



SECRETARIAT OF THE PACIFIC COMMUNITY
SECRÉTARIAT GÉNÉRAL DE LA COMMUNAUTÉ DU PACIFIQUE



SPC ANNUAL REPORT 2013

ANNUAL REPORT

2013



Secretariat of the Pacific Community
Noumea, New Caledonia, 2014

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Foreword

I am pleased as the incoming Director-General in 2014 to present the Secretariat of the Pacific Community's Annual Report for 2013 comprising a brief overview of the highlights of the year's activities and the financial statements and audit reports.

This year for the first time SPC is producing a Programme Results Report 2013–2014. This Annual Report should be read in conjunction with the Programme Results Report, which provides a full account of SPC's work and its contribution to our members' development priorities in the relevant period.

The 2013 report covers Dr Jimmie Rodgers' last year as SPC's Director-General. I wish to pay tribute to Dr Rodgers for his outstanding service to the Pacific Community during his eight years in office. His commitment to the region and dedication to advancing the well-being of Pacific people were acknowledged in the many tributes paid to him by both Pacific and international leaders during the 8th Conference of the Pacific Community.

In relation to the 2013 financial statements and audit report, it is my particular pleasure to underscore that, for the 18th successive year, the independent auditors have provided an unqualified audit opinion on SPC's accounts.

The sustainable financing of SPC's work into the future is a major challenge. The process began in 2013 with an increased focus on forming long-term partnerships and obtaining the resources needed to support the advancement of the development agendas of SPC's member countries and territories and the Pacific region as a whole.

In 2014, SPC strengthened its internal controls and systems, under the auspices of the Audit and Risk Committee, by engaging internal auditors and formally creating an internal audit function for the organisation. The internal audit programme is well underway and its initial findings have been endorsed and acted on by the Audit and Risk Committee and by senior management. Work is also underway to upgrade SPC's financial software, financial regulations and policies and processes, which will further strengthen financial management. In line with international best practice in financial reporting, SPC has moved, in 2014, to preparing its financial statements according to the International Public Sector Accounting Standards.

I wish to thank SPC's partners for their continued support. Without these partners and without this support, SPC's work on behalf of its members and the region would not be possible.

Finally, I would like to thank all SPC staff for their work and their commitment to excellence in delivering development services to the people of the Pacific.



Colin Tukuitonga
Director-General

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

Eighth SPC Conference and CRGA 43

The Eighth Conference of the Pacific Community took place in Suva, Fiji on 18 and 19 November 2013. The meeting, which was chaired and hosted by Fiji, was preceded by the 43rd meeting of the Committee of Representatives of Governments and Administrations (CRGA 43).

The theme of the Conference was 'Enhancing sustainable development in Pacific Communities – helping shape the post-2015 agenda'.

Appointment of Dr Colin Tukuitonga as SPC Director-General



The Conference appointed Dr Colin Tukuitonga to the position of Director-General of SPC. The meeting noted that Dr Tukuitonga, who is from Niue, has first-hand appreciation of the development challenges facing the Pacific and more than 27 years' experience working in a variety of roles, including as a clinician, academic, programme manager and consultant adviser.

Global development agenda

The Conference noted that Samoa would host the Third United Nations Conference on Small Island Developing States in September 2014, giving the Pacific Island region a unique opportunity to influence the global development agenda in 2014. Delegates welcomed SPC's commitment to assist its island members to engage in shaping the post-2015 development agenda and requested that it take a leadership role in this effort.

SPC Membership

The Conference approved a resolution extending the territorial scope of the Pacific Community to include Timor Leste to accommodate a probable request for full membership by Timor Leste. Conference also approved in principle the creation of new membership categories such as 'associate member' and 'observer'.

Tribute to Dr Jimmie Rodgers

Delegates paid tribute to outgoing Director-General, Dr Jimmie Rodgers, for his 'inspirational leadership of SPC from 2006 to 2013, and his commitment and vision in developing a dynamic and effective organisation that has the development needs of its Pacific Island members and their people at its centre'. Letters commending Dr Rodgers' service to the region during his eight years as SPC Director-General were received from the Chair of the 8th conference on behalf of all members, from the Prime Minister of Fiji and from the Secretary of State of the United States of America.

Highlights of divisional work

The Conference noted the following highlights of the work of SPC's technical divisions in 2013:

- **Applied Geoscience and Technology Division** – Support for the development of a joint regional disaster risk management/climate change strategy by 2015; delineation of maritime boundaries for several countries; building of emergency operations centres (for example, in FSM and Solomon Islands); overseeing the construction of a sand and gravel barge for Kiribati; completion of water catchment studies for Samoa; and roll-out of the world's first template for a legal framework covering deep sea minerals.
- **Economic Development Division** – Provision of technical, legal and policy advice on energy issues; implementation of the North-REP project, bringing reliable renewable energy services to thousands of people in more remote areas of Marshall Islands and Federated States of Micronesia; provision of petroleum advisory services to island countries and territories, saving some members millions of dollars in 2013; support for compliance with international maritime obligations and building capacity to meet international transport safety and security requirements.
- **Education, Training and Human Development Division** – Support for legislative change addressing gender equality and violence against women; convening of the successful 5th Pacific Women's Ministerial Meeting and the 12th Triennial Conference of Pacific Women; and the Community Education Training Centre's (CETC) celebration of its 50th Jubilee in 2013, noting that CETC closed in December 2013 with its programmes transferring to the University of the South Pacific (USP) in January 2014. In this regard, Conference commended the work of CETC over the past 50 years in empowering women in the region and acknowledged the commitment by USP to continued and improved delivery of CETC's programmes. Conference noted the recommendations of the review of the Secretariat of the Pacific Board for Educational Assessment (SPBEA), acknowledged the importance of expanding the mandate of SPBEA to encompass education quality, and agreed to establish a joint working group of members and the secretariat to further assess the optimum approach and resources required to take the recommendations forward.
- **Fisheries, Aquaculture and Marine Ecosystems Division** – Continued provision of scientific services to support the Western and Central Pacific Fisheries Commission; completion of the third and final phase of large-scale tagging operations in PNG waters, with National Fisheries Authority staff taking on increasing responsibility for the tagging cruises; work with partners in member countries to establish viable new aquaculture enterprises; and roll-out of the findings of the study on the vulnerability of Pacific fisheries to climate change.
- **Land Resources Division** – Support for agricultural and forest resource enterprises through the Increasing Agricultural Commodity Trade (IACT) project; biosecurity support through pest and disease surveys and pest management, including of invasive species; training of para-veterinarians to help combat zoonotic diseases; conservation of agrobiodiversity through the Centre for Pacific Crops and Trees; and provision of advice on sustainable forest management.
- **Public Health Division** – Support for changes to the governance and leadership of regional health developments in association with the Quintilateral Partners; support for Pacific Island countries and territories (PICTs) to continue to implement non-communicable disease (NCD) plans and strategies; preparation of a submission to the Forum Economic Ministers Meeting (FEMM) on the cost of NCDs in the Pacific region on behalf of the Quintilateral Partners; support for 12 PICTs to implement rapid testing and diagnosis for HIV; and public health surveillance and response preparedness for the 2013 Pacific Mini Games held in Wallis and Futuna.
- **Statistics for Development Division** – Support for national counterparts to improve administrative databases and information management systems in economics, education and vital statistics; improvements in data dissemination; updating the National Minimum Development Indicators database, including expanding coverage to French and US territories; and integration of recent census results in various national Population Geographical Information System (PopGIS) systems, giving planners and policy analysts ready access to spatially referenced demographic, economic and social statistics.
- **Operations and Management Directorate** – The Conference welcomed the significant steps taken by the Operations and Management Directorate in 2013 to ensure that its services (administration, human resources, finance, ICT, library, publications and translation/interpretation) meet the needs of an expanded organisation, including the appointment of a new Director of Human Resources as recommended by the 2012 independent external review. Recognising the challenges faced by the secretariat in recruitment, and anomalies in the salaries of CROP (Council of Regional Organisations in the Pacific) CEOs, Conference approved the establishment of a CRGA Working Group to look at these issues.

Audit and Risk Committee Report – The Conference noted the report of SPC’s Audit and Risk Committee and its three-year work plan (2013–2015), including the appointment of an international accounting firm to undertake the internal audit work described in the plan.

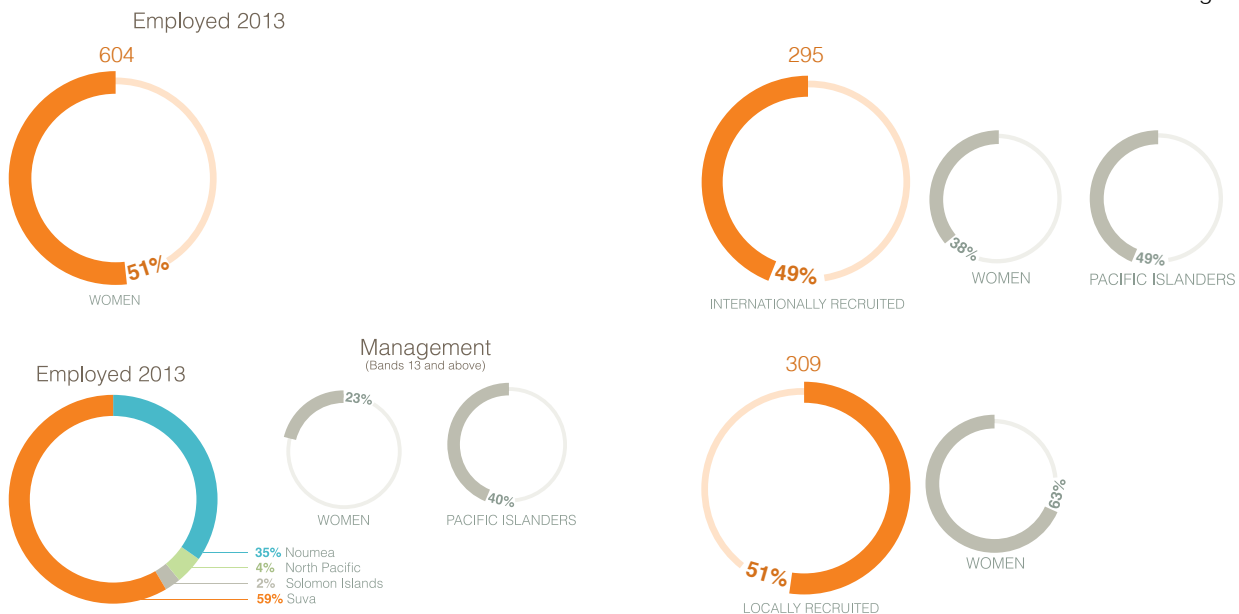
Financial year 2014 budget – The Conference approved a forward looking budget of 95,357,400 CFP units, comprising a core budget of 26,762,600 CFP units and project funding of 68,594,800 CFP units for financial year 2014, which reflected shifting priorities based on the 2012 independent external review. The secretariat’s proactive approach to building its reserve was also acknowledged.

SPC staff profile

As of the end of 2013, SPC employed 604 people, of whom 51% were women. Of the total number of staff, 295 (49%) were internationally recruited. In the internationally recruited category, 38% were women and 49% were Pacific Islanders, and in the locally recruited category 63% were women.

Among SPC’s management (bands 13 and above), women made up 23% and Pacific Islanders were 40%.

The Suva Regional Office counted about 360 staff (59%), with about 210 (35%) based at Noumea headquarters, about 20 (4%) at the North Pacific Regional Office in Pohnpei, about 10 (2%) at the Solomon Islands Country Office in Honiara, and a small number of staff based in other locations in the region.



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 its governing body in November 2011. In its climate change strategy, SPC committed to establish a greenhouse gas emissions inventory and to implement measures to reduce its carbon footprint. The process has involved compiling accurate emissions inventories for all its offices and operations, in compliance with international emission quantification guidelines.

The annual greenhouse gas monitoring report has revealed that SPC made substantive progress towards achieving this target during the first year of its emissions reduction programme. In total, the organisation’s carbon footprint was reduced by approximately 12% (equivalent to more than 200 tonnes of carbon dioxide per year), even though the organisation has continued to grow in the level of programme activity and number of staff since 2011, the base year against which the organisation is measuring its emission reduction achievements. A significant proportion of these reductions have been achieved through basic housekeeping measures. A range of more substantive emission reduction measures is planned or in the process of implementation and these are expected to deliver additional reductions over the next two years.

SPC's work

Three development goals guide SPC's work on behalf of its members:

The Pacific region and its people *benefit from inclusive and sustainable economic growth*

Pacific communities are *empowered and resilient*

Pacific Island people *reach their potential and live long and healthy lives*

SPC works with its members to achieve these goals by providing technical and scientific assistance across a broad range of sectors. The majority of its services are delivered through regional or subregional approaches to enhance their effectiveness and take advantage of economies of scale.

As noted, this Annual Report should be read in conjunction with the SPC Programme Results Report 2013–2014, which presents its work in detail. Below is a summary of some aspects of this work:

Supporting sustainable Pacific fisheries

SPC continues to manage the region's tuna data holdings. The regional tuna database captures catch data from fishing operations provided on log sheets, observer data, sampling data from when vessels are unloaded, satellite-based vessel monitoring system (VMS) data, and tagging and other biological data. The maintenance of this centralised repository allows SPC to compile data sets for regional stock assessment and other analyses and provide scientific support to the Western and Central Pacific Fisheries Commission (WCPFC), the Forum Fisheries Agency (FFA) and subregional fisheries management arrangements.



Improved law for regulation and management of deep sea minerals (DSM)

The development and enforcement of national DSM policy, law and regulations is vital to enable Pacific Island nations to regulate DSM activities within their respective jurisdictions, as well as in the international seabed area. SPC, working with members, has developed a DSM policy guide and 'model law' template that have been adopted across the Pacific. SPC is also working on drafting seabed minerals bills and regulations with several countries and reviewing draft versions of environmental permit regulations.



Resilience to climate change and disasters

The Pacific region is exceptionally vulnerable to climate change and disaster risks. SPC worked with Pacific Island governments, civil society organisations and community-based organisations to empower and build the resilience of vulnerable communities, including through: enhanced understanding of human rights standards; improved regional planning and coordination of climate change and disaster risk management across the Pacific; applied science for mitigating the impact of climate change and disasters; and improved food security and livelihoods in the face of climate change and disaster risk.



Supporting energy infrastructure and analysis

A key challenge in the energy sector is the region's heavy reliance on fossil fuels, with resulting economic and environmental effects. To assist countries in addressing their energy needs, SPC's energy programme focuses on delivering the following regional services: coordination of the implementation of the Framework for Action on Energy Security in the Pacific; provision of technical, legal and policy advice on energy issues; improvement of energy efficiency; development and synchronisation of standards across the region; provision of petroleum advisory services; capacity building in countries and provision of energy statistics, information and networking; monitoring and evaluation; and applied research.



Improved crop diversity

To support food and nutrition security, SPC worked with eight Pacific countries that are non-contracting parties to the International Treaty on Plant Genetic Resources for Food and Agriculture established by the Food and Agriculture Organization of the United Nations (FAO). Assistance was provided to countries on their cabinet submissions for ratification and accession to the treaty. Through the multilateral system of the treaty, countries will be able to access diverse resilient crop varieties important for sustainable food security.



Support for Pacific transportation

Pacific Islands Forum Leaders called for improved coordination and delivery of safe, secure and competitive regional transport services. In response, Pacific Island governments and their partners developed the regional Framework for Action on Transport Services. Coordinated by SPC, the framework provides guidance to enhance national efforts and achieve safe, reliable and affordable transport services. SPC's Transport Programme has focused on addressing maritime transport challenges and meeting international standards and requirements. SPC is the only regional agency dealing with maritime matters in the Pacific region.



Empowerment of women

Gender equality has long been acknowledged as a critical condition for achieving development goals. Laws, policies and practices that discriminate against women still exist and norms and values determine and effectively limit the role, place and behaviour of women in the home, community and society. Beginning in June 2013, with the assistance of the Australian Aid Programme, SPC conducted gender mainstreaming capacity stocktakes in eight countries. The information gathered outlines country context as well as priorities and needs, and provides a baseline on which to design and deliver interventions to mainstream gender across government policies, plans and programmes.



Improved access to national and regional data

As requested by Pacific Leaders, SPC developed the Pacific's regional statistics database: the National Minimum Development Indicator (NMDI) database. This database provides users with easy access to statistics and indicators across major sectors. It contains over 200 indicators which provide an accurate and comprehensive snapshot of the state of development or 'health' of specific sectors of each country. It also provides information on: national economies and labour markets in the region; the health and overall well-being of Pacific Island people; and agriculture and fisheries.



Improving education quality

SPC contributes to developing quality standards across the Pacific with a view to raising educational standards and helping students progress onto higher education or compete for jobs. Two key results include: a) the development of a register of qualifications and standards in the Pacific to facilitate benchmarking and labour mobility; and b) the nationalisation of the Form 6 Pacific Senior Secondary Certificate.



Multi-sector approach to prevention of non-communicable diseases

In 2013, SPC, in collaboration with the Quintilateral Partners in Health (Australia, New Zealand, SPC, World Bank and WHO) developed the NCD Roadmap Report. This report outlines a multi-sector country and regional response to the NCD crisis in the Pacific. It sets out four key strategies: tobacco control; regulation of food and drink products; improved efficiency of current health spending by reallocating existing health resources to targeted primary and secondary prevention; and strengthened research and evidence for better planning. SPC is supporting the development and implementation of these strategies.



FINANCIAL STATEMENTS AND AUDIT REPORTS FOR
YEAR ENDING DECEMBER 2013



AMK/LK/A14.0822

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 2013, 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 Report Regulations 23 – 32. 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 23-32. These Auditing Standards and Secretariat’s Internal Financial Regulations 23-32 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 2013 and of its performance for the year ended on that date in compliance with Secretariat's Internal Financial Regulations 23 -32 ; and
- (b) accounting records have been kept in compliance with Secretariat's Internal Financial Regulation 23.

Other Information

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

Nouméa, July 15, 2014

PricewaterhouseCoopers Audit Calédonie



Anne-Marie Klotz
Partner

BALANCE SHEET AS AT 31 DECEMBER 2013

ASSETS	Note	2013 CFP units	2012 CFP units
CURRENT ASSETS			
Cash at bank and on hand	1	46,778,835	43,016,588
Term deposits	1	12,731,978	15,675,819
Assessed contributions receivable	5	585,087	775,389
Extra-budgetary funds receivable	15	4,020,667	13,786,277
Other receivables	2	5,635,732	5,848,949
Inventories		511,004	418,310
		70,263,303	79,521,332
PROPERTY, PLANT AND EQUIPMENT			
Property, plant and equipment - cost	6	53,361,576	52,265,793
Less accumulated depreciation	6	21,204,842	20,699,106
		32,156,734	31,566,687
TOTAL ASSETS		102,420,037	111,088,019
LIABILITIES			
CURRENT LIABILITIES			
Creditors, accruals and provisions	3	11,564,896	14,207,183
Assessed contributions in advance	5	34,840	19,737
Extra-budgetary funds unexpended	15	53,570,173	59,183,820
Loans	9	291,045	662,421
		65,460,954	74,073,161
NON-CURRENT LIABILITIES			
Deferred income	7	27,441,110	28,006,631
Loan	9	4,424,779	2,897,837
		31,865,889	30,904,468
TOTAL LIABILITIES		97,326,843	104,977,629
NET ASSETS		5,093,194	6,110,390
REPRESENTED BY:			
General reserve	10	3,614,497	3,695,753
Specific funds	11	1,030,643	2,064,759
Special funds	12	448,054	349,878
TOTAL RESERVES		5,093,194	6,110,390

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



John Yee Chief
ACTING DIRECTOR FINANCE

Statement of income and expenditure - core funds for the year ended 31 December 2013

	Note	2013 CFP units	2013 Revised Budget CFP units	2013 Variation CFP units	2012 CFP units
INCOME & TRANSFERS					
Assessed contributions & host grants	13	10,693,900	10,693,900	-	9,481,332
Voluntary contributions member countries		10,613,900	10,693,920	(80,020)	-
Other income & transfers	4	3,822,019	4,452,780	(630,761)	6,165,337
TOTAL INCOME & TRANSFERS		25,129,819	25,840,600	(710,781)	15,646,669
EXPENDITURE					
Administration:					
Office of the Director General		2,455,500	2,545,400	(89,900)	1,995,913
Operations and Management		10,729,357	10,731,200	(1,843)	8,606,657
TOTAL ADMINISTRATION		13,184,857	13,276,600	(91,743)	10,602,570
Programmes:					
Applied Geoscience & Technology		2,013,500	2,263,700	(250,200)	345,099
Economic Development		536,500	567,000	(30,500)	131,803
Education, Training & Human Development (ETHD)		2,501,400	2,607,600	(106,200)	1,908,588
Fisheries, Aquaculture & Marine Ecosystems (FAME)		2,911,100	2,921,300	(10,200)	614,300
Land Resources		1,642,000	1,733,700	(91,700)	212,511
Public Health		1,226,100	1,340,600	(114,500)	411,434
Statistics for Development		1,063,100	1,130,100	(67,000)	200,500
TOTAL PROGRAMMES		11,893,700	12,564,000	(670,300)	3,824,235
Other		946	-	946	(28,835)
TOTAL EXPENDITURE BEFORE ADJUSTMENTS & DEPRECIATION		25,079,503	25,840,600	(761,097)	14,397,970
SURPLUS / (DEFICIT) FOR THE YEAR		50,316	-	50,316	1,248,699
Less - depreciation		(1,845,704)			(1,976,088)
Add - transfer from deferred income		1,845,704			1,976,088
Less - income transferred to deferred income		(2,823,894)			(1,745,328)
Add - expenditure transferred to capital expenditure		2,823,894			1,745,328
Less balance b/f general reserve exchange adjustment		(131,572)			-
Add balance b/f general reserve		3,695,753			3,186,925
TOTAL GENERAL RESERVE		3,614,497			4,435,624
Less - funds approved to specific funds		-			(739,871)
TOTAL GENERAL RESERVE TRANSFERRED TO BALANCE SHEET		3,614,497			3,695,753

Statement of cash flows for the year ended 31 December 2013

	Note	2013 CFP units	2012 CFP units
CASH FLOWS FROM OPERATING ACTIVITIES			
INFLOWS:			
Member government contributions		71,172,120	66,349,236
Non-member contributions		51,012,811	27,062,691
Rentals from housing		2,180,841	2,111,749
Canteen sales		776,648	815,489
Interest		481,100	419,215
Other		-	112,976
		125,623,520	96,871,356
OUTFLOWS:			
Salaries and related costs		(31,869,135)	(29,598,900)
Other operating expenses		(87,252,772)	(44,772,651)
Housing expenses		(2,055,257)	(2,037,831)
Canteen purchases		(804,056)	(796,864)
		(121,981,220)	(77,206,246)
NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	8	3,642,300	19,665,110
CASH FLOWS FROM INVESTING ACTIVITIES			
INFLOWS:			
Proceeds from sale of property, plant & equipment		-	-
OUTFLOWS:			
Purchase of property, plant and equipment		(2,823,894)	(1,745,328)
NET CASH FLOWS PROVIDED BY INVESTING ACTIVITIES		(2,823,894)	(1,745,328)
Net increase in cash held		818,406	17,919,782
Cash at the beginning of the year		58,692,407	40,772,625
CASH AT THE END OF THE YEAR	1	59,510,813	58,692,407

Notes to the financial statements

1. CASH ON HAND AND AT BANK / TERM DEPOSITS	2013	2012
	CFP units	CFP units
Cash - local currency	18,297,726	21,437,911
Cash - foreign currency	28,481,109	21,578,677
	46,778,835	43,016,588
Term deposits - local currency	2,500,000	3,896,585
Term deposits - foreign currency	10,231,978	11,779,234
	12,731,978	15,675,819

2. OTHER ACCOUNTS RECEIVABLE	2013	2012
	CFP units	CFP units
Canteen	61,730	75,222
Staff	-	89,151
Deposits	98,967	106,369
School debtors	78,258	104,659
Project and other debtors	5,396,777	5,473,548
	5,635,732	5,848,949

3. CREDITORS, ACCRUALS AND PROVISIONS	2013	2012
	CFP units	CFP units
Trade creditors and accruals	3,442,069	5,939,575
Staff	153,015	-
Provision for employees' contractual entitlements (core)	2,054,892	1,444,792
Provision for employees' contractual entitlements (non-core)	3,188,134	3,309,023
Project and other creditors	2,726,786	3,513,793
	11,564,896	14,207,183

4. OTHER INCOME AND TRANSFERS	2013	2012
	CFP units	CFP units
Bank interest	481,100	595,492
Programme management fees	3,265,200	3,786,297
Canteen rental	25,000	25,000
Student fee income	390,400	847,812
Miscellaneous	(339,681)	910,736
	3,822,019	6,165,337

Notes to the financial statements

5. ASSESSED CONTRIBUTIONS RECEIVABLE AND RECEIVED IN ADVANCE									
MEMBER COUNTRIES	1997 to 2009 CFP units	2010 CFP units	2011 CFP units	2012 CFP units	2013 CFP units	2013 Arrears/receivables CFP units	2013 (Received in advance) CFP units	2012 Arrears/receivables CFP units	2012 (Received in advance) CFP units
American Samoa	-	-	-	-	21,659	21,659	-	-	(2,863)
Federated States of Micronesia	-	-	-	-	(17,458)	-	(17,458)	-	(1,714)
Fiji	-	-	-	-	(17,362)	-	(17,362)	-	-
Guam	-	-	-	-	34,851	34,851	-	65,783	-
Kiribati	-	-	-	-	(20)	-	(20)	2,013	-
Marshall Islands	-	-	-	-	373	373	-	-	(7,671)
Nauru	68,475	22,131	22,131	54,931	55,999	223,667	-	221,730	-
Niue	-	-	-	-	-	-	-	-	(6,600)
Northern Mariana Islands	234,067	31,737	31,737	31,737	58,600	387,878	-	329,278	-
Palau	81,435	27,145	33,745	33,745	52,000	228,070	-	176,070	-
Papua New Guinea	-	-	-	-	3,585	3,585	-	280,345	-
Solomon Islands	-	-	-	-	-	-	-	18,735	-
Tokelau	-	-	-	-	-	-	-	-	(889)
Vanuatu	-	-	-	-	85,004	85,004	-	81,435	-
	383,977	81,013	87,613	120,413	277,231	985,087	(34,840)	1,175,389	(19,737)
Allowance for doubtful debts						(400,000)		(400,000)	
TOTALS	383,977	81,013	87,613	120,413	277,231	585,087	(34,840)	775,389	(19,737)

Notes to the financial statements

6. PROPERTY, PLANT & EQUIPMENT										
DESCRIPTION	LAND	BUILDINGS	TOTAL PROPERTY	GENERAL EQUIPMENT	COMPUTER EQUIPMENT	FURNITURE	HOUSING	MOTOR VEHICLES	INTANGIBLES	TOTAL GFP UNITS
COST OR VALUATION										
At 31 December 2012	6,429,702	28,974,674	35,404,376	4,800,769	8,210,154	1,587,798	325,341	1,433,497	503,858	52,265,793
Exchange adjustment Suva	-	(230,458)	(230,458)	(233,513)	(348,526)	(49,672)	(9,894)	(100,512)	(44,307)	(1,016,882)
Add additions	377,475	884,734	1,262,209	527,679	743,898	60,558	14,440	199,113	15,997	2,823,894
Adjustments	-	(3,283)	(3,283)	(1,514)	1,017	-	-	497	-	(3,283)
Less disposals	-	-	-	(167,486)	(441,127)	(17,071)	(8,709)	(73,553)	-	(707,946)
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
DEPRECIATION										
At 31 December 2012	-	(6,814,360)	(6,814,360)	(3,821,171)	(7,063,468)	(1,385,627)	(273,296)	(1,006,564)	(332,620)	(20,699,106)
Exchange adjustments Suva	-	54,229	54,229	153,984	296,106	33,074	6,226	69,643	29,249	642,511
Add depreciation	-	(470,032)	(470,032)	(317,988)	(762,718)	(86,882)	(21,985)	(119,814)	(66,285)	(1,845,704)
Adjustments	-	-	-	-	(127)	64	-	-	63	-
Less depreciation on disposals	-	-	-	166,185	432,025	17,071	8,623	73,553	-	697,457
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)
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
WRITTEN DOWN VALUE										
AT 31 DECEMBER 2012	6,429,702	22,160,314	28,590,016	979,598	1,146,686	202,171	52,045	424,933	171,238	31,566,687

Notes to the financial statements

7. DEFERRED INCOME						
DESCRIPTION	31.12.12 CFP UNITS	EXCHANGE ADJUSTMENTS	ADJUSTED BALANCE	2013 GRANTS	2013 WRITEBACK	31.12.13 CFP UNITS
Property	25,029,965	(176,229)	24,853,736	103,360	(470,032)	24,487,064
General equipment	989,054	(79,529)	909,525	358,679	(151,803)	1,116,401
Computer equipment	1,137,229	(52,420)	1,084,809	303,788	(330,820)	1,057,777
Furniture	202,170	(16,598)	185,572	43,487	(69,747)	159,311
Housing	52,043	(3,668)	48,375	5,731	(13,362)	40,744
Motor vehicles	424,932	(30,869)	394,063	126,057	(46,261)	473,858
Intangibles	171,238	(15,058)	156,180	15,997	(66,222)	105,955
	28,006,631	(374,371)	27,632,260	957,099	(1,148,247)	27,441,110
GRANTS FOR THE YEAR & FUNDED BY:	957,099					
Additions (Note 6)	2,823,894					
Loans (Note 9)	(1,155,566)					
Adjustments	(3,283)					
Disposals	(707,946)					
	957,099					
WRITEBACK FOR THE YEAR:	(1,148,247)					
Fund depreciation charge (Note 6)	(1,845,704)					
Disposal of fixed assets	697,457					
	(1,148,247)					

Notes to the financial statements

8. RECONCILIATION OF NET CASH PROVIDED BY OPERATING ACTIVITIES TO OPERATING SURPLUS		
	2013 CFP units	2012 CFP units
Surplus/(deficit) general funds	(81,256)	508,828
Surplus/(deficit) special funds	98,176	92,543
Transfer to/(from) specific funds	(1,034,116)	1,358,584
OPERATING SURPLUS	(1,017,196)	1,959,955
Depreciation	1,845,704	1,976,088
Loss (gain) on disposal of property, plant & equipment	13,772	1,855
(Increase)/decrease in accounts receivable	213,217	1,913,321
(Increase)/decrease in inventories	(92,694)	(57,498)
Increase/(decrease) in extra-budgetary funds unexpended	4,151,963	12,893,637
Increase/(decrease) in assessed contributions in advance	205,405	89,953
Increase/(decrease) in creditors & accruals	(2,642,287)	1,120,414
Increase/(decrease) in deferred revenue	(565,521)	473,517
Increase/(decrease) in loans	1,155,566	(739,493)
Exchange adjustment	374,371	33,361
NET CASH PROVIDED BY OPERATING ACTIVITIES	3,642,300	19,665,110
9. LOANS		
	2013 CFP units	2012 CFP units
MOVEMENT IN THE LOANS		
Opening balance as at 1 January	3,560,258	4,299,751
Add new loans	1,865,750	-
Less capital repayment of loans	(710,184)	(739,493)
BALANCE AS AT 31 DECEMBER	4,715,824	3,560,258
CLASSIFIED AS:		
Current	291,045	662,421
Non-current	4,424,779	2,897,837
	4,715,824	3,560,258
10. GENERAL RESERVE		
	2013 CFP units	2012 CFP units
MOVEMENTS IN THE GENERAL RESERVE		
Opening balance as at 1 January	3,695,753	3,186,925
Surplus / (deficit) arising during the year	50,316	1,219,413
Suva exchange adjustment	(131,572)	29,286
Transfer to specific funds	-	(739,871)
BALANCE AS AT 31 DECEMBER	3,614,497	3,695,753

Notes to the financial statements

11. SPECIFIC FUNDS					
DESCRIPTION	31.12.12	EXCHANGE ADJUSTMENT	INCOME/ TRANSFERS IN	APPLIED/ TRANSFERS OUT	31.12.13
Emergency evacuation reserve	30,000	-	-	-	30,000
Plant & equipment replacement fund	400,000	(11,140)	-	-	388,860
Minor works fund	200,000	-	-	-	200,000
Foreign exchange fluctuation reserve	1,434,758	(4,403)	-	(1,018,572)	411,783
	2,064,758	(15,543)	-	(1,018,572)	1,030,643

TRANSFERRED & (APPLIED)			(1,018,572)		
Transfer from core funds			-		
Applied			(1,018,572)		
TOTAL			(1,018,572)		

12. SPECIAL FUNDS				
DESCRIPTION	31.12.12	INCOME/ TRANSFERS IN	APPLIED/ TRANSFERS OUT	31.12.13
Housing	232,058	2,164,048	(2,038,464)	357,642
Canteen	117,819	776,649	(804,056)	90,412
	349,877	2,940,697	(2,842,520)	448,054

TRANSFERRED & APPLIED				98,177
Housing rental income				2,178,226
Housing other income				2,616
Canteen income				776,648
Applied - capital repayment of loan				(710,185)
- interest repayment of loan				(101,183)
- housing operating costs				(1,243,889)
- canteen trading & operating costs				(804,056)
TOTAL				98,177

Notes to the financial statements

13. ASSESSED GOVERNMENT CONTRIBUTIONS		
	2013 CFP units	2012 CFP units
American Samoa	58,600	31,737
Australia	3,178,335	3,178,335
Cook Islands	52,000	33,745
Federated States of Micronesia	69,000	47,537
Fiji	186,989	140,842
France	2,300,000	1,620,920
French Polynesia	131,000	85,254
Guam	69,000	47,537
Kiribati	69,000	51,045
Marshall Islands	52,000	33,745
Nauru	56,000	41,831
New Caledonia	185,464	139,721
New Zealand	2,044,447	2,044,447
Niue	43,000	28,731
Northern Mariana Islands	58,600	31,737
Palau	52,000	33,745
Papua New Guinea	131,000	85,254
Pitcairn Islands	43,600	22,131
Samoa	85,000	66,545
Solomon Islands	85,000	66,545
Tokelau	56,600	35,231
Tonga	85,000	66,545
Tuvalu	56,000	41,831
United States of America	1,417,665	1,417,665
Vanuatu	85,000	66,545
Wallis and Futuna	43,600	22,131
	10,693,900	9,481,332

Notes to the financial statements

14. STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2013										
	2013 CORE FUNDS	2012 CORE FUNDS	2013 EXTRA- BUDGETARY	2012 EXTRA- BUDGETARY	2013 SPECIFIC FUNDS	2012 SPECIFIC FUNDS	2013 SPECIAL FUNDS	2012 SPECIAL FUNDS	2013 TOTAL FUNDS	2012 TOTAL FUNDS
Income										
Member countries contributions	21,307,800	9,821,332	29,014,650	37,705,197	-	-	-	-	50,322,450	47,526,529
Non-members contributions	-	-	51,012,364	56,483,851	-	-	-	-	51,012,364	56,483,851
Sales - canteen	-	-	-	-	-	-	776,649	815,489	776,649	815,489
Rental - housing	-	-	-	-	-	-	2,164,048	2,111,749	2,164,048	2,111,749
Programme management fees	3,265,200	3,786,297	-	-	-	-	-	-	3,265,200	3,786,297
Other	556,819	2,039,040	-	-	-	1,359,302	-	-	556,819	3,398,342
TOTAL INCOME	25,129,819	15,646,669	80,027,014	94,189,048	-	1,359,302	2,940,697	2,927,238	108,097,530	114,122,257
Expenditure										
Administration										
Office of the Director-General	(2,455,500)	(1,995,913)	(4,828,968)	(3,677,823)	-	-	-	-	(7,284,468)	(5,673,736)
Operations and Management	(10,729,357)	(8,606,657)	(2,784,938)	(9,486,365)	-	-	-	-	(13,514,295)	(18,093,022)
Total - Administration	(13,184,857)	(10,602,570)	(7,613,906)	(13,164,188)	-	-	-	-	(20,798,763)	(23,766,758)
Programmes										
Applied Geoscience & Technology	(2,013,500)	(345,099)	(10,166,319)	(13,733,871)	-	-	-	-	(12,179,819)	(14,078,970)
Economic Development	(536,500)	(131,803)	(7,436,465)	(6,136,609)	-	-	-	-	(7,972,965)	(6,268,412)
Education, Training & Human Development	(2,501,400)	(1,908,588)	(5,276,484)	(5,295,021)	-	-	-	-	(7,777,884)	(7,203,609)
Fisheries, Aquaculture & Marine Ecosystems	(2,911,100)	(614,300)	(10,970,260)	(12,328,657)	-	-	-	-	(13,881,360)	(12,942,957)
Land Resources	(1,642,000)	(212,511)	(7,512,178)	(7,379,358)	-	-	-	-	(9,154,178)	(7,591,869)
Public Health	(1,226,100)	(411,434)	(22,271,052)	(19,447,151)	-	-	-	-	(23,497,152)	(19,858,585)
Statistics for Development	(1,063,100)	(200,500)	(2,589,184)	(3,653,098)	-	-	-	-	(3,652,284)	(3,853,598)
Total - Programmes	(11,893,700)	(3,824,235)	(66,221,942)	(67,973,765)	-	-	(2,842,520)	(2,834,695)	(78,115,642)	(71,798,000)
Other	(946)	(451)	-	-	-	-	(2,842,520)	(2,834,695)	(2,843,466)	(2,835,146)
TOTAL EXPENDITURE	(25,079,503)	(14,427,256)	(79,835,848)	(81,137,953)	-	-	(2,842,520)	(2,834,695)	(101,757,871)	(98,399,904)
Net surplus / (deficit) for the year	50,316	1,219,413	6,191,166	13,051,095	-	1,359,302	98,177	92,543	6,339,659	15,722,353
Add brought forward balances	3,695,753	3,186,925	45,392,543	32,498,906	2,064,758	706,174	349,877	257,334	51,502,932	36,649,339
Suva exchange adjustment	(131,572)	29,286	(2,039,207)	(157,458)	(15,543)	(718)	-	-	(2,186,322)	(128,890)
	3,614,497	4,435,624	49,544,502	45,392,543	2,049,215	2,064,758	448,054	349,877	55,656,269	52,242,802
Transfers (to) / from:										
Minor works	-	(152,308)	-	-	-	-	-	-	-	(152,308)
Plant & equipment	-	(92,563)	-	-	-	-	-	-	-	(92,563)
Exchange fluctuation	-	(495,000)	-	-	-	-	-	-	-	(495,000)
Support to programme activities	-	-	-	-	(1,018,572)	-	-	-	(1,018,572)	-
CLOSING BALANCES	3,614,497	3,695,753	49,544,502	45,392,543	1,030,643	2,064,758	448,054	349,877	54,637,696	51,502,931
	Note 10	Note 10	Note 15	Note 15	Note 11	Note 11	Note 12	Note 12	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 2013									
DESCRIPTION	31.12.12	EXCH. VAR OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VAR CLOSING BAL	31.12.13	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
Administration	5,840,369	61,450	11,606,694	17,508,513	(7,613,906)	(415,134)	9,479,473	9,767,700	(288,227)
Applied Geoscience & Technology	2,590,268	39,238	17,683,484	20,312,990	(10,166,319)	(627,049)	9,519,622	11,541,474	(2,021,852)
Land Resources	7,766,905	129,292	6,461,219	14,357,416	(7,512,178)	(760,167)	6,085,071	6,249,783	(164,712)
FAME	5,124,677	(1,677)	12,321,618	17,444,618	(10,970,260)	7,458	6,481,816	6,874,697	(392,880)
ETHD	2,811,269	36,613	4,155,476	7,003,358	(5,276,484)	(216,207)	1,510,667	1,993,237	(482,570)
Public Health	13,275,292	(50,950)	15,833,246	29,057,588	(22,271,052)	385,043	7,171,579	7,629,300	(457,721)
Economic Development	6,388,752	105,736	8,819,930	15,314,418	(7,436,465)	(732,881)	7,145,072	7,146,825	(1,753)
Statistics for Development	1,595,011	(12)	3,145,350	4,740,349	(2,589,184)	40	2,151,205	2,362,157	(210,952)
GRAND TOTALS	45,392,543	319,690	80,027,017	125,739,250	(73,835,848)	(2,358,897)	49,544,505	53,565,173	(4,020,667)
							Funds held on behalf of donors	53,565,173	-
							Funds owed by donors	-	(4,020,667)
							Plus provision for XB write-off	-	5,000
							NET AMOUNT HELD ON BEHALF OF DONORS		49,549,506

Notes to the financial statements

PROJECT CODE	DESCRIPTION	31.12.2012	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2013	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
ADMINISTRATION		5,840,369	61,450	11,606,694	17,508,513	-7,613,906	-415,134	9,479,473	9,767,700	-288,227
All Operations & Management	Division - Noumea	1,721,713	-	2,356,733	4,078,446	-1,448,427	-	2,630,019	2,665,346	-35,327
Finance Section		832,790	-	1,069,505	1,902,295	-236,664	-	1,665,631	1,665,631	-
CZF030XN	PF Allocation Account	215,324	-	792,364	1,007,688	-215,324	-	792,364	792,364	-
CZF020XN	2011 PF Allocation Noumea	353,424	-	-	353,424	-353,424	-	-	-	-
CZF070XN	2011 PF Allocation Suva	-321,046	-	-	-321,046	321,046	-	-	-	-
CZF040XN	Sommet France / Océanie	-13,455	-	14,468	1,013	-1,013	-	-	-	-
CZF060XN	Budget Development - New format AusAID	90,000	-	-	90,000	-	-	90,000	90,000	-
CZF080XN	Establishment of Internal Audit Function AusAID	67,772	-	-	67,772	-	-	67,772	67,772	-
CZF090XN	Review of SPC Finance Regulations AusAID	20,000	-	-	20,000	-	-	20,000	20,000	-
CZF100XN	Revision of the Finance Policies & Proced, AusAID	40,000	-	-	40,000	-	-	40,000	40,000	-
CZA010XP	Pohnpei Administration	-123,326	-	-	-123,326	123,326	-	-	-	-
CZF110XN	Finance temp staff for proj implementation AusAID	165,000	-	-	165,000	-28,015	-	136,985	136,985	-
CZF140PN	PF Cumulated Final Balances 2012	876	-	-	876	-876	-	-	-	-
CZF150XN	2012 PF Allocation 2012 - Suva	82,384	-	-	82,384	-82,384	-	-	-	-
CZF120XN	AusAID Corp Grant 2011 Allocation Account	255,837	-	-	255,837	-	-	255,837	255,837	-
CZF140XN	FIS Improvements	-	-	262,673	262,673	-	-	262,673	262,673	-
Administration		388,859	-	943,895	1,332,754	-603,685	-	729,069	731,865	-2,796
CZA020XN	HR & Administration Projects (AusAID)	83,496	-	-	83,496	-57,376	-	26,120	26,120	-
CZA050XN	Archives, Security and Branding AusAID	22,993	-	-	22,993	-25,789	-	-2,796	-	-2,796
All other HR	HR Systems, Policies & Management	282,370	-	218,895	501,265	-367,313	-	133,952	133,952	-
CZM060XN	H.Q. Maintenance - New Caledonia	-	-	725,000	725,000	-153,207	-	571,793	571,793	-
Information & Communication Technology		434,552	-	287,082	721,634	-582,666	-	138,968	171,499	-32,531
PSIC010XN	Communication Costs	232,653	-	-	232,653	-79,890	-	152,763	152,763	-
PSIC040XN	SPIN - South Pacific Information Network	-12,324	-	-	-12,324	12,324	-	-	-	-
PSID020XN	Navision	-33,937	-	-707	-34,644	34,644	-	-	-	-
PSID040XN	Transl. Interp. Gear - French Pac. Funds	736	-	-	736	-736	-	-	-	-
PSID050XN	SPC ADB ICT Project	50,115	-	-	50,115	-50,115	-	-	-	-
PSID060XN	Commonwealth Sec Funding E-Health Project	445	-	-	445	-445	-	-	-	-
PSIG010XN	DS / China VSSAT Position	88,729	-	-	88,729	-88,729	-	-	-	-
PSIG020XN	Solomon Islands PacRICS	-179,520	-	-	-179,520	179,520	-	-	-	-
PSIZ020XN	ICT Miscellaneous	1,152	-	-1,152	-	-	-	-	-	-
PSIZ030XN	CIS Improvements (AusAid)	71,674	-	-	71,674	-71,674	-	-	-	-
PSIZ070XN	CIS Improvements Round 2 - AusAID	172,463	-	-	172,463	-172,463	-	-	-	-
PSIZ080XN	PABX Improvements & Extension AusAID	42,366	-	-	42,366	-42,366	-	-	-	-
PSIZ090XN	Systems Development IRIS	-	-	-	-	-32,531	-	-32,531	-	-32,531
PSIZ100XN	ICT Systems & Support	-	-	288,941	288,941	-270,205	-	18,736	18,736	-

Notes to the financial statements

PROJECT CODE	DESCRIPTION	31.12.2012	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2013	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
Library		-1,860	-	16,860	15,000	-	-	15,000	15,000	-
PSLZ01XN	Library Archiving Project	-1,860	-	1,860	-	-	-	-	-	-
PSLZ02XN	40th Annual IAMSLIC conference	-	-	15,000	15,000	-	-	15,000	15,000	-
Translation & Interpretation		55,787	-	39,391	95,178	-13,827	-	81,351	81,351	-
PSLZ02XN	Translation Interpretation Misc	55,787	-	39,391	95,178	-13,827	-	81,351	81,351	-
PF - Programmes Support		11,585	-	-	11,585	-11,585	-	-	-	-
PSTZ01PN	PF - INTERPRET. & TRANSLATION	-4,868	-	-	-4,868	4,868	-	-	-	-
PSIZ02PN	PF-ICT Section (Noumea)	16,453	-	-	16,453	-16,453	-	-	-	-
All Operations & Management Division - Suva		2,415,938	40,216	432,083	2,888,237	-1,336,511	-207,814	1,343,912	1,368,480	-24,568
Suva - Administration		-341,415	-5,683	172,947	-174,151	193,893	17,514	37,256	37,256	-
CZAZ01XS	HRIS System (AusAID)	-218,941	-3,645	-	-222,586	210,108	12,478	-	-	-
CZAZ02XS	PABX-Telephone System	-58,626	-976	-	-59,602	56,261	3,341	-	-	-
CZAZ03XS	Admin - Procurement, Risk, Travel - AusAID	-18,770	-312	-	-19,082	18,012	1,070	-	-	-
CZAZ04XS	Refurbishment of Office - FIN/HR/RMC 2012	-24,989	-416	133,747	108,342	-109,766	1,424	-	-	-
CZAZ05XS	Admin - Archives, security and branding	-20,089	-334	-	-20,423	19,278	1,145	-	-	-
CZZZ01XS	SPC Alternate Fiji Office Project	-	-	39,200	39,200	-	-1,944	37,256	37,256	-
Suva - Finance Section		244,852	4,076	76,187	325,115	-1,627	-29,305	294,183	294,183	-
CZFF02XS	Suva Finance Services - XB	178,962	2,979	76,187	258,128	6,834	-22,834	242,128	242,128	-
CZFF03XS	Suva Finance Staffing	45,954	765	-	46,719	-	-4,806	41,913	41,913	-
CZFF04XS	Finance Miscellaneous	11,120	185	-	11,305	-	-1,163	10,142	10,142	-
CZFF05XS	Employee Provisions	8,816	147	-	8,963	-8,461	-502	-	-	-
Suva - Applied Geoscience and Technology Division		2,805,806	46,708	125,865	2,978,379	-1,838,316	-208,516	931,547	931,547	-
CGFZ01XS	Finance Services SOPAC-XB	1,214,758	20,222	119,761	1,354,741	-309,352	-117,641	927,748	927,748	-
CGFZ05XS	Finance Services Misc SOPAC	1,590,298	26,474	-	1,616,772	-1,526,138	-90,634	-	-	-
CGZZ02XS	Common Services SOPAC - Misc XB	750	12	6,104	6,866	-2,826	-241	3,799	3,799	-
Suva - Property		68,854	1,146	-	70,000	-40,596	-5,188	24,216	24,216	-
CZFP02XS	Extension/New Buildings	42,303	704	-	43,007	-40,596	-2,411	-	-	-
CZFP04XS	Maintenance	26,551	442	-	26,993	-	-2,777	24,216	24,216	-
Suva - Information and Communication Technology Section		-443,606	-7,386	7,373	-443,619	392,488	26,563	-24,568	-	-24,568
PSIS99XS	IT Salaries & Staff Cost SOPAC	-	-	7,373	7,373	-18,772	565	-10,834	-	-10,834
PSIZ02XS	ICT Equipment Hire	-15,058	-251	-	-15,309	-	1,575	-13,734	-	-13,734
PSIZ03XS	CIS Improvements (AusAid)	-98,876	-1,646	-	-100,522	94,887	5,635	-	-	-
PSIZ07XS	CIS Improvements Round 2- AusAID	-205,175	-3,416	-	-208,591	196,898	11,693	-	-	-
PSIZ08XS	PABX Improvements & Extn - AusAID	-124,497	-2,073	-	-126,570	119,475	7,095	-	-	-

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Suva - Regional Media Centre		57,529	957	49,699	108,185	-31,199	-6,933	70,053	70,053	-
PSMF01XS	Media Room & Equipment Hire	1,109	18	4,930	6,057	-5,994	-63	-	-	-
PSMG01XS	Graphic Design and Publications	8,130	135	2,605	10,870	-10,407	-463	-	-	-
PSMR02XS	Radio Broadcasting Unit - XB	1,687	28	3,528	5,243	-5,147	-96	-	-	-
PSMT03XS	Media Training Unit	-19,122	-318	8,747	-10,693	9,603	1,090	-	-	-
PSMV02XS	Video/TV/Pacific Way	4,928	82	22,541	27,551	-22,074	-539	4,938	4,938	-
PSMV04XS	Climate Change Documentaries	31,766	529	-	32,295	-938	-3,276	28,081	28,081	-
PSMV05XS	Media Special Projects	15,319	255	462	16,036	14,547	-2,346	28,237	28,237	-
PSMV06XS	North REP Video Documentary	11,008	183	-	11,191	-1,308	-1,086	8,797	8,797	-
PSMZ02XS	Media Misc Sales	1,811	30	6,886	8,727	-8,624	-103	-	-	-
PSMZ04XS	Festival of Arts	893	15	-	908	-857	-51	-	-	-
Suva - Publications		15,973	266	12	16,251	-6,542	-1,347	8,362	8,362	-
PSPP99XS	SOPAC Compendium Project	15,973	266	12	16,251	-6,542	-1,347	8,362	8,362	-
Suva - TVET		7,945	132	-	8,077	-4,612	-602	2,863	2,863	-
PSVZ02XS	TVET Research Officer	-6,969	-116	-	-7,085	6,688	397	-	-	-
PSVZ03XS	TVET Information Collaboration - Phase 2	11,303	188	-	11,491	-10,847	-644	-	-	-
PSVZ04XS	TVET -website development/maint	3,235	54	-	3,289	-92	-334	2,863	2,863	-
PSVZ05XS	TVET Operational Cost	376	6	-	382	-361	-21	-	-	-
Director-General's Office		1,702,718	21,234	8,817,878	10,541,830	-4,828,968	-207,320	5,505,542	5,733,874	-228,332
Director-General - Noumea		136,381	-	3,727,536	3,863,917	-1,149,512	-	2,714,405	2,714,405	-
EZDP01XN	INTEGRE Project	-	-	2,983,294	2,983,294	-390,219	-	2,593,075	2,593,075	-
EZEZ01XN	CRGA Subcommittee Financing (AusAID)	163	-	-	163	-163	-	-	-	-
EZEZ08XN	2012 Review of SPC Services	142,909	-	-	142,909	-142,909	-	-	-	-
EZEZ09XN	DG - Organisational Support	60,000	-	-	60,000	-60,000	-	-	-	-
EZEZ05PN	PF - Organisational Support	23,095	-	-	23,095	-23,095	-	-	-	-
ZZZS01XN	SPC's 60th Anniversary-France	2,163	-	-	2,163	-	-	2,163	2,163	-
EZEZ10XN	Executive recruitments	-91,707	-	525,347	433,640	-433,640	-	-	-	-
EZEZ11XN	IER Review - Consultancy Costs	-242	-	-	-242	242	-	-	-	-
EZEZ12XN	Management Advisory Group, Audit & Risk Com	-	-	87,558	87,558	-684	-	86,874	86,874	-
EZEZ13XN	DG's Office-Contingency Allocation	-	-	131,337	131,337	-99,044	-	32,293	32,293	-
Director-General - Suva		-161,248	-2,685	162,712	-1,221	-626	8,825	6,978	6,978	-
EZEM01XS	CRGA Meetings	-53,384	-889	48,296	-5,977	2,935	3,042	-	-	-
EZEZ01XS	CRGA subcommittee Financing AusAID	-107,864	-1,796	107,074	-2,586	-3,561	6,147	-	-	-
EZEZ02XS	DG Farewell January 2014, Suva	-	-	7,342	7,342	-	-364	6,978	6,978	-

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Deputy Director-General - Suva		35,744	595	169,265	205,604	-47,911	-9,757	147,936	147,936	-
PMDZ04XS	DDG Technical Assistance	28,369	472	3,358	32,199	-27,866	-1,751	2,582	2,582	-
PMDZ07XS	DDG Misc Funds	30,290	504	6,716	37,510	-20,045	-2,507	14,958	14,958	-
PMDZ12XS	Lotus Building Middle Floor	-22,915	-381	21,991	-1,305	-	1,305	-	-	-
PMGZ01XS	Geoscience Directorate - Misc XB	-	-	137,200	137,200	-	-6,804	130,396	130,396	-
Strategic Engagement, Policy and Planning Facility - Noumea		290,769	-	497,759	788,528	-577,367	-	211,161	342,951	-131,790
PMDM01XN	SPC Open Day	-16,091	-	-	-16,091	16,091	-	-	-	-
PMDZ09XN	PF - 2007 Sun Lost PF Commts Provision	86,871	-	-40,000	46,871	-16,092	-	30,779	30,779	-
PMPZ01XN	SEPPF-Monitoring and Evaluation	-22,653	-	47,946	25,293	-25,293	-	-	-	-
PMPZ02XN	Planning Miscellaneous	-93,777	-	16,341	-77,436	77,436	-	-	-	-
PMPZ03XN	Director SEPPF (AusAID)	67,818	-	-	67,818	-60,837	-	6,981	6,981	-
PMPZ04XN	Climate impact on C.F. / O.F.	-40,993	-	-	-40,993	40,995	-	2	2	-
PMPZ06XN	Climate Change Mainstreaming	343,878	-	21,586	365,464	-295,811	-	69,653	69,653	-
PMPZ08XN	PAGE-NET	-9,555	-	8,796	-759	-7,061	-	-7,820	-	-7,820
PMPZ09XN	Publication of Climate Book	-50,181	-	-	-50,181	-30	-	-50,211	-	-50,211
PMPZ11XN	Food Security and Climate Change	17,120	-	-	17,120	-17,120	-	-	-	-
PMPZ12XN	Climate change- Fonds Pacifique-Pêche & Aquacult.	-10,670	-	-	-10,670	10,670	-	-	-	-
PMPZ14XN	GCCA SIS Project	-2,112	-	-	-2,112	2,099	-	-13	-	-13
PMPZ15XN	Programme d'étude et d'appui à financer le FRP	183,288	-	13,171	196,459	-152,645	-	43,814	43,814	-
PMPZ19XN	Climate Change Mainstreaming - Phase 2	-162,174	-	176,925	14,751	-74,782	-	-60,031	-	-60,031
PMPZ20XN	M&E IRIS	-	-	133,662	133,662	-49,732	-	83,930	83,930	-
PMPZ22XN	RESCUE Project	-	-	-	-	-11,551	-	-11,551	-	-11,551
PMPZ23XN	Pilot Program for Climate Resilience	-	-	-	-	-2,164	-	-2,164	-	-2,164
PMPZ24XN	PAGE NET +	-	-	119,332	119,332	-11,540	-	107,792	107,792	-
Strategic Engagement, Policy and Planning Facility - Suva		1,401,072	23,324	4,260,606	5,685,002	-3,053,552	-206,388	2,425,062	2,521,604	-96,542
PMPZ02XS	x-Planning Unit Operations	-	-	7,833	7,833	-4,372	-172	3,289	3,289	-
PMPZ04XS	DRAO-Deputy Regional Authorising Office-EDF	-27,981	-466	76,988	48,541	-18,878	45	29,708	29,708	-
PMPZ06XS	Planning Unit - Climate Change	-	-	-	-	4,422	-219	4,203	4,203	-
PMPZ07XS	GCCA SIS Project - EU	678,455	11,294	2,766,304	3,456,053	-2,353,132	-91,445	1,011,476	1,011,476	-
PMPZ08XS	CC-Vegetatn Mapping/Improving Food Security-USAID	403,892	6,724	130,437	541,053	-371,284	-30,296	139,473	139,473	-
PMPZ09XS	PASAP - DCCEE/Multicountry	179,619	2,990	-	182,609	-112,371	-13,212	57,026	57,026	-
PMPZ10XS	M&E Office - Suva	151,906	2,529	-	154,435	-11,700	-15,307	127,428	127,428	-
PMPZ11XS	Climate Change Mainstreaming GIZ	17,408	290	-70,195	-52,497	-48,090	4,045	-96,542	-	-96,542
PMPZ12XS	Planning Unit - Misc projects	-2,227	-37	17,187	14,923	3,575	-797	17,701	17,701	-
PMPY01XS	Regional Framework on Youth Development	-	-	40,511	40,511	-38,043	-122	2,346	2,346	-
PMPZ13XS	SPBEA Review	-	-	88,480	88,480	-73,490	-743	14,247	14,247	-
PMPZ18XS	SEPPF - Comms Office	-	-	37,768	37,768	-28,572	-456	8,740	8,740	-
PMPZ20XS	M&E IRIS	-	-	42,454	42,454	-1,583	-2,027	38,844	38,844	-
PMPZ25XS	Micro Project Program	-	-	1,122,839	1,122,839	-34	-55,682	1,067,123	1,067,123	-

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APPLIED GEOSCIENCE & TECHNOLOGY DIVISION		2,590,268	39,238	17,683,484	20,312,990	-10,166,319	-627,049	9,519,622	11,541,474	-2,021,852
All Geoscience - Noumea		233,052	-	1,647,128	1,880,180	-1,803,023	-	77,157	200,204	-123,047
All Geoscience - Noumea		233,052	-	1,647,128	1,880,180	-1,803,023	-	77,157	200,204	-123,047
GDCC01XN	Reducing Vulnerability - EDF9 C Envelope Project	337,432	-	1,648,116	1,985,548	-1,785,344	-	200,204	200,204	-
GDTZ01XN	Training Capacity Building - FPF	4,867	-	-4,867	-	-	-	-	-	-
GDMA02XN	DRP Plateform Meeting	-58,542	-	-	-58,542	-900	-	-59,442	-	-59,442
GDTZ02XN	Training Capacity Building 2012 - FPF	-4,931	-	3,879	-1,052	1,052	-	-	-	-
GWPF01XN	Water & Sanitation Prog./ French Pac. Funds	-45,774	-	-	-45,774	-17,831	-	-63,605	-	-63,605
Disaster Reduction Programme - Suva		-1,263,642	-21,036	8,720,533	7,435,855	-2,593,876	-171,679	4,670,300	6,123,841	-1,453,541
Suva - B Envelope		-1,116,316	-18,583	1,761,387	626,488	-1,364,385	97,059	-640,838	-	-640,838
GDBB01XS	Reduce Vulnerability - B Envel. Multicountry Proj.	-1,116,316	-18,583	1,761,387	626,488	-1,364,385	97,059	-640,838	-	-640,838
Suva - C Envelope		-594,550	-9,898	148,763	-455,685	-189,030	64,177	-580,538	-	-580,538
GDCC01XS	Reducing Vulnerability - EDF9 C Envelope Project	-594,550	-9,898	148,763	-455,685	-189,030	64,177	-580,538	-	-580,538
Suva - Information Management / Pacific Disaster Network		473	8	80,568	81,049	-96,023	717	-14,257	31,481	-45,738
GDIG01XS	GIZ PDN Project	-	-	24,868	24,868	-10,808	-697	13,363	13,363	-
GDIF01XS	ADB DRR Portal	-23,297	-388	-	-23,685	-25,767	3,714	-45,738	-	-45,738
GDIU02XS	Regional Disaster Project - UNISDR	23,770	396	55,700	79,866	-59,448	-2,300	18,118	18,118	-
Suva - Programme Management		235,321	3,917	342,377	581,615	-557,232	-13,956	10,427	10,427	-
GDMA01XS	Programme Management - AusAID / NZAID carry over	76,234	1,269	96,339	173,842	-165,407	-4,548	3,887	3,887	-
GDMA02XS	DRP Platform Meeting	159,087	2,648	246,038	407,773	-391,825	-9,408	6,540	6,540	-
Suva - DRM Policy & Planning		141,044	2,348	6,209,904	6,353,296	-162,860	-314,636	5,875,800	5,993,972	-118,172
GDPE01XS	EU Building Safety & Resilience in the Pacific	-	-	6,155,164	6,155,164	-25,812	-303,966	5,825,386	5,825,386	-
GDPF01XS	AusAID NAP Facility	14,227	237	38,780	53,244	-9,536	-2,938	40,770	40,770	-
GDPM01XS	UN International Strategy Disaster Reduction / MOU	121,626	2,025	-	123,651	-	-12,720	110,931	110,931	-
GDPN01XS	EU - Natural Disaster Facility	-456,685	-7,602	41,239	-423,048	272,683	32,193	-118,172	-	-118,172
GDPT01XS	TAF Asia Founda.-OFDA Of. US For. Disaster Assist.	458,995	7,641	-25,279	441,357	-398,283	-26,998	16,076	16,076	-
GDPA01XS	Roadmap implementation for Regional DRM & CCA&M	2,852	47	-	2,899	-1,885	-205	809	809	-
GDPZ01PS	DRP - DRM Policy PF - 2012	29	-	-	29	-27	-2	-	-	-
Suva - Risk Reduction		-44,898	-747	187,223	141,578	-146,731	2,687	-2,466	65,789	-68,255
GDRA01XS	Asian Disaster Preparedness Centre Project	-76,064	-1,266	39,951	-37,379	-8,605	6,400	-39,584	-	-39,584
GDRR01XS	ADB Risk Database Initiative	12,150	202	-	12,352	-25,935	16	-13,567	-	-13,567
GDRW01XS	Risk Reduction - World Bank Funding	-14,831	-247	-	-15,078	-1,659	1,633	-15,104	-	-15,104

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GDRW02XS	Nadi Integrated Flood Management Project-World Bank	31,763	529	147,272	179,564	-110,484	-5,146	63,934	63,934	-
GDRW03XS	Pac Catastrophe Risk Assess & Fin Initia-PCRAFI	298	5	-	303	-48	-29	226	226	-
GDRW04XS	DRP World Bank project funding	1,786	30	-	1,816	-	-187	1,629	1,629	-
Suva - Training & Capacity Building										
GDTU01XS	UNESCO SPTWS Training and Capacity Building	11,721	195	8,418	20,334	-14,879	-905	4,550	4,550	-
GDTZ01PS	DRP - Training & Capacity PF - 2012	7,896	131	8,418	16,445	-11,208	-687	4,550	4,550	-
		3,825	64	-	3,889	-3,671	-218	-	-	-
Suva - Other										
GZDZ01XS	Misc. Disaster Risk Management Projects/Activities	103,563	1,724	-18,107	87,180	-62,736	-6,822	17,622	17,622	-
GZDZ01PS	DRP - Other DRP PF - 2012	102,472	1,706	-18,107	86,071	-61,689	-6,760	17,622	17,622	-
		1,091	18	-	1,109	-1,047	-62	-	-	-
Ocean & Islands Programme - Suva										
Suva - Regional Maritime Boundaries Sector		2,346,926	39,068	2,960,365	5,346,359	-3,258,005	-230,689	1,857,665	1,862,223	-4,558
G0BB01XS	Regional Maritime Boundaries Activities	561,090	9,340	210,033	780,463	-350,668	-51,706	378,089	378,089	-
G0BE01XS	Extended Continental Shelf Activities	299,406	4,984	30,648	335,038	-167,024	-24,550	143,464	143,464	-
G0BE02XS	Extended Continental Shelf Activities PPSLP-AusAID	137	2	-	139	-131	-8	-	-	-
		261,547	4,354	179,385	445,286	-183,513	-27,148	234,625	234,625	-
Suva - Data & Information Management										
G0D01XS	Data Awareness - Geo-network - APN	36,839	613	89	37,541	-926	-3,812	32,803	32,803	-
G0D01XS	Data Awareness - Taipei, China Funds	32,746	545	-	33,291	-926	-3,379	28,986	28,986	-
		4,093	68	89	4,250	-	-433	3,817	3,817	-
Suva - Geology, Minerals & Hydrocarbons										
G0G01XS	Regional Deep Sea Minerals Project	1,146,131	19,079	198,765	1,363,975	-1,180,149	-71,197	112,629	112,629	-
G0G02XS	ISA Workshop funds, 2011 SPC	1,156,974	19,260	198,765	1,374,999	-1,194,600	-71,614	108,785	108,785	-
		-15,058	-251	-	-15,309	14,451	858	-	-	-
G0G01XS	Inter Seabed Auth. W/Shop - ISA Funds	4,215	70	-	4,285	-	-441	3,844	3,844	-
Suva - Marine & Coastal Survey Sector										
G0MA01XS	PACCSAP BIVA Project	379,903	6,324	2,113,567	2,499,794	-1,429,910	-73,635	996,249	996,249	-
G0MC01XS	Coastal Survey Saipan	28,750	479	-	29,229	-1,514	-2,932	24,783	24,783	-
G0ME01XS	Environmentally Safe Aggregates Tarawa - EU KI 05	228,285	3,800	328,566	560,651	-181,654	-31,160	347,837	347,837	-
G0MF01XS	Coastal Survey Fiji	24,154	402	2,900	27,456	-98	-2,665	24,693	24,693	-
G0MF02XS	Seawall Site Inspection Works, FSM	4,619	77	-	4,696	-1,741	-397	2,558	2,558	-
G0MF03XS	PWD Fiji, Jetty Surveys - Vanua Levu Project	8,324	139	-	8,463	-	-871	7,592	7,592	-
G0MK01XS	COOK ISLANDS MARINE / COASTAL SURVEY	48,430	806	-	49,236	-481	-5,041	43,714	43,714	-
G0MO01XS	NZ Project funding - OIP	67,577	1,125	3,278	71,980	-17	-7,229	64,734	64,734	-
G0MP01XS	PNG Hydroelectric Dam Survey	-463,329	-7,713	1,154,577	683,535	-563,906	19,164	138,793	138,793	-
G0MP03XS	Pearl Project in Fiji and Tonga - PARDI	-11,764	-196	68,700	56,740	-27,933	-791	28,016	28,016	-

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GOMP04XS	Pac Aust CC Science and Adaptation Planning Prog	49,079	817	-	49,896	-1,051	-5,081	43,764	43,764	-
GOMP05XS	WACOP Project (Changing Waves and Coasts in the Pa	255,502	4,253	-	259,755	-162,527	-18,661	78,567	78,567	-
GOMF01XS	Tuvalu Reef Channel project / Shoreline Monitoring	120,854	2,012	58,624	181,490	-63,970	-12,374	105,146	105,146	-
GOMT01XS	Tsunami Phase III - PPSLP Tonga (AusAID)	19,422	323	32,908	52,653	-4,458	-3,442	44,753	44,753	-
Suva - South Pacific Sea Level Climate Monitoring		188,639	3,140	437,911	629,690	-278,866	-27,616	323,208	327,766	-4,558
GOSS01XS	South Pac. Sea Level Climate Monitoring (SPSLCMP)	173,201	2,883	437,911	613,995	-259,255	-26,974	327,766	327,766	-
GOSS02XS	SPSLCMP ONUP Project	15,438	257	-	15,695	-19,611	-642	-4,558	-	-4,558
Suva - Technical Workshop		2,560	43	-	2,603	-1,170	-210	1,223	1,223	-
GOTT01XS	Technical Workshop Project, Taipei, China funded	2,560	43	-	2,603	-1,170	-210	1,223	1,223	-
Suva - Other		31,764	529	-	32,293	-16,316	-2,513	13,464	13,464	-
GOZZ01XS	Miscellaneous Ocean and Islands Activities	31,764	529	-	32,293	-16,316	-2,513	13,464	13,464	-
Technical Support Programme - Suva		-144,108	-2,400	473,035	326,527	-292,145	6,100	40,482	40,482	-
Suva - Natural Resources Economics		29,911	497	-	30,408	153	-3,136	27,425	27,425	-
GTNI01XS	Natural Resources Governance - IUCN PASAP	7,538	125	-	7,663	153	-796	7,020	7,020	-
GTNW01XS	Analysis of improved Weather & Climate Ser	22,373	372	-	22,745	-	-2,340	20,405	20,405	-
Suva - Remote Sensing & GIS		-174,019	-2,897	473,035	296,119	-292,298	9,236	13,057	13,057	-
GTSA01XS	Remote Sensing and GIS - AusAID / NZAID Annual Gra	44,007	733	42,468	87,208	-84,700	-2,508	-	-	-
GTSU01XS	GIS USAID, Image Data for Sol. Islands Project	-230,791	-3,842	418,165	183,532	-195,820	13,110	822	822	-
GTST01XS	Remote Sensing & GIS, Taipei, China funds	-	-	5,735	5,735	-5,735	-	-	-	-
GTSZ01XS	GIS-General	12,765	212	6,667	19,644	-6,043	-1,366	12,235	12,235	-
Water & Sanitation Programme - Suva		1,418,042	23,606	3,882,423	5,324,071	-2,219,270	-230,781	2,874,020	3,314,726	-440,706
Suva - Water Governance		956,792	15,927	985,920	1,958,639	-421,820	-128,038	1,408,781	1,466,918	-58,137
GWGA01XS	Pacific Regional Action Plan	16,000	266	-	16,266	-13,520	-1,003	1,743	1,743	-
GWGA02XS	AusAID / SPC MCCCC Programme for Fiji, Tokelau Tonga	825,563	13,743	-	839,306	-206,203	-76,114	556,989	556,989	-
GWGA03XS	AusAID / SPC MCCCC Programme for Tuvalu	-	-	856,943	856,943	-	-42,497	814,446	814,446	-
GWGF01XS	4th World Water Forum	164	3	13,608	13,775	-	-692	13,083	13,083	-
GWGI01XS	Pacific IWRM & WUE Strategies	96,655	1,609	54,153	152,417	-78,783	-8,887	64,747	64,747	-
GWGI03XS	WSP - Water Governance Advice & Support	-	-	61,216	61,216	-122,387	3,034	-58,137	-	-58,137
GWGS01XS	SOPAC Water Sector Strategy (2005-2009)	18,410	306	-	18,716	-927	-1,879	15,910	15,910	-

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SWPE01XS	Suva - Programme Management	88,211	1,468	1,037,089	1,126,768	-20,819	-59,624	1,046,325	1,046,325	-
GWPE01XS	Improved Drinking Water Supply for Kirimati Island	-	-	1,037,089	1,037,089	-11,470	-50,862	974,757	974,757	-
GWPF01XS	Water & Sanitation Prog. / French Pac. Funds	88,211	1,468	-	89,679	-9,349	-8,762	71,568	71,568	-
SWR01XS	Suva - Water Resources Management	-107,620	-1,791	1,832,428	1,723,017	-1,539,166	-3,288	180,563	563,132	-382,569
GWRH01XS	Hydrology for Life Environment and Policy (HELP)	6,496	108	-	6,604	-	-679	5,925	5,925	-
GWRJ01XS	Implementing Sustainable Water Resource UNDP	342,032	5,694	723,618	1,071,344	-770,557	-33,443	267,344	267,344	-
GWRK02XS	Implementing Sustainable Water Resource UNEP	-593,026	-9,872	652,225	49,327	-310,675	45,082	-216,266	-	-216,266
GWRL03XS	Impact on Freshwater Lens in Atoll environments	166,344	2,769	-	169,113	-19,463	-16,432	133,218	133,218	-
GWRM01XS	Testing the integration of Water, Land, Forest & C	-	-	-	-	-67,913	3,368	-64,545	-	-64,545
GWRN01XS	UNICEF KIRWATSAN Project	-101,949	-1,697	295,258	191,612	-304,490	11,120	-101,758	-	-101,758
GWRP01XS	Pacific Water and Climate Resource Centre	-	-	30,215	30,215	-	-1,498	28,717	28,717	-
GWRQ01XS	Pacific Hydrological Cycle Observing System - EU	72,483	1,207	131,112	204,802	-66,068	-10,806	127,928	127,928	-
SWR02XS	Suva - Water Services	344,073	5,728	14,736	364,537	-98,124	-31,849	234,564	234,564	-
GWSD01XS	Community Participation Gender Water Sanitation	841	14	-	855	-548	-61	246	246	-
GWSE01XS	Regional Water Demand Management Programme	185,141	3,082	-	188,223	-14,232	-18,657	155,334	155,334	-
GWST01XS	Regional Water Quality Monitoring Programme	84,226	1,402	-	85,628	-71,262	-5,275	9,091	9,091	-
GWSS01XS	Regional Water Safety Programme	51,301	854	-	52,155	-9,755	-4,881	37,519	37,519	-
GWST01XS	Wastewater Management	-	-	14,736	14,736	-343	-714	13,679	13,679	-
GWSW01XS	World Water Day	22,564	376	-	22,940	-1,984	-2,261	18,695	18,695	-
SWR03XS	Suva - Other	136,586	2,274	12,250	151,110	-139,341	-7,982	3,787	3,787	-
GWZZ01XS	Misc. Water & Sanitation Projects / Activities	136,586	2,274	12,250	151,110	-139,341	-7,982	3,787	3,787	-
LAND RESOURCES		7,766,905	129,292	6,461,219	14,357,416	-7,512,178	-760,167	6,085,071	6,249,783	-164,712
AGRI01XS	Agriculture & Forestry - Suva	7,766,905	129,292	6,461,219	14,357,416	-7,512,178	-760,167	6,085,071	6,249,783	-164,712
SWR04XS	Suva - Animal Health & Production	-13,971	-232	477,116	462,913	-304,171	-7,116	151,626	151,626	-
LAAM01XS	x-FAO Animal Genetic W/s	4,914	82	26,840	31,836	-	-1,845	29,991	29,991	-
LAAZ07XS	AHP Miscellaneous	64,200	1,069	143,888	209,157	-169,438	-5,447	34,272	34,272	-
LAAZ08XS	Animal Waste Management projects	2,521	42	-	2,563	-2,419	-144	-	-	-
LAAZ09XS	NZ Aid - AHP	-85,606	-1,425	250,361	163,330	-119,175	2,447	46,602	46,602	-
LAAZ10XS	Australian Commonwealth Association Conference	-	-	26,627	26,627	-13,139	-669	12,819	12,819	-
LAAZ11XS	Paravet Training	-	-	29,400	29,400	-	-1,458	27,942	27,942	-
SWR05XS	Suva - Biosecurity Trade	738,082	12,286	431,274	1,181,642	-810,979	-58,361	312,302	320,588	-8,286
LABZ05XS	Clean Pacific Horticultural Exports	122,507	2,039	152,748	277,294	-90,303	-15,909	171,082	171,082	-
LABZ06XS	Pac Horticulture & Agri Mkt Access (PHAMA)	610,992	10,171	264,523	885,686	-693,557	-42,623	149,506	149,506	-
LABZ07XS	Capacity Building & information Transboundary pest	4,583	76	14,003	18,662	-27,119	171	-8,286	-	-8,286

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Suva - Crop Production		1,355,865	22,571	954,751	2,333,187	-1,190,258	-130,122	1,012,807	1,020,116	-7,309
LACD03XS	DSAP2-EU	-460	-8	-	-468	442	26	-	-	-
LACP01XS	PARDI - Pac Agribusiness Research for Devel Initi	723,977	12,052	168,551	904,580	-370,127	-65,719	468,734	468,734	-
LACP02XS	Rehabilitating Cocoa in Pacific	78,034	1,299	187,238	266,571	-123,521	-11,321	131,729	131,729	-
LACP03XS	Developing Capacity access cocoa in Pacific	42,290	704	-	42,994	-28,517	-3,009	11,468	11,468	-
LACP04XS	Developing Commercial Fruit - Tonga	74,246	1,236	-	75,482	-27,630	-6,395	41,457	41,457	-
LACP05XS	CTA Strengthening Dissemination of Value Chain	81,681	1,360	5,836	88,877	-91,912	-4,274	-7,309	-	-7,309
LACP06XS	Understanding the response of taro and cassava	13,510	225	23,384	37,119	-6,536	-2,248	28,335	28,335	-
LACS01XS	Soil Health Management	361,098	6,011	259,452	626,561	-249,931	-38,237	338,393	338,393	-
LACZ01XS	Vegetation and Land Cover Mapping and Improving Fo	-18,511	-308	310,290	291,471	-292,526	1,055	-	-	-
Suva - Diversity of Agriculture/Forest		3,109,632	51,766	599,130	3,760,528	-2,689,964	-221,526	849,038	967,249	-118,211
LADZ04XS	SPC/NFPF Partnership Programme	44,050	733	-	44,783	-	-4,607	40,176	40,176	-
LADZ05XS	ITTO Consultancy Funds	5,465	91	-	5,556	-	-572	4,984	4,984	-
LADZ06XS	ANU Pacific Projects	22,098	368	-	22,466	-	-2,311	20,155	20,155	-
LADZ07XS	Forest Health Surveillance	42,617	709	-	43,326	-	-4,457	38,869	38,869	-
LADZ08XS	Forestry Awards	33,551	559	-	34,110	-	-3,509	30,601	30,601	-
LADZ09XS	Improved Use of Tree Resourc	146,638	2,441	46,408	195,487	-65,283	-14,400	115,804	115,804	-
LADZ11XS	Improving Value&Market-ACIAR	46,116	768	43,315	90,199	-25,713	-5,696	58,790	58,790	-
LADZ14XS	FACT-Facilitating Agricultural Commodity Trade	-135,151	-2,250	-	-137,401	5,319	13,871	-118,211	-	-118,211
LADZ15XS	Forestry-FAO	83,401	1,388	147,676	232,465	-141,649	-9,021	81,795	81,795	-
LADZ16XS	IACT - Increasing Agricultural Commodity Trade	2,807,331	46,734	47	2,854,112	-2,143,741	-187,289	523,082	523,082	-
LADZ17XS	GIZ/SPC - Jalesi	-	-	41,650	41,650	-35,913	-284	5,453	5,453	-
LADZ18XS	SPC/UNDP Drawa Project	-	-	-	-	3,272	-162	3,110	3,110	-
LADZ19XS	ACIAR Coconut R&D Strategy	10,056	167	-	10,223	-3,403	-883	5,937	5,937	-
LADZ20XS	SPC/FORENET/PNGFR/FIJI BIOMASS SAMPLING PROJECT	3,460	58	-	3,518	166	-370	3,314	3,314	-
LADZ21XS	Island Organic/Ethical Trade Initiatives	-	-	266,728	266,728	-231,165	-1,764	33,799	33,799	-
LADZ22XS	Building Capacity of Youth in Organic Agriculture	-	-	53,306	53,306	-51,854	-72	1,380	1,380	-
Suva - Genetic Resources		556,961	9,271	1,308,814	1,875,046	-1,111,314	-68,043	695,689	695,689	-
LAGZ40XS	SweetPotato (ACIAR)	-	-	2,694	2,694	-2,694	-	-	-	-
LAGZ05XS	LRD/RGC Technical Assistance	78,433	1,306	75,585	155,324	-92,675	-7,355	55,294	55,294	-
LAGZ22XS	Germplasm - FAO	33,103	551	-	33,654	-1,678	-3,379	28,597	28,597	-
LAGZ25XS	Conserving Banana Diversity (Bioversity)	24,135	402	-	24,537	-7,168	-2,169	15,200	15,200	-
LAGZ27XS	ACIAR Tonga Fruit Project	17,102	285	-	17,387	-	-1,789	15,598	15,598	-
LAGZ29XS	FAO GPA Implementation Survey	16,715	278	-	16,993	-6,955	-1,403	8,635	8,635	-
LAGZ31XS	Global Trust Regeneration & Safety Duplication	4,036	67	32,782	36,885	-842	-2,006	34,037	34,037	-
LAGZ35XS	Trust Long-Term CePaCT Fund	96,073	1,599	63,125	160,797	-37,379	-11,324	112,094	112,094	-
LAGZ36XS	Climate Change (AusAID)	11,617	193	-	11,810	-	-1,215	10,595	10,595	-

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LAGZ38XS	Adapting Clonally propagated Crops Climatic change	-47,701	-794	650,297	601,802	-501,402	-2,395	98,005	98,005	-
LAGZ39XS	AusAID Phase II Climate Change	305,159	5,080	317,584	627,823	-333,961	-31,102	262,760	262,760	-
LAGZ41XS	Indigenous vegetable Contribution to development	18,289	304	-	18,593	-12,158	-1,310	5,125	5,125	-
LAGZ42XS	NZ AID - GR	-	-	166,747	166,747	-114,402	-2,596	49,749	49,749	-
Suva - Extension, Information-Communication Support		1,749	28	2,617	4,394	2,157	-420	6,131	6,131	-
LALZ01XS	x-SPC/IFAD Organic Project	511	8	-	519	-	-53	466	466	-
LALZ04XS	ICE Miscellaneous	204	3	-	207	-195	-12	-	-	-
LALZ05XS	ICE Miscellaneous	1,034	17	2,617	3,668	2,352	-355	5,665	5,665	-
Suva - Agriculture & Forestry Support		1,145,411	19,069	-6	1,164,474	-671,408	-86,493	406,573	415,408	-8,835
LALZ01XS	PRAgri & ForestPolicyNetwork	-	-	-	-	-9,296	461	-8,835	-	-8,835
LALZ04XS	Rehab Degraded Lands & Drought Mitigation	14,814	247	-	15,061	-1,453	-1,477	12,131	12,131	-
LALZ06XS	Improvement Key Services to Agriculture-Fairtrade	1,130,684	18,823	-	1,149,507	-660,748	-85,482	403,277	403,277	-
LALZ07XS	INTRA - ACP Agriculture Policy Programme	-87	-1	-6	-94	89	5	-	-	-
Suva - Plant Health		444,224	7,393	413,636	865,253	-590,392	-37,691	237,170	259,241	-22,071
LAPA01XS	Taro Beetle Mgmt (PMP)	306	5	-	311	-294	-17	-	-	-
LAPA05XS	IPM SProd Syst Brassica Crops	12,400	206	16,792	29,398	-2,569	-2,002	24,827	24,827	-
LAPZ07XS	Plant Protn Micronesia (Palau)	3,745	62	-	3,807	-1,111	-337	2,359	2,359	-
LAPZ08XS	PPM SPC-FSM Matching	141,756	2,360	-	144,116	-	-14,825	129,291	129,291	-
LAPZ09XS	PPM FSM Matching Funds	22,520	375	-	22,895	-	-2,355	20,540	20,540	-
LAPZ10XS	Pac Ant Prevention Programme	10,502	175	-	10,677	-	-1,098	9,579	9,579	-
LAPZ13XS	Fiji Flood Agriculture Sector Rehabilitation Prog	56,295	937	-	57,232	-6,296	-5,575	45,361	45,361	-
LAPZ15XS	Fiji papaya Industry ACIAR	-20,397	-340	164,620	143,883	-135,620	695	8,958	8,958	-
LAPZ16XS	Small & Micro Nursery Enterprise Devlpmt Project	32,625	543	-	33,168	-23,225	-2,260	7,683	7,683	-
LAPZ17XS	Capacity building for the implementation of MEAs	-18,239	-304	46,283	27,740	-52,002	2,191	-22,071	-	-22,071
LAPZ18XS	Integrated Crop	210,447	3,503	140,792	354,742	-332,154	-12,519	10,069	10,069	-
LAPZ19XS	NZ AID - Plant Health	-7,736	-129	45,149	37,284	-37,121	411	574	574	-
Suva - Office of LRD Director		428,952	7,140	2,273,887	2,709,979	-145,849	-150,395	2,413,735	2,413,735	-
LASP01XS	INTRA - ACP Agriculture Policy Programme	-	-	2,148,277	2,148,277	-50,374	-104,039	1,993,864	1,993,864	-
LASZ05XS	LRD Technical Assistance Funds	202,689	3,374	20,869	226,932	-9,185	-21,777	195,970	195,970	-
LASZ06XS	x-LRD Tech Assistance Pool2	102,192	1,701	-	103,893	-	-10,688	93,205	93,205	-
LASZ07XS	IFAD Miscellaneous	13,302	221	-	13,523	-	-1,391	12,132	12,132	-
LASZ08XS	FAO Miscellaneous	32,966	549	-	33,515	-38	-3,446	30,031	30,031	-
LASZ09XS	LRD Administration	91,234	1,519	7,659	100,412	-5,532	-9,647	85,233	85,233	-
LASZ11XS	ACIAR	5	-	22,816	22,821	-19,348	-173	3,300	3,300	-
LASZ12XS	Climate Change Mainstreaming	-13,436	-224	74,266	60,606	-61,372	766	-	-	-

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FISHERIES, AQUACULTURE & MARINE ECOSYSTEMS		5,124,677	-1,677	12,321,618	17,444,618	-10,970,260	7,458	6,481,816	6,874,697	-392,880
Coastal Fisheries Programme - Noumea		1,483,666	-	2,170,487	3,654,153	-2,169,721	-	1,484,432	1,625,791	-141,359
Coastal Fisheries Programme - Noumea		1,482,028	-	2,170,487	3,652,515	-2,168,063	-	1,484,432	1,625,791	-141,359
MCAZ01XN	Taipei, China Aqua Market & Fin	10,122	-	-	10,122	-2,642	-	7,480	7,480	-
MCAZ04XN	ACIAR - Mini-projects	69,450	-	60,590	130,040	-30,339	-	99,701	99,701	-
MCAZ08XN	Aquaculture General	-5	-	-	-5	5	-	-	-	-
MCAZ09XN	AusAID Mariculture	46,152	-	269,145	315,297	-261,314	-	53,983	53,983	-
MCAZ10XN	AusAID Aquaculture Freshwater	32,849	-	328,913	361,762	-332,912	-	28,850	28,850	-
MCAZ11XN	ACIAR FIS / 2010 / 057	550	-	-	550	-3,399	-	-2,849	-	-2,849
MCAZ12XN	ACIAR FIS / 2012 / 076	-	-	158,475	158,475	-10,386	-	148,089	148,089	-
MCFM01XN	Coast.Fisheries Mgt Meelg	6,135	-	-	6,135	-	-	6,135	6,135	-
MCFZ01XN	Reg. Strat Plan /Coast Fish	5,131	-	-	5,131	-	-	5,131	5,131	-
MCFZ02XN	Developing Kiribati Ecosystem Fisheries Mgmt Prog	4,257	-	-	4,257	-	-	4,257	4,257	-
MCIZ05XN	Fisheries awareness material production	2,614	-	-	2,614	-	-	2,614	2,614	-
MCM02XN	Heads of Fisheries Meeting	68,730	-	-	68,730	-42,539	-	26,191	26,191	-
MCMZ07XN	SPC-GIZ Climate Change Coastal	14,744	-	93,916	108,660	-118,107	-	-9,447	-	-9,447
MCMZ08XN	CBFM for Kiribati	-	-	24,028	24,028	-580	-	23,448	23,448	-
MCMZ09XN	CBFM for Vanuatu	-	-	-	-	-580	-	-580	-	-580
MCMZ02XN	Bycatch Materials-Productin	-2,881	-	-	-2,881	2,881	-	-	-	-
MCMZ05XN	Resources Materials	8,760	-	873	9,633	-2,296	-	7,337	7,337	-
MCMZ01XN	FAD Research	7,422	-	32,370	39,792	-38,191	-	1,601	1,601	-
MCMZ03XN	Fish SILAGE	10,931	-	-	10,931	-4,707	-	6,224	6,224	-
MCMZ04XN	Sport Fishing Development	14,508	-	-	14,508	-7,309	-	7,199	7,199	-
MCNT01XN	Fisheries Training (NZ)	-	-	175,674	175,674	-90,470	-	85,204	85,204	-
MCNT08XN	Seafood quality & value-ad	7,780	-	-	7,780	-	-	7,780	7,780	-
MCNT09XN	Sea Safety Projects	9,198	-	-	9,198	-	-	9,198	9,198	-
MCNT10XN	Fisheries Officer Training	81,691	-	8,589	90,280	-52,386	-	37,894	37,894	-
MCNZ01XN	AusAID Exports	145,971	-	300,687	446,658	-252,134	-	194,524	194,524	-
MCPZ02XN	Procfish - Coastal - Acp	-116,287	-	-	-116,287	116,287	-	-	-	-
MCPZ03XN	Procfish - Coastal (Ptom)	63,679	-	-	63,679	-63,679	-	-	-	-
MCPZ04XN	Pr Coastal Fish Dvt Prg	35,204	-	-	35,204	-35,204	-	-	-	-
MCPZ05XN	Devfish	-5,867	-	-	-5,867	5,867	-	-	-	-
MCRZ06XN	Live reef fish	297,458	-	240,923	538,381	-268,137	-	270,244	270,244	-
MCRZ09XN	Live Reef Fish Trader:Nauru & RMI - Taipei, China	3,169	-	-	3,169	-3,169	-	-	-	-
MCCZ03XN	CFP General Projects	52,573	-	502	53,075	10,196	-	63,271	63,271	-
MCCZ04XN	Coastal Climate Change AusAid	622	-	-	622	26,752	-	27,374	27,374	-
MCCZ12XN	Evaluation of Eco Measures for Sea Cucumber Fish	66,338	-	45,431	111,769	-111,769	-	-	-	-
MCCZ05XN	Bldg Clim Resilience & Coast Res Gov Capacity Fiji	430,286	-	-	430,286	-43,004	-	387,282	387,282	-
MCCZ06XN	Bldg Capacity of Tokelau Coast Fish Managers	69,108	-	-	69,108	-31,002	-	38,106	38,106	-
MCCZ07XN	CFP NZAID 2012 Allocation	41,636	-	-	41,636	-41,636	-	-	-	-

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MCZZ08XN	SPC-IRD Deployment of Temperature Loggers -CC	-	-	12,172	12,172	-25	-	12,147	12,147	-
MCZZ09XN	CFP NZAID 2013 Allocation	-	-	238,018	238,018	-173,491	-	64,527	64,527	-
MCZZ10XN	AusAID Coastal Climate Change Monitoring Phase II	-	-	180,181	180,181	-308,664	-	-128,483	-	-128,483
PF - Coastal Fisheries Programme		1,638	-	-	1,638	-1,638	-	-	-	-
MCAZ03PN	PF-Aquaculture	8,633	-	-	8,633	-8,633	-	-	-	-
MCNZ01PN	PF-Fisheries Development	-160,274	-	-	-160,274	160,274	-	-	-	-
MCIZ01PN	PF-Fisheries Information	154,581	-	-	154,581	-154,581	-	-	-	-
MCMZ05PN	PF-Fisheries Management	680	-	-	680	-680	-	-	-	-
MCZZ03PN	PF CFP General	-1,982	-	-	-1,982	1,982	-	-	-	-
Coastal Fisheries Programme - Suva		-100,762	-1,677	305,431	202,992	-243,326	7,458	-32,876	-	-32,876
Suva - Coastal Fisheries Programme		-100,762	-1,677	305,431	202,992	-243,326	7,458	-32,876	-	-32,876
MCAZ04XS	Aquaculture Project	-37,684	-627	105,557	67,246	-82,925	2,819	-12,860	-	-12,860
MCAZ06XS	Nabua Aquaculture Miscellaneous	-63,078	-1,050	199,874	135,746	-156,463	4,444	-16,273	-	-16,273
MCNZ01XS	x-Safety At Sea Con (T03000412)	-	-	-	-	-3,938	195	-3,743	-	-3,743
Oceanic Fisheries Programme		1,782,889	-	6,030,060	7,812,949	-5,080,769	-	2,732,180	2,835,037	-102,856
Oceanic Fisheries Programme		1,721,308	-	6,030,060	7,751,368	-5,019,188	-	2,732,180	2,835,037	-102,856
MOZZ01XN	OFF General - Y2K	109,611	-	11,763	121,374	11,466	-	132,840	132,840	-
MOZZ04XN	Pac.Fish.Rech.Progr-01-Uoh	156,168	-	60,579	216,747	-11,458	-	205,289	205,289	-
MOZZ06XN	Regional Tagging Project	147,577	-	523,670	671,247	-417,354	-	253,893	253,893	-
MOZZ07XN	WCPFC	79,603	-	1,213,417	1,293,020	-1,009,814	-	283,206	283,206	-
MOZZ09XN	Japan Trust Fund	145,200	-	172,463	317,663	-84,929	-	232,734	232,734	-
MOZZ12XN	WCPFC ROP Data Management	141,592	-	518,748	660,340	-469,447	-	190,893	190,893	-
MOZZ14XN	AusAID FFA Advice	90,402	-	250,883	341,285	-180,453	-	160,832	160,832	-
MOZZ17XN	NZAID Observer Programme	705,216	-	-	705,216	-538,427	-	166,789	166,789	-
MOZZ18XN	Deep Sea Snapper FPF	22,468	-	-	22,468	-22,468	-	-	1	-
MOZZ19XN	AusAID Tuna Monitoring project	57,796	-	596,144	653,940	-430,973	-	222,967	222,967	-
MOZZ20XN	AusAID Snapper project	9,156	-	341,302	350,458	-415,523	-	-65,065	-	-65,065
MOZZ21XN	SPC-GIZ Climate Change Oceanic	15,068	-	252,338	267,406	-261,200	-	6,206	6,206	-
MOEZ01XN	OFF - SCIFISH -ACP	-16,579	-	16,579	-	-	-	-	-	-
MOEZ02XN	OFF - SCIFISH -OCT	8,480	-	-8,480	-	-	-	-	-	-
MOZZ22XN	Comnaissance de l'espace Maritime de la NC	1,320	-	68,213	69,533	-80,288	-	-10,755	-	-10,755
MOZZ23XN	Programme Observateur Polynésie Française	-82,662	-	276,727	194,065	-199,649	-	-5,584	-	-5,584
MOZZ25XN	PNA Scientific Support - PEW	142,131	-	371,502	513,633	-397,832	-	115,801	115,801	-
MOZZ26XN	BMIS Development (ISF/MMWF funding)	-68	-	17,652	17,584	-19,832	-	-2,248	-	-2,248
MOZZ27XN	AAAMP Characterization of NC Pelagic Ecosystems	-11,171	-	28,640	17,469	-36,673	-	-19,204	-	-19,204
MOZZ28XN	OFF NZAID Services 2013	-	-	330,154	330,154	-220,844	-	109,310	109,310	-
MOZZ29XN	NZ Tuna Science & Information Services 2013-2015	-	-	683,061	683,061	-199,647	-	483,414	483,414	-

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MOZZ30XN	Marie Curie Advances Models 4 Fisheries (AMFISALS)	-	-	214,926	214,926	-28,124	-	186,802	186,802	-
MOZZ31XN	FPF Bioeconomic modelling	-	-	46,539	46,539	-	-	46,539	46,539	-
MOZZ32XN	ISSF Electronic Monitoring Trials	-	-	43,240	43,240	-5,719	-	37,521	37,521	-
PF - Oceanic Fisheries Programme		61,581	-	-	61,581	-61,581	-	-	-	-
MOZZ08PN	PF-Oceanic Fisheries	61,581	-	-	61,581	-61,581	-	-	-	-
Marine Resources External Project		149,831	-	-	149,831	-17,826	-	132,005	178,379	-46,374
MXCZ01XN	CRISP - Fonds Pacifique	-44,371	-	-	-44,371	-68	-	-44,439	-	-44,439
MXCZ02XN	CRISP France	9,876	-	-	9,876	-179	-	9,697	9,697	-
MXCZ03XN	FFEM_PCC	211,561	-	-	211,561	-42,879	-	168,682	168,682	-
MXCZ04XN	CRISP Extra	-1,935	-	-	-1,935	-	-	-1,935	-	-1,935
MXWZ11XN	WorldFish Closedown	-25,300	-	-	-25,300	25,300	-	-	-	-
All Marine Resources		1,809,053	-	3,815,640	5,624,693	-3,458,618	-	2,166,075	2,235,490	-69,415
MZZZ01PN	Office of the Director of Fame	817	-	-	817	-817	-	-	-	-
MZZZ01XN	AusAID Marine Resources Project	21,830	-	-	21,830	-72,712	-	-50,882	-	-50,882
MZZZ02XN	SociOFish Project - Coastal & Oceanic YEAR 1	-2,230	-	-	-2,230	-42	-	-2,272	-	-2,272
MZZZ03XN	DevFish Phase II	557,499	-	784,644	1,342,143	-591,632	-	750,511	750,511	-
MZZZ04XN	SociOFish Project - Coastal & Oceanic YEAR 2	-16,304	-	-	-16,304	43	-	-16,261	-	-16,261
MZZZ06XN	SociOFish Project - Coastal & Oceanic YEAR 3	1,006,551	-	293,101	1,299,652	-1,207,496	-	92,156	92,156	-
MZZZ05XN	AusAID CC Support - Fisheries	198,179	-	343,806	541,985	-528,175	-	13,810	13,810	-
MZZZ07XN	FPF - OCT Participation in Fisheries	42,711	-	38,186	80,897	-38,244	-	42,653	42,653	-
MZZZ08XN	SociOFish Project - Coastal & Oceanic YEAR 4	-	-	2,355,903	2,355,903	-1,019,543	-	1,336,360	1,336,360	-
EDUCATION, TRAINING & HUMAN DEVELOPMENT		2,811,269	36,613	4,155,476	7,003,358	-5,276,484	-216,207	1,510,667	1,993,237	-482,570
Human Development Programme		596,518	-258	396,356	992,616	-1,234,523	1,392	-240,515	88,788	-329,303
Human Development Programme		518,339	-	79,000	597,339	-828,055	-	-230,716	46,055	-276,771
SDCR01XN	Cultural Strategy	-6	-	-	-6	6	-	-	-	-
SDCZ02XN	Affaires Culturelles - NC	60,000	-	-	60,000	-60,000	-	-	-	-
SDCZ04XN	Cultural Development	18,755	-	-	18,755	-12,531	-	6,224	6,224	-
SDCZ05XN	Supporting the Cult Sector for Sustain Eco & HDP	37,690	-	-	37,690	-31,501	-	6,189	6,189	-
SDWZ02XN	French Pacific Funds	19,864	-	-	19,864	-8,033	-	11,831	11,831	-
SDWZ03XN	Projet Union des Femmes Francophones d'Outre Mer	46,594	-	56,085	102,679	-86,536	-	16,143	16,143	-
SDYZ01XN	P.Y.R.B. - New Caledonia	19,265	-	-	19,265	-19,265	-	-	-	-
SDYZ07XN	PYB Miscellaneous	521	-	-	521	-521	-	-	-	-
SDZ01XN	Socio Eco Shared	-7,073	-	7,073	-	-	-	-	-	-
SDZ03XN	10th Festival of Pacific Arts	-1,048	-	1,048	-	-	-	-	-	-
SDZ04XN	SPC-UNESCO Evaluation of the Festival of Arts	619	-	-619	-	-	-	-	-	-
SDZ05XN	SPC -UNIFEM Gender Capacity Stocktake	-557	-	557	-	-	-	-	-	-

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SDZZ08XN	HDP Beijing + 15 Review Report	-7	-	7	-	-	-	-	-	-
SDZZ09XN	HDP Miscellaneous	698	-	-8,192	-7,494	7,494	-	-	-	-
SDZZ11XN	Lifuka Island Climate Change	330,220	-	1,726	331,946	-326,278	-	5,668	5,668	-
SDZZ13XN	Regional framework on Youth Development in Pacific	-7,196	-	21,315	14,119	-14,119	-	-	-	-
SDZZ14XN	Progressing Gender Equality in PICTs	-	-	-	-	-276,771	-	-276,771	-	-276,771
PF - Human Development Programme		93,620	-	-	93,620	-93,620	-	-	-	-
SDZZ01PN	Human Development Programme	93,620	-	-	93,620	-93,620	-	-	-	-
Suva - Culture Development		-73,854	-1,230	235,210	160,126	-212,969	6,621	-46,222	650	-46,872
SDCZ01XS	Cultural Development	8,194	136	4,649	12,979	-61,830	1,979	-46,872	-	-46,872
SDCZ02XS	HDP Miscellaneous	-44,712	-744	43,592	-1,864	-	2,514	650	650	-
SDZZ11XS	Assessing Vulnerability and Adaptation	-37,336	-622	186,969	149,011	-151,139	2,128	-	-	-
Suva - Youth Development Bureau		58,413	972	82,146	141,531	-99,879	-5,229	36,423	42,083	-5,660
SDYZ06XS	HDP Pacific Youth Council	50,228	836	30,757	81,821	-35,152	-5,035	41,634	41,634	-
SDYZ07XS	PLP - AusAID Pacific Leadership Programme	7,693	128	51,389	59,210	-64,727	-143	-5,660	-	-5,660
SDYZ08XS	HDP/Youth	492	8	-	500	-	-51	449	449	-
Community Education Training Centre		309,392	5,152	141,561	456,105	-134,195	-32,723	289,187	289,187	-
SDTT04XS	Project Management Training	13,894	231	-	14,125	-7,219	-1,095	5,811	5,811	-
SDTZ03XS	Graduate Project Fund	28,461	474	3,016	31,951	-30,329	-1,622	-	-	-
SDTZ04XS	Building Improvement & Maint	15,539	259	-	15,798	-	-1,625	14,173	14,173	-
SDTZ07XS	Northern Pacific Training TROC	6,975	116	-	7,091	-1,470	-657	4,964	4,964	-
SDTZ08XS	Community Ed Training Misc	183,914	3,062	87,704	274,680	-20,535	-22,565	231,580	231,580	-
SDTZ09XS	MSME Capacity Building	-5,966	-99	8,374	2,309	-2,390	327	246	246	-
SDTZ11XS	National Level Activities	23,351	389	-	23,740	-22,409	-1,331	-	-	-
SDTZ12XS	Business Advisory	2,935	49	-	2,984	-	-307	2,677	2,677	-
SDTZ13XS	Information Network	-	-	-	-	564	-28	536	536	-
SDTZ14XS	Healthy Lifestyle Project	11,326	189	-	11,515	-1,652	-1,103	8,760	8,760	-
SDTZ15XS	Community Education Training - Operational	28,963	482	42,467	71,912	-48,755	-2,717	20,440	20,440	-
Regional Rights Resource Team		1,209,551	20,136	1,463,618	2,693,305	-2,246,692	-87,664	358,949	398,416	-39,467
SRRZ01XS	RRRT-Small Grants	31,834	530	929	33,293	-7,720	-2,993	22,580	22,580	-
SRRZ02XS	RRRT-NZ AID	-2,884	-48	-	-2,932	2,768	164	-	-	-
SRRZ03XS	RRRT-AusAID	891,175	14,835	967,123	1,873,133	-1,722,433	-55,744	94,956	94,956	-
SRRZ05XS	RRRT-JUN Trust Fund	4,342	72	-	4,414	-4,167	-247	-	-	-
SRRZ06XS	RRRT-Pac Island HIV and STI Response Fund	69,132	1,151	33,810	104,093	-42,655	-6,791	54,647	54,647	-
SRRZ07XS	RRRT-Universal Periodic Review	-971	-16	-	-987	932	55	-	-	-
SRRZ08XS	EUJERT/RRRT/Solomon Islands Project	-4,110	-68	-	-4,178	-37,583	2,294	-39,467	-	-39,467

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SRRZ09XS	PLP- Lobbying	57,685	960	140,809	199,454	-169,689	-4,601	25,164	25,164	-
SRRZ10XS	PLP - Curriculum	118,198	1,968	-63,245	56,921	-50,185	-6,736	-	-	-
SRRZ11XS	PLP - Curriculum	45,150	752	12,265	58,167	-54,062	-2,649	1,456	1,456	-
SRRZ12XS	Pacific Fund to End Violence Against Women	-	-	136,727	136,727	-99,532	-1,845	35,350	35,350	-
SRRZ13XS	Pacific Is ratification-human rights treaties -PIFS	-	-	235,200	235,200	-62,366	-8,571	164,263	164,263	-
Suva - South Pacific Board for Educational Assessment		695,806	11,583	2,153,941	2,861,330	-1,661,074	-97,212	1,103,044	1,216,844	-113,800
HEAC01XS	Projects	183,654	3,057	53,988	240,699	-45,726	-19,617	175,356	175,356	-
HEBR01XS	Pacific Benchmarking for Education Results	416,497	6,933	493,260	916,690	-694,325	-33,587	188,778	188,778	-
HELN01XS	Literacy and Numeracy	-27,362	-455	1,364,546	1,336,729	-557,971	-37,138	741,620	741,620	-
HEPM01XS	SPC SPBEA Merger	11,986	200	-	12,186	-	-1,254	10,932	10,932	-
HEQR01XS	Pacific Qualification Register	46,729	778	128,603	176,110	-293,185	3,275	-113,800	-	-113,800
HERM01XS	Research, Monitoring & Evaluation - LANA(MOE-Fiji)	9,696	161	-	9,857	-	-1,014	8,843	8,843	-
HESS01XS	Scholarship	54,606	909	113,544	169,059	-69,867	-7,877	91,315	91,315	-
PUBLIC HEALTH DIVISION		13,275,292	-50,950	15,833,246	29,057,588	-22,271,052	385,043	7,171,579	7,629,300	-457,721
Public Health Division		7,457,090	-50,211	7,284,652	14,691,531	-12,012,756	391,114	3,069,889	3,180,251	-110,362
Public Health Division		7,280,680	-50,211	7,284,652	14,515,121	-11,836,346	391,114	3,069,889	3,180,251	-110,362
ALL SHAF	Response Fund	5,606,698	-50,211	4,046,842	9,603,329	-8,369,549	391,114	1,624,894	1,624,894	-
SHAZ03XN	AIDS - Joint Proj.- France	439	-	-	439	-	-	439	439	-
SHAZ05XN	GF-Funded HIV Activities	-56,397	-	215,052	158,655	-131,972	-	26,683	26,683	-
SHAZ06XN	HIV / AIDS ADB	37,048	-	-	37,048	-	-	37,048	37,048	-
SHGZ01XN	Global Fund Health Project	8,923	-	1,005,196	1,014,119	-1,080,703	-	-66,584	-	-66,584
SHHZ08XN	AusAID / NZAid Pacific NCD Project	881,665	-	-	881,665	-474,744	-	406,921	406,921	-
SHHZ10XN	Commonwealth Secretariat Diabetes Workshop	-	-	-	-	41,076	-	41,076	41,076	-
SHMS01XN	Joint Secretariat	-	-	202,139	202,139	-145,648	-	56,491	56,491	-
SHMZ03XN	PHP Management Miscellaneous	22,420	-	-	22,420	-420	-	22,000	22,000	-
SHSI01XN	INFLUENZA SURVEILL. - CDC	-21	-	-	-21	21	-	-	-	-
SHSI03XN	Vector Surveillance & Control	-3,841	-	-	-3,841	-	-	-3,841	-	-3,841
SHSI04XN	Influenza Surveillance Networks	5,243	-	362,877	368,120	-184,675	-	183,445	183,445	-
SHSL01XN	Lab Shipping Costs	7,034	-	-	7,034	-349	-	6,685	6,685	-
SHSP01XN	PPHS- PRIPPP - AUS / NZ	59,973	-	-	59,973	-59,973	-	-	-	-
SHSP03XN	PPHS - PRIPPP - AUS/NZ FIJI COSTS	-208,033	-	-	-208,033	208,033	-	-	-	-
SHSZ08XN	Increased Understg the Health Implicat of Clim Ch	171,388	-	173,546	344,934	-321,612	-	23,322	23,322	-
SHSZ09XN	DU SOR - ROSSP PPHSN+	36,001	-	184,964	220,965	-95,541	-	125,424	125,424	-
SHSZ10XN	SOR PPHS Network of Services	18	-	383,900	383,918	-349,497	-	34,421	34,421	-
SHSZ11XN	Improving Public Health Data Capacity in the PI	-	-	85,974	85,974	-16	-	85,958	85,958	-
SHSZ12XN	Emergency assistance to FP - Zika	-	-	35,000	35,000	-6,253	-	28,747	28,747	-
SHTZ01XN	Tuberculosis Control-France	10,421	-	-	10,421	-6,790	-	3,631	3,631	-
SHTZ02XN	TB - Global Fund	-167,029	-	475,309	308,280	-152,875	-	155,405	155,405	-
SHTZ05XN	TB Kiribati (AusAID)	-43,667	-	-2,654	-46,321	45,318	-	-1,003	-	-1,003

Notes to the financial statements

PROJECT CODE	DESCRIPTION	31.12.2012	EXCH VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH VARIATION CLOSING BAL	31.12.2013	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
SHTZ08XN	TB - Diabetes Joint Study Kiribati	11,105	-	932	12,037	-10,608	-	1,429	1,429	-
SHTZ09XN	Towards TB Elimination in Kiribati	701,823	-	-2,491	699,332	-440,546	-	258,786	258,786	-
SHTZ10XN	Pacific Operational Research Course	-20,531	-	78,066	57,535	-96,469	-	-38,934	-	-38,934
SHZZ02XN	2012 Postponed Activities	220,000	-	-	220,000	-202,554	-	17,446	17,446	-
SHZZ04XN	GMU - Commitments	-	-	40,000	40,000	-	-	40,000	40,000	-
PF - Public Health Division		176,410	-	-	176,410	-176,410	-	-	-	-
SHHZ05FN	PF-Health Advancement NCD	9,980	-	-	9,980	-9,980	-	-	-	-
SHMZ01PN	Health Management	9,818	-	-	9,818	-9,818	-	-	-	-
SHAZ08FN	PF HIV / AIDS	-180	-	-	-180	180	-	-	-	-
SHSZ05FN	PF-Public Health Surveill'	212,654	-	-	212,654	-212,654	-	-	-	-
SHTZ06FN	PF-Tuberculosis	-55,862	-	-	-55,862	55,862	-	-	-	-
Public Health Division - Suva		-44,301	-739	1,513,262	1,468,222	-1,297,421	-6,071	164,730	512,089	-347,359
Suva - HIV / AIDS Section		66,377	1,104	851,494	918,975	-639,600	-17,451	261,924	359,586	-97,662
SHAF08XN	HIV SGS Surv ROC1 - MI	-932	-16	-	-948	-	97	-851	-	-851
SHAZ02XS	HIV AIDS- NZAID	117,094	1,949	-	119,043	-22,585	-11,126	85,332	85,332	-
SHAZ03XS	HIV-Global Fund	8,247	137	685,958	694,342	-405,307	-14,781	274,254	274,254	-
SHAZ06XS	RF Treatment & Care Grant	640	11	113,646	114,297	-115,604	30	-1,277	-	-1,277
SHAZ07XS	HIV General Management	-58,672	-977	51,890	-7,759	-96,104	8,329	-95,534	-	-95,534
Suva - Global Fund Project		-48,030	-800	79,668	30,838	-177,182	9,859	-136,485	13,437	-149,922
SHGM02XS	x-Global Fund Meeting PIRCC meet2	-61,489	-1,024	79,668	17,155	-178,404	11,327	-149,922	-	-149,922
SHGM03XS	x-PPRSHN CINET Workshop	14,733	245	-	14,978	-	-1,541	13,437	13,437	-
SHGZ01XN	Global Fund Health Project	-1,274	-21	-	-1,295	1,222	73	-	-	-
Suva - Health Management		-215,987	-3,596	560,195	340,612	-457,903	17,516	-99,775	-	-99,775
SHMS01XS	Joint Secretariat	-215,987	-3,596	560,195	340,612	-457,903	17,516	-99,775	-	-99,775
Suva - Health Promotions		65,246	1,086	21,905	88,237	-	-7,910	80,327	80,327	-
SHPZ01PS	Health Promotions	-	-	-	-	-	-	-	-	-
SHPZ01XS	Bloomberg TFK Tobacco Project	65,246	1,086	21,905	88,237	-	-7,910	80,327	80,327	-
Suva - Adolescent Health Development		26,303	438	-	26,741	-25,242	-1,499	-	-	-
SHRZ11XS	AHD-Pac Regional Strategic Implementation plan II	26,303	438	-	26,741	-25,242	-1,499	-	-	-
Suva - Public Health Surveillance		61,790	1,029	-	62,819	2,506	-6,586	58,739	58,739	-
SHS01XS	INFLUENZA SURVEILL. - CDC	61,790	1,029	-	62,819	2,506	-6,586	58,739	58,739	-

Notes to the financial statements

PROJECT CODE	DESCRIPTION	31.12.2012	EXCH. VARIATION OPENING BAL	RECEIVED FROM DONORS	TOTAL INCOME	EXPENDITURE	EXCH. VARIATION CLOSING BAL	31.12.2013	FUNDS HELD ON BEHALF OF DONORS	FUNDS OWED BY DONORS
Global Fund	Global Fund	5,862,503	-	7,035,332	12,897,835	-8,960,875	-	3,936,960	3,936,960	-
		5,862,503	-	7,035,332	12,897,835	-8,960,875	-	3,936,960	3,936,960	-
ECONOMIC DEVELOPMENT DIVISION		6,388,752	105,736	8,819,930	15,314,418	-7,436,465	-732,881	7,145,072	7,146,825	-1,753
All Noumea		37,155	-	-	37,155	-146	-	37,009	38,762	-1,753
All Noumea		37,155	-	-	37,155	-146	-	37,009	38,762	-1,753
TEFZ02XN	Energy General	-	-	-	-	-146	-	-146	-	-146
TERZ01XN	Renewable Energy Efficiency Project (North Rep)	-1,607	-	-	-1,607	-	-	-1,607	-	-1,607
TERZ02XN	Tepvertes Meeting	38,762	-	-	38,762	-	-	38,762	38,762	-
Pacific Digital Strategy		-48,068	-800	71,653	22,785	-25,525	2,740	-	-	-
Suva - ICT Access		-79,462	-1,323	71,653	-9,132	4,603	4,529	-	-	-
TDAZ01XS	ICT General	21,849	364	9,480	31,693	-30,448	-1,245	-	-	-
TDAZ03XS	ICT Access for the Poor - EU	-101,311	-1,687	62,173	-40,825	35,051	5,774	-	-	-
Connectivity		31,394	523	-	31,917	-30,128	-1,789	-	-	-
TDCZ01XS	VSAT satellite terminals distribution	31,394	523	-	31,917	-30,128	-1,789	-	-	-
Energy		4,142,307	68,958	7,042,298	11,253,563	-6,129,054	-478,501	4,646,008	4,646,008	-
Suva - Petroleum & Liquid Fuels		812,250	13,522	768,662	1,594,434	-516,149	-97,470	980,815	980,815	-
TEFZ01XS	Energy General	240,284	4,000	52,659	296,943	-88,483	-23,353	185,107	185,107	-
TEEZ01XS	Pacific Appliance Labelling and Standards	571,966	9,522	716,003	1,297,491	-427,666	-74,117	795,708	795,708	-
Suva - Pacific Energy & Gender		11,347	189	79,082	90,618	-84,535	-916	5,167	5,167	-
TENZ01XS	Integration of Gender to Climate Change Adaption	11,347	189	79,082	90,618	-84,535	-916	5,167	5,167	-
Suva - Policy & Planning		738,384	12,292	780,938	1,531,614	-403,353	-95,947	1,032,314	1,032,314	-
TEPZ01XS	Regional Energy Consultative Meeting - AusAID	71,057	1,183	-	72,240	-49,000	-5,001	18,239	18,239	-
TEPZ02XS	Energy Ministerial Meeting	-	-	-	-	49,000	-2,430	46,570	46,570	-
TEPZ03XS	Energy Security in Pacific	-	-	45,938	45,938	-7,587	-1,902	36,449	36,449	-
TEPZ04XS	Energy AusAID Grant 2012	667,327	11,109	735,000	1,413,436	-395,766	-86,614	931,056	931,056	-
Suva - Renewables		2,580,326	42,955	5,413,616	8,036,897	-5,125,017	-284,168	2,627,712	2,627,712	-
TERZ01XS	Renewable Energy Nth Rep Project (FSM)	891,151	14,835	-	905,986	651,505	-125,508	1,431,983	1,431,983	-
TERZ02XS	Renewable Energy Nth Rep Project (RMI)	1,079,281	17,967	-	1,097,248	-692,230	-78,545	326,473	326,473	-
TERZ03XS	Renewable Energy Nth Rep Project (Palau)	57,249	953	-	58,202	-38,390	-4,083	15,729	15,729	-
TERZ04XS	Renewable Energy Nth Rep (General)	552,645	9,200	5,364,361	5,926,206	-5,036,360	-74,063	815,783	815,783	-
TERZ05XS	IRENA Initiative Pac Is. Deve. States	-	-	49,255	49,255	-9,542	-1,969	37,744	37,744	-

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Transport		2,267,356	37,578	1,705,979	4,000,913	-1,281,740	-257,120	2,462,053	2,462,053	-
Suva - All Aviation Projects		125,643	2,091	56,010	183,744	-109,665	-10,479	63,600	63,600	-
TTAZ01XS	Aviation General	13,825	230	53,478	67,533	-66,271	-811	451	451	-
TTAZ02XS	Aviation Technical, Policy & Security (PIFS)	111,818	1,861	2,532	116,211	-43,394	-9,668	63,149	63,149	-
Suva - All Maritime Projects		2,131,713	35,487	1,649,969	3,817,169	-1,172,075	-246,641	2,398,453	2,398,453	-
TTMS01XS	X- Small Is. States (SIS)- ForSec	8,558	142	-	8,700	-477	-871	7,352	7,352	-
TTMS02XS	Maritime Security PICT AusAID	664,686	11,065	-	675,751	-16,057	-68,719	590,975	590,975	-
TTMS03XS	Port Integration - China	21,593	359	-	21,952	-3,498	-2,085	16,369	16,369	-
TTMT03XS	Seafarers Training - Multi	252,759	4,208	3,037	260,004	-98,000	-21,725	140,279	140,279	-
TTMT04XS	IMO-International Maritime Organisation	-44,734	-745	234,099	188,620	-120,480	-956	67,184	67,184	-
TTMT05XS	Domestic Ship Safety- Pilot Audits	123,097	2,049	-	125,146	-75,791	-9,115	40,240	40,240	-
TTMT06XS	Internal Auditors Training Courses-AusAid	271	5	103,116	103,392	-48,677	-2,728	51,987	51,987	-
TTMT07XS	Transport Ministerial Meeting	-	-	-	-	93,541	-4,639	88,902	88,902	-
TTMT08XS	Transport General	5,031	84	2,857	7,972	-4,376	-451	3,145	3,145	-
TZSD01XS	EDD - AusAID Grant 2011	1,099,456	18,303	1,306,762	2,424,521	-898,039	-135,254	1,391,228	1,391,228	-
TZSD02XS	EDD - Information and Publication	996	17	98	1,111	-221	-98	792	792	-
STATISTICS FOR DEVELOPMENT										
All Noumea		1,595,011	-12	3,145,350	4,740,349	-2,589,184	40	2,151,205	2,362,157	-210,952
All Noumea		1,595,011	-12	3,145,350	4,740,349	-2,589,184	40	2,151,205	2,362,157	-210,952
SSSM03XN	Heads Of Statistics Mtg	-	-	180,000	180,000	-97,893	-	82,107	82,107	-
SSSZ02XN	Stats Income-Miscellaneous	59,924	-	1,300	61,224	2,266	-	63,490	63,490	-
SSSZ10XN	ADB / RETA 6414	-238,374	-	-	-238,374	369,953	-	131,579	131,579	-
SSSZ11XN	TFSCB Support (hybrid survey) - World Bank	16,040	-	-14,716	1,324	-1,324	-	-	-	-
SSSZ12XN	AusAID - 2009 Census	245,436	-	-	245,436	-	-	245,436	245,436	-
SSSZ15XN	Pohnpei Office	-1,838	-	-	-1,838	3,349	-	1,511	1,511	-
SSSZ16XN	AusAID Strengthening Statistical Service 2010-2014	141,928	-	2,144,853	2,286,781	-1,973,551	-	313,230	313,230	-
SSSZ16XS	Implementation Pilot Vanuatu Hybrid Survey M11/58	-696	-12	-	-708	668	40	-	-	-
SSSZ17XN	Implementation Pilot Vanuatu Hybrid Survey M11/58	5,744	-	27,009	32,753	-32,699	-	54	54	-
SSSZ18XN	AusAID Strengthening Stat. Service 2010-2014 (B)	1,228,213	-	-	1,228,213	94,027	-	1,322,240	1,322,240	-
SSSZ19XN	2012 Activities funded from 2011	95,724	-	-	95,724	-5,131	-	90,593	90,593	-
SSSZ21XN	Statistics NZAID 2012 Allocation	12,404	-	230,340	242,744	-242,943	-	-199	-	-199
SSSZ22XN	ADB-TA-7800	-	-	453,461	453,461	-645,569	-	-192,108	-	-192,108
SSSZ23XN	AFD / IMDN Project	-	-	54,893	54,893	-11,550	-	43,343	43,343	-
SZZZ01XN	PPAPD - UNFPA	-18,420	-	-	-18,420	-	-	-18,420	-	-18,420
SZZZ02XN	RRRT - EU Solomons Project	515	-	68,210	68,725	-151	-	68,574	68,574	-
SZZZ03XN	RRRT - EU Solomons Project Phase 2	-225	-	-	-225	-	-	-225	-	-225
SSSZ09PN	PF-Statistics	48,636	-	-	48,636	-48,636	-	-	-	-
TOTALS		45,392,543	319,690	80,027,017	125,739,250	-73,835,848	-2,358,897	49,544,505	53,565,173	-4,020,667



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 49.00 (2012: FJD 1 = CFP 51.91)

Balance date bank buying rate was FJD 1 = CFP 46.57 (2012: FJD 1 = CFP 51.06)

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.

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

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.

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 2013.

5. Commitments

Capital commitments

The Secretariat has no capital commitments as at 31 December 2013.

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

2013 Income by source

SPC MEMBERS	Core	Non-core	Total	% of total income	Equivalent in USD*
METROPOLITAN MEMBERS					
Australia	12,018,235	22,335,118	34,353,353	33.90%	39,941,115
France	2,864,000	347,696	3,211,696	3.17%	3,734,096
New Zealand	2,044,447	3,635,710	5,680,157	5.61%	6,604,066
United States of America	1,417,665	939,802	2,357,467	2.33%	2,740,922
ISLAND MEMBERS					
American Samoa	58,600	-	58,600	0.06%	68,132
Cook Islands	52,000	889	52,889	0.05%	61,492
Federated States of Micronesia	69,000	-	69,000	0.07%	80,223
Fiji	186,989	12,962	199,951	0.20%	232,474
French Polynesia	131,000	276,727	407,727	0.40%	474,046
Guam	69,000	-	69,000	0.07%	80,223
Kiribati	69,000	-	69,000	0.07%	80,223
Marshall Islands	52,000	-	52,000	0.05%	60,458
Nauru	56,000	879	56,879	0.06%	66,131
New Caledonia	1,395,464	1,407,906	2,803,370	2.77%	3,259,354
Niue	43,000	-	43,000	0.04%	49,994
Northern Mariana Islands	58,600	-	58,600	0.06%	68,132
Palau	52,000	-	52,000	0.05%	60,458
Papua New Guinea	131,000	44,701	175,701	0.17%	204,280
Pitcairn Islands	43,600	-	43,600	0.04%	50,692
Samoa	85,000	-	85,000	0.08%	98,826
Solomon Islands	85,000	-	85,000	0.08%	98,826
Tokelau	56,600	-	56,600	0.06%	65,806
Tonga	85,000	-	85,000	0.08%	98,826
Tuvalu	56,000	11,320	67,320	0.07%	78,270
Vanuatu	85,000	-	85,000	0.08%	98,826
Wallis and Futuna	43,600	940	44,540	0.04%	51,785
TOTAL MEMBERS	21,307,800	29,014,650	50,322,450		58,507,676

2013 Income by source continued

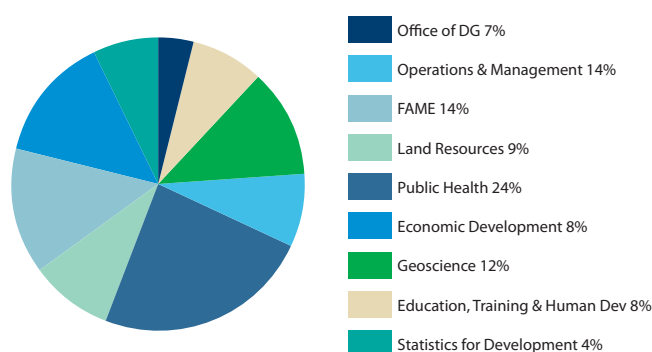
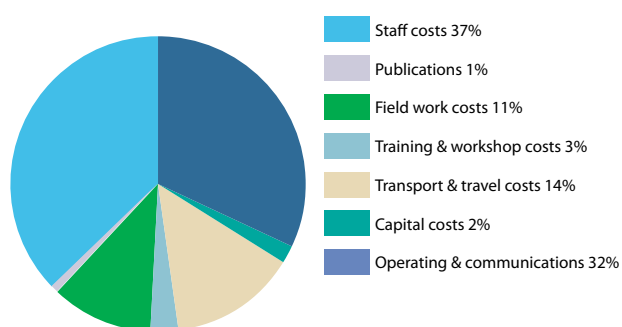
NON-MEMBERS	Core	Non-Core	Total	% of total income	Equivalent in USD*
ACIAR	-	1,111,006	1,111,006	1.10%	1,291,717
ADB	-	513,639	513,639	0.51%	597,185
AFD	-	100,444	100,444	0.10%	116,782
Bureau of Meterology Aust	-	437,911	437,911	0.43%	509,140
Canada	-	32,370	32,370	0.03%	37,635
Centers for Disease Control US	-	362,877	362,877	0.36%	421,901
Commonwealth Fund	-	123,629	123,629	0.12%	143,738
CTA	-	52,691	52,691	0.05%	61,261
EU	-	30,214,631	30,214,631	29.82%	35,129,207
FAO	-	295,537	295,537	0.29%	343,608
FFA	-	175,674	175,674	0.17%	204,248
Forum Secretariat (PIFS)	-	296,231	296,231	0.29%	344,415
GF	-	9,475,790	9,475,790	9.35%	11,017,079
GIZ	-	501,499	501,499	0.49%	583,071
Heinz Australia	-	85,068	85,068	0.08%	98,905
IFAD	-	294,575	294,575	0.29%	342,489
IMO	-	234,099	234,099	0.23%	272,176
ICLARM	-	24,028	24,028	0.02%	27,936
ISSF	-	43,240	43,240	0.04%	50,273
IRD Noumea	-	146,268	146,268	0.14%	170,059
James Cook University	-	39,589	39,589	0.04%	46,028
Japan	-	110,308	110,308	0.11%	128,250
Korea	-	163,742	163,742	0.16%	190,376
National Fisheries Authority PNG	-	274,860	274,860	0.27%	319,567
Other partners	-	1,470,572	1,470,572	1.45%	1,709,769
SPREP	-	51,338	51,338	0.05%	59,688
UN other	-	898,949	898,949	0.89%	1,045,168
UNDP	-	929,277	929,277	0.92%	1,080,429
UNESCO	-	16,381	16,381	0.02%	19,045
UNICEF	-	332,205	332,205	0.33%	386,240
University of Hawaii	-	60,579	60,579	0.06%	70,433
WCPFC	-	1,669,365	1,669,365	1.65%	1,940,896
World Bank	-	461,427	461,427	0.46%	536,481
World Diabetes Foundation	-	12,565	12,565	0.01%	14,609
NON-MEMBERS	-	51,012,364	51,012,364		59,309,804
Other income	-	-	-		-
TOTAL INCOME	21,307,800	80,027,014	101,334,814		117,817,480

Statistical information

	2007	2008	2009	2010	2011	2012	2013
1 STAFF PROFILE							
A GENDER							
Female	175	197	200	239	273	289	311
Male	178	197	196	212	279	294	293
Total staff	353	394	396	451	552	583	604
% female	50%	50%	51%	53%	49%	50%	51%
% male	50%	50%	49%	47%	51%	50%	49%
WITHIN INTERNATIONALLY RECRUITED CATEGORY							
Female	60	78	71	110	93	106	112
Male	116	128	120	162	167	178	183
Total	176	206	191	272	260	284	295
% female	34%	38%	37%	40%	36%	37%	38%
% male	66%	62%	63%	60%	64%	63%	62%
B NATIONALITY / CATEGORY OF STAFF							
Pacific Islanders	80	93	89	152	139	160	145
Other	96	113	102	120	121	124	150
Total internationally recruited	176	206	191	272	260	284	295
% Pacific Islanders	45%	45%	47%	56%	53%	56%	49%
% Other	55%	55%	53%	44%	47%	44%	51%
Total locally recruited	177	188	205	179	292	299	309
Total	353	394	396	451	552	583	604
% Internationally recruited staff	50%	52%	48%	60%	47%	49%	49%
% Locally recruited staff	50%	48%	52%	40%	53%	51%	51%
C DIVISION							
Director-General's Office	2	2	4	2	46	43	40
Corporate Services	49	53	67	70	89		0
Programme Management & Support	43	46	46	61	57		0
Operations & Management						145	167
Social Resources	43	59	62	60	-	-	0
FAME	72	76	74	66	82	85	88
Land Resources	90	95	71	72	59	69	83
Public Health	54	63	72	64	54	57	45
Economic Development				29	28	31	31
Applied Geoscience & Technology				0	68	64	77
Education, Training & Human Dev				27	69	70	55
Statistics for Development						19	18
Total	353	394	396	451	552	583	604

Statistical information continued

2 FUNDING PROFILE	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
A CATEGORY OF INCOME (CFP UNITS)							
Core income:							
Assessed contributions	8,221,832	8,221,832	8,221,832	8,714,673	9,427,370	9,481,332	10,693,900
Bank interest	521,097	460,041	175,938	310,393	419,215	595,492	481,100
Project management fees	942,301	1,522,068	2,022,113	2,383,690	2,919,799	3,786,297	3,265,200
Miscellaneous / transfers	420,988	1,798,568	1,468,596	2,695,911	2,374,622	1,783,548	10,689,619
Total Core Income	10,106,218	12,002,509	11,888,479	14,104,667	15,141,006	15,646,669	25,129,819
Non-core	31,565,075	46,098,743	62,834,627	70,041,870	75,366,611	98,475,588	82,967,711
Total income	41,671,293	58,101,252	74,723,106	84,146,537	90,507,617	114,122,257	108,097,530
% Core to total income	24%	21%	16%	17%	17%	14%	23%
% Assessed contributions	20%	14%	11%	10%	10%	8%	10%



Activity	CFP Units
Staff costs	36,167,557
Operating & communications	32,103,989
Capital costs	2,354,366
Transport & travel costs	14,300,311
Training & workshop costs	3,010,859
Field work costs	10,364,584
Publications	613,688
Total	98,915,354

Program	CFP Units
Office of DG	7,284,467
Operations & Management	13,515,240
FAME	13,881,360
Land Resources	9,154,180
Public Health	23,497,152
Economic Development	7,972,965
Applied Geoscience & Technology	12,179,821
Education, Training & Human Dev	7,777,885
Statistics for Development	3,652,284
Total	98,915,354

PROVIDENT FUND

FINANCIAL STATEMENTS AND AUDIT REPORTS FOR
YEAR ENDING DECEMBER 2013



AMK/LK/A14.0823

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 2013, 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 Internal Financial Report 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 Internal Financial Regulations applicable to the Provident Fund. These Auditing Standards and Secretariat's Internal 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.

*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 2013 and of its performance for the year ended on that date in compliance with Secretariat's Internal Financial Regulations applicable to the Provident Fund ; and
- (b) accounting records have been kept in compliance with Secretariat's Internal Financial Regulation 23.

Other Information

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

Nouméa, July 15, 2014

PricewaterhouseCoopers Audit Calédonie



Anne-Marie Klotz
Partner

Secretariat of the Pacific Community
Provident fund

BALANCE SHEET AS AT 31 DECEMBER 2013		
	2013 CFP units	2012 CFP units
ASSETS		
Investments		
Term deposits - Noumea	4,800,000	3,200,000
Term deposits - Suva	2,885,761	2,685,866
Loans to members - Noumea	106,915	101,085
Loans to members - Suva	151,268	112,094
Loans to SPC Noumea	247,122	279,478
Cash at banks		
Noumea	280,608	1,723,662
Suva	131,982	98,461
Interest receivable & other		
Noumea	2,644	10,924
Suva	24,512	13,151
TOTAL ASSETS	8,630,812	8,224,721
DEDUCT LIABILITIES		
Unearned interest - Noumea	(920)	(1,350)
Unearned interest - Suva	(201,720)	(6,738)
Other	-	(1,019)
NET ASSETS OF THE FUND	8,428,172	8,215,614
REPRESENTED BY:		
Members' capital accounts - Noumea	5,234,649	5,312,780
Members' capital accounts - Suva	3,193,523	2,902,834
TOTAL MEMBERS' CAPITAL	8,428,172	8,215,614



Dr Colin Tukuitonga
DIRECTOR-GENERAL



John Yee Chief
ACTING DIRECTOR FINANCE

Secretariat of the Pacific Community
Provident fund

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2013		
	2013 CFP units	2012 CFP units
INCOME		
Interest received - Noumea	70,523	94,991
Interest received - Suva	98,462	100,981
TOTAL INTEREST RECEIVED	168,985	195,972
DEDUCT EXPENDITURE		
Bank charges - Noumea	(1,278)	(245)
Bank charges - Suva	(277)	(471)
	(1,555)	(716)
NET INCOME TRANSFERRED TO APPROPRIATION ACCOUNT	167,430	195,256
APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2013		
NET INTEREST RECEIVED FROM STATEMENT OF INCOME & EXPENDITURE		
Noumea	69,245	94,746
Suva	98,185	100,510
	167,430	195,256
INTEREST DISTRIBUTED TO MEMBERS		
Interest credited to members accounts		
6 months ended 30 June - Noumea	(53,943)	(45,232)
6 months ended 30 June - Suva	(49,093)	(50,255)
6 months ended 31 December - Noumea	(15,302)	(49,514)
6 months ended 31 December - Suva	(49,092)	(50,255)
	(167,430)	(195,256)

Secretariat of the Pacific Community
Provident fund

MEMBERS' ACCOUNTS		
MOVEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013	2013 CFP units	2012 CFP units
OPENING BALANCE 1 JANUARY		
Members' contributions and interest	5,312,778	3,632,224
SPC contributions	2,902,834	3,507,657
	8,215,612	7,139,881
ADDITIONS		
Members' contributions - Noumea	790,280	665,689
Members' contributions - Suva	861,515	892,229
SPC contributions - Noumea	618,491	645,890
SPC contributions - Suva	678,315	680,879
	2,948,601	2,884,687
Interest credited members - Noumea	69,245	94,746
Interest credited members - Suva	110,032	94,712
	179,277	189,458
Exchange adjustment - Suva	(283,739)	(30,655)
TOTAL MEMBERS BALANCES BEFORE INVESTMENTS PAID OUT	11,059,751	10,183,371
DEDUCTIONS		
Provident Fund investments retired during the year		
Noumea	(1,191,853)	(551,063)
Suva	(1,075,423)	(953,830)
Noumea withdrawals during the year	(364,303)	(462,866)
TOTAL DEDUCTIONS	(2,631,579)	(1,967,759)
CLOSING BALANCE 31 DECEMBER	8,428,172	8,215,612
BALANCE OF MEMBERS' ACCOUNTS		
Members' contributions and interest - Noumea	2,679,780	2,637,575
Members' contributions and interest - Suva	1,713,371	1,570,280
SPC contributions - Noumea	2,554,869	2,675,203
SPC contributions - Suva	1,508,641	1,344,246
Exchange adjustment - Suva	(28,489)	(11,692)
CLOSING BALANCE 31 DECEMBER	8,428,172	8,215,612

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 2013 to 31 December 2013.

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 2013 of FJD 1.00 = CFP46.57.

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 5% (which is 2% higher than the weighted average rate of interest earned on Provident Fund investments) as at 31 December 2013.

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.

