

PACIFIC ISLANDS FORUM SECRETARIAT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008



PACIFIC ISLANDS FORUM SECRETARIAT
Excelling Together for the People of the Pacific

Pacific Islands Forum Secretariat

Secretary General's Statement

In the opinion of the Secretary General:

- (a) the accompanying consolidated income and expenditure statement is drawn up so as to give a true and fair view of the results of the organisation for the year ended 31 December 2008,
- (b) the accompanying balance sheet is drawn up so as to give a true and fair view of the state of the organisation's affairs as at 31 December 2008,
- (c) the accompanying statement of changes in funds is drawn up so as to give a true and fair view of the movement in funds of the organisation for the year ended 31 December 2008, and
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the organisation for the year ended 31 December 2008.


Dated at Suva this

18th

day of

June

2009



fn **Tuiloma Neroni Slade**
Secretary General



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Independent auditors' report to the members of Pacific Islands Forum Secretariat

Scope

We have audited the financial statements of Pacific Islands Forum Secretariat (Secretariat) for the financial year ended 31 December 2008, consisting of the Consolidated Income and Expenditure Statement, General Fund Income and Expenditure Statement, Trust Fund Income and Expenditure Statement, Reserve Fund Income and Expenditure Statement, the Balance Sheet, Statement of Changes in Funds, Statement of Cash Flows and accompanying notes set out on pages 10 to 20. The Secretariat is responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the members of the Secretariat.

Our audit has been conducted in accordance with Fiji Standards on Auditing to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with International Financial Reporting Standards and the Secretariat's Finance regulations so as to present a view which is consistent with our understanding of the Secretariat's financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

In our opinion:

- (a) proper books of account have been kept by the Secretariat, so far as appears from our examination of those books; and
- (b) the accompanying financial statements of the Secretariat, which have been prepared in accordance with International Financial Reporting Standards:
 - (i) are in agreement with the books of account;
 - (ii) to the best of our information and according to the explanations given to us:
 - (a) give a true and fair view of the state of affairs of the Secretariat as at 31 December 2008 and of the results and cash flows of the Secretariat for the year ended on that date; and
 - (b) give the information required by the Secretariat's Finance regulation in the manner so required.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Suva, Fiji Islands
18 June, 2009

KPMG
Chartered Accountants

Pacific Islands Forum Secretariat
Consolidated
Income and Expenditure Statement
For the Year Ended 31 December 2008

	Note	2008 revised budget \$	2008 actual \$	2007 actual \$
Income				
Contributions from Member Countries	2	3,471,979	3,502,979	3,502,979
Interest		586,671	471,640	732,378
Other income	3	726,082	236,691	238,488
Trust fund income	5	27,667,883	20,463,028	21,643,338
Benefits derived from property, plant and equipment		-	310,304	337,940
		<u>32,452,615</u>	<u>24,984,642</u>	<u>26,455,123</u>
Expenditure				
Economic Governance		12,004,785	12,339,891	8,491,128
Political and Security Governance		3,873,919	3,850,699	3,482,061
Policy Coordination and Advice		1,473,493	1,242,675	1,474,541
Stakeholder Coordination and Support		-	-	491,150
Strategic Partnerships		3,479,447	3,766,192	4,268,036
Special Projects		534,649	457,914	4,902,306
Corporate Services		2,979,189	2,481,479	2,267,378
Management of the Secretariat		1,375,924	1,507,136	1,406,486
		<u>25,721,406</u>	<u>25,645,956</u>	<u>26,783,086</u>
		<u>6,731,209</u>	<u>(661,314)</u>	<u>(327,963)</u>
Transfer to Trust Fund		-	-	(658,318)
Foreign exchange (loss)/gain		-	(800,624)	229,997
Deficit of Income over Expenditure		<u>6,731,209</u>	<u>(1,461,938)</u>	<u>(756,284)</u>

This statement is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

Pacific Islands Forum Secretariat

General Fund

Income and Expenditure Statement For the Year Ended 31 December 2008

	Note	2008 revised budget \$	2008 actual \$	2007 actual \$
Income				
Contributions from Member Countries	2	3,471,979	3,502,979	3,502,979
Interest		586,671	466,415	727,255
Other income	3	726,082	236,691	238,488
		<u>4,784,732</u>	<u>4,206,085</u>	<u>4,468,722</u>
Expenditure				
Economic Governance	4(a)	105,581	102,024	112,352
Political and Security Governance	4(b)	75,187	76,770	97,746
Policy Coordination and Advice	4(c)	34,283	35,763	39,829
Stakeholder Coordination and Support	4(d)	-	-	110,954
Strategic Partnerships	4(e)	228,883	236,235	-
Special Projects	4(f)	196,987	184,874	-
Corporate Services	4(g)	2,767,887	1,959,873	1,929,498
Management of the Secretariat	4(h)	1,375,924	1,507,136	1,406,486
		<u>4,784,732</u>	<u>4,102,675</u>	<u>3,696,865</u>
		<u>-</u>	<u>103,410</u>	<u>771,857</u>
Transfer to Trust Fund		-	-	658,318
Foreign exchange (loss)/gain		-	(800,624)	229,997
Surplus/ (Deficit) of Income over Expenditure		<u>-</u>	<u>(697,214)</u>	<u>343,536</u>

This statement is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

Pacific Islands Forum Secretariat

Trust Fund

Income and Expenditure Statement

For the Year Ended 31 December 2008

	Note	2008 revised budget \$	2008 actual \$	2007 actual \$
Income				
Trust fund income	5	27,667,883	20,463,028	21,643,338
Benefits Derived from Property, Plant and Equipment			310,304	337,940
		<u>27,667,883</u>	<u>20,773,332</u>	<u>21,981,278</u>
Expenditure				
Economic Governance		11,899,204	12,237,867	8,378,776
Political and Security Governance		3,798,732	3,773,899	3,384,315
Policy Coordination and Advice		1,439,210	1,206,912	1,434,712
Stakeholder Coordination and Support		-	-	380,196
Strategic Partnerships		3,250,564	3,529,957	4,268,036
Special Projects		337,662	273,040	4,902,306
Corporate Services		211,302	521,606	337,880
		<u>20,936,674</u>	<u>21,543,281</u>	<u>23,086,221</u>
Deficit of Income over Expenditure		<u>6,731,209</u>	<u>(769,949)</u>	<u>(1,104,943)</u>

This statement is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

Pacific Islands Forum Secretariat
Reserve Fund
Income and Expenditure Statement
For the Year Ended 31 December 2008

	2008	2007
	\$	\$
Income		
Interest Earned	<u>5,225</u>	<u>5,123</u>
Total Income Received	<u>5,225</u>	<u>5,123</u>
Expenditure	<u>-</u>	<u>-</u>
Surplus of Income over Expenditure	<u>5,225</u>	<u>5,123</u>

This statement is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

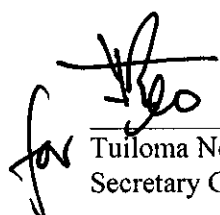
Pacific Islands Forum Secretariat

Balance Sheet

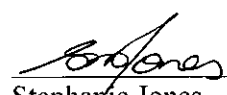
As at 31 December 2008

	Note	2008 \$	2007 \$
Current Assets			
Cash at Bank and on Hand	6	11,350,998	12,290,394
Inventories	7	13,965	23,187
Receivables – Members	8	60,697	33,035
Other receivables and prepayments	9	385,523	349,692
Total Current Assets		<u>11,811,183</u>	<u>12,696,308</u>
Non-current Assets			
Property, plant and equipment	10	8,169,873	8,508,646
Intangible assets	11	162,670	-
Total Non-current Assets		<u>8,332,543</u>	<u>8,508,646</u>
Total Assets		<u>20,143,726</u>	<u>21,204,954</u>
Current Liabilities			
Current Payables	12	1,828,803	1,127,243
Contributions Received in Advance – Trust Fund	13	8,624,696	9,394,645
Total Current Liabilities		<u>10,453,499</u>	<u>10,521,888</u>
Net Assets		<u>9,690,227</u>	<u>10,683,066</u>
Accumulated and Reserve Funds			
General Fund		2,905,386	3,602,600
Reserve Fund		266,456	261,231
Capital Reserve		6,518,385	6,819,235
Total Accumulated and Reserve Funds		<u>9,690,227</u>	<u>10,683,066</u>

Signed in accordance with a resolution of the Secretariat.



Tuiloma Neroni Slade
Secretary General



Stephanie Jones
Director Corporate Services

The balance sheet is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

Pacific Islands Forum Secretariat
Statement of Changes in Funds
For the Year Ended 31 December 2008

	2008 \$	2007 \$
General Fund		
Balance at the beginning of the year	3,602,600	3,259,064
Surplus (Deficit) of income over expenditure	<u>(697,214)</u>	<u>343,536</u>
Balance at the end of the year	<u>2,905,386</u>	<u>3,602,600</u>
Reserve Fund		
Balance at the beginning of the year	261,231	256,108
Surplus of income over expenditure	<u>5,225</u>	<u>5,123</u>
Balance at the end of the year	<u>266,456</u>	<u>261,231</u>
Capital Reserve		
Balance at the beginning of the year	6,819,235	7,054,740
Purchase of XB assets	9,454	102,435
Depreciation expense	<u>(310,304)</u>	<u>(337,940)</u>
Balance at the end of the year	<u>6,518,385</u>	<u>6,819,235</u>

This statement is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

Pacific Islands Forum Secretariat
Statement of Cash Flows
For the year ended 31 December 2008

	2008	2007
	\$	\$
Cash Flows from operating activities		
Contributions from member countries	3,336,735	2,279,734
Trust Fund Income	20,463,028	19,647,574
Programme and project costs	(20,933,158)	(22,340,851)
Other operational costs	(3,352,459)	(4,953,577)
Interest received	458,292	872,785
Rent and other income	347,564	806,328
Realised exchange gain (loss)	16,184	-
Net cash flow from operating activities	<u>336,186</u>	<u>(3,688,007)</u>
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	-	3,000
Payments for property, plant and equipment	(458,774)	(314,553)
Net cash outflow from investing activities	<u>(458,774)</u>	<u>(311,553)</u>
Effect on exchange rate changes	(816,808)	229,997
Net decrease in cash held	(939,396)	(3,769,563)
Cash at the beginning of the year	<u>12,290,394</u>	<u>16,059,957</u>
Cash at the end of the year	<u>11,350,998</u>	<u>12,290,394</u>

This statement is to be read in conjunction with the notes to and forming part of these financial statements set out on pages 10 to 20.

Pacific Islands Forum Secretariat

Notes to and forming Part of the Financial Statements For the Year Ended 31 December 2008

1. Statement of Significant Accounting Policies

Reporting entity

The Pacific Islands Forum Secretariat is domiciled in the Fiji Islands. The financial statement was authorised for issue by the Secretary General on 18 June 2009. Set out below is a summary of significant accounting policies adopted by the Secretariat in the preparation of the financial statements.

(a) Statement of Compliance

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

(b) Basis of Measurement

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

(c) Fund Accounting

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

(d) Functional and Presentation Currency

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

(e) Use of Estimates and Judgements

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

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

Pacific Islands Forum Secretariat

Notes to and forming Part of the Financial Statements For the Year Ended 31 December 2008

1. Statement of Significant Accounting Policies (continued)

(e) Use of Estimates and Judgements (continued)

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements including the following notes:

Note 1(i) – Property, Plant and Equipment

Note 1(l) – Trade Receivables

(f) Revenue Recognition

(i) Contributions Income

Contributions income from member governments is recognised on an accrual basis. Donor funds are recognised on a cash basis.

(ii) Interest Income

Interest income is recognised on an accrual basis.

(g) Expenses

Payments made under operating leases are recognised in the income statement on a straight line basis over the term of the lease.

(h) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash at bank and short term deposits.

(i) Property, Plant and Equipment

Fixed assets purchased from the General Fund are stated at cost less accumulated depreciation and impairment losses. When assets are retired or otherwise disposed off, the related cost and accumulated depreciation is removed from the accounts and any resultant profit or loss is taken to the General Fund Income and Expenditure Statement.

Fixed assets purchased from the Trust Fund are expensed at the time of purchase. These assets, together with donated assets, are then capitalised with the corresponding credit reflected in the capital reserve.

All additions are at VAT inclusive prices.

In order to ensure neutrality in the Trust Fund Income and Expenditure Statement of donations and assets previously expensed, a transfer is made from the capital reserve – benefit realised from donated/trust funded assets – that exactly offsets the depreciation of those assets.

A transfer is also made from the capital reserve which exactly matches the net cost of donated or trust funded assets disposed off during the period. Gains or losses from the sale of donated or trust funded assets are credited as income or debited as expenditure in the General Fund Income and Expenditure Statement.

Pacific Islands Forum Secretariat

Notes to and forming Part of the Financial Statements For the Year Ended 31 December 2008

1. Statement of Significant Accounting Policies (continued)

(i) Property, Plant and Equipment (continued)

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

Major depreciation periods are:

Leased land	99 years
Buildings	40 years
Equipment	3 – 5 years
Furniture and fittings	3 – 5 years
Motor vehicles	4 years

In 1997 a full fixed asset review was carried out and all Secretariat assets not previously included have been incorporated into the financial statements at the Secretary General's valuation (estimated written down values) as at 31 December 1997, with the exception of land and buildings which were valued (current market values) by independent professional valuers.

(j) Inventories

Quantities of inventories on hand are determined by physical count. Inventory is stated at the lower of cost, determined on a first-in-first-out basis, and net realisable value. Cost includes expenditure incurred in acquiring the inventories and bringing them to their present condition and location.

(k) Foreign Currency

Transactions in foreign currencies are converted at the rate of exchange ruling at the dates of transaction. At balance date foreign monetary assets are translated at closing rate, and exchange variations arising from these translations are included in the Income and Expenditure Statement.

(l) Receivables

Receivables including member countries and other receivables are stated at their cost less allowance for doubtful debts amounts.

Provision for Doubtful Debts

The collectability of debts is assessed at year end and allowances are made for any specific doubtful accounts. In respect of outstanding member contributions, a provision is made for any debts due over 24 months. The assessed provision for each year is expensed and the accumulated balance taken to the balance sheet.

In respect of other debtors, a provision is made for any doubtful debts due over 90 days. The assessed provision for each year is expensed and the accumulated balance taken to the balance sheet.

Pacific Islands Forum Secretariat

Notes to and forming Part of the Financial Statements For the Year Ended 31 December 2008

1. Statement of Significant Accounting Policies (continued)

(m) Intangible Assets

Intangible assets are recorded at cost less accumulated amortisation and impairment losses. Intangible assets with finite useful lives are amortised on a straight line basis over the estimated useful life of the asset being the period in which the related benefits are expected to be realised. Amortisation rates and residual values are reviewed annually and any changes are accounted for prospectively. The per annum amortisation rates used is as follows:

Computer software	10%
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(n) Employee Entitlements

Employee entitlements represent the amount which the Secretariat has a present obligation to pay resulting from employees' services provided up to the balance date. Current rates of pay are used in the calculation of the entitlements.

(o) Payables

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

(p) Income Tax

The Secretariat is exempt from Income Tax.

(q) Other Receivables

Other receivables including prepayments, interest receivable, sundry debtors and recoverable expenditure are stated at cost.

(r) Impairment

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

(s) Comparative Information

Comparative information has been restated where necessary to achieve consistency in disclosure with current financial year amounts.

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the Year Ended 31 December 2008

	2008	2007
	\$	\$
2. Contributions from Member Countries – General Fund		
Australia	1,302,809	1,302,809
Cook Islands	35,403	35,403
Federated States of Micronesia	69,536	69,536
Fiji	78,519	78,519
French Polynesia (Associate)	15,500	15,500
Kiribati	35,403	35,403
Nauru	35,403	35,403
New Caledonia (Associate)	15,500	15,500
New Zealand	1,302,809	1,302,809
Niue	35,403	35,403
Papua New Guinea	192,341	192,341
Palau	35,403	35,403
Republic of Marshall Islands	35,403	35,403
Samoa	69,536	69,536
Solomon Islands	69,536	69,536
Tonga	69,536	69,536
Tuvalu	35,403	35,403
Vanuatu	69,536	69,536
	<u>3,502,979</u>	<u>3,502,979</u>
3. Other Income – General Fund		
Rent Received	159,114	128,182
Other Income	77,577	110,306
	<u>236,691</u>	<u>238,488</u>
4 General Fund – Income and Expenditure Statement		
4 (a) Economic Governance		
Salary and Ancillary Costs	99,029	89,575
Operational Costs	2,995	22,777
	<u>102,024</u>	<u>112,352</u>
4 (b) Political and Security Governance		
Salary and Ancillary Costs	73,704	77,815
Operational Costs	3,066	19,823
Duty Travel	-	108
	<u>76,770</u>	<u>97,746</u>

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the Year Ended 31 December 2008

	2008 \$	2007 \$
4 (c) Policy Coordination and Advice		
Salary and Ancillary Costs	33,901	31,942
Operational Costs	1,862	7,887
	<u>35,763</u>	<u>39,829</u>
4 (d) Stakeholder Coordination and Support		
Salary and Ancillary Costs	-	97,412
Operational Costs	-	8,229
Duty Travel	-	5,313
	<u>-</u>	<u>110,954</u>
4 (e) Strategic Partnerships		
Salary and Ancillary Costs	188,865	-
Operational Costs	35,075	-
Duty Travel	12,295	-
	<u>236,235</u>	<u>-</u>
4 (f) Special Projects		
Salary and Ancillary Costs	86,490	-
Operational Costs	97,876	-
Duty Travel	508	-
	<u>184,874</u>	<u>-</u>
4 (g) Corporate Services		
Salary and Ancillary Costs	996,758	983,835
Operational Costs	527,382	594,066
Land lease	31,659	10,563
Duty Travel	34,702	2,786
Meeting	11,502	1,613
Depreciation	324,573	301,500
Bad and Doubtful Debts	33,297	35,135
	<u>1,959,873</u>	<u>1,929,498</u>
4 (h) Management of the Secretariat		
Salary and Ancillary Costs	1,391,306	1,143,740
Operational Costs	52,378	92,801
Duty Travel	56,037	151,313
Meetings	7,415	18,632
	<u>1,507,136</u>	<u>1,406,486</u>

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the year ended 31 December 2008

	2008	2007
	\$	\$
5. Trust Fund Income		
Contributions from Donors		
Australia	7,049,147	4,798,770
New Zealand	4,205,147	3,139,088
Japan	348,068	287,485
Japan Development Corporation Fund	696,403	-
European Union	4,283,387	6,679,963
United States of America	-	1,867,995
UNDP/ESCAP/UNODC	446,641	244,672
Asian Development Bank	114,776	132,725
Great Britain	30,000	10,000
Taiwan	649,169	873,365
Commonwealth Secretariat	263,644	551,969
Korea	640,127	163,239
People's Republic of China	924,110	1,682,277
World Trade Organisation	262,473	174,215
Others	549,936	379,257
	<u>20,463,028</u>	<u>20,985,020</u>
Transfer from General Fund	-	658,318
Trust Fund Income	<u>20,463,028</u>	<u>21,643,338</u>
6. Cash at Bank and On Hand		
Operating Accounts		
FJD Operating Account	305,195	1,235,818
AUD Operating Account	192,079	2,034,719
NZD Operating Account	585,873	181,465
USD Operating Account	2,166,379	3,642,759
Euro Operating Account	86,245	79,982
PIFS PACREIP Bank Account	1,287,996	2,197,521
Technical Assistance Support Account	1,033,760	601,892
PIFS Scholarship Fund Account	540,681	356,353
Hub & Spoke Bank Account	299,023	176,350
PMU Bank Account	4,045	13,669
Total Operating Accounts	<u>6,501,276</u>	<u>10,520,528</u>
Foreign Currency Holdings		
Australian Dollars	1,827,847	-
New Zealand Dollars	3,013,258	1,766,778
Total Foreign Currency Holdings	<u>4,841,105</u>	<u>1,766,778</u>

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the Year Ended 31 December 2008

	2008	2007
	\$	\$
6. Cash at Bank and On Hand (continued)		
Petty Cash	2,000	2,000
Cash in Transit	6,617	1,088
Total Cash On Hand	<u>8,617</u>	<u>3,088</u>
 Total Cash at Bank and On Hand	 <u>11,350,998</u>	 <u>12,290,394</u>
 7. Inventories		
Consumable inventories	<u>13,965</u>	<u>23,187</u>
 8. Receivables – Members		
Federated States of Micronesia	71,097	(6,034)
Nauru	(894)	208,266
Niue	-	(2,583)
Palau	(14)	1,517
Marshall Islands	(10,705)	(69)
Solomon Islands	700	-
New Caledonia (Associate)	513	1,594
	<u>60,697</u>	<u>202,691</u>
Less: Allowance for doubtful debts	-	(169,656)
Net receivables- members	<u>60,697</u>	<u>33,035</u>
 As at balance date, the following outstanding member contributions were provided for doubtful debts:		
Nauru	<u>-</u>	<u>169,656</u>
 9. Other Receivables and Prepayments		
Recoverable Expenditure	94,495	-
Prepayments – Salaries	26,815	12,692
Prepayments – Other Expenses	95,723	39,241
Prepaid Franking Machine	3,000	3,000
Utility Bond	-	395
Rental Bond	4,000	-
Interest Receivable	26,823	18,700
	<u>250,856</u>	<u>74,028</u>
 Sundry Debtors	138,582	373,578
Allowance for doubtful debts	(3,915)	(97,914)
	<u>134,667</u>	<u>275,664</u>
	<u>385,523</u>	<u>349,692</u>

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the Year Ended 31 December 2008

10. Property, Plant and Equipment

	Land and Buildings	Plant and Equipment	Furniture and Fittings	Motor Vehicle	Total
	\$	\$	\$	\$	\$
<i>Cost/Valuation</i>					
Balance at 1 January 2008	11,238,392	2,291,412	399,147	121,542	14,050,493
Acquisitions	6,303	284,938	4,863	-	296,104
Disposals	-	(21,130)	-	-	(21,130)
Balance at 31 December 2008	11,244,695	2,555,220	404,010	121,542	14,325,467
<i>Accumulated Depreciation</i>					
Balance at 1 January 2008	3,577,299	1,531,358	385,054	48,136	5,541,847
Depreciation charge for the year	253,310	346,095	5,002	30,470	634,877
Disposals	-	(21,130)	-	-	(21,130)
Balance at 31 December 2008	3,830,609	1,856,323	390,056	78,606	6,155,594
<i>Carrying Amount</i>					
At 1 January 2008	7,661,093	760,054	14,093	73,406	8,508,646
At 31 December 2008	7,414,086	698,897	13,954	42,936	8,169,873

	2008 \$	2007 \$
11. Intangible Assets		
Computer Software	162,670	-
Less Accumulated Amortisation	-	-
	<u>162,670</u>	<u>-</u>
12. Current Payables		
Trade Creditors and Commitments	1,260,642	610,599
Provision for Employee Entitlement	319,708	302,244
Other Accrued Expenses	60,034	62,376
Sundry	188,419	152,024
	<u>1,828,803</u>	<u>1,127,243</u>

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the Year Ended 31 December 2008

	2008	2007
	\$	\$
13. Contributions Received in Advance – Trust Fund		
Balance at the beginning of the year	9,394,645	10,499,588
Deficit of income over expenditure	<u>(769,949)</u>	<u>(1,104,943)</u>
Balance at the end of the year	<u>8,624,696</u>	<u>9,394,645</u>

14. Commitments and Contingent Liabilities

(a) Contingent Liabilities

FEA Bank Guarantees	<u>12,000</u>	<u>12,000</u>
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(b) Capital Expenditure Commitments

The Secretariat is not aware of capital commitments at balance date (2007 nil).

15. Related Party

Identity of Related Parties

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

Key Management Personnel

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

Greg Urwin	- Secretary General (01/01/08-28/07/08)
Tuiloma Neroni Slade	- Secretary General (13/10/08-31/12/08)
Peter Forau	- Deputy Secretary General – Economic Governance and Security
Feleti Teo	- Deputy Secretary General – Sustainability and Good Governance
Andie Fong Toy	- Director Political and Security
Roman Grynberg	- Director Economic Governance
Stephanie Jones	- Director Corporate Services

Pacific Islands Forum Secretariat

Notes to and Forming Part of the Financial Statements For the Year Ended 31 December 2008

15. Related Party (continued)

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

	2008	2007
	\$	\$
Short-term benefits	<u>1,153,727</u>	<u>978,236</u>

16. Risk Management Policies Financial Risk Management Objective and Policies

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

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

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in Note 1 to the financial statements.

Foreign Exchange Risk

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

Credit Risk

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



Disclaimer

The additional financial data presented on pages 22 to 37 is in accordance with the books and records of **Pacific Islands Forum Secretariat** which have been subjected to the auditing procedures applied in our audit of the Pacific Islands Forum Secretariat for the year ended 31 December 2008. It should be appreciated that our audit did not cover all details of the additional financial data. Accordingly, we do not express an opinion on this financial data and no warranty of accuracy or reliability is given.

In accordance with our firm policy, we advise that neither the firm nor any member or employee of the firm undertakes responsibility arising in any way whatsoever to any person (other than the management of Pacific Islands Forum Secretariat) in respect of this data, including any errors or omissions therein, arising through negligence or otherwise however caused.

Suva, Fiji Islands

18 June, 2009

KPMG
Chartered Accountants

Pacific Islands Forum Secretariat
 Supplementary Information
 Reconciliation of Income and Expenditure - Trust Fund
 As at 31st December 2008

Donor	2007 Brought Forward	2008 Reallocation	2008 Funding Balance c/f	2008 Funding Received	Total 2008 Funds Available	2008 Expenditure	2008 Carry Forward
Economic Governance	2,640,204	81,293	2,721,497	11,731,574	14,453,071	12,237,867	2,215,204
Political & Security Governance	3,251,894	1,106,233	4,358,127	2,275,132	6,633,259	3,773,899	2,859,360
Policy Coordination & Advice	44,770	(753)	44,016	1,783,777	1,827,793	1,206,912	620,881
Stakeholder Coordination and Support	(2,757)	2,757	-	-	-	-	-
Strategic Partnerships	2,768,851	(1,079,359)	1,689,493	3,560,280	5,249,773	3,529,957	1,719,816
Special Projects	540,386	15,396	555,781	33,521	589,303	273,040	316,263
Corporate Services	-	-	-	521,606	521,606	521,606	-
Unallocated	151,299	(125,568)	25,731	867,440	893,172	-	893,172
TOTAL	9,394,645	(0)	9,394,645	20,773,331	30,167,976	21,543,281	8,624,696

**Pacific Islands Forum Secretariat
Supplementary Information
Reconciliation of Income and Expenditure - Trust Fund
As at 31st December 2008**

Donor	Component	2007		2008		2008		Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Received	Funds Available	2008 Expenditure			
AISIAN DEVELOPMENT BANK		17,552	-	17,552	114,776	132,329	133,772	(1,443)		
ASIA PACIFIC FORUM		-	-	-	-	-	17,221	(17,221)		
AUSTRALIA		1,312,052	(137,389)	1,174,663	7,049,147	8,223,810	6,230,570	1,993,240		
CANADA		1,368	-	1,368	-	1,368	1,368			
COOK ISLANDS		-	-	-	1,451	1,451	570	881		
COMMONWEALTH SECRETARIAT		148,121	17,835	165,956	263,644	429,600	242,932	186,668		
CTBTO		-	-	-	53,184	53,184	53,184			
ESCAP		25,566	-	25,566	-	25,566	10,860	14,706		
EUROPEAN UNION		1,981,839	(598,005)	1,383,834	4,283,387	5,667,221	5,669,512	(2,292)		
GOVERNMENT OF FRANCE		(15,394)	21,715	6,321	-	6,321	-	6,321		
GREAT BRITAIN		20,444	(11,687)	8,757	30,000	38,757	5,391	33,366		
INDIA		-	-	-	154,583	154,583	81	154,502		
JAPAN ANNUAL CONTRIBUTION		214,892	43,175	258,066	348,068	606,135	413,383	192,751		
JAPAN DEVELOPMENT COOPERATION FUND		12,348	-	12,348	696,403	708,751	417,919	290,832		
JAPAN-FORUM PARTNERSHIP FUND		271,675	-	271,675	-	271,675	4,339	267,336		
GOVERNMENT OF KOREA		135,375	-	135,375	640,127	775,502	565,328	210,174		
MEMBER'S CONTRIBUTION		173,846	-	173,846	109,240	283,086	96,996	186,090		
GOVERNMENT OF NIUE		3,234	-	3,234	-	3,234	-	3,234		
GOVERNMENT OF NAURU		-	-	-	136,048	136,048	83,955	52,093		
NEW ZEALAND		1,141,432	3,371	1,144,802	4,205,147	5,349,950	3,612,845	1,737,105		
GOVERNMENT OF PALAU		2,273	-	2,273	-	2,273	-	2,273		
UPNG		1,192	-	1,192	-	1,192	-	1,192		
PEOPLE'S REPUBLIC OF CHINA		883,267	-	883,267	924,110	1,807,377	800,087	1,007,291		
STANDING FUND		204,924	-	204,924	-	204,924	-	204,924		
SPC		7,800	-	7,800	50,595	58,395	26,946	31,449		
SUNDRY DONOR		(60,455)	56,410	(4,045)	24,834	20,789	20,789			
TAIWAN		717,993	(18,262)	699,730	649,169	1,348,899	678,625	670,275		
THAILAND		589	(148)	441	-	441	441			

Donor	2007		2008		2008		2008		2008	
	Brought Forward	Reallocation	Funding Balance c/f	Received	Funds Available	Expenditure	Carry Forward	2007	2008	2008
UNDP	696	3,183	3,880	195,042	198,922	84,672	114,249			
UNODC	5,613	-	5,613	251,599	257,211	254,112	3,099			
USA	2,790,937	-	2,790,937	-	2,790,937	1,590,522	1,200,416			
UNIVERSITY SOUTH PACIFIC	-	-	-	20,000	20,000		20,000			
WTO	(9,246)	23,222	13,977	262,473	276,450	217,684	58,766			
TOTAL UNALLOCATED	(595,288)	596,580	1,292	-	1,292	(1,127)	2,419			
BENEFITS DERIVED FROM										
PROPERTY PLANT & EQUIPMENT										
TOTAL CONTRIBUTION FROM DONORS										
	9,394,645	0.00	9,394,645	20,773,332	30,012,825	21,543,281	8,624,696			

Pacific Islands Forum Secretariat
 Supplementary Information
 Reconciliation of Income and Expenditure - Trust Fund
 As at 31st December 2008

Donor	Component	2007		2008		Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure	
Regional Treaty, Law & Practice W/ship	PS02	-	38	38	-	38	-	38
Miscellaneous Projects	CS01	38	(38)	-	-	-	-	-
P/Plan Communications	SP01	-	7,417	7,417	-	7,417	-	7,417
Pac. Plan ADB Project	SP01	7,417	(7,417)	-	-	-	-	-
RETA6379-Strengthened Reg Coop	EM02	46,786	-	46,786	114,776	161,562	126,544	35,018
ADB Regional Study on Skills Developme	SP03	(36,689)	-	(36,689)	-	(36,689)	(227)	(36,462)
AISIAN DEVELOPMENT BANK		17,552	-	17,552	114,776	132,329	133,772	(1,443)
Human Rights Adviser	PS01	-	-	-	-	-	17,221	(17,221)
ASIA PACIFIC FORUM		-	-	-	-	-	17,221	(17,221)
Forum Economic Ministers Meeting	EG01	1	(1)	-	-	-	-	-
Fiscal Policy	EG01	-	-	-	40,045	40,045	40,045	40,045
Analysis and Support for Forum	EG01	-	-	-	7,953	7,953	7,953	7,953
Economic Adviser	EG01	(11,123)	-	(11,123)	154,305	143,183	143,183	143,183
Economic & Planning Officer	EG01	(525)	-	(525)	103,332	102,807	102,807	102,807
Forum Aviation Action Plan	EG01	35,303	(35,303)	-	34,355	34,355	34,355	34,355
ICT Policy and Strategy	EG01	-	-	-	15,469	15,469	15,469	15,469
ICT Ministerial Meeting	EG01	-	-	-	471	471	471	471
Transport Adviser	EG01	(682)	-	(682)	39,466	38,784	38,784	38,784
Economic Infrastructure Adviser	EG01	(5,726)	-	(5,726)	158,609	152,883	152,883	152,883
PACER/RTPF Implementation	EG02	141,031	-	141,031	790,580	931,610	931,610	931,610
PACER/RTPF Implementation	EG02	(72,797)	-	(72,797)	-	(72,797)	(72,797)	(72,797)
APEC Active Engagement	EG02	(164)	164	-	-	-	-	-
Forum Trade Ministers Meeting	EG02	-	-	-	71,283	71,283	71,283	71,283
Trade Facilitation Officer	EG02	(10,568)	-	(10,568)	114,856	104,288	104,288	104,288
SPARTECA ROO Workshop	EG02	249,906	0	249,906	-	249,906	117,157	132,749
Intellectual Property Rights	EG02	58,636	(23,085)	35,551	10,017	45,568	45,568	45,568
APEC-USP TO Workshop	EG02	-	-	-	-	-	-	-
WTO Active Engagement	EG02	-	-	-	-	-	-	-
Trade Policy Analyst (SPOKE)	EG02	-	-	-	12,510	12,510	12,510	12,510
Regional Trade Policy Adviser	EG02	-	-	-	-	-	-	-

Donor	Component	2007		2008		Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure	
Technical Assistance on Invest	EG03	-	-	-	13,962	13,962	13,962	
Research Associate (Petroleum)	EG04	-	-	-	27,643	27,643	27,643	
SME Policy Development	EG04	-	-	-	17,834	17,834	17,834	
Strengthening Statistical Serv	EG04	-	-	-	175,179	175,179	70,041	105,138
Petroleum Advisory Service	EG04	(5,119)	5,119	-	15,000	15,000	15,000	
Import Management Adviser	EG04	-	-	-	138,669	138,669	138,669	
TA for Nat Private Sector Orgn	EG04	-	-	-	21,935	21,935	21,935	
Niche Product Development	EG04	-	-	-	570	570	570	
Industrial Development Trainin	EG04	-	-	-	15,000	15,000	15,000	
Marketing Officer	EG04	-	-	-	110,468	110,468	110,468	
Trade Office - Tokyo	EG05	-	-	-	33	33	33	
Trade Office - Sydney	EG05	2,013	-	2,013	1,761,804	1,763,817	1,770,410	(6,592)
National Political Security Workshop	PS01	75,174	(10,028)	75,174	10,028	75,174	75,174	
Diplomatic Training	PS01	-	-	(10,028)	-	-	-	
Implementation of Forum Eminent Person'	PS01	91,134	-	91,134	-	91,134	67,639	23,495
Forum Rep to Solomon Islands	PS01	-	-	-	158,705	158,705	158,705	
Conflict Prevention Specialist	PS01	-	-	-	415,682	415,682	-	415,682
Political Issues Research Assistant	PS01	(538)	-	(538)	-	(538)	(538)	
Reg.Treaty Law & Practice WSh	PS02	-	-	-	1,799	1,799	1,799	
Nuclear Liability and Compensa	PS02	-	-	-	5,093	5,093	5,093	
Monitoring Legal Issues	PS02	-	-	-	8,951	8,951	8,951	
Election Observation	PS02	-	-	-	19,090	19,090	19,090	
Legislative Mentoring	PS02	-	-	-	10,623	10,623	10,623	
Legal Adviser	PS02	-	-	-	155,931	155,931	155,931	
Counter Terror/Trans.Crime Sem	PS02	-	432	432	-	432	432	
Financial Invest.&Prosec.-USA	PS02	-	(61,915)	(61,915)	61,915	-	-	
Regional Liaison on Security	PS02	-	-	-	13,396	13,396	13,396	
Regional Security Adviser	PS02	(1,530)	-	(1,530)	135,276	133,746	133,746	
Law Enforcement Capacity Devel	PS02	-	-	-	13,703	13,703	13,703	
Pac. Anti-Money Laundering Pro	PS02	-	-	-	108,250	108,250	108,250	
Aid Management and Capacity Building	EM01	-	337	337	4,143	4,480	4,480	(0)
Development Cooperation Adviser	EM01	(15,705)	-	(15,705)	-	(15,705)	(15,705)	
Development Cooperation Adviser	EM01	(6,800)	-	(6,800)	-	(6,800)	(6,800)	
Research Assistant	EM01	(1,841)	-	(1,841)	-	(1,841)	(1,841)	

Donor	Component	2007		2008			Total 2008			2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure			
Administration Assistant (EM)	EM01	(3,878)		(3,878)				(3,878)	(3,878)	
Transnational Organised Crime	PS02	-		-	21,998	21,998		21,998		
Legal Drafting Assistance	PS02	-	(7,872)	(7,872)	7,872					
PRAN Foreign Affairs - Nauru	EM03	7,476		7,476	279,966	287,442		221,236		66,207
PIFS Young Professional Scheme	EM03	147,314		147,314		147,314		144,648		2,666
Sub-Regional Air Service Cost/Benefit Stu	EM03	16,913		16,913		16,913		(2,622)		19,535
AUSAID	CS01	18,799	(18,799)	-						
2007 AUS CONTRIBUTION	CS01	4,480	(31,467)	(26,986)	449,630	422,643				422,643
Unallocated Aust 2005	CS01	9,200	(9,200)	-						
AUS Contribution 2006	CS01	(1,690)	1,690	-						
FROM 2205	CS01	(1,917)	1,917	-						
Corporate Planning Assoc Review	CS02	-		-	107,330	107,330		107,330		
Assistance with National SD St	PC03	-		-	6,186	6,186		6,186		
Education Policy	PC02	-		-	3,375	3,375		3,375		
Social Policy Adviser	PC02	(10,078)		(10,078)	154,886	144,807		144,807		
Sustainable Development Adviser	PC03	(3,153)		(3,153)		(3,153)		(3,153)		
Regional Governance Adviser	PC04	(6,992)		(6,992)	177,864	170,872		170,872		
P/ship-Good Governance Initiat	PC04	16,462		16,462	47,296	63,757		43,607		20,150
Participatory Democracy Consul	PC04	-		-	55,000	55,000		16,722		38,278
Enhancing Good Governance Mech	PC04	-		-	157,000	157,000		50,270		106,730
Oversight & Integrity Institut	PC04	-		-	323,375	323,375				323,375
Gender Issues Research Officer	PC04	(3,518)		(3,518)	98,620	95,103		95,103		
CROP Gender Mainstreaming	PC04	-		-	12,885	12,885		12,885		
Advancing Women in Parliament	PC04	18,740		18,740		18,740		18,549		191
Temporary Special Measures W/S	PC04	-		-	15,427	15,427		15,427		
Forum and FOC	PS01	-		-	154,436	154,436		154,436		
Media Officer	SC02	-		-						
Implementation of Pacific Plan Initiatives	SP01	119,275	(119,275)	-				1,431		(1,431)
P/Plan National Policies and Strategies	SP01	235,762	(26,585)	209,177		209,177		26,826		182,351
Reporting and Monitoring	SP01	(26,585)	229,588	203,004	2,070	205,073		140,438		64,635
P/Plan CROP strengthen regional manager	SP01	198,452	(198,452)	-						
P/Plan CROP strengthen regional manager	SP01	-		-						
P/Plan Partnership with Stakeholders	SP01	33,006	(33,006)	-				(3,608)		3,608
P/Plan Communications	SP01	1,809	101,712	103,521		103,521		108,776		(5,255)

Donor	Component	2007		2008			Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure		
Pacific Plan Volunteer Scheme	SP01	-	-	-	-	-	-	-	-
Pac. Plan Support	SP01	18,908	(18,908)	-	-	-	-	-	-
Pac. Plan Executive Support	SP01	-	93,733	93,733	-	-	93,733	24,781	68,952
NSA Liaison	SP01	-	-	-	-	-	-	-	-
NSA Liaison Operations	SP01	-	25,000	25,000	-	-	25,000	14,868	10,132
Pac. Plan UNICEF Project	SP01	3,183	(3,183)	-	-	-	-	-	-
AUSTRALIA		1,312,052	(137,389)	1,174,663	7,049,147	8,223,810	6,230,570	1,993,240	
Regional Treaty, Law & Practice W/shop	CS01	1,368	(1,368)	-	-	-	1,368	1,368	-
	PS02	-	1,368	1,368	-	-	1,368	1,368	-
CANADA		1,368	-	1,368	-	1,368	1,368	1,368	
P/Plan CROP strengthen regional manager	SP01	-	-	-	1,451	1,451	1,451	570	881
COOK ISLANDS		-	-	-	1,451	1,451	1,451	570	881
Hub & Spoke Project-Comsec	EG02	134,952	-	134,952	196,020	330,973	160,586	170,387	
Hub & Spoke Project-Comsec	EG02	(50,992)	-	(50,992)	-	(50,992)	(50,992)	(50,992)	
EPA Legal Trade Experts Meeting	EG02	10,326	-	10,326	-	10,326	-	10,326	10,326
Financial Investigators & Prosecutors Trai	PS02	20,788	(20,788)	-	-	-	-	-	-
Border Control Training	PS02	-	11,828	11,828	-	11,828	11,828	11,828	-
Information Management	PS02	-	8,960	8,960	-	8,960	8,960	8,960	-
Pacific Anti Money Laundering Program	PS02	-	-	-	67,624	67,624	67,624	67,624	-
PIFS Fellowship Scheme	EM03	(17,835)	17,835	-	-	-	-	-	-
CFTC-FUNDS REC'D	CS01	5,955	-	5,955	-	5,955	-	5,955	-
Implementation of Pacific Plan Initiatives	SP01	44,927	(44,927)	-	-	-	-	-	-
Reporting and Monitoring	SP01	-	44,927	44,927	-	44,927	44,927	44,927	-
COMMONWEALTH SECRETARIAT		148,121	17,835	165,956	263,644	429,600	242,932	186,668	
Nuclear Liability and Compensa	PS02	-	-	-	53,184	53,184	53,184	53,184	-
CTBTO		-	-	-	53,184	53,184	53,184	53,184	
Forum Communications Action Plan-ESC,	EG01	25,566	-	25,566	-	25,566	10,860	14,706	-
ESCAP		25,566	-	25,566	-	25,566	10,860	14,706	
Analysis and Support for Forum	EG01	-	-	-	9,987	9,987	9,987	9,987	-
C1 - PICTA Implementation	EG02	293,699	-	293,699	558,016	851,715	640,819	210,896	
C2 - EPA Negotiations	EG02	(8,376)	-	(8,376)	1,341,413	1,333,037	2,214,636	(881,599)	
C3 - WTO Engagements	EG02	53,020	-	53,020	382,345	435,365	604,065	(168,699)	
C4 - 1) Private Sector Dev.	EG02	24,039	-	24,039	152,514	176,553	525,976	(349,423)	
C4 - 3) Trade Facilitation	EG02	286,244	-	286,244	397,226	683,471	37,732	645,739	

Donor	Component	2007		2008		2008		Total 2008	
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure	2008 Carry Forward	
C4 - 4) Financial Reform	EG02	660,907		660,907	670,969	1,331,876	491,704	840,172	
C6 - PACREIP Prog. Coordination	EG02	142,908		142,908	227,050	369,958	293,330	76,628	
C4-5) Environmental Impact/Assmt	EG02	119,838		119,838	-	119,838	114,037	5,801	
Tech.Neg.Session -EC (in Pac)	EG02	-	(60,805)	(60,805)		(60,805)	(72,773)	11,968	
Two TEAG Meetings	EG02	-		-			47,978	(47,978)	
One RNT Meeting	EG02	-		-			24,669	(24,669)	
One Pac. ACP TM & O Meeting	EG02	-	(258,571)	(258,571)		(258,571)	57,304	(315,875)	
Two RPTF Meetings	EG02	-		-			(9,180)	9,180	
Two Tech. W G Meetings	EG02	-	(278,882)	(278,882)		(278,882)	(208,143)	(70,739)	
EPA Phase II Audit	EG02	-	252	252		252	6,872	(6,619)	
EU/PIF Troika Ministerial Mtg	PS01	-		-			114,328	(114,328)	
Research Assistant (Development)	EM08	-		-	18,865	18,865	18,865		
RAO/EDF Technical Assistance Support	EM02	22,118		22,118	202,320	224,438	324,797	(100,359)	
Technical Cooperation Facility	EM02	379,249		379,249		379,249	124,666	254,583	
Senior Technical Advisor (EU)	EM02	6,438		6,438	85,000	91,438	90,394	1,044	
Technical Assistant (EU)	EM02	(678)		(678)	93,868	93,190	101,782	(8,592)	
Project Monitoring Assistant (EU)	EM02	(164)		(164)	41,000	40,836	36,897	3,939	
Secretary (EU)	EM02	2,596		2,596	37,000	39,596	36,961	2,635	
Programme Implementation Off.	EM08	-		-	65,815	65,815	41,810	24,005	
EUROPEAN UNION		1,981,839	(598,005)	1,383,834	4,283,387	5,667,221	5,669,512	(2,292)	
Ministerial Committee on New Caledonia	PS01	6,321		6,321		6,321		6,321	
Diplomatic Training	PS01	(10,028)	10,028	-					
FOC Sub Committee to French Polynesia	PS01	(11,687)	11,687	-					
GOVERNMENT OF FRANCE		(15,394)	21,715	6,321	-	6,321	-	6,321	
Conflict Prevention Adviser	CS01	4,241	(4,241)	-					
Ministerial Committee on New Caledonia	PS01	-	4,241	4,241		4,241	4,241		
FOC Sub Committee to French Polynesia	PS01	-	4,516	4,516		4,516		4,516	
Pacific Plan Communications	SP01	16,203	(16,203)	-					
GREAT BRITAIN		20,444	(11,687)	8,757	30,000	38,757	5,391	33,366	
PRAN Consultations	EM06	-		-	154,583	154,583	81	154,502	
INDIA		-	-	-	154,583	154,583	81	154,502	
Forum Aviation Action Plan	EG01	(35,303)	35,303	-					
Assistance to PIPSO	EG04	-		-	60,916	60,916		60,916	

Donor	Component	2007		2008			Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure		
Leadership Codes	PS02	504		504		504	90	414	
Leadership Codes	PS02	5,785		5,785		5,785		5,785	
Implementation of Forum Eminent Person'	PS01	27,326		27,326		27,326	27,326		
Regional Treaty, Law & Practice W/shop	PS02	(362)		(362)		(362)	(362)		
Border Control Training	PS02	64,731		64,731		64,731	25,677	39,055	
STAS	EM03	6,289		6,289		6,289		6,289	
Marketing Support Fund	EG04	-		-	135,745	135,745	99,709	36,036	
Regional Security Fund	PS01	(15,501)		(15,501)	151,407	135,906	135,906		
Women in Policing	EM03	31,599	(31,599)	-					
Law Enforcement Support Officer	PS02	-	31,599	31,599		31,599		31,599	
Legal Drafting Assistance	EM03	(7,872)	7,872	-					
Nauru Consultations	EM03	0		0		0	0		
PRAN Assistance-National Planning Spec	EM03	137,694		137,694		137,694	125,038	12,656	
JAPAN ANNUAL CONTRIBUTION		214,892	43,175	258,066	348,068	606,135	413,383	192,751	
Triennial Rev - PIFTO Tokyo	EG05	-		-	75,930	75,930	44,033	31,897	
Japan Development Cooperation Fund	EM03	12,348		12,348	620,473	632,821	373,886	258,935	
JAPAN DEVELOPMENT COOPERATION FUND		12,348	-	12,348	696,403	708,751	417,919	290,832	
Programme Implementation Officer	EM03	(5,008)	248,904	243,896		243,896		243,896	
Japan Partnership Fund	EM03	248,904	(248,904)	-					
Regional Customs Legal Framework	PS02	27,779		27,779		27,779	4,339	23,439	
JAPAN-FORUM PARTNERSHIP FUND		271,675	-	271,675	-	271,675	4,339	267,336	
PIF/Official E-Government W/Shop	EG01	-		-	640,127	640,127	494,641	145,486	
Trade Policy Adviser	EG02	135,375	(15,000)	120,375		120,375	70,687	49,688	
Temp Movement of NaturalPersons	EG02	-	15,000	15,000		15,000		15,000	
GOVERNMENT OF KOREA		135,375	-	135,375	640,127	775,502	565,328	210,174	
VANUATU GOVT CONTRIBUTION	CS01	7,595		7,595		7,595		7,595	
FICs Contribution to Tokyo Off	EG05	190,922		190,922		190,922	68,637	122,285	
FICs Contribution to Tokyo Off	EG05	-		-	56,210	56,210		56,210	
Trade Commissioner Liaison Off	EG05	(24,671)		(24,671)	53,030	28,359	28,359		
MEMBER'S CONTRIBUTION		173,846	-	173,846	109,240	283,086	96,996	186,090	
PALAU COMMS - FUNDS RCVD	CS01	3,234		3,234		3,234		3,234	
GOVERNMENT OF NIUE		3,234	-	3,234	-	3,234	-	3,234	
SISDF Nauru	EM04	-		-	27,993	27,993	27,993		
PRAN - HR Specialist Nauru	EM06	-		-	108,055	108,055	55,962	52,093	

Donor	Component	2007		2008			Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure		
GOVERNMENT OF NAURU		-	-	-	136,048	136,048	83,955	52,093	
Forum Economic Ministers Mtg	EG01	-	-	-	84,606	84,606	84,606		
Analysis and Support for Forum	EG01	-	-	-	15,000	15,000	15,000		
ICT Policy and Strategy	EG01	-	-	-	18,000	18,000	18,000		
PACER/RTPF Implementation	EG02	-	53,843	53,843	177,150	230,992	81,665	149,327	
PACER PLUS Studies	EG02	73,930	-	73,930	67,000	140,930	140,930		
Pac Reg Trd Official Infor Mtg	EG02	-	-	-	75,942	75,942	58,656	17,286	
Advance Market Access W/S-EPA	EG02	70,291	-	70,291	-	70,291	-	70,291	
SPARTECA ROO Workshop	EG02	649	(649)	-	-	-	-	-	
APEC Active Engagement	EG02	-	-	-	-	-	-	-	
PIFS- WTO Advanced Trade Policy Course	EG02	-	349	349	-	349	349		
WTO TRIPS Workshop	EG02	-	-	-	-	-	-	-	
Temp Movement of Natural Persons	EG02	-	-	-	7,422	7,422	7,422		
Multilateral Trade Policy Offi	EG02	(8,790)	8,790	-	31,373	31,373	31,373		
Investment Adviser	EG03	-	-	-	6,631	6,631	6,631		
SME Policy Development	EG04	-	-	-	-	-	-	-	
Petroleum Advisory Service	EG04	5,119	(5,119)	-	127,606	127,606	127,606		
Marketing Officer	EG04	(2,370)	-	(2,370)	-	(2,370)	(2,370)		
Trade Office - Auckland	EG05	-	-	-	1,027,613	1,027,613	1,027,613		
Trade Commissioner Liaison Off	EG05	-	-	-	35,521	35,521	35,521		
Forum Regional Security Commit	PS01	-	-	-	56,398	56,398	56,398		
Land Management & Conflict Min	PS01	-	-	-	4,103	4,103	4,103		
Implementation of Forum Eminent Person'	PS01	125,000	-	125,000	-	125,000	-	125,000	
Political Issues Adviser	PS01	(7,993)	-	(7,993)	173,077	165,084	165,084		
Political Issues Research Assi	PS01	-	-	-	38,996	38,996	38,996		
Human Rights Advocacy	PS01	-	-	-	2,168	2,168	2,168		
Monitoring Legal Issues	PS02	-	-	-	7,917	7,917	7,917		
Legal Adviser	PS02	(6,628)	-	(6,628)	-	(6,628)	(6,628)		
Legal Drafter	PS02	-	-	-	22,472	22,472	22,472		
Legal Drafting Officer	PS02	(5,842)	-	(5,842)	103,708	97,866	97,866		
Law Enforcement InformationMgt	PS02	-	-	-	18,939	18,939	18,939		
Research Projects	PS02	-	-	-	360	360	360		
Aid Management and Capacity Building	EM01	10,760	-	10,760	-	10,760	10,760		
Building Relationships & Consu	EM01	-	-	-	547	547	547		

Donor	Component	2007		2008		2008 Funding		Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Received	Funds Available	2008 Expenditure			
Development Cooperation Advise	EM08	-	-	-	113,867	113,867	113,867	113,867		
Research Assistant (Development)	EM08	-	-	-	20,705	20,705	20,705	20,705		
Divisional Assistant	EM08	-	-	-	45,255	45,255	45,255	45,255		
CROP	EM02	-	-	-	16,268	16,268	16,268	16,268		
International Engagement	EM02	-	-	-	10,811	10,811	10,811	10,811		
SIS Unit	EM03	181,349	(35,013)	146,336		146,336	146,336	146,336		
SIS Programme Officer	EM03	(18,362)	18,362	-	106,588	106,588	106,588	106,588		
Regional Security Fund	PS01	561,206		561,206		561,206	561,206	561,206	534,698	
Public Sector Support - Nauru	EM03	192,218		192,218	476,461	668,680	668,680	326,227	342,453	
Repatriation Fund	EM03	19,125		19,125		19,125	19,125	2,520	16,605	
2007 / 2008 NZ CONTRIBUTION	CS01	2,757	13,894	16,651	393,847	410,498	410,498		410,498	
NWZ Contribution 2006	CS01	51,085	(51,085)	-						
Corporate Planning Assoc Review	CS02	-	-	-	103,972	103,972	103,972	103,972		
FBEAP Review	PC02	-	-	-	369,094	369,094	369,094	252,942	116,152	
Disability Coordination Officer	PC02	(5,007)		(5,007)	89,118	84,111	84,111	84,111		
Disability Policy Integration	PC02	-	-	-	17,489	17,489	17,489	62,694	(45,205)	
Coordinate Policy Advice on SD	PC03	-	-	-	8,029	8,029	8,029	8,029		
Sustainable Dev. Adviser	PC03	-	-	-	74,825	74,825	74,825	74,825		
Resource & Environment Officer	PC03	-	-	-	121,088	121,088	121,088	121,088		
Regional & International Oblig	PC04	-	-	-	94	94	94	94		
Post Forum Dialogue	EM01	-	-	-	2,689	2,689	2,689	2,689		
International & Regional Coordination Ad	EM08	(2,757)		(2,757)	132,397	129,639	129,639	129,639		
P/Plan Communications	SP01	(94,308)		(94,308)		(94,308)	(94,308)	(94,308)		
NEW ZEALAND		1,141,432	3,371	1,144,802	4,205,147	5,349,950	3,612,845	1,737,105		
PALAU COMMS - FUNDS RCVD	CS01	2,273		2,273		2,273	2,273	2,273		
GOVERNMENT OF PALAU		2,273	-	2,273	-	2,273	2,273	2,273		
UPNG	CS01	1,192		1,192		1,192	1,192	1,192		
UPNG		1,192	-	1,192	-	1,192	1,192	1,192		
Forum Aviation Action Plan	EG01	288,270	(288,270)	-						
Forum Aviation Action Plan-China	EG01	-	121,270	121,270		121,270	121,270	60,680	60,590	
Forum Aviation Action Plan-China	EG01	-	-	-	183,117	183,117	183,117	183,117	183,117	
Ports & Wharves - SPC	EG01	-	167,000	167,000		167,000	167,000	173,040	177,076	
Support to VSAT	EG01	310,944		310,944	366,233	677,178	677,178	372,519	304,659	
PROC Trade Strengthening	EG02	124,379		124,379	(31,095)	93,284	93,284	1,024	92,260	

Donor	Component	2007		2008		2008 Funding		Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Received	Funds Available	2008 Expenditure			
Integrated Import Management Plan	EG04	15,776	(15,776)	-	-	15,776	15,776	15,776	15,776	
Petroleum Advisory Service	EG04	-	15,776	15,776	-	(2,276)	(2,276)	(2,276)	(2,276)	
Import Management Adviser	EG04	(2,276)	-	(2,276)	-	8,527	8,527	8,527	21,674	(13,147)
Trade Office - Beijing	EG05	-	-	-	146,493	146,493	146,493	146,493	146,493	146,493
North Asia Trade Relations	EG05	-	-	-	67,718	67,718	67,718	67,718	44,018	23,700
Triennial Rev - PIFTO Beijing	EG05	-	-	-	-	-	-	-	-	-
FPOC Coordinator	PS01	116,079	-	116,079	-	116,079	116,079	116,079	114,631	1,448
China Scholarship Publicity	EM03	31,095	-	31,095	-	31,095	31,095	31,095	(999)	31,095
Conflict Prevention Adviser	PS01	-	(999)	(999)	-	(999)	(999)	(999)	(999)	
Petroleum Advisory Service	CS01	(999)	999	-	-	-	-	-	-	
PEOPLE'S REPUBLIC OF CHINA		883,267	-	883,267	924,110	1,807,377	1,807,377	800,087	1,007,291	
Regional Natural Disaster Relief Fund	EM03	204,924	-	204,924	-	204,924	204,924	204,924	204,924	204,924
STANDING FUND		204,924	-	204,924	-	204,924	204,924	204,924	204,924	
CROP Gender Mainstreaming	PC04	-	-	-	2,075	2,075	2,075	2,075	2,075	
Temporary Special Measures W/S	PC04	-	-	-	48,520	48,520	48,520	17,301	17,301	31,220
Gender Policy	PC04	7,800	(229)	7,571	-	7,571	7,571	7,571	7,571	
Unallocated	CS01	-	229	229	-	229	229	229	229	229
SPC		7,800	-	7,800	50,595	58,395	58,395	26,946	31,449	
PIFS/WTO W/Shop on NAMA	EG02	(11,618)	-	(11,618)	-	(11,618)	(11,618)	(11,618)	(11,618)	
Heads of Investment Promotion Agencies I	EG03	-	-	-	-	-	-	-	-	
TA for Nat Private Sector Orgn	EG04	-	-	-	500	500	500	500	500	
Trade Office - Beijing	EG05	(27,790)	27,790	-	923	923	923	923	923	
Conflict Prevention Adviser	PS01	-	3,812	3,812	-	3,812	3,812	3,812	3,812	
Legislative Needs Assessment	PS01	15,925	(10,600)	5,326	-	5,326	5,326	5,326	5,326	
Human Rights Advocacy	PS01	-	-	-	1,081	1,081	1,081	1,081	1,081	
Terrorism and Transnational Crime Worki	PS02	28,040	(24,909)	3,132	-	3,132	3,132	3,132	3,132	
Financial Investigators & Prosecutors Trai	PS02	(61,915)	61,915	-	-	-	-	-	-	
Regional Liaison on Security	PS02	-	1,673	1,673	-	1,673	1,673	1,673	1,673	
Information Management	PS02	-	23,662	23,662	-	23,662	23,662	23,662	23,662	
Pac. Anti-Money Laundering Pro	PS02	-	-	-	19,353	19,353	19,353	19,353	19,353	
Project Monitoring Assistant (EU)	EM02	-	-	-	-	-	-	-	-	
SIS Development Fund - Nauru	EM03	(3,467)	(3,467)	(3,467)	-	(3,467)	(3,467)	(3,467)	(3,467)	
SIS Development Fund - RMI	EM03	(18,303)	(18,303)	(18,303)	-	(18,303)	(18,303)	(18,303)	(18,303)	
Taiwan ROC Scholarship Fund	EM03	-	638	638	-	638	638	638	638	

Donor	Component	2007		2008			Total 2008		2008 Carry Forward
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure		
Transnational Organised Crime	PS02	(4,032)		(4,032)			(4,032)	(4,032)	
Scholarship Assistance (Taiwan ROC)	EM03	-	(904)	(904)			(904)	(904)	
Taiwan ROC Cook Islands	EM03	(1,404)	1,404	-					
Taiwan ROC FSM	EM03	(56)	56	-					
Taiwan ROC Nauru	EM03	(20)	20	-					
Taiwan ROC Tonga	EM03	638	(638)	-					
IBF DOSSIER REIM	CS01	2,376	(2,376)	-					
REVERSAL OF OLD COMMITMENTS	CS01	3,169	(3,169)	-					
Miscellaneous Projects	CS01	11,769	(11,769)	-					
FROM 1320	CS01	-		-					
FROM 2005	CS01	-	-	-					
FROM 2305	CS01	6,233	(6,233)	-					
DOUBTFUL DEBT PROVISION OF 200	CS01	-		-					
Miscellaneous Projects	CS01	-	(3,963)	(3,963)	3,963				
Enhance P/ship for Sust. Dev	PC03	-		-	(595)		(595)	(595)	
Gender Adviser	PC04	-		-	(234)		(234)	(234)	
Forum & FEMM Media Workshops	EM03	-		-	(157)		(157)	(157)	
SUNDRY DONOR		(60,455)	56,410	(4,045)	24,834		20,789	20,789	
Niche Product Development Funds	EG04	-		-					
Regional Handicraft Development	EG04	4,130	(4,130)	-					
Industrial Development Training Programme	EG04	14,498	4,130	18,628			18,628	12,937	5,691
Entrepreneurship Training Programme	EG04	(148)	148	-					
SIS Development Fund - Cook Island	EM03	45,864		45,864			45,864		45,864
SIS Development Fund - Cook Island	EM03	-		-	11,473		11,473		11,473
SIS Development Fund - Kiribati	EM03	17,654		17,654			17,654	4,819	12,835
SIS Development Fund - Kiribati	EM03	-		-	11,473		11,473		11,473
SIS Development Fund - Nauru	EM03	23,654		23,654			23,654	16,663	6,992
SIS Development Fund - Nauru	EM03	-		-	11,473		11,473		11,473
SIS Development Fund - Niue	EM03	14,435		14,435			14,435	14,015	420
SIS Development Fund - Niue	EM03	-		-	11,473		11,473		11,473
SIS Development Fund - Palau	EM03	33,506		33,506			33,506		33,506
SIS Development Fund - Palau	EM03	-		-	11,473		11,473		11,473
SIS Development Fund - Tuvalu	EM03	5,752		5,752			5,752		5,752
SIS Development Fund - Tuvalu	EM03	-		-	11,473		11,473		11,473

Donor	Component	2007		2008		2008		Total 2008	
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure	2008 Carry Forward	
SIS Development Fund - RMI	EM03	62,897		62,897		62,897	18,899	43,997	
SIS Development Fund - RMI	EM03	-		-	11,473	11,473		11,473	
PIFS Fellowship Scheme	EM03	58,214	(17,835)	40,378		40,378	1,205	39,173	
SIS Pacific Plan Officers	EM05	-		-	48,185	48,185	48,185		
Taiwan ROC Scholarship Fund	EM03	146,195	150,482	296,677	440,367	737,044	506,378	230,666	
Scholarship Assistance (Taiwan ROC)	EM03	110,295		110,295		110,295	55,524	54,771	
Scholarship Assistance (Taiwan ROC)	EM03	-		-	80,308	80,308		80,308	
Taiwan ROC Cook Islands	EM03	500	(500)	-					
Taiwan ROC FSM	EM03	14,748	(14,748)	-					
Taiwan ROC Fiji	EM03	9,707	(9,707)	-					
Taiwan ROC Kiribati	EM03	11,132	(11,132)	-					
Taiwan ROC Nauru	EM03	5,988	(5,988)	-					
Taiwan ROC Niue	EM03	11,780	(11,780)	-					
Taiwan ROC Palau	EM03	19,469	(19,469)	-					
Taiwan ROC PNG	EM03	3,605	(3,605)	0		0		0	
Taiwan ROC RMI	EM03	42,425	(42,425)	-					
Taiwan ROC Samoa	EM03	24,045	(24,045)	-					
Taiwan ROC Solomon Is	EM03	21,685	(21,685)	-					
Taiwan ROC Tuvalu	EM03	12,714	(12,714)	-					
Taiwan ROC Vanuatu	EM03	(26,740)	26,740	-					
Emerging Social Issues	PC02	29,991		29,991		29,991		29,991	
TAIWAN		717,993	(18,262)	699,730	649,169	1,348,899	678,625	670,275	
Entrepreneurship Training Programme	CS01	589	(589)	-					
Conflict Prevention Adviser	EG04	-	-	-					
Reg. Treaty Law & Practice W/Sh	PS01	-	160	160		160	160		
	PS01	-	281	281		281	281		
THAILAND		589	(148)	441	-	441	441		
Analysis and Support for Forum	EG01	-		-	5,168	5,168	5,168		
ICT Survey	EG01	3,403		3,403	48,366	51,769	27,337	24,432	
EPA Goods and Services Project	EG02	52,198		52,198		52,198	(1,639)	53,837	
FAO PSD Training	EG04	-		-	7,326	7,326	15,580	(8,254)	
Forum Regional Security Committee	PS01	(110,519)		(110,519)		(110,519)	(110,519)		
Conflict Prevention and Peace Building	PS01	49,178		49,178		49,178	17,327	31,851	
Aid Management and Capacity Bu	EM01	-		-	131,822	131,822	129,057	2,765	

Donor	Component	2007		2008		2008		Total 2008	
		Brought Forward	2008 Reallocation	Funding Balance c/f	2008 Funding Received	Funds Available	2008 Expenditure	2008 Carry Forward	
FROM 2205	CS01	1,917		1,917		1,917		1,917	
UNESC-FUNDS RECVD	CS01	7,692		7,692		7,692		7,692	
Unallocated Taiwan B/F2004	CS01	10		10		10		10	
P/ship-Good Governance Initiat	PC04	-		-	2,361	2,361		2,361	
Pac. Plan UNICEF Project	SP01	(3,183)	3,183	-					
UNDP		696	3,183	3,880	195,042	198,922	84,672	114,249	
Forum Regional Security Commit	PS01	-		-	70,488	70,488		70,488	
UNODC Legal Expert	PS02	5,613		5,613	181,111	186,723		183,624	
UNODC		5,613	-	5,613	251,599	257,211	254,112	3,099	
Pacific Anti Money Laundering Programm	PS02	1,867,995		1,867,995		1,867,995	747,489	1,120,506	
Pacific Anti Money Laundering Programm	PS02	843,032		843,032		843,032	843,032		
PALP/Escrow Project	PS02	79,910		79,910		79,910		79,910	
USA		2,790,937	-	2,790,937	-	2,790,937	1,590,522	1,200,416	
Miscellaneous Projects	CS01	-		-	20,000	20,000		20,000	
UNIVERSITY SOUTH PACIFIC		-	-	-	20,000	20,000	-	20,000	
APEC-USP TO Workshop	EG02	(23,085)	23,085	-					
PIFS-WTO Advanced Trade Policy Cours	EG02	(1,137)		(1,137)	139,179	138,042	125,760	12,282	
PIFS/WTO W/Shop on NAMA	EG02	9,780		9,780	123,294	133,074	88,583	44,491	
WTO Active Engagement	EG02	(4,531)		(4,531)		(4,531)	3,341	(7,872)	
WTO TRIPS Workshop	EG02	(204)	137	(67)		(67)		(67)	
WTO	CS01	5,102		5,102		5,102		5,102	
WTO - Regional Workshop on Customs V	CS01	4,829		4,829		4,829		4,829	
WTO		(9,246)	23,222	13,977	262,473	276,450	217,684	58,766	
Tech.Neg.Session -EC (in Pac)	EG02	(60,805)	60,805	-					
One Pac. ACP TM & O Meeting	EG02	(258,571)	258,571	-					
Two Tech. W G Meetings	EG02	(278,882)	278,882	-					
EPA Phase II Audit	EG02	252	(252)	-					
Heads of Investment Promotion Agencies I	EG03	902	(902)	-					
Private Sector Officer	EG04	35		35		35	35		
Trade Office - Beijing	EG05	(1,162)		(1,162)		(1,162)	(1,162)		
Unallocated	CS01	-		-					
Ocean Governance	PC04	524	(524)	-					
Law Enforcement Support Officer	PS02	2,419		2,419		2,419		2,419	
TOTAL UNALLOCATED		(595,288)	596,580	1,292	-	1,292	(1,127)	2,419	