA25XN	AusAid Marine Resources Project	-50,882	-	50,907	25	-25	-	-	-	-
FDAA26XN	SciOCOFish Project - Coastal & Oceanic YEAR 1	-2,272	-	2,272	-	-	-	-	-	-
FDAA27XN	DevFish Phase II	750,511	-	-	750,511	-405,764	-	344,747	344,747	-
FDAA28XN	SciOCOFish Project - Coastal & Oceanic YEAR 2	-16,261	-	16,261	-	-42	-	-42	-	-42
FDAA30XN	SciOCOFish Project - Coastal & Oceanic YEAR 3	92,156	-	1,253	93,409	-93,367	-	42	42	-
FDAA31XN	FPF - OCT Participation in Fisheries	42,653	-	-	42,653	-38,021	-	4,632	4,632	-
FDAA32XN	SciOCOFish Project - Coastal & Oceanic YEAR 4	1,336,360	-	-	1,336,360	-1,419,809	-	-83,449	-	-83,449
FDAA02PN	NZAid - South South Cooperation	-	-	24,721	24,721	-1,617	-	23,104	23,104	-
FDAA33XN	AusAid Pacific Engagement on BBNJ	-	-	5,084	5,084	-2,924	-	2,160	2,160	-
FDAA34XN	SciOCOFish Project - Coastal and Oceanic YEAR 5	-	-	296,845	296,845	-363,653	-	-66,808	-	-66,808
EDUCATION, TRAINING & HUMAN DEVELOPMENT										
		1,510,667	90,864	5,150,251	6,751,782	-5,140,979	-9,474	1,601,329	1,833,856	-232,527
Human Development Programme		-240,513	-512	1,684,858	1,443,833	-913,375	1,008	531,466	576,561	-45,095
Human Development Programme		-230,714	-	1,250,615	1,019,901	-510,562	-	509,339	509,339	-
HHCM06XN	Cultural Development	6,226	-	-	6,226	-6,111	-	115	115	-
HHCM11XN	Supporting the Cult Sector for Sustain Eco & HDP	6,189	-	-4,493	1,696	-1,696	-	-	-	-
HHWZ04XN	French Pacific Funds	11,831	-	29	11,860	-11,151	-	709	709	-
HHWZ05XN	Projet Union des Femmes Francophones d'Outre Mer	16,143	-	-264	15,879	-15,879	-	-	-	-
HHZ111XN	Lifuka Island Climate Change	5,668	-	-4,226	1,442	-1,442	-	-	-	-
HHZ14XN	Progressing Gender Equality in PICT's	-276,771	-	1,259,569	982,798	-474,283	-	508,515	508,515	-
Suva - Culture Development		-46,222	-2,412	302,807	254,173	-222,881	2,368	33,660	33,660	-
HHCM06XS	Cultural Development	-46,872	-2,446	50,488	1,170	-2,418	1,248	-	-	-
HHCM07XS	HDP Miscellaneous	650	34	27,970	28,654	-22,258	206	6,602	6,602	-
HHCM09XS	ACP Cultural Industries Project	-	-	202,594	202,594	-198,205	153	4,542	4,542	-
HHCM10XS	Commonwealth Foundation, Mapping the Pacific Film	-	-	21,755	21,755	-	761	22,516	22,516	-
Suva - Gender		-	-	68,382	68,382	-109,359	-1,433	-42,410	2,685	-45,095
HHZ14XS	Progressiong Gender Equality in PICT's	-	-	32,313	32,313	-75,884	-1,524	-45,095	-	-45,095
HHZ18XS	Gender and Climate Change Training-GIZ	-	-	36,069	36,069	-33,475	91	2,685	2,685	-
Suva - Youth Development Bureau		36,423	1,900	63,054	101,377	-70,573	73	30,877	30,877	-
HHYM13XS	HDP Pacific Youth Council	41,634	2,172	23,409	67,215	-40,858	-226	26,131	26,131	-
HHYM14XS	PLP - AusAid Pacific Leadership Programme	-5,660	-295	39,645	33,690	-33,164	174	700	700	-
HHYM15XS	HDP/Youth	449	23	-	472	3,449	125	4,046	4,046	-
Community Education Training Centre		289,187	15,091	3,897	308,175	-145,561	-2,282	160,332	160,332	-
HCTT08XS	Building Improvement & Maint	14,173	740	-	14,913	-	131	15,044	15,044	-
HCTT09XS	Northern Pacific Training TROC	4,964	259	-	5,223	-	46	5,269	5,269	-
HCTT11XS	MSME Capacity Building	246	13	-	259	-	2	261	261	-
HCTT14XS	Business Advisory	2,677	140	-	2,817	-	25	2,842	2,842	-

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HCTT15XS	Information Network	536	28	-	564	-	5	569	569	-
HCTT16XS	Healthy Lifestyle Project	8,760	457	-	9,217	-	81	9,298	9,298	-
HCTT17XS	Community Education Training - Operational	20,440	1,067	-	21,507	-	189	21,696	21,696	-
Regional Rights Resource Team		358,949	18,730	1,919,500	2,297,179	-2,226,287	-7,414	63,478	223,476	-159,998
HPRZ01XS	RRRT-Small Grants	22,580	1,178	6,562	30,320	-19,578	-247	10,495	10,495	-
HPRZ03XS	RRRT-AUSAID	94,956	4,955	1,602,803	1,702,714	-1,854,778	-7,934	-159,998	-	-159,998
HPRZ06XS	RRRT-Pac Island HIV and STI Response Fund	54,647	2,851	-	57,498	-56,043	-1,455	-	-	-
HPRZ08XS	EU /ERT/RRRT/Solomon Islands Project	-39,467	-2,059	35,983	-5,543	6,527	1,122	2,106	2,106	-
HPRZ09XS	PLP - Lobbying	25,164	1,313	96,914	123,391	-122,365	-658	368	368	-
HPRZ11XS	Eliminating Sexual/Gender based Violence-Kiribati-UN	1,456	76	-	1,532	-	13	1,545	1,545	-
HPRZ12XS	Pacific Fund to End Violence Against Women	35,350	1,845	107,054	144,249	-83,952	1,134	61,431	61,431	-
HPRZ13XS	Pacific Is ratification-human right treaties -PIFS	164,263	8,571	-	172,834	-59,832	-575	112,427	112,427	-
HPRZ14XS	Universal Periodic Review - Round 2	-	-	70,184	70,184	-36,266	1,186	35,104	35,104	-
Suva - South Pacific Board for Educational Assessment		1,103,044	57,555	1,541,996	2,702,595	-1,855,756	-786	846,053	873,487	-27,434
BATA01XS	Projects	175,356	9,150	28,834	213,340	-97,598	-785	114,957	114,957	-
BAPA01XS	Pacific Benchmarking for Education Results	188,778	9,850	786,289	984,917	-814,771	747	170,893	170,893	-
BAAA01XS	Literacy and Numeracy	741,620	38,697	22,123	802,440	-363,888	-5,103	433,449	433,449	-
BACA01XS	SPBEQ Projects	10,932	570	25,197	36,699	-62,915	-1,218	-27,434	-	-27,434
BADA01XS	Pacific Qualification Register	-113,800	-5,938	557,806	438,068	-352,708	6,121	91,481	91,481	-
BAEA01XS	Research, Monitoring & Evaluation - LANA(MOE-Fiji)	8,843	461	2,403	11,707	-2,343	84	9,448	9,448	-
BASA01XS	Scholarship	91,315	4,765	119,344	215,424	-161,533	-632	53,259	53,259	-
PUBLIC HEALTH DIVISION		7,171,579	-210,619	2,881,727	9,842,687	-7,305,529	131,153	2,668,311	2,922,992	-254,681
Public Health Division - Nournea		7,271,062	-	-1,823,790	5,447,272	-4,297,664	-	1,149,608	1,404,289	-254,681
Public Health Division		7,271,062	-	-1,823,790	5,447,272	-4,297,664	-	1,149,608	1,404,289	-254,681
PPAA01XN	Response Fund Donor Funding	8,139,959	-	-8,139,958	1	-1	-	-	-	-
PPAA02XN	National Allocations for Forum Island Countries	1,472,533	-	-1,472,532	1	-1	-	-	-	-
PPAA03XN	Capacity Development Organisations	467,477	-	-467,476	1	-1	-	-	-	-
PPAA04XN	Community Action Grants	816,692	-	-816,692	-	-	-	-	-	-
PPAA05XN	Competitive Grants	1,013,839	-	-1,013,838	1	-1	-	-	-	-
PPAA06XN	Regional Priorities	1,631,126	-	-1,631,125	1	-1	-	-	-	-
PPAA07XN	Allocations to support program- Grants	-1,969,871	-	1,969,774	-97	97	-	-	-	-
PPAA08XN	Rapid Response	11,880	-	-11,880	-	-	-	-	-	-
PPAA09XN	Operational Support Cost	-5,616,923	-	5,792,373	175,450	-175,450	-	-	-	-
PPAA10XN	Evaluation and Research	-236,964	-	236,965	1	-1	-	-	-	-
PPAA11XN	Fund Committee Costs	-123,928	-	123,928	-	-	-	-	-	-
PPAA12XN	PRHP Grants	220,247	-	-220,247	-	-	-	-	-	-
PPAA13XN	Response Fund DU Disease Control HIVSTI	-	-	-	-	-	-	-	-	-
PPAA14XN	Response Fund OOD Mgmt Support	-	-	-	-	-	-	-	-	-

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PPAA15XN	Response Fund OOD M&E	-	-	-	-	-	-	-	-	-
PPAA16XN	Response Fund Health Advancement	-	-	-	-	-	-	-	-	-
PPAA17XN	Response Fund Consolidated	-	-	-	-	-	-	-	-	-
PPAA18XN	Response Fund - No cost extension	-	-	363,701	363,701	-480,177	-	-116,476	-	-116,476
PPAA26XN	HIV SGS Surv ROC1 - MI	-	-	-	-	-	-	-	-	-
PPAA31XN	DU DC HIVAIDS - Joint Proj. - France	439	-	-	439	-	-	439	439	-
PRAA01XN	DUDC HIVSTI Global Fund	26,683	-	-	26,683	-160,725	-	-134,042	-	-134,042
PPAA33XN	DU DC HIVAIDS ADB	37,048	-	-	37,048	-37,048	-	-	-	-
PGMU01XN	GMU Global Fund Primary	-66,584	-	1,530,631	1,464,047	-1,377,357	-	-	-	-
PPAA49XN	HAU HPL NCD 2-1-22 AUSAid NZAID	406,921	-	122,860	529,781	-256,518	-	273,263	86,690	-
PPAA51XN	Commonwealth Secretariat Diabetes Workshop	41,076	-	-	41,076	-41,076	-	-	-	-
OOPA01XN	Joint Secretariat	56,491	-	-6,771	49,720	-53,841	-	-4,121	-	-4,121
PDAA02XN	OOD Management Project	22,000	-	-	22,000	-	-	22,000	22,000	-
PRAA07XN	DU SOR Vector Surveillance & Control	-3,841	-	-	-3,841	3,841	-	-	-	-
PRAA08XN	DU SOR Influenza Surveillance - CDC 2	183,445	-	244,050	427,495	-211,868	-	215,627	215,627	-
PRAA09XN	DU SOR Lab Shipping Costs	6,685	-	-	6,685	-	-	6,685	6,685	-
PRAA19XN	Increased Understdg the Health Implicat of Clim Ch	23,322	-	117,343	140,665	-123,700	-	16,965	16,965	-
PRAA20XN	DU SOR - ROSSP PPHSN+	125,424	-	17,900	143,324	-71,762	-	71,562	71,562	-
PRAA21XN	SOR PPHS Network of Services	34,421	-	-	34,421	-34,421	-	-	-	-
PRAA22XN	Improving Public Health Data Capacity in the PI	85,958	-	14,026	99,984	16	-	100,000	100,000	-
PRAA23XN	Emergency assistance to FP - Zika	28,747	-	-	28,747	-22,242	-	6,505	6,505	-
PRAA25XN	DU DC TB Control France	3,631	-	-	3,631	1,313	-	4,944	4,944	-
PRAA26XN	DU DC TB Control Global Fund	155,405	-	112,313	267,718	-207,808	-	59,910	59,910	-
PRAA29XN	DU DC TB QBEC Kiribati (AUSAid)	-1,003	-	-	-1,003	1,003	-	-	-	-
PRAA32XN	DU DC TB Diabetes Joint Study Kiribati	1,429	-	-	1,429	-1,429	-	-	-	-
PRAA33XN	Towards TB Elimination in Kiribati	258,786	-	494,827	753,613	-406,363	-	347,250	347,250	-
PRAA34XN	Pacific Operational Research Course	-38,934	-	38,959	25	-25	-	-	-	-
PDAA06XN	2012 Postponed Activities	17,446	-	-	17,446	1,028	-	18,474	18,474	-
PDAA08XN	GMU - Commitments	40,000	-	70,779	110,779	-61,240	-	49,539	49,539	-
PDAA02PN	PF- Director's Office Management Support	-	-	42	42	-	-	42	42	-
PDAA03PN	PF Health Admin. Sal.	-	-	-42	-42	-	-	-42	-	-42
PDAA09XN	Regional Health Architecture NZAID	-	-	353,150	353,150	-291,196	-	61,954	61,954	-
PRAA02PN	NZAid - SOR PPHS Network of Services	-	-	353,150	353,150	-290,710	-	62,440	62,440	-
Public Health Division - Suva										
Suva - HIV / AIDS Section		-4,036,443	-210,619	735,282	-3,511,780	4,081,422	131,153	700,795	700,795	-
SHAF06XN		-3,939,249	-205,547	70,306	-4,074,490	4,421,412	120,687	467,609	467,609	-
PPAA58XS		-945,808	-49,352	-	-995,160	969,976	25,184	-	-	-
SHAF08XN		-104,244	-5,439	-	-109,683	106,907	2,776	-	-	-
Operational Support Cost		-1,269,271	-66,230	-	-1,335,501	1,301,705	33,796	-	-	-
PPAA60XS		-366,662	-19,132	-	-385,794	376,031	9,763	-	-	-

PROJECT CODE	DESCRIPTION	31.12.2013	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2014	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
SHAF09XN	Evaluation and Research	-746,295	-38,941	-	-785,236	765,365	19,871	-	-	-
PPAA61XS	Evaluation and Research	-36,783	-1,919	-	-38,702	37,723	979	-	-	-
SHAF10XN	Fund Committee Costs	-64,872	-3,385	-	-68,257	66,530	1,727	-	-	-
SHAF21XN	Response Fund DU Disease Control HIVSTI	-291,744	-15,223	-	-306,967	299,199	7,768	-	-	-
SHAF23XN	Response Fund OOD Mgmt Support	-3,005	-157	-	-3,162	3,082	80	-	-	-
SHAF24XN	Response Fund OOD M&E	-94,896	-4,952	-	-99,848	97,321	2,527	-	-	-
SHAF25XN	Response Fund Health Advancement	-368,776	-19,242	-	-388,018	378,199	9,819	-	-	-
PPAA53XS	National Allocations for Forum Island Countries	85,716	4,473	-	90,189	-57,038	-1,203	31,948	31,948	-
PPAA54XS	Capacity Development Organisations	1,272	66	-	1,338	-1,304	-34	-	-	-
PPAA55XS	Community Action Grants	-256	-13	-	-269	262	7	-	-	-
PPAA56XS	Competitive Grants	3,183	166	-	3,349	-3,264	-85	-	-	-
PPAA57XS	Regional Priorities	1,268	66	-	1,334	-1,300	-34	-	-	-
SHAR08XN	HIV SGS Surv ROC1 - MI	-851	-44	-	-895	872	23	-	-	-
PPAA71XS	HIV AIDS- NZAID	85,332	4,453	-	89,785	1,442	838	92,065	92,065	-
PGMU05XS	HIV-Global Fund	274,254	14,310	1,688	290,252	-116,532	-1,483	172,237	172,237	-
PPAA74XS	RF Treatment & Care Grant	-1,277	-67	1,310	-34	-	34	-	-	-
PPAA75XS	HIV General Management	-95,534	-4,985	50,125	-50,394	47,850	2,544	-	-	-
PPAA76XS	STIs/HIV Technical Response-RF No Cost Ext funds	-	-	17,183	17,183	5,322	787	23,292	23,292	-
PPAA77XS	Climate Change Funding (PHD Strategic Communica	-	-	-	-	14,922	522	15,444	15,444	-
PDAA10XS	PHD Strategic Plan Funding-RF No Cost Ext funds	-	-	-	-	128,142	4,481	132,623	132,623	-
Suva - Global Fund Project		-136,485	-7,122	148,824	5,217	4,929	4,116	14,262	14,262	-
PGMU07XS	x-GlobalFund MeetingPIRCmeet2	-149,922	-7,823	148,824	-8,921	4,929	3,992	-	-	-
PGMU08XS	x-PPRSHN CINET Workshop	13,437	701	-	14,138	-	124	14,262	14,262	-
Suva - Health Management		-99,775	-5,206	598,531	493,550	-344,781	7,951	156,720	156,720	-
OOPA02XS	Joint Secretariat	-99,775	-5,206	598,531	493,550	-344,781	7,951	156,720	156,720	-
Suva - Health Promotions		80,327	4,191	-82,379	2,139	-	-2,139	-	-	-
PPAA81XS	Bloomberg TFK Tobacco Project	80,327	4,191	-82,379	2,139	-	-2,139	-	-	-
Suva - Public Health Surveillance		58,739	3,065	-	61,804	-138	538	62,204	62,204	-
PRAA48XS	INFLUENZA SURVEILL. - CDC	58,739	3,065	-	61,804	-138	538	62,204	62,204	-
Global Fund		3,936,960	-	3,970,235	7,907,195	-7,089,287	-	817,908	817,908	-
Global Fund	3,936,960	-	3,970,235	7,907,195	-7,089,287	-	817,908	817,908	-	-

PROJECT CODE	DESCRIPTION	31.12.2013	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2014	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
ECONOMIC DEVELOPMENT DIVISION										
All Nourmea		37,011	-	-	37,011	-	-	37,011	38,762	-1,751
All Nourmea		37,011	-	-	37,011	-	-	37,011	38,762	-1,751
EEAA02XN	Energy General	-144	-	-	-144	-	-	-144	-	-144
EEAA03XN	Renewable Energy Efficiency Project (North Rep)	-1,607	-	-	-1,607	-	-	-1,607	-	-1,607
EEAA04XN	Tepvertes Meeting	38,762	-	-	38,762	-	-	38,762	38,762	-
Energy										
EEBZ01XS	Tech & Vocational Education Train- TVET	4,646,008	242,427	6,567,879	11,456,314	-3,917,490	135,570	7,674,394	7,872,521	-198,127
Suva - Capacity Building		-	-	1,640,178	1,640,178	-44,444	55,797	1,651,531	1,651,531	-
EEBZ01XS		-	-	1,640,178	1,640,178	-44,444	55,797	1,651,531	1,651,531	-
Suva - Petroleum & Liquid Fuels										
EEFZ01XS	Energy General	980,815	51,179	913,721	1,945,715	-400,920	26,987	1,571,782	1,584,225	-12,443
EEFZ01XS		185,107	9,659	5,518	200,284	-11,377	1,504	190,411	190,411	-
EEEZ01XS	Pacific Appliance Labelling and Standards	795,708	41,520	824,565	1,661,793	-293,882	25,903	1,393,814	1,393,814	-
EEEC01XS	Preparation & Execution of Validation W/Shop-PCREE	-	-	52,659	52,659	-60,464	-273	-8,078	-	-8,078
EEEZ02XS	Global Market Efficient Lighting UNEP	-	-	30,979	30,979	-35,197	-147	-4,365	-	-4,365
Suva - Pacific Energy & Gender										
EENZ01XS	Integration of Gender to Climate Change Adaption	5,167	270	4,477	9,914	-9,776	-138	-	-	-
EENZ01XS		5,167	270	4,477	9,914	-9,776	-138	-	-	-
Suva - Policy & Planning										
EEPZ01XS	Regional Energy Consultative Meeting - AusAID	1,032,314	53,866	708,494	1,794,674	-893,621	3,058	904,111	907,508	-3,397
EEPZ02XS	Energy Ministerial Meeting	46,570	2,430	-	49,000	-47,760	-1,240	-	-	-
EEPZ03XS	Energy Security in Pacific	36,449	1,902	-	38,351	-40,663	-1,085	-3,397	-	-3,397
EEPZ01PS	South-South Capacity Building NZ Prog Fnds	-	-	17,971	17,971	-	628	18,599	18,599	-
EEPZ05PS	Energy Australia Aid	-	-	690,523	690,523	-662,507	980	28,996	28,996	-
Suva - Renewables										
EERZ01XS	Renewable Energy Nth Rep Project (FSM)	2,627,712	137,112	3,301,009	6,065,833	-2,568,729	49,866	3,546,970	3,729,257	-182,287
EERZ02XS	Renewable Energy Nth Rep Project (RMI)	1,431,983	74,720	-	1,506,703	-1,644,702	-44,288	-182,287	-	-182,287
EERZ03XS	Renewable Energy Nth Rep Project (Palau)	326,473	17,035	-	343,508	139,974	7,909	491,391	491,391	-
EERZ04XS	Renewable Energy Nth Rep Project (General)	15,729	821	-	16,550	34,898	1,364	52,812	52,812	-
EERZ05XS	IRENA Initiative Pac Is. Deve. States	815,783	42,567	2,998,950	3,857,300	-1,061,714	75,271	2,870,857	2,870,857	-
EERZ06XS	IRENA Joint Training Energy Data /Policy	37,744	1,969	-	39,713	-12,622	-93	26,998	26,998	-
EERZ07XS	Renewable Energy PIC Workshop-US Embassy	-	-	45,320	45,320	-24,563	726	21,483	21,483	-
EERZ07XS		-	-	256,739	256,739	-	8,977	265,716	265,716	-
Transport										
ETAV01XS	Aviation General	2,462,063	128,471	1,512,705	4,103,229	-1,843,142	11,178	2,271,265	2,448,608	-177,343
ETAV02XS	Aviation Technical, Policy & Security (PIFS)	63,600	3,319	3,023	69,942	-65,040	-1,581	3,321	3,321	-
ETAV01XS		451	24	-	475	-463	-12	-	-	-
ETAV02XS		63,149	3,295	3,023	69,467	-64,577	-1,569	3,321	3,321	-
Suva - All Land Projects										
ETLT01XS	EU - Micro Project Programme - Lautoka	-	-	-	-	-169,804	-5,938	-175,742	-	-175,742
ETLT02XS	EU-Sugarcane Rural Access Road Project	-	-	-	-	-161,828	-5,659	-167,487	-	-167,487
ETLT02XS		-	-	-	-	-7,976	-279	-8,255	-	-8,255

PROJECT CODE	DESCRIPTION	31.12.2013	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2014	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
Subv - All Maritime Projects		2,398,453	125,152	1,509,682	4,033,287	-1,608,298	18,697	2,443,686	2,445,287	-1,601
ETMT01XS	X- Small Is. States (SIS)- ForSec	7,352	384	-	7,736	-7,540	-196	-	-	-
EDAA01XS	Maritime Security PICT AusAID	590,975	30,837	-	621,812	-73,368	2,891	551,335	551,335	-
ETMT02XS	Port Integration - China	16,369	854	-	17,223	-16,789	-434	-	-	-
EDAA02XS	Seafarers Training - Multi	140,279	7,320	-	147,599	-308	1,285	148,576	148,576	-
ETMT03XS	IMO-International Maritime Organisation	67,184	3,506	102,853	173,543	-114,133	225	59,635	59,635	-
ETMT04XS	Domestic Ship Safety- Pilot Audits	40,240	2,100	-	42,340	-36,967	-922	4,451	4,451	-
ETMT03PS	South-South Capacity Building NZ Prog Fnds	-	-	25,574	25,574	-	894	26,468	26,468	-
ETMT04PS	Transport Australia Aid	-	-	1,228,708	1,228,708	-973,921	8,909	263,696	263,696	-
ETMT05XS	Internal Auditors Training Courses-AusAid	51,987	2,713	-	54,700	-53,314	-1,386	-	-	-
ETMT06XS	Transport Ministerial Meeting	88,902	4,639	-	93,541	-86,602	-2,207	4,732	4,732	-
ETMT07XS	Transport General	3,145	164	-	3,309	38,913	1,391	43,613	43,613	-
ETMT08XS	Improving Ports & Maritime Shipping Study - WB	-	-	30,077	30,077	-31,624	-54	-1,601	-	-1,601
ETMT09XS	Strengthen Consolidation Maritime Transp	-	-	44,035	44,035	-16,993	945	27,987	27,987	-
ETMT10XS	JICA- Improving Ports & Maritime Study NorthPac	-	-	48,742	48,742	-	1,704	50,446	50,446	-
ETMT11XS	EDD - AusAID Grant	1,391,228	72,594	20,198	1,484,020	-234,960	5,337	1,254,397	1,254,397	-
EEAA02XS	Energy General	-	-	5,158	5,158	-	180	5,338	5,338	-
EDAA04XS	EDD - Information and Publication	792	41	4,337	5,170	-692	135	4,613	4,613	-
STATISTICS FOR DEVELOPMENT										
All Nourmea		2,151,205	-	1,817,979	3,969,184	-3,065,298	-	903,886	1,079,237	-175,351
All Nourmea		2,151,205	-	1,817,979	3,969,184	-3,065,298	-	903,886	1,079,237	-175,351
SDDA03PN	NZAid - South South Cooperation	-	-	21,189	21,189	-1,386	-	19,803	19,803	-
SDDA04PN	Statistics NZAID 2014-2016 Allocation	-	-	211,691	211,691	-211,278	-	413	413	-
SDDA13XN	Heads Of Statistics Mtg	82,107	-	-	82,107	845	-	82,952	82,952	-
SDDA24XN	Stats Income-Miscellaneous	63,490	-	55	63,545	8,874	-	72,419	72,419	-
SDDA29XN	ABS PGSP Project	-	-	-1,172	-1,172	-	-	-1,172	-	-1,172
SDDA31XN	ADB / RETA 6414	131,579	-	-	131,579	-	-	131,579	131,579	-
SDDA33XN	AUSAid Census TA activities - 2009	245,436	-	-	245,436	4,586	-	250,022	250,022	-
SDDA36XN	Pohnpei Office	1,511	-	-	1,511	-9,868	-	-8,357	-	-8,357
SDDA38XN	AUSAID Strengthening Statistical Service 2010-2014	313,230	-	1,195,906	1,509,136	-1,399,384	-	109,752	109,752	-
SDDA37XN	Implementation Pilot Vanuatu Hybrid Survey M11/58	54	-	-55	-1	-	-	-1	-	-1
SDDA39XN	AUSAID Strengthening Stat. Service 2010-2014 (B)	1,322,240	-	-	1,322,240	-1,191,192	-	131,048	131,048	-
SDDA40XN	2012 Activities funded from 2011	90,593	-	-	90,593	-19,231	-	71,362	71,362	-
SDDA42XN	Statistics NZAID 2012-2016 Allocation	-199	-	200	1	-1	-	-	-	-
SDDA43XN	ADB-TA-7800	-192,108	-	262,530	70,422	-49,724	-	20,698	20,698	-
SDDA44XN	AFD / IMDN Project	43,343	-	-	43,343	-43,356	-	-13	-	-13
SDDA46XN	OECD/NSDS Workshop 19 Nov 2014-22 Jan 2015	-	-	30,668	30,668	-6,828	-	23,840	23,840	-
SZZZ01XN	PPAPD - UNFPA	-18,420	-	-	-18,420	18,420	-	-	-	-
HPRZ15XN	RRRT - EU Solomons Project	68,574	-	96,967	165,541	-192	-	165,349	165,349	-
HPRZ16XN	RRRT - EU Solomons Project Phase 2	-225	-	-	-225	-165,583	-	-165,808	-	-165,808
TOTALS		49,544,505	1,264,387	54,258,028	105,066,922	-56,828,368	507,522	48,746,074	52,758,175	-4,012,101



STATEMENT OF ACCOUNTING POLICIES

1. Principal activity

The principal activity of the Secretariat of the Pacific Community is to undertake research and provide technical assistance and training in support of the economic and social development of its 22 Pacific Island member countries and territories.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of the financial statements of the Secretariat are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation

The financial statements of the SPC have been prepared in accordance with the Secretariat's financial regulations.

The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

Management is required to exercise its judgement in determining certain critical accounting estimates and the application of the organisation's accounting policies. Areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.14.

All amounts shown in the financial statements are expressed in units of Pacific Francs (CFP) (1 unit = 100 Pacific Francs).

2.2 Fund accounting

The Secretariat utilises a fund accounting system, given that a considerable part of its annual income comprises individual grants and donor funds for specified projects.

Individual funds are separately maintained throughout the accounting system, thus providing the control necessary to ensure that each fund is used only for the purpose for which it is received.

A separate fund is established to record the amount received, expenditure incurred and the net balance of the funds available to be carried forward into the next financial

period. Although the general rule is the accrual basis of accounting, when funds are committed, accounting for individual projects has to comply with donors' requirements. Some donors require that expenditures are recognised only on a cash basis.

Although the various funds are available only for the specific purpose for which they have been given, and they are accounted for separately, it is considered appropriate for reporting purposes in these financial statements to aggregate income and expenditure under summary headings.

2.3 Foreign currency

Functional and presentation currency

Items included in the financial statements of the organisation are measured using the currency of the primary economic environment in which the organisation operates ('the functional currency'). The functional currency for operations in Fiji is the Fijian dollar; for operations in New Caledonia it is the Pacific Franc. The financial statements are presented in units of Pacific Francs, which is the Secretariat of the Pacific Community's presentation currency.

Transactions and balances

Foreign currency transactions are translated into the functional currency of each branch using the exchange rates prevailing at the date of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

Suva branch accounts are consolidated at balance date by converting income and expenditure at the year's average bank buying rate and net assets at the bank buying rate as at balance date.

Average rate used:

FJD 1 = CFP 47.76 (2013: FJD 1 = CFP 49.00)

Balance date bank buying rate was

FJD 1 = CFP 49.43 (2013: FJD 1 = CFP 46.57)

2.4 Revenue recognition

Assessed contributions

Contributions from member countries are recognised on an accrual basis and made from reference to assessed computations approved at annual conferences. Contributions to be allocated to the financing of capital expenditures are transferred to deferred income and brought to the income statement over the useful life of the assets.

Extra-budgetary funds

Funds received from governments and aid agencies under extra-budgetary work programmes are usually for specified purposes. These funds are separately identified in the accounting system and expenditure recorded against each fund. Revenue is generally recognised at the time of receipt of funds to comply with the fund reporting required by the donor.

Project management fees

Revenue received for the management of funds is based on an agreed percentage of the fund disbursements. This is recognised as expenditure on the project is recognised.

Interest revenue

Interest revenue is recognised on a straight line basis.

Sale of goods

Revenue from the sale of goods is recognised when the Secretariat has transferred to the buyer the significant risks and rewards of ownership of the goods.

2.5 Income tax

The Secretariat is exempt from income tax.

2.6 Leases

All leases of property, plant and equipment under which the risks and benefits of ownership are effectively retained by the lessor are classified as operating leases. Obligations incurred under operating leases are charged to the income statement on a cash basis over the period of the lease.

2.7 Research and development costs

Research and development costs are recognised as an expense in the period in which they are incurred.

2.8 Property, plant and equipment

Property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Land is not depreciated.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation on assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives. Depreciation of an item of property, plant and equipment begins when it is available for use and ceases at the earlier of either the date that it is classified as held for sale or the date it is derecognised upon disposal.

The following estimated useful lives are used in the calculation of depreciation:

- | | |
|---|------------|
| ■ Motor vehicles, equipment, furniture and fittings | 5 years |
| ■ Computer equipment | 3 years |
| ■ Buildings | 66.6 years |

The depreciation charge for the year is matched by a corresponding transfer from the deferred income account. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amounts. These are included in the income statement.

2.9 Inventory

Inventories are stated at the lower of cost and net realisable value. Cost is calculated on a first-in, first-out (FIFO) basis. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

2.10 Financial instruments

Financial assets and liabilities are recognised on the organisation's balance sheet when it becomes a party to the contractual provisions of the instrument.

Financial assets

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the organisation provides money, goods or services directly to a debtor with no intention of trading the receivable.

They are included in current assets, except for maturities greater than 12 months after the balance sheet date, which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the organisation will not be able to collect all amounts due according to the original terms of receivables. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, default or delinquency in payments are considered indicators that the trade receivables are impaired. The amount of the impairment is recognised in the income statement.

(ii) Cash and cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. Cash and cash equivalents comprise cash on hand, deposits held at call with banks and other short-term liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value, net of bank overdrafts. In the balance sheet, bank overdrafts are included in borrowings in current liabilities.

Financial liabilities

Financial liabilities are initially measured at fair value, and are subsequently measured at amortised cost.

Offset

Where a legally enforceable right of offset exists for recognised financial assets and financial liabilities, and there is an intention to settle the liability and realise the asset simultaneously or to settle on a net basis, all related financial effects are offset.

2.11 Provisions

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and when a reliable estimate of the amount of the obligation can be made.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2.12 Retirement benefits

The organisation operates a defined contribution plan, the assets of which are held in a separate trustee-administered fund. The defined contribution plan is funded by payments from the organisation. A defined contribution plan is a pension plan under which the group pays fixed contributions into a separate entity. The organisation has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. Contributions to the defined contribution plan are charged to the income statement in the year to which they relate. The organisation has no further payment obligations once the contributions have been paid. The defined contribution plan is governed by the Provident Fund Rules of the Secretariat of the Pacific Community.

2.13 Non-current liabilities – Housing loans

Borrowings

Borrowings relating to the loans on staff housing are initially recognised at fair value plus transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds and the redemption amount is recognised in the income statement over the period of the borrowings on a straight line basis. Borrowings are classified as current liabilities unless the organisation has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Borrowing costs

Borrowing costs directly attributable to buildings are expensed in the period they are incurred.

2.14 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

a) *Employee benefits*

Liabilities for salaries and annual leave which are expected to be settled within 12 months of the reporting date are recognised in creditors, accruals and provisions in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

The liability for expatriate repatriation has been based on the estimated airfares, removal cost and removal allowance. No discount rate has been applied.

The provision for expatriate home leave has been based on a 3 year cycle with an estimate of the average family size and estimated airfares.

2.15 Reserves

The following categories of Reserves are held in accordance with the reserve policy of the entity:

- a) **General Reserve** represents the sum total of the accumulated results arising from core activities not assigned to a specific fund reserve.
- b) **Specific Funds Reserve** comprises funds earmarked for specific purposes and generally not available for uses other than those specified.
- c) **Special Funds** represent the accumulated results of self-funded activities, i.e. housing and canteen activities. Revenues and costs incurred for these activities are not presented under the statement of income and expenditure for core activities.

2.16 Statement of cash flows

The statement of cash flows forms part of the Financial Statements to provide information on the movements in cash and cash equivalents of the organisation. The terms used in the statement of cash flows are defined as follows:

- **Operating activities** include all transactions and other events that are not investing or financing activities.
- **Investing activities** are those relating to the acquisition, holding and disposal of property, plant and equipment and of investments. Investments can include securities not falling within the definition of cash.
- **Cash and cash equivalents** comprise cash on hand, cash in banks and term deposits held with banks.

3. Financial risk management

Financial risk factors

The organisation is exposed to a variety of financial risks: market risk (such as currency risk), credit risk and liquidity risk. The organisation's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the organisation's financial performance.

CRGA provides principles for overall risk management, as well as policies covering specific areas.

a) *Market risk*

Foreign exchange risk

The organisation is exposed to foreign exchange risk arising from currency exposure, primarily with respect to the United States, Australian and New Zealand dollars. In particular, foreign exchange risk arises from donations and transactions, and recognised assets and liabilities.

To manage the foreign exchange risk, the organisation has opened bank accounts in different currencies to obtain the most favourable outcome and to settle foreign currency liabilities in the currency received from donors.

In addition, a foreign exchange fluctuation reserve (within the Specific Funds) has been set up to cover adverse fluctuation events that may occur in future years.

b) *Credit risk*

Management has a credit policy in place and exposure to credit risk is monitored on an ongoing basis.

Credit risk with respect to trade receivables is limited due to the sovereign debt status of the Assessed Contributions owed by member countries. At balance sheet date, there were no significant concentrations of credit risk.

c) Liquidity risk

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

d) Cash flow and fair value interest rate risk

As the organisation has minimal interest-bearing liabilities, the organisation's expenditure and operating cash flows are substantially independent of changes in market interest rates.

The group's interest rate risk arises from interest-bearing assets (classified as cash and cash equivalents). Variable rates expose the group to cash flow interest rate risk.

Cash investments are limited to financial institutions with high credit quality.

4. Contingent liabilities

The Secretariat has no contingent liabilities as at 31 December 2014.

5. Commitments

Capital commitments

The Secretariat has a capital commitment of 325,231 CFP Units in relation to air-conditioning works at the Noumea office at 31 December 2014.

6. Insurance

The Secretariat has taken out insurance to cover its assets equivalent to the replacement value of its fixed assets.

7. Events occurring after balance date

No other matter or circumstance, other than that referred to in the financial statements or notes thereto, has arisen since the end of the financial year that has significantly affected, or may significantly affect, the operations of the Secretariat, the results of those operations, or the state of affairs of the Secretariat in future financial years.

Supplementary information

2014 Income by source

SPC MEMBERS	Core	Non-core	Total	% of total income	Equivalent in USD*
SPC MEMBERS					
METROPOLITAN MEMBERS					
Australia	10,810,000	10,507,509	21,317,509	28.85%	21,723,743
France	2,863,920	238,477	3,102,397	4.20%	3,161,517
New Zealand	2,050,000	4,874,084	6,924,084	9.37%	7,056,032
United States of America	1,417,665	1,305,058	2,722,723	3.69%	2,774,608
ISLAND MEMBERS					
American Samoa	63,000	4,208	67,208	0.09%	68,489
Cook Islands	52,000	4,360	56,360	0.08%	57,434
Federated States of Micronesia	63,000	5,104	68,104	0.09%	69,402
Fiji	193,600	33,015	226,615	0.31%	230,933
French Polynesia	130,000	195,537	325,537	0.44%	331,741
Guam	69,000	4,609	73,609	0.10%	75,012
Kiribati	69,300	4,629	73,929	0.10%	75,338
Marshall Islands	52,000	3,473	55,473	0.08%	56,530
Nauru	55,100	3,680	58,780	0.08%	59,900
New Caledonia	640,000	196,801	836,801	1.13%	852,747
Niue	42,000	2,805	44,805	0.06%	45,659
Northern Mariana Islands	63,000	4,208	67,208	0.09%	68,489
Palau	52,000	3,473	55,473	0.08%	56,530
Papua New Guinea	360,000	442,231	802,231	1.09%	817,519
Pitcairn Islands	42,000	2,805	44,805	0.06%	45,659
Samoa	86,600	5,784	92,384	0.13%	94,145
Solomon Islands	136,600	10,041	146,641	0.20%	149,435
Tokelau	55,100	3,680	58,780	0.08%	59,900
Tonga	75,600	27,859	103,459	0.14%	105,431
Tuvalu	55,100	42,624	97,724	0.13%	99,586
Vanuatu	86,600	5,784	92,384	0.13%	94,145
Wallis and Futuna	42,000	4,665	46,665	0.06%	47,554
TOTAL MEMBERS	19,625,185	17,936,503	37,561,688		38,277,477

2014 Income by source continued

NON-MEMBERS					
	Core	Non-Core	Total	% of total income	Equivalent in USD*
AAMP (l'Agence des Aires Maritimes Protégées)	-	37,589	37,589	0.05%	38,305
ACIAR	-	1,042,140	1,042,140	1.41%	1,061,999
ADB	-	262,531	262,531	0.36%	267,534
AFD	-	593,912	593,912	0.80%	605,230
Asian Disaster Preparedness Centre	-	30,546	30,546	0.04%	31,128
Bureau of Meterology Aust	-	657,288	657,288	0.89%	669,814
Centers for Disease Control US	-	244,050	244,050	0.33%	248,701
Commonwealth Fund	-	175,086	175,086	0.24%	178,423
CTA	-	67,205	67,205	0.09%	68,486
EU	-	19,310,476	19,310,476	26.14%	19,678,463
FAO	-	449,351	449,351	0.61%	457,914
FFA	-	583,249	583,249	0.79%	594,364
Fonds Pacifique	-	29,833	29,833	0.04%	30,402
Forum Secretariat (PIFS)	-	29,048	29,048	0.04%	29,602
GF	-	6,173,798	6,173,798	8.36%	6,291,448
GIZ	-	714,895	714,895	0.97%	728,518
IFAD	-	157,615	157,615	0.21%	160,619
IMO	-	102,852	102,852	0.14%	104,812
ICLARM	-	46,028	46,028	0.06%	46,905
ISSF	-	623,531	623,531	0.84%	635,413
Inter. Renewable Energy Agency	-	45,320	45,320	0.06%	46,184
James Cook University	-	45,264	45,264	0.06%	46,127
Japan	-	140,456	140,456	0.19%	143,133
National Fisheries Authority PNG	-	99,734	99,734	0.13%	101,635
OECD	-	36,815	36,815	0.05%	37,517
Other partners	-	886,890	886,890	1.20%	903,791
SPREP	-	41,475	41,475	0.06%	42,265
UN other	-	334,400	334,400	0.45%	340,772
UNDP	-	383,889	383,889	0.52%	391,205
UNESCO	-	19,275	19,275	0.03%	19,642
Unicef	-	152,821	152,821	0.21%	155,733
University of Guam	-	73,675	73,675	0.10%	75,079
WOPFC	-	1,745,912	1,745,912	2.36%	1,779,183
World Bank	-	820,310	820,310	1.11%	835,942
World Health Organization	-	164,266	164,266	0.22%	167,396
NON-MEMBERS	-	36,321,525	36,321,525		37,013,681
Other income	-	-	-		-
TOTAL INCOME	19,625,185	54,258,028	73,883,213	100%	75,291,158

* 1USD = 98.13

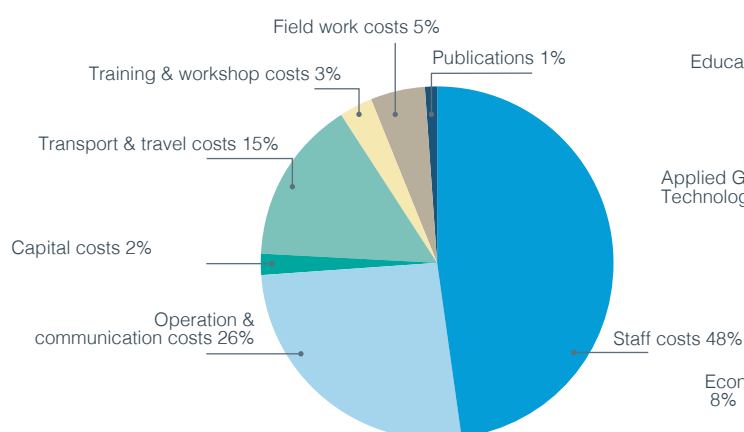
Statistical information

	2008	2009	2010	2011	2012	2013	2014
1 STAFF PROFILE							
A GENDER							
Female	197	200	239	273	289	311	328
Male	197	196	212	279	294	293	326
Total staff	394	396	451	552	583	604	654
% female	50%	51%	53%	49%	50%	51%	50%
% male	50%	49%	47%	51%	50%	49%	50%
WITHIN INTERNATIONALLY RECRUITED CATEGORY							
Female	78	71	110	93	106	112	125
Male	128	120	162	167	178	183	209
Total	206	191	272	260	284	295	334
% female	38%	37%	40%	36%	37%	38%	37%
% male	62%	63%	60%	64%	63%	62%	63%
B NATIONALITY / CATEGORY OF STAFF							
Pacific Islanders	93	89	152	139	160	145	156
Other	113	102	120	121	124	150	178
Total internationally recruited	206	191	272	260	284	295	334
% Pacific Islanders	45%	47%	56%	53%	56%	49%	47%
% Other	55%	53%	44%	47%	44%	51%	53%
Total locally recruited	188	205	179	292	299	309	320
Total	394	396	451	552	583	604	654
% Internationally recruited staff	52%	48%	60%	47%	49%	49%	51%
% Locally recruited staff	48%	52%	40%	53%	51%	51%	49%
C DIVISION							
Director-General's Office	2	4	2	46	43	40	33
Corporate Services	53	67	70	89	-	-	-
Programme Management & Support	46	46	61	57	-	-	12
Operations & Management	-	-	-	-	145	167	163
Social Resources	59	62	60	-	-	0	0
FAME	76	74	66	82	85	88	84
Land Resources	95	71	72	59	69	83	91
Public Health	63	72	64	54	57	45	56
Economic Development	-	-	29	28	31	31	43
Applied Geoscience & Technology	-	-	0	68	64	77	91
Education, Training & Human Dev	-	-	27	69	70	55	59
Statistics for Development	-	-	-	-	19	18	22
Total	394	396	451	552	583	604	654

Statistical information continued

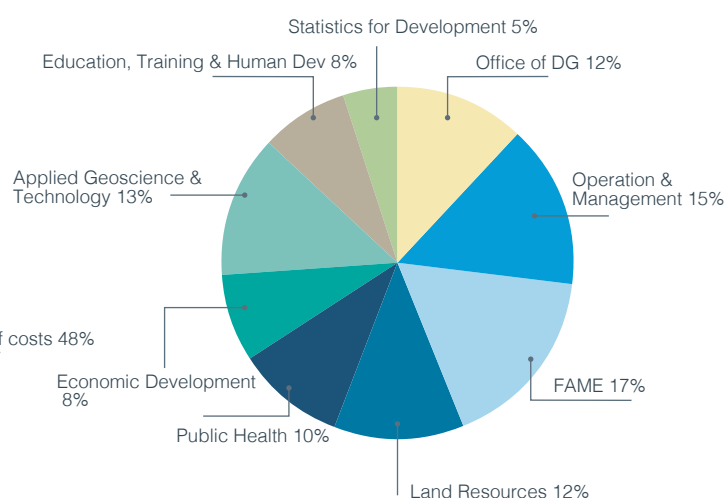
2 FUNDING PROFILE	2008	2009	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
A CATEGORY OF INCOME (CFP UNITS)							
Core income:							
Assessed contributions	8,221,832	8,221,832	8,714,673	9,427,370	9,481,332	10,693,900	11,431,265
Bank interest	460,041	175,938	310,393	419,215	595,492	481,100	230,077
Project management fees	1,522,068	2,022,113	2,383,690	2,919,799	3,786,297	3,265,200	4,091,376
Miscellaneous / transfers	1,798,568	1,468,596	2,695,911	2,374,622	1,783,548	10,689,619	10,613,213
Total Core Income	12,002,509	11,888,479	14,104,667	15,141,006	15,646,669	25,129,819	26,365,931
Non-core	46,098,743	62,834,627	70,041,870	75,366,611	98,475,588	82,967,711	57,527,083
Total income	58,101,252	74,723,106	84,146,537	90,507,617	114,122,257	108,097,530	83,893,014
% Core to total income	21%	16%	17%	17%	14%	23%	31%
% Assessed contributions	14%	11%	10%	10%	8%	10%	14%

2014 Expenditure by activity



Activity	CFP Units
Staff costs	39,238,845
Operating & communications	21,352,529
Capital costs	1,774,239
Transport & travel costs	12,571,457
Training & workshop costs	2,447,482
Field work costs	3,773,283
Publications	520,584
Total	81,678,419

2014 Expenditure by Divisions



Program	CFP Units
Office of DG	10,136,500
Operations & Management	12,313,830
FAME	13,678,515
Land Resources	9,519,891
Public Health	8,474,202
Economic Development	6,258,832
Applied Geoscience & Technology	10,388,032
Education, Training & Human Dev	6,840,236
Statistics for Development	4,068,381
Total	81,678,419

PROVIDENT FUND

FINANCIAL STATEMENTS AND AUDIT REPORTS FOR
YEAR ENDING DECEMBER 2014



AMK/LK/A15.0978

**INDEPENDENT AUDIT REPORT TO THE GOVERNING BODY OF THE SECRETARIAT
OF THE PACIFIC COMMUNITY
PROVIDENT FUND**

We have audited the accompanying financial statements of the Secretariat of the Pacific Community Provident Fund ("Fund") which comprise the balance sheet as at 31 December 2014, the statement of income and expenditure, the appropriation account and the movements in members' accounts for the financial year then ended and a summary of significant accounting policies and other explanatory notes.

Secretariat's Director-General Responsibility for the Financial Statements

The Secretariat's Director-General is responsible for the preparation of the financial statements in accordance with the Secretariat's Financial Regulations applicable to the Provident Fund. This responsibility includes implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing and the Secretariat's Financial Regulations applicable to the Provident Fund. These Auditing Standards and Secretariat's Financial Regulations applicable to the Provident Fund require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

A handwritten signature in black ink, appearing to be a stylized 'A' or similar character.

PricewaterhouseCoopers Audit Calédonie, 6 rue Jean Jaurès, B.P. 4049 - 98846 NOUMEA Nouvelle-Calédonie
T : +687 286100, F : +687 286199, nccontacts@nc.pwc.com

Société de Commissaires aux comptes, Membre de la Compagnie Régionale de Nouméa. RCS Nouméa B 329862 - Ridet 329862.001



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

Audit opinion

In our opinion,

- (a) the financial statements of Secretariat of the Pacific Community Provident Fund have been prepared in all material respects to present the Fund's financial position as at 31 December 2014 and its performance for the year ended on that date in compliance with Secretariat's Financial Regulations applicable to the Provident Fund ; and
- (b) accounting records have been kept in compliance with Secretariat's Financial Regulation 38.

Other Information

We do not provide any other services than external audit to the Secretariat of the Pacific Community Provident Fund.

Nouméa, September 4, 2015

PricewaterhouseCoopers Audit Calédonie

Anne-Marie Klotz
Partner

A large, stylized handwritten signature in black ink, which appears to be 'Anne-Marie Klotz', written over the printed name and title.

Secretariat of the Pacific Community
Provident Fund

BALANCE SHEET AS AT 31 DECEMBER 2014		
	2014 CFP units	2013 CFP units
ASSETS		
Investments		
Term deposits - Noumea	4,950,000	4,800,000
Term deposits - Suva	3,412,239	2,885,761
Loans to members - Noumea	72,841	106,915
Loans to members - Suva	175,163	151,268
Loans to SPC Noumea	213,732	247,122
Loans to SPC Suva	-	-
Cash at banks		
Noumea	260,246	280,608
Suva	105,058	131,982
Interest receivable & other		
Noumea	46,198	2,644
Suva	25,994	24,512
TOTAL ASSETS	9,261,471	8,630,812
DEDUCT LIABILITIES		
Unearned interest - Noumea	(3)	(920)
Unearned interest - Suva	(4,378)	(201,720)
Other	(276)	-
NET ASSETS OF THE FUND	9,256,814	8,428,172
REPRESENTED BY:		
Members' capital accounts - Noumea	5,542,738	5,234,649
Members' capital accounts - Suva	3,714,076	3,193,523
TOTAL MEMBERS' CAPITAL	9,256,814	8,428,172



Dr Colin Tukuitonga
DIRECTOR-GENERAL



Cameron Diver
DEPUTY DIRECTOR-GENERAL - OMD

Secretariat of the Pacific Community
Provident Fund

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2014		
	2014 CFP units	2013 CFP units
INCOME		
Interest received - Noumea	92,550	70,523
Interest received - Suva	103,247	98,462
TOTAL INTEREST RECEIVED	195,797	168,985
DEDUCT EXPENDITURE		
Bank charges - Noumea	(193)	(1,278)
Bank charges - Suva	(453)	(277)
	(646)	(1,555)
NET INCOME TRANSFERRED TO APPROPRIATION ACCOUNT	195,151	167,430
APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2014		
NET INTEREST RECEIVED FROM STATEMENT OF INCOME & EXPENDITURE		
Noumea	92,357	69,245
Suva	102,794	98,185
	195,151	167,430
INTEREST DISTRIBUTED TO MEMBERS		
Interest credited to members accounts		
6 months ended 30 June - Noumea	(46,178)	(53,943)
6 months ended 30 June - Suva	(51,397)	(49,093)
6 months ended 31 December - Noumea	(46,179)	(15,302)
6 months ended 31 December - Suva	(51,397)	(49,092)
	(195,151)	(167,430)

Secretariat of the Pacific Community
Provident Fund

MEMBERS' ACCOUNTS		
MOVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014	2014 CFP units	2013 CFP units
OPENING BALANCE 1 JANUARY		
Members' contributions and interest	4,378,906	5,312,778
Adjust opening members contribution - Noumea	(2,189,700)	-
SPC contributions	4,049,266	2,902,834
Adjust opening SPC contributions - Noumea	2,189,700	-
	8,428,172	8,215,612
ADDITIONS		
Members' contributions - Noumea	775,224	790,280
Members' contributions - Suva	727,540	861,515
SPC contributions - Noumea	682,613	618,491
SPC contributions - Suva	591,559	678,315
	2,776,936	2,948,601
Interest credited members - Noumea	92,357	69,245
Interest credited members - Suva	102,794	110,032
	195,151	179,277
Exchange adjustment - Suva	207,085	(283,739)
TOTAL MEMBERS BALANCES BEFORE INVESTMENTS PAID OUT	11,607,344	11,059,751
DEDUCTIONS		
Provident Fund investments retired during the year		
Noumea	(758,489)	(1,191,853)
Suva	(1,108,426)	(1,075,423)
Noumea withdrawals during the year	(483,615)	(364,303)
TOTAL DEDUCTIONS	(2,350,530)	(2,631,579)
CLOSING BALANCE 31 DECEMBER	9,256,814	8,428,172
BALANCE OF MEMBERS' ACCOUNTS		
Members' contributions and interest - Noumea	2,872,664	2,679,780
Members' contributions and interest - Suva	1,928,099	1,713,371
SPC contributions - Noumea	2,670,075	2,554,869
SPC contributions - Suva	1,775,015	1,508,641
Exchange adjustment - Suva	10,961	(28,489)
CLOSING BALANCE 31 DECEMBER	9,256,814	8,428,172

Statement of accounting policies

General

The Provident Fund of the Secretariat of the Pacific Community (hereinafter called 'the Fund') was established on January 1, 1953, for its officers and employees for the purpose of discharging the liability and/or responsibility (if any) of the Secretariat to the members in respect of provision for superannuation.

In accordance with the Rules of the Provident Fund (hereinafter called 'the Rules'), the Fund is vested in and administered by the Secretariat on the trusts declared therein.

Subject to these Rules, and to any direction by the Secretariat in accordance therewith, the Director-General shall have and may exercise the powers and functions of the Secretariat under the Rules, with the exception of Rule 26, which covers amendments.

Any member may appeal to the Joint Appeals Board against any decision of the Director-General, as provided for in Chapter XIII of the Staff Rules.

Significant accounting policies and notes to the Provident Fund accounts

1. Accounting period

The accounting period used in the preparation of these accounts is the calendar year 1 January 2014 to 31 December 2014.

2. Currency used

The Provident Fund of all Noumea members, comprising both members' and employer's contributions, is invested in Noumea in CFP francs, while the Provident Fund of all Suva members is invested in Suva in Fiji dollars.

3. Exchange rate policy

For the purpose of consolidating the Suva Provident Fund investment with the Noumea Provident Fund investment at year end, the Suva Provident Fund interest and investment have been converted to CFP francs at the bank buying rate as at 31 December 2014 of FJD 1.00 = CFP49.43.

4. Loans to members

Loans to members consist of short-term loans borrowed against their holdings in the Provident Fund. In accordance with the Secretariat's policy, a member can borrow an amount up to 90% of the member's holdings in the Fund, provided that arrangements are made to repay the loan over a period of no longer than 12 months. The interest rate charged for such borrowings is a compound rate of 3.67% (which is 2% higher than the weighted average rate of interest earned on Provident Fund investments) as at 31 December 2014.

5. Loan to Secretariat of the Pacific Community

The Secretariat of the Pacific Community has borrowed money from the Fund to purchase accommodation for its staff in New Caledonia. This loan less capital repayments received is recognised as an asset by the Fund. Interest income is recognised on a straight line basis over the period of the loan.

Pacific Community members

American Samoa, Australia, Cook Islands, Federated States of Micronesia, Fiji, France, French Polynesia, Guam, Kiribati, Marshall Islands, Nauru, New Caledonia, New Zealand, Niue, Northern Mariana Islands, Palau, Papua New Guinea, Pitcairn Islands, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, United States of America, Vanuatu, and Wallis and Futuna.
