



PACIFIC ISLANDS FORUM

Annual Report

2022





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Map of the Pacific Islands Forum

18 Pacific Islands Forum Member Countries and Territories with their Exclusive Economic Zones



SECRETARY GENERAL PACIFIC ISLANDS FORUM



MR HENRY PUNA

The year 2022 was my first full year in office as Secretary General and it was a significant year for our Blue Pacific Region, for the Pacific Islands Forum and for the Forum Secretariat. In a number of ways, 2022 was a dynamic and eventful year, and one characterised by transition, given that the world, and our region, continued to return to a state of normalcy as countries eased their COVID-19 related restrictions and opened up borders as the impacts of the virus stabilised across the world. The worsening impacts of climate change and disasters were evident throughout the year and added pressure to our already devastated economies which took the full brunt of the global border closures and reductions in trade due to the pandemic.

This dynamism was reflected through the unprecedented geopolitical interest, and the partner events that took place across the year – headlined by the inaugural Pacific Islands Forum Leaders Summit with the United States in September 2022, and also featuring the 8th Pacific Islands Forum Foreign Ministers Dialogue with Korea held in October 2022, amongst a number of other key engagements with partners, observers and donors. While the interest and attention was appreciated, I noted a significant time and resource cost on our Leaders and their governments in attending to these various obligations.

At the regional level, I am pleased to report that the concerns raised by the Micronesian Members of the Forum were duly considered and resolved through the signing of the Suva Agreement in June 2022, leading to the return of Nauru, Kiribati, Palau and the Republic of Marshall Islands to the Forum family.

In this wider strategic and political context, the Pacific Islands Forum achieved many significant and noteworthy things across the year. These included a highly successful 51st Pacific Islands Forum Leaders Meeting in Fiji, marking the end of

the 50th anniversary of the Pacific Islands Forum, and which also included the finalisation and endorsement of the 2050 Strategy; the inaugural Pacific Islands Forum Women Leaders meeting – recognising the importance of gender equality; the signing of the historic partnership agreement with the United States; the securing of the inaugural Korea-Forum Leaders Summit meeting to take place next year; as well as the Forum's continued economic policy work, highlighted at the 2022 Forum Economic Minister's Meeting in Port Vila, Vanuatu.

At this point, it would be remiss of me not to expand on the Leaders' endorsement of the 2050 Strategy for the Blue Pacific Continent. It is my full belief that the 2050 Strategy, and the vision, thematic areas and strategic pathways that it sets out, is the va'a that will carry us all to a future where our region is genuinely one of peace, harmony, security, social inclusion and prosperity – where we may all live free, healthy and productive lives. I would like to acknowledge the hard work of all Senior Officials, CROP, non-state actors, and development partners who contributed to this work, ever since it was mandated by Forum Leaders in 2019. While I know it was not an easy endeavour, I am pleased that it is now in place, and I encourage all people of the Blue Pacific Continent to familiarize themselves with the 2050 Strategy.

In summary, though it was a dynamic and eventful year, the Pacific Islands Forum and its Secretariat continued to work towards a more unified, cohesive and effective organization, and we continued to work diligently to deliver on Leaders directives and priorities. The fuller details can be found in the body of this report.

I commend this 2022 Annual Report and together with Deputy Secretary General Dr Filimon Manoni, extend a vinaka vakalevu to all Secretariat staff, for their tireless and dedicated efforts resulting in the outcomes presented herein.



2022 HIGHLIGHTS

18 COUNTRIES AND TERRITORIES.
ONE BLUE PACIFIC CONTINENT.



2050 Strategy for the Blue Pacific Continent

- Following extensive consultation with our stakeholders across the region, the landmark 2050 Strategy for the Blue Pacific Continent was endorsed by PIF Leaders at the 51st Pacific Islands Forum Leaders Meeting in July 2022.
- The 2050 Strategy serves as the blueprint to advance Pacific regionalism, articulating the region's long-term vision, values, key thematic areas, and strategic pathways.
- The Secretariat is now coordinating the 2050 Strategy Implementation Plan.



Climate Change and Resilience: Pacific Priorities for a 1.5 Degrees World



- The Pacific Political Climate Champions at COP27 in Sharm-El-Shek, Egypt, contributed to the achievement of formal recognition of Loss and Damage from climate change.
- The Secretariat's Climate and Resilience Team delivered a learning program on Disaster Risk Finance to educate Members on financial instruments available.
- Forum Economic Ministers directed a review of the Pacific Resilience Facility to ensure it is responsive to Member needs and fit-for-purpose in a post-COVID19 landscape. The PRF will provide vital investment to reduce the vulnerability of communities to disaster risks from climate change.



Social Inclusion and Gender Equality

- The Inaugural PIF Women Leaders Meeting was held virtually in June, establishing this annual event as the high-level regional accountability mechanism for gender equality and inclusion.
- The revitalising of the Pacific Leaders Gender Equality Declaration was endorsed by Forum PIF Leaders and the Secretariat commenced wide-ranging consultations.
- The Secretariat facilitated strong engagement from civil society organisations on the 2050 Strategy for the Blue Pacific Continent including groups from faith-based organisations, persons with disabilities, youth and womens' groups.
- Preparations for the 7th Pacific Regional Conference on Disability began in 2022, including the re-invigoration of the Pacific Framework for the Rights of Persons with Disabilities.
- The Secretariat continued 'Thursdays in Black'; all staff wear black in recognition of continuing violence against women and girls in the Pacific.



Trade and Economic Development



- The World Trade Organisation's MC12 in June saw the historic WTO Agreement on Fisheries Subsidies. After years of advocating by the Pacific, this will make a meaningful contribution to the sustainability of global oceans.
- Strengthening Pacific Intra-Regional and International Trade (SPIRIT) Capacity Building Programme was implemented.
- The first-ever Pacific Regional Debt Conference and Public Financial Management Symposium were convened by the Secretariat, in collaboration with UNESCAP.
- The Pacific E-Commerce Portal was launched.
- The Regional Labour Mobility Comprehensive Assessment was completed and will assist in the development of a regional strategy under the 2050 Strategy Implementation Plan.



Defining Issues for the Blue Pacific

- The Secretariat advocated for PIF Leaders' priorities of "international consultation, international law and independent and verifiable scientific assessments" in the release of nuclear wastewater from the damaged Fukushima Daichi Nuclear Power Plant in Japan
- The Commonwealth, CVF, AOSIS and OACPS joined international partners in endorsing the PIF Declaration on Preserving Maritime Zones in the Face of Climate Change Related Sea Level Rise
- The Secretariat released the first-ever Pacific Security Outlook Report (2022-23) to highlight ongoing threats outlined in the Boe Declaration.





VISION

The Pacific Islands Forum vision is for a resilient Pacific Region of peace, harmony, security, social inclusion, and prosperity, that ensures all Pacific peoples can lead free, healthy and productive lives.

The Blue Pacific Continent spans 40 million square kilometres of ocean and the Forum has 18 Members: Australia, Cook Islands, Federated States of Micronesia, Fiji, French Polynesia, Kiribati, Nauru, New Caledonia, New Zealand, Niue, Palau, Papua New Guinea, Republic of Marshall Islands, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.

Associate Members are Tokelau, and Wallis and Futuna.

The Secretariat engages with Members, development partners, civil society and other stakeholders to identify, inform, implement and advocate for regional priorities.

Regionally, this includes Members, Associate Members, the CROP agencies, civil society, and the private sector.

Internationally, this includes the PIF's 18 Dialogue Partners, the United Nations, intergovernmental organisations such as the Organisation of African, Caribbean and Pacific States, Commonwealth Secretariat, and international financial institutions such as the World Bank and Asian Development Bank.



THE SECRETARIAT

The Secretariat implements the decisions of PIF Leaders by working with Members and partners to develop innovative solutions for regional action.

We secure our Blue Pacific future through initiatives and advocacy addressing:

- climate change and resilience
- sustainable development
- ocean management
- trade and economic growth
- security and good governance.

The PIF Secretariat:

- facilitates political discussion
- promotes an inclusive regional public policy approach
- generates ideas and solutions for the people of the Pacific
- presents proposals for PIF Leaders to consider and endorse
- supports Forum PIF Leaders to make political decisions on regional action
- coordinates the implementation of Forum decisions.

The Secretariat is mandated through the 2005 Establishment Agreement establishing the Pacific Islands Forum. The Pacific Islands Forum, previously the South Pacific Forum, was founded in 1971.

The Secretariat is led by a Secretary General and is based in Suva, Fiji. The Secretary General is the permanent Chair of the Council of Regional Organisations in the Pacific (CROP), and the Chair of the Specialist Sub-Committee on Regionalism.

The Secretary General also serves as the Pacific Ocean Commissioner and the Regional Authorising Officer for the European Development Fund. As RAO, the SG is authorised by PIF Members to sign selected regional agreements on their behalf with the EU.

POLITICAL LEADERSHIP AND REGIONALISM

PIF Leaders work together to safeguard, secure, and progress the Blue Pacific Continent, achieving regional priorities through a united and cohesive political leadership supported by the Pacific Islands Forum Secretariat and a regional architecture.

Success depends on a regional approach through a system that complements national efforts, and drives joint aspirations and priorities as the Blue Pacific Continent. While respecting national sovereignty and in order to protect collective interests, the region acts in unity and solidarity in its engagement and advocacy with partners.

51st Pacific Islands Forum Leaders Meeting

Forum Leaders gathered in Suva on 11-14 July 2022 for the 51st Pacific Islands Forum, chaired by Fiji. The PIF Leaders' Retreat was held at the Pacific Islands Forum Secretariat in Suva. As a continuation from the virtual meeting of PIF Leaders in 2021, Leaders commemorated the anniversary of the Pacific Islands Forum, celebrating 50 years of Pacific regionalism and collective action.

Reflecting on 50 years of regionalism, Leaders noted that the region continues to be a highly contested sphere of interest. In the current strategic context, Leaders recognised the importance of remaining unified as a Forum family to address common challenges and to capitalise on key opportunities.

Leaders welcomed and endorsed the 2050 Strategy for the Blue Pacific Continent as the overarching blueprint to advance Pacific regionalism for the next three decades, articulating the region's long-term vision, values, and key thematic areas and strategic pathways. Leaders also discussed the need for urgent and immediate assistance with vulnerability to debt; a clear pathway for energy security and an urgent requirement for decarbonisation of the energy sector towards renewable energy; and the need to address supply chain issues and rising costs of food. In taking forward the Strategy, Leaders emphasised that an implementation plan will need to be developed that articulates key priorities and actions, delivery arrangements and resourcing requirements.

Leaders reconfirmed that climate change remains the single greatest existential threat facing the Blue Pacific, underscoring the urgency to limit global warming to 1.5 degrees. Leaders also encouraged Members to continue efforts to stay at the forefront of regional tuna fisheries management, address Illegal, Unreported and Unregulated (IUU) fishing, and to secure sustainable benefits from tuna resources.

Read the Communique <https://www.forumsec.org/2022/07/17/report-communique-of-the-51st-pacific-islands-forum-leaders-meeting/>

2022 Pacific Islands Forum Meetings

Forum Women Leaders Meeting

The Inaugural Forum Women Leaders (PIFWLM) was held virtually on 9 June 2022 and chaired by Fiji, following the endorsement of this meeting by PIF Leaders in 2021. The event established the annual standing meeting as the high-level regional accountability mechanism for gender equality and inclusion

for the Blue Pacific Continent. The Ministers and Delegates noted the many challenges exacerbating gender inequality, including climate change and COVID-19.

Key outcomes of the PIFWLM included the endorsement of a revitalisation of the Pacific Leaders Gender Equality Declaration, including the strengthening of its governance and accountability systems, and recommendations for the strengthening of language on gender equality in the 2050 Strategy for the Blue Pacific Continent.

Read the Outcomes <https://www.forumsec.org/2022/06/16/report-outcomes-report-of-the-inaugural-pacific-forum-women-leaders-9th-june-2022/>



Forum Economic Ministers Meeting

The 2022 Forum Economic Ministers Meeting (FEMM) was convened on 11-12 August 2022, with both virtual and in-person attendance in Port Vila with the meeting chaired by Vanuatu. Ministers emphasised the importance of contextualising the implementation of the 2050 Strategy at the national level and, importantly, in response to national development plans.

Forum Economic Ministers discussed the value of developing the Blue Pacific Economic Strategy (BPES), and acknowledged the deferment of the Pacific Resilience Facility pledging, and urged renewed consultations with development partners to understand and address concerns. Ministers noted that timely access to scaled up climate finance remains a critical priority for the Pacific as Forum Members prepare towards 27th Conference of the Parties (COP27) in Egypt in November 2022.

The meeting also recognised the critical importance of having accessible and affordable banking services across the region as a prerequisite to attracting investment, promoting trade opportunities and the overall development of PIC economies.

Read the Outcomes <https://www.forumsec.org/wp-content/uploads/2022/08/2022-FEMM-Outcomes-Documents-web-1.pdf>

Special Forum WTO Trade Ministers Meeting

The Forum WTO Trade Ministers met in Nadi, Fiji on 18 November 2022 to consider the Pacific's post-MC12 priorities and agreed to work collaboratively to progress economic priorities. Notably, the Ministers welcomed the WTO's Agreement on Fisheries Subsidies (FSA) as a historic outcome of the WTO's MC12 in June 2022 and acknowledged that the rules of the FSA will make a meaningful and tangible contribution to the sustainability of global oceans.

Ministers also discussed and agreed upon approaches to agricultural trade reform, the issue of trade-distorting support to small agricultural producers, the Pacific's food insecurity as import dependant countries and COVID-19 responses and preparedness. Ministers also recognised multiple shared positions on WTO issues including on issues of WTO functionality, the treatment of developing countries, the transparency of WTO reform and the digital divide between Pacific WTO members and other countries.

Read the Ministerial Statement <https://www.forumsec.org/2022/11/18/ministerial-statement-forum-wto-trade-ministers-meeting/#:~:text=We%2C%20the%20Forum%20WTO%20Trade,second%20wave%20of%20negotiations%2C%20Ministers>

Forum Foreign Ministers Meeting

The 2022 Forum Foreign Ministers Meeting (FFMM) was convened on 8 July 2022 at the Pacific Islands Forum Secretariat in Suva and was chaired by Fiji. Forum Foreign Ministers noted the current global and regional context, and reaffirmed the importance of the region's unity and solidarity to leverage the opportunities presented and address the region's shared challenges. Ministers endorsed the 2050 Strategy for the Blue Pacific Continent and noted the importance of Pacific culture, heritage, and traditional knowledge as the basis for frameworks such as the 2050 Strategy.

Key discussions during the meeting included an agreement to adopt a phased approach to the operationalisation of the Suva Agreement. Ministers noted with appreciation the leadership of the Pacific Political Climate Champions at COP 26. Ministers also reaffirmed the priority of securing maritime zones against the threats of sea-level rise.

Ministers also agreed on the Forum's advocacy and engagement priorities for 2023:

- (a) 2050 Strategy for the Blue Pacific Continent;
- (b) COVID-19 response and recovery;
- (c) climate change and resilience;

- (d) gender equality;
- (e) sustainable ocean management, use and conservation; and
- (f) regional security, with a key focus on preserving maritime zones in the face of climate change-related sea-level rise, and addressing nuclear threats and legacy issues as cross-cutting priorities.

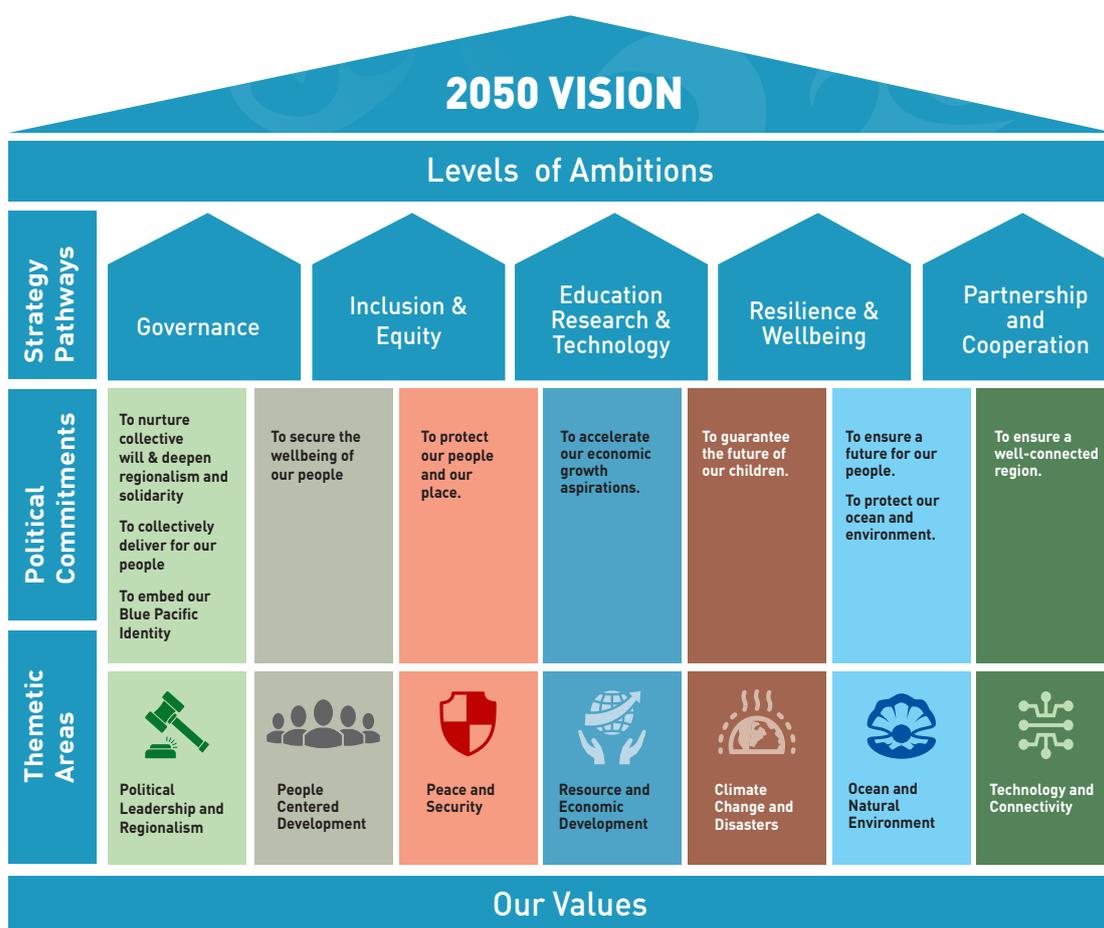
Read the Outcomes <https://www.forumsec.org/wp-content/uploads/2022/07/2022-Forum-Foreign-Ministers-Meeting-Outcomes-Final.pdf>

2050 Strategy for the Blue Pacific Continent

At the 51st Pacific Islands Forum Meeting in Fiji in July 2022, PIF Leaders welcomed and endorsed the 2050 Strategy for the Blue Pacific Continent. The document is available here (<https://www.forumsec.org/2050/>)

The Secretariat is now focussed on delivering high quality and accurate policy advice, coordination, and implementation of Forum Leaders’ decisions with the 2050 Strategy as the overarching regional plan. An internal review is underway to ensure the Secretariat aligns its work to the political, economic and trade commitments in the 2050, and utilises its convening power, regional policy advisory and co-ordination role to maximise the engagement and support of all Members, partners, and stakeholders.

The Secretariat is driving the development of the 2050 Implementation Plan and working with Members, CROP, and other regional agencies; the private sector; civil society; media; academia; community, cultural and faith-based organisations, and development partners to deliver on the vision of the 2050 Strategy.





Council of Regional Organisations in the Pacific (CROP)

To deliver on PIF Leaders' decisions CROP has been collaborating across ten thematic areas as guided by the CROP Strategic Work Agenda:

1. 2050 Strategy for the Blue Pacific Continent and review of regional architecture;
2. COVID-19 response and recovery;
3. climate change and disaster resilience;
4. sustainable ocean - advocacy and implementation;
5. sea level rise and maritime boundaries;
6. nuclear legacy issues;
7. Regional security;
8. regional fisheries;
9. regional health; and
10. regional aviation.

Forum Dialogue Partners

The Forum Dialogue Partner mechanism aims to facilitate engagement with countries outside of the Blue Pacific region which have significant cooperation, engagement, and interests with the region, in order to build understanding, support and action on the PIF Leaders' vision and regional priorities.

Of the 21 Forum Dialogue Partners, a number hold regular summits either with the membership of the Pacific Islands Forum, or with a sub-set of the membership, generally Forum Island Countries. With increasing geopolitical and partner interest in the Blue Pacific, the PIF is receiving increasing outreach from Forum Dialogue Partners for high level engagements. It is critical to maintain Blue Pacific leadership and unity, within the context of the 2050 Strategy for the Blue Pacific Continent, to ensure delivery on Forum Leaders' priorities through existing regional mechanisms.

The Secretariat proactively worked with Members in support of two major engagements with Forum Dialogue Partners in 2022.

The first-ever United States – Pacific Islands Summit with President Biden was held in Washington in September 2022 and focussed on the strategic importance of the Pacific, and the future of US-Pacific relations.

The United States is a founding dialogue partner to the Pacific Islands Forum and discussions were framed around the 2050 Strategy for the Blue Pacific Continent and key regional priorities including climate action, strategic partnerships, climate resilience and clean energy, trade and economic recovery, maritime domain, IUU (Illegal, Unreported, and Unregulated) fishing and law enforcement.

“This is a historic meeting for our region and under the guidance of our Leaders, I am confident that we can, and we will secure and build a partnership that will support the realisation of our Leaders vision and ambitions as outlined in the 2050 Strategy”

Secretary General Henry Puna

Tand the 5th Korea – Pacific Islands Foreign Ministers' Meeting was held in Busan, Republic of Korea in October 2022. Under the theme “Vision for the Resilient Blue Pacific: Freedom, Peace and Prosperity”, and in support for Forum Leaders' 2050 Strategy for the Blue Pacific Continent, the Ministers engaged

in broad discussions on the close friendship and cooperation between the ROK and Pacific Islands, and ways to further strengthen collaboration for sustainable development including economic development; climate change and disaster risk and resilience; ocean governance, maritime affairs and fisheries; and people-to-people exchanges.

The Ministers affirmed the importance of utilizing existing regional mechanisms, including the Pacific Islands Forum and Council of Regional Organisations of the Pacific, for cooperation and partnership.



The Secretariat also provided coordination support for the 2nd China – Pacific Islands Countries Foreign Ministers Meeting in May 2022 and the Indonesia – Pacific Forum for Development in December 2022.

International Engagement and Advocacy

Sea Level Rise

Members and the Secretariat have continued advocacy on the PIF 2021 Declaration of Preserving Maritime Zones in the Face of Climate Change Related Sea Level Rise (PIF Declaration). The collective advocacy of all Members of the Forum including at international meetings and forums has led to the near universal support of the PIF Declaration.

The PIF Declaration has been endorsed by the Climate Vulnerable Forum (CVF) of 48 member States, the Alliance of Small Island States (AOSIS) with 39 member States, the Organisation of African, Caribbean and Pacific States (OACPS) with 79 member States, and The Commonwealth which includes 59 member States.

The Secretariat also supported the FOC Specialist Sub-Committee on Sea-Level Rise in Relation to International Law (FOCSSLR) and its Informal Working Group (IWG) and contributed to the development of international law through collating submissions to the International Law Commission and the Vanuatu Initiative to the International Court of Justice.

Statehood

At the 51st PIF Leaders Meeting, while reaffirming the PIF Declaration, Leaders “noted that due to the complexity of the issues of statehood and persons affected by sea-level rise, due consideration of these issues should be guided and informed by applicable principles and norms of international law and relevant international frameworks and standards, and the need for the region to unpack these

issues further”. In response to this the Secretariat began preparatory work for a regional conference on statehood in 2023.

Nuclear Issues

Nuclear issues remain a standing item on the PIF Leaders agenda. The Secretariat continued its focus on the operationalisation of the Rarotonga Treaty, as called for by PIF Leaders in 2019, and the enhanced engagement in global disarmament and non-proliferation. Following a first States Parties Meeting on 15 December 2020, followed by the First Meeting of the Rarotonga Treaty Consultative Committee on 16 December 2021, a report by the Secretary General was provided to Leaders in 2022.

The Secretariat continued to support the work of the CROP Taskforce on Nuclear Legacy Issues to coordinate CROP assistance to the Republic of Kiribati and the Republic of the Marshall Islands in addressing ongoing impacts of nuclear testing, including inter alia, human rights, environmental contamination, and health impacts.

PIF Leaders and the Secretariat increased engagement relating to the nuclear contamination threat from the decommissioning of the damaged Fukushima Daiichi Nuclear Power Plant in Japan. The Secretariat’s work in 2022 focused on the PIF Leaders’ priorities of “international consultation, international law, and independent and verifiable scientific assessments” as per the PALM9 Declaration in 2021 and subsequent Forum Communiqué of 2022.

“We emphasise the critical need to re-look at nuclear safety in the context of climate change and disasters, particularly their impacts on small island nations, and we invite the international community to join us in pursuing the highest standards of nuclear safety through international consultation, international law, and independent and verifiable scientific assessments, including in relation to plans to release treated water from the Fukushima Daiichi Nuclear Power Plant into the Pacific Ocean.”

Statement by the Pacific Islands Forum on the International Day for the Total Elimination of Nuclear Weapons, 26 September 2022

Electoral Observer Missions

Forum Election Observer Missions (EOM) are carried out under the Biketawa Declaration and other relevant regional and international commitments to good governance including the Framework for Pacific Regionalism, Forum Eight Principles of Accountability, and the Forum Principles of Good Leadership. They act as an independent source of analysis in the conduct and integrity of a Member’s election processes, and contribute to the transparency of electoral processes and the confidence of voters and stakeholders.

EOMs had not deployed since March 2020 due to the COVID-19 pandemic but in 2022 the Forum deployed four EOMs to Papua New Guinea, the Cook Islands, Nauru, and Vanuatu. All reports for the undertaken EOMs are available at <https://www.forumsec.org/regional-reports-and-frameworks-of-the-pacific-islands-forum/>. The Forum was also invited to participate in the Multinational Observer Group that observed the 2022 Fiji General Election.

It is anticipated that five Members will hold elections in 2022, including Federated States of Micronesia, French Polynesia, Niue, New Zealand, and the Republic of the Marshall Islands.

PEOPLE CENTRED DEVELOPMENT

Pacific peoples draw their identity and inspiration from their cultural diversity and deep cultural and spiritual attachments to their land and the ocean. Despite a range of initiatives in the Pacific to promote improved health and education outcomes, much more needs to be done. There is a need to address issues of exclusion and inequality, including gender inequality, marginalised groups, and the importance of protecting human rights and environmental rights.

The region has adopted a number of initiatives to strengthen responses to people-centered issues. These include the 2012 Gender Equality Declaration, the Pacific Regional Education Framework, and the Pacific Framework for the Rights of Persons with Disabilities. Issues that require progress in the region include the availability of quality education for all and limited commitment by some to human rights, gender equality and social inclusion.

Gender Equality

In 2022, the process to revitalise the Pacific Leaders Gender Equality Declaration (PLGED) was endorsed by PIF Leaders at the 51st PIF Leaders Meeting (PIFLM) and the PIF Women Leaders Meeting (PIFWLM). This provided the Secretariat with endorsement to develop the next iteration of the PLGED and consultations began in September 2022.

The Secretariat continued to play a convening role for member countries attending Commission on the Status of Women (CSW). This included a number of preparatory meetings in collaboration with the One CROP+ team that provided an overview of the Pacific positions on issues such as climate finance, loss and damage and the climate/oceans/disaster risk resilience nexus. This work has set a basic understanding for PIF gender focal points of key issues in these sectors and is an area that the relevant regional technical partners need to continue to build. The Secretariat hosted a virtual side event with the Caribbean Commission, UN Women Pacific and UN Women Caribbean office.

CSW66 was held from 14 to 25 March 2022 with discussions focused on the following themes; Achieving gender equality and the empowerment of all women and girls in the context of climate change, environmental and disaster risk reduction policies and programmes, and the review theme; Women's economic empowerment in the changing world of work (agreed conclusions of the sixty-first session).

As the UN Climate Change Conference of Parties, COP27 in Egypt, the Social Policy team supported Niue's Minister for Natural Resources, Hon. Mona Ainuu who was appointed as the first Pacific Regional Political Champion for Gender and Social Inclusion.

Early Childhood Development

During the 51st PIF Leaders Meeting, Members gathered for the launch of the Pacific Child website and the Pacific Regional Council for Early Childhood Development (PRC4ECD) Commitment to Climate Change. This included early Childhood Development Champion and Forum Chair, Fiji Prime Minister Bainimarama. Both initiatives supported by the Forum seek to encourage investment and action for better health and education outcomes for young children in the Pacific, as well as consideration of their place and voice in regional initiatives.

Disability

Preparations for the 7th Pacific Regional Conference on Disability (PRCD) began in 2022 with the Forum to co-host the Conference with Pacific Disability Forum as a way of reinvigorating commitment to the Pacific Framework for the Rights of Persons with Disabilities. Importantly this will support the conference to bring together and build partnerships between national government disability focal points and organisations for persons with disabilities.

Civil Society Engagement

In 2022, the Non-State Actors (NSAs) actively engaged and contributed to key regional policy dialogue spaces facilitated by the Secretariat. Representatives from civil society organisations, faith-based, women's and youth groups, persons with disability, academia and the private sector continued to advocate for issues that concern their constituents and networks across the Pacific.

The NSA Support Unit at the Secretariat facilitated information sessions for NSA representatives on the Pacific's preparations for the Global Platform for Disaster Risk Reduction, COP 27, the UN Oceans Conference, the Public Finance Management Symposium, Pacific Regional Debt Conference, and the Pacific Leaders Gender Equality Declaration (PLGED) Review. Civil Society Organisations (CSO) representation was also present in the Pacific Sustainable Development Steering Committee alongside Members for the development of the 2nd Pacific Quadrennial SDG Report.

“The Second Quadrennial Pacific Sustainable Development Report 2022 highlights a disturbing reality... All countries have incorporated the SDGs into national policies and strategies, However, none of the 21 targets expected to be achieved by 2020 were achieved. It is also unlikely that the Pacific will achieve even 20% of the SDG targets by 2030.”

Dr Filimon Manoni, Deputy Secretary General of the Pacific Islands Forum

Engagement and contributions from CSOs on the 2050 Strategy for the Blue Pacific Continent was a focus in 2022, and the continued consultation was acknowledged by Senior Officials through the FOC Sub-committee for the 2050 Strategy.

The 2022 Non-State Actors (NSA) Dialogue with Pacific Islands Forum Leaders was held in Suva, Fiji on the 13th of July 2022. Consistent with the 2022 PIF Leaders Dialogue series agenda, the CSO and Private Sector Dialogue with Leaders focused on the 2050 Strategy. A high-level panel discussion consisted of three Leaders and two representatives each from CSOs and Private Sector. Ten representatives each from CSOs and the Private Sector were also invited to observe the NSA dialogue with Pacific Islands Forum Leaders.

The Annual Regional CSO Forum was conducted through a hybrid mode (in-person and virtual participation) in 2022 and covered discussions related to the Pacific E-Commerce Strategy, 2050 Strategy, the Blue Pacific Economic Strategy, and support for economic recovery and stability. The discussions at the Regional CSO Forum aligned to the Forum Economic Ministers Meeting (FEMM) agenda.

Four regional CSO representatives were nominated at the annual CSO Forum to represent CSOs at the Forum Economic Ministers Meeting (FEMM) in Port Vila, Vanuatu. At the CSO dialogue with Forum

Economic Ministers, the CSO interaction with Ministers was facilitated through a moderated panel discussion and the CSO representatives shared their views on supporting the delivery of the 2050 Strategy, and economic recovery and stability in the region.

The funding support for the NSA Programme through the European Union funded Technical Cooperation and Capacity Building Facility (TECCBUF) concluded in August 2022. Key NSA related activities supported through the TECCBUF programme over the 4-year period included capacity building initiatives, coordination of regional CSO events, policy dialogues with PIF Leaders, and small grants support to NSAs.



PEACE AND SECURITY

Peace and security plays a central role in ensuring that our countries and territories are able to realise a safe and prosperous region. While recognising the importance to Member countries of collective threats to their peace and security, the Blue Pacific Continent remains committed to principles of democracy, good governance, and non interference in national affairs.

The Blue Pacific continues to make valuable contributions to the advancement of global peace and security. In doing so, it recognises the expanded concept of security that includes human security, economic security, humanitarian assistance, environmental security, cyber security and transnational crime, and regional cooperation to build resilience to disasters and climate change.

The regional security environment is becoming increasingly complex due to multifaceted security challenges, a dynamic geopolitical environment and climate change, the region's single greatest threat.

Regional Security

Throughout 2022, the Forum progressed the Boe Declaration Action Plan.

In close partnership with the United Nations Development Programme, the Secretariat developed a regional Climate Security Assessment Guide which identifies the main regional climate security trends and provides Members with tools to undertake their own analysis and identify appropriate responses to mitigate climate induced security risks at the national level.

Continuing work from 2021, the Secretariat continued the development of a regional Transnational Organised Crime Strategy, aimed to support prioritisation and coordination of national and regional efforts to combat the most pressing transnational crime threats to the Pacific region, including trafficking in drugs and persons, cybercrimes, and financial crimes.

With an increase in cybercrime across the region, the Secretariat continued to engage closely with a range of partners to enhance cybersecurity efforts. This included regular engagement with the Pacific Cybersecurity Officials Network (PACSON), the Pacific Islands Law Officers Network (PILON) Cybercrime Working Group and the United Nations Office on Drugs and Crime.

To support Members' understanding of the regional security threat landscape, the Secretariat developed and released a first ever Pacific Security Outlook Report (2022-2023). The report highlighted the ongoing threats to the security of Pacific peoples in areas previously outlined in the Boe Declaration on Regional Security, while also highlighting the Pacific-specific challenges arising from the COVID-19 pandemic, the effects of global strategic uncertainty, and the impacts of the Russian invasion of Ukraine for the global rules-based system and regional economic security.

The Secretariat continued to play an important role in supporting Members' international engagement on priority regional security matters, including but not limited to assisting the Forum Chair's far-reaching input at the Shangri-La Dialogue, and regular projection of Pacific voices in the United Nations Peacebuilding Commission.

The Secretariat also supported continued intra-regional discussion and collaboration on sensitive regional security matters, including through the hosting of the Forum Officials Committee (FOC) Subcommittee on Regional Security, and co-hosting of a 'Tok Stori' session with Solomon Islands that brought together regional Leaders and Foreign Ministers to discuss regional security.

RESOURCE AND ECONOMIC DEVELOPMENT

PIF Leaders have called for accelerated regional economic growth through supporting the sustainable management and development of the region's resources and building the trade capacity and infrastructure needed to benefit from trade opening.

All Pacific peoples will benefit from a sustainable and resilient model of economic development, including enabling public policy and a vibrant private sector, that brings improved socio-economic wellbeing by ensuring access to employment, entrepreneurship, trade, and investment in the region.

Pacific Resilience Facility

The Pacific Resilience Facility (PRF) is a Pacific owned, led, and designed initiative endorsed by PIF Leaders. The PRF will provide vital investments required to fundamentally reduce the vulnerability and exposure of Pacific communities to disaster risks, from climate change and other hazards. In doing so, the PRF will prioritise investments that will safeguard vulnerable groups, recognizing that disaster risks exacerbate existing vulnerability and inequality in Pacific communities. The PRF is intended to be the first Pacific-based regional fund dedicated to community resilience building and positioned to respond swiftly and practically to the challenges faced by Pacific communities.

In August 2022, Forum Economic Ministers agreed to review and reframe the PRF in light of a post-COVID19 landscape and its impact on Member needs. The scope of work includes:

1. review the PRF purpose, design and positioning;
2. review the PRF governance, set-up options and timelines; and
3. review the PRF's financial and funding feasibility.

This review is being conducted by an independent consultant working with the PIFS Economics Policy team, under the Director for Programmes and Initiatives and is overseen by the PRF Technical Working Group, and the Audit and Risk Sub-Committee.

The review is expected to be completed in 2023 with the outcomes to be presented to FEMM in 2023 and later to the 52nd PIF Leaders Meeting in Rarotonga, Cook Islands for final endorsement.

Growing Pacific Trade

In 2022, PIF Leaders committed to address problems of sustainable economic recovery from COVID-19 and focus on fundamental issues including production costs, productivity, access to markets and investing in labour skills. They noted the important role of the Secretariat in facilitating engagement between governments and the private sector to promote economic resilience in the region. Secretariat support included completing the Pacific Island Countries Trade Agreement (PICTA) Product Exercise Mapping, progressing the development of a Regional Trade Facilitation Strategy, succeeding in the implementation of Aid-for-Trade Strategy 2020-2025 and Related Assistance (PAFTS) and recruiting an Officer for the completion of a Comprehensive Review of Regional Trade Agreements.

Pacific Aid for Trade Strategy (2020 - 2025)

Pacific Quality Infrastructure Initiative

Quality Infrastructure is one of the priorities of the Pacific Aid-for-Trade Strategy 2020-2025 due to its significance to promoting and sustaining trade development. The Pacific Quality Infrastructure (PQI) Initiative aims to strengthen a demand-oriented Quality Infrastructure (QI) and access to services that enhance trade competitiveness in the Pacific region. The project is achieving this by:

- establishing regional frameworks for standardisation, metrology, and conformity assessment,
- capacity building measures
- by addressing quality challenges in selected value chains in key export sectors at national and regional level.

Project activities focussed on the following:

(a) the needs assessments on standardisation, metrology, and analytical testing providing the basis for developing strategies and interventions for shaping the regional PQI system as well as to address QI challenges of individual countries,

(b) capacity building measures such as training workshops, webinars, and mentoring arrangements for the national QI Focal Points as well as for business support organisations and companies to enhance their understanding of export market requirements, and

(c) value chain analyses in the Pacific least-developed countries.

An important milestone was the establishment of the first ever Pacific Islands Standards Committee (PISC). PISC is one of the key components of the governance structure of the PQI and it will coordinate standardisation activities across the region.

2022 also recorded the completion of the value chain (VC) studies on cassava (Vanuatu), kava (Solomon Islands), coconut (Kiribati) and breadfruit (Tuvalu). Vanuatu and Solomon Islands have established working groups which address the quality gaps identified for the commodities.

The project organised 33 capacity building measures attended by Members. A total of 451 people (of which 52% were women) participated in capacity building activities (on average 2.4 trainings per person), equalling 1,064 individual capacity building sessions. Over the year, PQI activities recorded a shift in participants dynamics with private sector engagement increasing from 19% to 36% which is in line with the strategic approach of the project to expand capacity building activities from the public to the private sector in the region.

Pacific E-Commerce Initiative

Electronic Commerce (E-commerce) is a priority under the Aid-for-Trade Policy (2020-2025) and Thematic Areas 4 and 7 of the 2050 Strategy for the Blue Pacific Continent.

In 2022 the Secretariat published the first M&E report on the implementation of the Pacific Regional E-Commerce Strategy and Roadmap; developed and launched the Pacific E-commerce Portal, the regional repository for E-commerce related information; established the Pacific E-commerce Committee; and became a member of the eTrade for all Initiative. Along with the Pacific Community and the United Nations Conference for Trade and Development, the Secretariat created the first Pacific database for E-commerce related indicators. The management, improvement and expansion of the database is an ongoing activity. The Secretariat also implements some Strategy's Measures capitalising on its comparative advantage. On the implementation side, key highlights include the development and launch of Samoa National E-commerce Strategy and ongoing progress on Tuvalu and PNG's National Strategies; the introduction of an online self-paced regional training on e-commerce rules, which granted a diploma on e-commerce negotiations to 74 Pacific policymakers; and the development of E-commerce Toolkits to support MSMEs in Vanuatu, FSM, and Samoa to transition from offline to online.

Overall, the M&E Report 2022 shows that the Secretariat and development partners' combined efforts led to 43% of the 54 Strategy measures being implemented under the Pacific E-commerce Initiative.

Pacific KAVA Strategy Development

The durable and hardy crop of kava has transformed from a medicinal and cultural icon to an economic life saver for entire communities across the region. Increased kava production within Member countries and development of import markets continues to present a significant economic opportunity for the region. In 2021, Forum Trade Ministers acknowledged the importance of kava in the region by endorsing work on a Regional Kava Development Strategy.

The first Kava Working Group meeting was held in January 2022 and the group continued to work throughout the year with governments and representatives from Pacific agriculture, biosecurity, trade and statistics organisations.

“Kava holds a cultural significance to our Pacific way of life and heritage, as well contributing to our formal and informal sector. In Fiji for example, the Fiji Bureau of Statistics reports kava exports in 2021 were around FJD\$34million, whilst in Vanuatu this was around FJD\$40million”.

Zarak Khan, PIF Director Programmes and Initiatives, 1st Kava Working Group Meeting, 27 January 2022

As part of the Regional Kava Development Strategy, the Secretariat has been conducting virtual and face-to-face consultations with members on priorities and challenges to be considered, as well an analysis of kava trade flow data.

The Secretariat also supported the participation of Pacific business representatives to learn and promote kava at the OACPS Business Days in Angola in December 2023, in the margins of the 10th OACPS Summit of Heads of State and Government.





Capacity Development (Technical Assistance and Capacity Building)

The objective of Strengthening Pacific Intra-Regional and International Trade (SPIRIT) is to increase trade of Pacific ACP countries, with a specific focus on building institutional and human capacity.

In 2022 work focused on:

- enhancing the capacity of PACP countries' trade and investment policy formulation, implementation, and mainstreaming into national policy frameworks;
- PACP countries maximising the benefits of Economic Partnership Agreement (EPA) related trading opportunities and implementing EPA related obligations;
- supporting the update and implementation of the Pacific Aid-for-Trade Strategy 2020-2025 by PACP countries; and
- developing and integrating a statistical monitoring framework for regional economic integration.

Trade Advisers in the three sub-regions of Melanesia, Micronesia and Polynesia, as well as a Database Officer, Finance and Administration Officer, and a Monitoring and Evaluation and Communications Officer were recruited. Host Agreement consultations were also completed and signed for the posting of three Trade Advisers, and national consultations with the member states confirmed the national priorities that would fall under the SPIRIT project scope in 2022.

Recognizing the increasing interest by member states, Cost Benefit Analysis and Market Access Offer reviews were launched for Timor Leste, Tuvalu, and Vanuatu. Timor Leste was completed in 2022, while Tuvalu and Vanuatu will be completed in 2023. Tonga's legislative review will be completed in 2023, while EPA awareness workshops were conducted to inform stakeholders and facilitate national processes at the technical and political levels to advance these positions to accession. The PIF Regional Trade Statistics Database project was also activated and will be completed in late 2023.

Peer-to-Peer Learning and Intra-ACP Cooperation

The Secretariat delivered multiple initiatives to facilitate learning and technical assistance on trade issues. A Peer-to-Peer Learning Mission was conducted to Mauritius with Pacific Private Sector Representatives from the fisheries sector. The mission laid out an important foundation for building cooperation between the Pacific private sector and Business Mauritius - the apex private sector body in the country. Exchanges focused on the countries' experiences in fisheries, including issues such as data collection, seaweed cultivation, compliance, seafarers' welfare, youth engagement and retention.

The Secretariat also mobilised Trade Advisors to provide technical assistance and exchange learnings within government agencies in Vanuatu, Tonga and the Federated States of Micronesia.

Forum Regional Labour Mobility

The Regional Labour Mobility Comprehensive Assessment was completed in 2022 by the Secretariat and will lead to the development of a Regional Labour Mobility Strategy to be brought for endorsement in 2023. The Secretariat also secured funding from the International Organisation for Migration (IOM) for labour mobility specialists to support the development of a Regional Labour Mobility Strategy in 2023.

Private Sector Engagement

The Secretariat facilitated multiple initiatives in 2022 to strengthen private sector engagement in the region and realize the PIF Leaders' ambition of increased investment and new partnerships to provide greater economic opportunities for Pacific people.

In 2022, the European Union Technical Cooperation and Capacity Building Facility (TECCBUF) project

supported the continuity of the Regional Tender Portal in 2022. The Portal has now been absorbed by the Procurement Team of the Secretariat.

The 2022 Pacific Islands Forum Dialogue with Non-State Actors, including the private sector was held on 13 July 2022 in the margins of the 51st PIF Leaders Meeting. The dialogue was centered on the contribution and role of non-state actors towards the implementation of the 2050 Strategy, the impact of COVID-19 and regional dynamics.

The 2022 Forum Economic Ministers Meeting (FEMM) dialogue with the private sector was held in Port Vila, Vanuatu on 12 August 2022. Private sector participants at the dialogue included representatives from Samoa, regional organizations (ASPA), New Zealand market (Pacific Trade Invest) and Australia.

On 4 May 2022, the Forum launched the E-Commerce Grant Facility as part of the project “Enhancing E-Commerce Opportunities for Pacific MSMEs”, under the auspices of the Republic of Korea-Pacific Islands Forum Cooperation Fund. The first grant call awarded a total of USD60,000 to six Pacific MSMEs at a Grant Award ceremony held at the Secretariat in Suva on 15 November 2022.

The Korea Importers Association (KOIMA) Import Goods Fair was held in Seoul, Korea providing a platform for foreign exporters to showcase global products to Korea Importers and explore opportunities for business exchanges and investment deals. The Pacific Pavilion showcased niche products from the Pacific with representation from selected Pacific businesses, including Mailelani Samoa and Rumbia Coffee Exports Limited (RCEL).

Fisheries

In 2022, PIF Leaders noted the importance of fisheries and aquaculture to the region for food security, recovery from the impacts of the COVID-19 pandemic, sustainable development, economic resilience, protecting the cultural heritage of the region, and adapting to the impacts of sea-level rise and climate change in the region.

In August, the 19th Annual Session of the Forum Fisheries Committee Ministers Meeting was convened, where Minister’s expressed their strong desire to increase the level of economic benefits generated to Members from the region’s tuna fishery through greater involvement in all levels of the value chain. To achieve this, the Secretariat supported a review of the Regional Roadmap for Sustainable Pacific Fisheries in 2022, to ensure the frameworks that underpin the work of the fisheries sector is sound and appropriate targets and indicators are set for the offshore fishery. This included bilateral consultations and engagement with CROP partners, including the Forum Fisheries Agency, the Pacific Community, and the Parties of the Nauru Agreement.

Following the independent review of the PIF Leaders decision to increase economic returns from fisheries which was concluded in 2021, an inter-agency working group (IAWG) chaired by PIFS with FFA, SPC and PNAO also presented a complementary report with recommendations on the independent reviews final report. Following Ministerial discussions, a cover paper was prepared to accompany the final report for PIF Leaders which was presented at their in-person meeting in 2022.

“Given the considerable socio-economic importance of the fisheries sector to the Blue Pacific region, fisheries subsidies has been a longstanding priority for the Pacific in the WTO negotiations ever since negotiations were launched in Doha in 2001. The Pacific Group, with the ACP, played an influential role in the adoption of the Ministerial decisions on fisheries subsidies at MC12 in June 2022”

Mere Falemaka, PIF Ambassador and Permanent Representative to the World Trade Organisation (WTO) at the WTO High Level Pacific Regional Event on Fisheries Subsidies, 16 November 2022

CLIMATE CHANGE AND DISASTERS

Climate Change and Resilience

In 2022, PIF Leaders continued to highlight the climate crisis impacting the region to the point where they agreed that the region is facing a climate emergency. They acknowledged that the region is suffering, both in terms of the environmental impacts such as sea-level rise, coastal erosion, water security and environmental integrity, but also in terms of economic development setbacks brought on by the frequency and intensity of disasters. The issue of resilience in the face of the ever-changing risks facing the region was further tested in the aftermath of the COVID-19 pandemic.

A highlight for 2022 was the agreement to include Loss and Damage on the COP27 agenda which led to the historic decision to establish a new funding arrangement for assisting developing countries that are particularly vulnerable to the adverse effects of climate change, in responding to loss and damage, including with a focus on addressing loss and damage by mobilizing new and additional financial and technical resources.

“We are losing precious time. We cannot afford to delay while our people in the Pacific battle increasingly severe climate change impacts. We have all heard the science. We have all heard your commitments. Now we need to see your action.”

COP 27 High Level Statement by Mr. Henry Puna, Secretary General – Pacific Islands Forum

Regional Disaster Risk and Climate Finance Roadmaps

Forum Economic Ministers recognise the ever-changing climate and disaster risks facing the region and the ongoing challenge of accessing adequate finance. Ministers tasked the Secretariat to coordinate with CROP agencies and relevant partners to develop a Regional Disaster Risk Roadmap and a Climate Finance Roadmap. These separate yet related regional Roadmaps are guides to member countries in addressing the climate and disaster risk finance access challenges. The strategic outcomes of these initiatives is to enable member countries to build up their National financial resilience alongside systemic resilience to the impacts of climate change and disasters.

Private Sector mapping, Climate Change and Resilience Initiatives

Private Sector mapping exercises for Fiji, Kiribati and Tuvalu were completed this year, bring the total number of countries that have completed their private sector mappings to ten. This information helps guide and inform more effective policy and decision-making processes relating to private sector engagement at the national and regional levels. Some governments have used the findings from

the mapping exercise to access readiness grant support from the Green Climate Fund to strengthen capacity of the NPSOs such as in Tonga. Some countries have used the recommendations from the reports to catalyse the establishment of their Business Resilience Councils such as the Solomon Islands. Additionally, the executive management of Solomon Islands Chamber of Commerce and Industry (SICCI) recognised the importance of partnership following the private sector mapping, where a LoA was signed between SICCI and PIFS for one year from 06 September 2022 to formalise the cooperation and support in the PACRES Project Workplan.

Regional capacity building Programme

The PACRES project supported representatives and nominees from National Private Sector Organisations (NPSOs) and youth organisations to participate in an online training program offered through the USP Pacific Technical and Further Education (TAFE) in partnership with PIFS. The training program was in direct response to the capacity needs of NPSOs identified through an online survey to determine the private sector's capacity building needs. The inaugural course started with a cohort of over a hundred participants, made up of representatives from the Private Sector and the youth, with over eighty graduating. The course covered issues like disaster contingency planning and making sense of the Climate and disaster financing modalities.

Private Sector Sub-regional dialogue

The sub-regional dialogue is an opportunity to bring together representatives of the government and the private sector to discuss and share experiences on the challenges and opportunities of accessing climate change resources. The Polynesia sub-regional meeting was held in October in Apia, Samoa, co-hosted by the Government of Samoa and the Samoa Chamber of Commerce and Industry. A total of four (4) sub-regional meetings were convened covering all the sub-regions.

Direct technical support for the private sector

To strengthen NPSOs, direct technical support was provided to Samoa Chamber of Commerce and Industry (SCCI) in 2022 to build technical capacity and enhance the knowledge of Samoa's private sector to effectively analyse and manage climate risks of their own businesses. This responded to an earlier finding of limited knowledge and basic understanding of climate science risks linkages to local businesses in Samoa. This kind of assistance was again provided through the PACRES Project.

Virtual Learning Episodes and other Knowledge Products

To increase awareness and understanding of the various climate and disaster financing instruments available to Member countries, the Climate and Resilience team delivered five learning episodes on Disaster Risk Finance (DRF), with each episode focusing on specific instruments and the access modalities. In addition, a publication was created to demystify blue and green bond. A separate publication explored carbon pricing methodologies that the region may want to consider. These were well received and appreciated by Members and stakeholders.

Support to the Framework for Resilience Development in the Pacific (FRDP)

The Resilience Team through the PACRES project continued to support the implementation of the FRDP through direct support to the implementing mechanism, The Pacific Resilience Partnership (PRP). The PRP is supported by a support unit that also includes partner CROP Agencies SPC and SPREP. However, the Resilience Team took the lead in convening the PRP Taskforce meetings and coordination of the various Technical Working Groups (TWG) established under this modality. Some of the Technical Working Groups included the Disaster Risk Finance TWG, Resilience Infrastructure TWG, Risk Governance, Human Mobility, Localisation and Gender and Social Inclusion.

Pacific Resilience Project (PREP)

In October 2022, the regional component of the PREP project, funded by the World Bank concluded after five years of assisting participating member countries in integrating climate and disaster risks into national systems. The final Implementation Closing report (ICR) rated the project very highly in terms of being able to deliver on expectations by the participating countries. Some of the tangible outcomes of the project included the successful integration of climate and disaster risk into the National planning processes for Tonga and the Solomon Islands through the establishment of Climate and Disaster Risk Finance Units with their respective Ministries of Finance and Economic Planning.



WIDER FUNCTIONS

Pacific Trade Invest

The Pacific Trade Invest (PTI) network is the Pacific region's lead trade and investment promotion agency, tasked by Forum Leaders to facilitate trade and investment deals between the economies of 16 Forum Member countries and the rest of the world.

PTI's vision is to improve the livelihoods of Pacific people by enabling decent work and economic growth in the Blue Pacific. It contributes to doing so by supporting Pacific businesses, through the provision of strategic resources, opportunities, and connections, to enter and grow in global markets.

PTI has four global offices funded by host governments in Auckland, Beijing, Geneva and Sydney, and has been in existence for over 40 years. The network undertakes similar trade and investment promotional activities through the Pacific Islands Centre (PIC) in Tokyo.

PTI Offices Overview 2022

In 2022, the PTI offices assisted an aggregate total of 1437 Pacific business, with 354 being women-owned or led. The network generated AUD\$77 million in export deals and almost AUD\$4 million in investments for the Pacific. The achievements for each PTI office are summarised below.

Pacific Trade Invest (PTI) Office	No. of Pacific Businesses assisted	Export Facilitation (AUD)	Investment Facilitation (AUD)	No. of Women-Led Businesses assisted
Australia	917	49.5m	1.34m	259
China	142	1.84m	2.6m	17
Europe	105	5.18m	-	43
New Zealand	273	20.8m	58.5k	35
Total	1437	\$77.32m	\$3.9m	354

Highlights from 2022

In 2022, the PTI network orchestrated a series of groundbreaking trade and investment endeavors, showcased across its offices, resulting in remarkable accomplishments.

PTI Australia

In 2022, PTI Australia's trade program focused on facilitating pathways for exporters to enter or grow in the Australia market. Through building capacity and connections, PTI Australia facilitated 190 export deals in 2022. The team provided financial assistance to 34 Pacific-based exporters through the Packaging Support Initiative, 33 Pacific-based exporters through the COVID-19 Freight Assistance Package and sponsored eight companies to attend Fine Food Australia. The Australian office's tourism team continued to equip Pacific operators with the tools required to connect with foreign markets, supporting 71 Pacific Islands-based tourism operators to develop and maintain fully functional tech suites through the Digital Tourism Program.



PTI China

PTI China engaged in substantial market access work for Pacific businesses entering and **expanding** in the Chinese market throughout 2022. Working with Papua New Guinea’s (PNG) National Fisheries Authority (NFA) and relevant authorities in China, PTI China facilitated informational exchanges and translations on the new COVID import policy on technical guidelines for Prevention and Control on Cold-chain Food Production and Operations, resulting in an additional 17 PNG enterprises exporting to China. The China team also successfully delivered the China International Fair for Investment and Trade in Xiamen alongside the Solomon Islands Embassy, highlighting a range of Pacific products to an average of 10,000 visitors, and winning the ‘Most Creative Award’ by the organising committee. PTI China continued to support high-end niche market opportunities, hosting a Pacific Fashion Night staged in Beijing’s central business district, targeted to potential Chinese buyers and fashion media.

PTI Europe

In Geneva, PTI Europe made huge strides to develop market access for Blue Pacific businesses across the year. This work included participating in five European trade shows, assisting commercial negotiations for Pacific-sourced and manufactured tuna to enter United Arab Emirates (UAE), supporting European distributors of Pacific products to grow sales and increase orders, and supporting the export growth of focus products such as Fiji ginger, PNG bilim, coffee and galip.

PTI New Zealand

PTI New Zealand continued to build on a strong legacy of and commitment to support Pacific exporters to grow in the competitive New Zealand market, while expanding into emerging opportunities. In 2022, PTI New Zealand’s trade services worked alongside export-ready businesses to grow their exportability and create new value propositions for business and exportable products. Among other efforts, the team made 82 business introductions, supported 21 exporters through Freight Subsidy Support, ran a Path2Market webinar to over 400 registrants, supported 30 SMEs with free scholarships for ecommerce training and upskilling and sponsored 5 Pacific chefs to take part in Kai Pasifika to promote Pacific cuisine. With a focus on foreign direct investment, PTI New Zealand connected and worked closely with entrepreneurs, investors, angel investors, private growth fund managers, renewable energy developers and investment consultants across a range of sectors to promote the Blue Pacific as an investable region.

Pacific Islands Centre (PIC) Tokyo

The Pacific Islands Centre (PIC) Tokyo performed exceptionally in the trade and investment space across the Pacific. From conducting online seminars to several engagements for cooperation efforts towards new and ongoing projects. PIC Tokyo also participated in COVID19 Socio-economic recovery workshops, PALM & Governors meeting, Panel Exhibition of “Beautiful Pacific Island Countries”, Global Festa 2022, Japan International Seafood Show at Tokyo Big Sight assisting the Pacific trade and investment businesses. PIC Tokyo also presented Pacific business activities at FOODEX Japan 2022 and Fiji-Japan Investment and Trade Mission. The Centre published and distributed its 25th Commemorative Book of Establishment.

51st PIFLM

With the 51st Pacific Islands Forum Leaders Meeting held in Suva, Fiji from 11 – 14 July in 2022, the PTI Network ran a booth at the PIFS Blue Pacific Village to share their work through audiovisuals and branded collateral, to PIFS member countries, Crop Agencies, NGO’s and Government ministries.

Internal Updates and Reforms

2022 saw the establishment of PTI’s centralised private sector led Independent Advisory Board (IAB). The IAB members consist of the PIF Secretary General, Henry Puna, as Chair, alongside Mr. Ian Clarke (Australia), Mr. Fletcher Melvin (Cook Islands), Ms. Michelle Macdonald (Samoa), and Ms. Vavine Nadesalingam (PNG) as external members. The role of the IAB is to advise the Secretary General on the strategic direction of the PTI Network and bring about independent oversight, improved accountability and operational performance. The board also ensures that the PTI Network adheres to sound governance practices and assure a prudential and ethical base to the Network’s conduct and activities having regard to the relevant interests of its stakeholders and clients. The key deliverables of the Board include finalizing the draft PTI Network Strategic Plan, M&E framework, and reviewing the global network’s financial and annual reports.

In September 2022 work commenced on the PTI Network Strategic Plan, led by the PTI Global Coordinator in consultation with the Trade Commissioners and members. The new PTI Strategic Plan 2023-2026 is aligned to the 2050 Strategy for the Blue Pacific Continent.



Office of the Pacific Ocean Commissioner

Our Ocean Journey in Vessel 2022

In 2022, the global ocean community delivered a series of landmark events and initiatives focused on the protection and sustainable management of our planet's oceans. This year proved to be exceptionally busy, as many high-level gatherings postponed due to the COVID-19 pandemic in 2021 were rescheduled and held in 2022. The Office of the Pacific Ocean Commissioner played a crucial role in coordinating and leading the Pacific's participation in these significant events.

The year kicked off with the inaugural One Ocean Summit held in Brest, France, under the leadership of French President Emmanuel Macron. This gathering brought together world leaders and ocean advocates, including Pacific Ocean Commissioner Henry Puna, highlighting the global commitment to ocean conservation.

In April, the Republic of Palau and the United States jointly hosted the 7th Our Ocean Conference in Palau. Notably, this marked the first time that a Small Island Developing State had hosted such a major conference, underscoring the importance of the event. The conference saw the commitment of 410 pledges totalling \$16.35 billion across six key areas, further emphasizing the global community's dedication to protecting our oceans.

Following this, Pacific Islands Forum negotiators convened in Honolulu, Hawaii, to discuss regional priorities for a legally binding treaty instrument under the Convention on the Law of the Sea, focusing on marine biological diversity beyond national jurisdictions. This preparation was vital for the fifth session of the Intergovernmental Conference held later in the year in New York.

In June, the Pacific Ocean Alliance (POA) meeting, hosted by Commissioner Puna, paved the way for reinforcing partnerships and collaboration for upcoming ocean events. The meeting highlighted the challenges posed by climate change and the need for increased cooperation to protect the world's largest ocean, the Pacific.

The Office of the Pacific Ocean Commissioner continued its tradition of leading World Ocean Day celebrations in collaboration with Alliance members. The celebrations included a vibrant ocean parade in Suva, Fiji, and a week filled with ocean-related activities.





OPOC in partnership with the Asia Development Bank were delighted to host an event for Pacific delegates attending the 2nd UN Ocean Conference in Lisbon, Portugal. Pacific leaders shared their innovative solutions and called for global action to ensure the health of the ocean for future generations. The Pacific emphasized its commitment to combating climate change and building resilience, highlighting its role as custodians of the world's largest ocean. Forum Leaders in attendance included the Forum Chair, Fiji's Prime Minister Bainimarama, Palau President Surangel Whipps Jr and Tonga Prime Minister Huakavameiliku. Additionally, OPOC participated in the One Sustainable Ocean exhibition at the Portugal Pavilion.

Back in Suva, Fiji, Forum Leaders gathered for their annual meeting, where they committed to ambitious ocean action. Notably, Prime Minister of Fiji Bainimarama and Prime Minister of Solomon Islands Sogavare signed their maritime boundary, marking a significant milestone after a decade of negotiations. The OPOC team also played an essential role in promoting its functions and roles during the Pacific Islands Forum, particularly among school children.

A tall ship, the Statsraad Lehmkuhl, visited Suva as part of the One Ocean Expedition, showcasing successful collaboration to elevate ocean advocacy in the Pacific. The ship sailed around Fiji's waters during its three-week expedition.

Pacific Islanders actively participated in the climate change discourse at the United Nations Framework for Climate Change Conference (COP 27) in Sharm El Sheikh, Egypt. A high-level side event on ocean highlighted the unique challenges faced by Small Island Developing States in addressing climate change.

The Pacific also played a pivotal role in advocating for a legally binding instrument to address plastic pollution at the Intergovernmental Negotiation Committee on Plastics in Punta del Este, Uruguay.

The year culminated with the United Nations Biodiversity Conference (COP 15) in Montreal, Canada. This conference resulted in the adoption of the Kunming-Montreal Global Biodiversity Framework, setting ambitious targets to halt and reverse biodiversity loss and increase financing for developing countries.

Throughout the year, Commissioner Henry Puna consistently emphasized the importance of preserving the ocean, underlining the collective responsibility we all share in safeguarding this vital resource.

In a unique collaboration, the Pacific community enjoyed the premiere of the film "Avatar: The Way of Water," which focused on ocean conservation. This event symbolized the continued dedication of the Pacific Islands Forum Secretariat and the Office of the Pacific Ocean Commissioner in raising awareness about the importance of protecting our oceans.

In 2022, the global ocean community, with a strong Pacific presence, demonstrated its commitment to ocean conservation, climate action, and sustainable development, setting the stage for continued collaboration and progress in the years to come.

“The 2050 Strategy for the Blue Pacific Continent provides a strategic vision that, very importantly, recognises that the ocean and its resources are critical to ensuring that we as a region are able to develop and progress economically and socially, to achieve our long-term vision of peace, harmony, security and prosperity.

Henry Puna, Pacific Ocean Commissioner and PIF Secretary General, Blue Pacific Ocean Event, Friday 14 October 2022

Regional Authorising Officer

The Pacific Islands Forum Secretariat is the duly mandated regional organisation and the Secretary General is the PACP Regional Authorising Officer (RAO) for the European Development Fund (EDF).

The Cotonou Agreement and the Regional Authorising Officer

- Since 2000, the Cotonou Agreement (CA) has been the framework for European Union’s (EU’s) relations with 79 members of the Organisation of African, Caribbean and Pacific States (OACPS). Pursuant to Article 95 of the Agreement, the CA is due to expire at the end of October 2023, once the Samoa Agreement between the OACPS and EU is signed. The CA was established on 3 pillars: 1) Development cooperation; 2) Political cooperation; and 3) Economic and trade cooperation (for the period 2000-2007).
- The European Development Fund has been the financing instrument under the CA. Apparently this will no longer be applicable for the Samoa Agreement. The role of the EDF Regional Authorising Officers (RAO) is envisaged to gradually phase out, and the EU has discontinued support to the OACPS RAOs and NAOs offices, including the PACP’s.
- As agreed by the Leaders, the Forum Secretariat is the duly Mandated Regional Organisation and the Secretary General and the Deputy Secretary General are the RAO and DRAO respectively. As of 23rd August 2022, the Support office to the RAO closed due to the end of project funding but with a closure phase till 22nd February 2023. In the short term, the Forum Secretariat will track and monitor implementation of the RAO mandate including the PRIP implementation, as part of its core role in relation to partnership and engagement and given existing EDF programmes. The PACP members will further review this matter in their next meeting.

The EDF 11 Regional Indicative Programme for the Pacific (PRIP)

- The PACP group benefited from different cycles of EDF support including the current EDF 11 resources. EU allocated 197 million Euros under the PRIP to support three priority areas identified by the PACP Group. The three regional priority areas supported range from regional economic integration; sustainable management of natural resources and the environment and the management of waste and inclusive and accountable governance. The Investment Facility for the Pacific (IFP) serves as a leverage for the priority areas by mobilizing additional financing to the grant contributions.
- The 11th EDF resources are: Priority area 1 PRISE programme - PIFS, SPC, UNCDF, UNTAD (MSG and OCO); Priority area 2 PEUMP programme - SPC (FFA, USP, LMMA) and PacWaste programme – SPREP; Priority area 3 PPEVAW programme- UN Women and SPC, PFM programme - UNDP, IMF, USP and PIFS, Health Support Programme - WHO, WFP, SPC.

- The Regional Steering Committee for Pacific, comprising the PACP National regional Authorising Officers, Implementing Agencies, relevant development partners and observers including OCTs, served as the body that provides strategic oversight over the implementation of the EDF 11 PRIP. The Committee meets annually but could not meet since 2021 owing to differing views from the EUD side. Whilst EU no longer wish to continue the RSCP, the region will continue to use the PACP mechanisms to continue its collective approach to make decisions and report.
- It should be noted that the PACP group had agreed to significant changes to the PRIP as a result of several factors including the EDF 11 mid-term review in 2017, at the request of EU. PRIP allocations and the repurposing of the IFP funds supported recovery response to COVID impacts in the region.

The EDF 11 Programmes Implemented by Forum Secretariat

The Technical Cooperation and Capacity Building (TECCBUF) Programme (closed)

- The Technical Cooperation and Capacity Building Programme (TECCBUF) is the programme that supports the RAO office in delivering its mandate. I
- The programme delivered on four key result areas: provision of effective support to the RAO office; enhanced PACP NAOs and the regional implementing Agencies capacities to implement their EDF programmes; provided oversight and coordination of the 11th EDF PRIP and the TECCBUF programme; and supported and facilitated NSA engagement in regional policy dialogue spaces through different means.

The Strengthening of PFM and Governance in the Pacific (SPFMGP)- PIFS Component (closed)

- The Project contributed to strengthening the PACP countries' PFM systems for which the Forum Secretariat was given the Coordination role. The programme implementation has ended and is currently in closure phase.

The Strengthening Pacific Intra-Regional and International Trade Project (SPIRIT) (ongoing)

- The SPIRIT project seeks to boost and increase intra-regional and international trade of Pacific ACP countries, and specifically contribute to strengthening PACP countries trade and investment related institutions and human resources; EPA implementation capacities; implementation of the Aid-For-Trade Strategy; and the development and integration of a statistical monitoring framework for regional economic integration.

EU ineligible - The 9, 10 and 11 EDF Programme audit and Closures

- The EU Ineligibles is an ongoing issue for some regional implementing agencies. The Commission services has engaged with the regional organisations concerned to carry out thorough review of the auditors' findings and these efforts have allowed a considerable reduction of the amount of ineligible expenses.
- Whilst other concerned regional implementing agencies have settled their ineligibles, PIFS process is still ongoing. A recovery strategy was in place and PIFS is already addressing agreed debit notes.

The New OACPS-EU Agreement and the Neighborhood, Development and International Cooperation (NDICI)

- The EU's political partnership with the Pacific region is based on the envisaged Partnership Agreement with ACP partners and its Pacific Protocol. The region has expressed concern regarding the delayed signature of the new Agreement which was due to differing views within the EU membership.
- The PACP leaders in 2022 reaffirmed the importance of using existing mechanisms to implement the new Agreement, including endorsement the Pacific Islands Forum Secretariat as the Lead Agency in Political and Strategic Coordination for facilitating the execution of the Samoa Agreement for the Pacific region, in collaboration with relevant stakeholders.

EU Strategy for Cooperation with the Pacific

- The EU has agreed to three priority areas for the period 2021 to 2027 - priority area 1: Climate Action and Environmental Sustainability; priority area 2: Inclusive and Sustainable Economic Development; and priority area 3: Fundamental Values, Human Development, Peace and Security. The priority areas were bilaterally consulted with countries and regional organisations, and this has raised concerns in relation to collective alignment and ownership.
- The envisaged allocation for the Multi-Country Multi-Annual Indicative Program for the Pacific (“Pacific Multi-Country MIP”) for the 2021-2024 period is €117 million. The allocation for 2025-2027 will be established following a Mid-Term Review of the NDICI in 2024. It is important the PACP group takes advantage of this opportunity to provide feedback on cooperation so far.

EU Strategy for Cooperation with the Indo-Pacific

- The Strategy allocates 100 million Euros for the Pacific under Priority Area 1 – Regional Integration and Cooperation. This represents 4.27% of the total envelope of the EU Indo-Pacific Multi-Annual Indicative Programme of 2,344 million Euros. Programming of the resources is directly coordinated by the EU Delegation.



OPERATIONS

The Operations Division comprises Human Resources (people development, administration and travel); Finance (financial services, procurement and property services); Information Services (information management, communications and technology); and Corporate Legal (legal, risk management and internal audit).

Human Resources

The Secretariat is proud of its diverse and inclusive workforce; individuals from different nationalities and backgrounds working collaboratively to advance the objectives of the organization. The Secretariat is committed to promoting gender balance and equal opportunities for all employees in support of regional cooperation and development.

The Pacific Islands Forum Secretariat's Human Resources team fosters a supportive, inclusive, and progressive work environment. Priorities are customer satisfaction, employee engagement, and operational excellence in the pursuit of the organization's long-term goals.

The Pacific Islands Forum Secretariat had a total of 115 staff members from 12 countries in 2022. Out of these, 64 were international staff members, while the remaining 51 were local employees. 89 positions were primary roles, while the remaining 26 positions were externally funded positions.

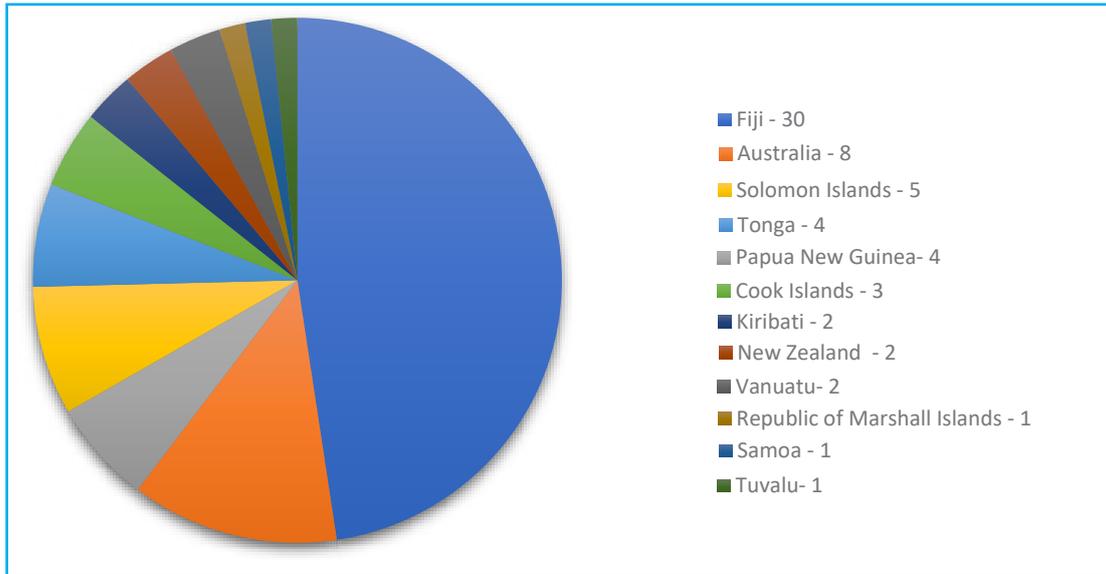
In 2022 the HR team managed the implementation of an online performance management system and completed the HR Review, including setting out the work plan for the next three years.

The team led on employee engagement through staff surveys and social club events. Staff training included the launching of the LinkedIn Learning platform; annual awareness training; customer service training; OHS; and advanced writing skills. The OHS committee was also strengthened through alignment to legal requirements.

Gender Distribution

The organization maintained a balanced gender distribution across its workforce. Overall, 58% of all staff members are female, and 42% male. Among the international staff, there was an equal representation of both genders, with each accounting for 50% of the international workforce. However, among the local staff members, 67% are female, while 33% are male.

Staff Nationality



“Driving past, I had always wondered what it would feel like to work at “THE” Pacific Islands Forum Secretariat. I am extremely glad to be given the opportunity to learn and develop my knowledge and skills in the Finance division. One of the ‘WOW’ factors of working for the Forum is learning about various projects and developments carried out across the region and its exalting to be a part of the PIFS family.”

Raveena Shakar
Finance Assistance



“Knowing that the PIF was initially set up as a trade bureau, I wanted to pursue trade policy at the regional level. PIF has provided the environment to share my knowledge and skills set, and to engage meaningfully with our Members and partners. It can be challenging at times, but without challenge we remain mundane. I am grateful for the opportunity to serve my region.”

Sapai Moana Matariki
Trade Policy Officer



“I relish the opportunity to engage in regional and international issues that are of critical importance for our people, especially climate change. Working in the Climate and Resilience team gives me the opportunity to contribute to addressing these issues, which our Leaders have identified as existential threats, by guiding policies and assisting our Members to access critical resources to address the impacts of climate change.”

Karlos Lee Moresi
Programme Adviser – Resilient Development Finance

IT Services

Projects that were successfully completed in 2022 included the installation of a new Audio Visual Studio, an upgrade of 3 meeting rooms with state-of-the-art audio and visual facilities, the installation of new meeting room at the library, and a new disaster recovery solution.

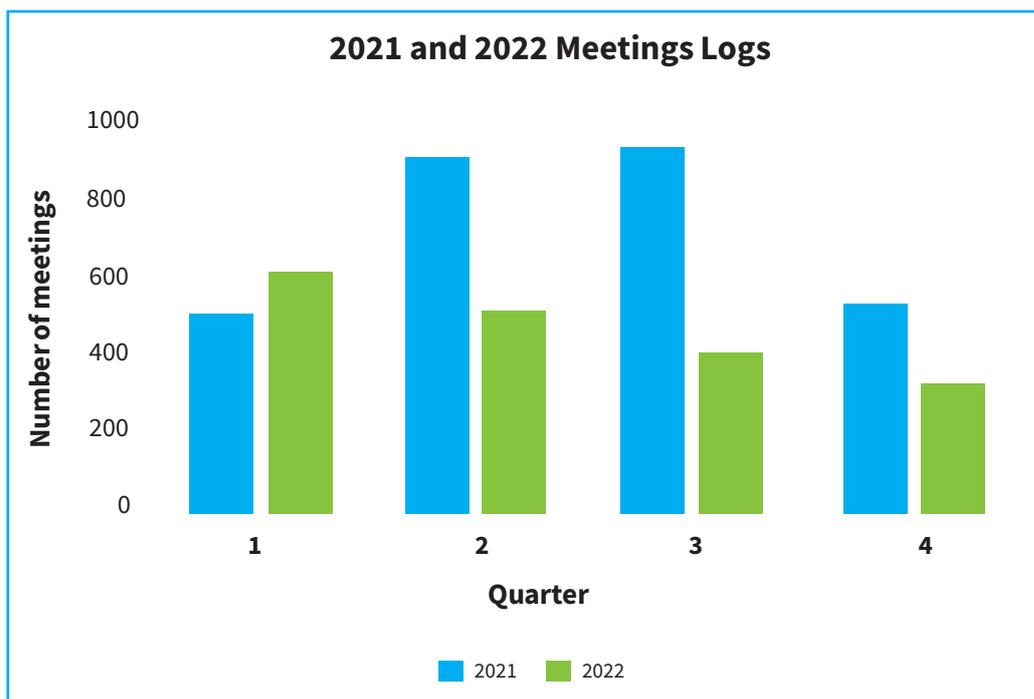
Knowledge Management

2022 highlights for the Information Management team:

- the library was used as the venue for the 51st Pacific Islands Forum Leaders Retreat given its significance as the original conference centre for the Secretariat
- Information Management and Communications worked together to deliver the 50th anniversary exhibition at the Grand Pacific Hotel, Suva, Fiji during the 51st PIFLM.

The total number of service requests for Information Management support was 3,169. Work included:

- management of the online public access library catalogue
- content management of intranet and secure websites
- management of official contact lists
- records and correspondence management
- meetings and user support.



The team successfully supported the PIF Leaders’ Retreat and other meetings plus the out of country support for the FEMM meeting held in Vanuatu.

Communications and Public Affairs

Continuing a strategy to increase our digital communications capacity, the new AV Studio at PIFS was finalised and operational in February 2022. It has supported quality filming and editing of 56 interviews and speeches. In addition a new Officer began in August focusing on website, social media, and the digital landscape.

The launch of the 2050 Strategy for the Blue Pacific Continent was a major deliverable, the Communications team:

- designed the Blue Pacific 2050 logo
- in the months leading up to the Leaders Meeting delivered a social media campaign
- managed the design and printing of the 2050 publication and merchandise
- shared the 2050 Communications Toolkit with Members and ran 2 briefing sessions
- launched the 2050 website in November.

For the 51st Pacific Islands Forum Leaders Meeting that was held in Suva, Fiji the communications team with Fiji Ministry of Foreign Affairs and Department of Information

- branding and signage
- social Media Plan
- photography and video
- media Centre hosted 180 regional and international media
- regional Media Training Program for 10 Pacific journalists in partnership with PACMAS
- ‘50 years of Regionalism’ Exhibition at the Grand Pacific Hotel.

The team provided communications and media support for all Forum Meetings in 2022. In addition, the team supported the Pacific presence at the UN Ocean Conference, COP27 in Egypt and the Pacific Islands Conference of Leaders.

The team collaborated internally to develop over 25 communications plans for specific activities and managed design of publications including the 2021 Annual Report, CROP Annual Report, quarterly newsletters and visibility material to support the Secretariat. In addition, three Blue Pacific Talanoa Webinars were delivered. The Secretariat's www.forumsec.org website will also be re-designed and is expected to be re-launched towards the end of 2023.



Governance and Risk Management

The Secretariat adopts a risk-based approach and to that end in 2022 engaged a dedicated Risk and Compliance Officer. In addition, the Secretariat relies on the Forum Officials Committee and its specialist subcommittees namely, the Audit and Risk Subcommittee and FOC Subcommittee on Prioritisation and Resourcing to ensure it meets or exceeds best practice standards in corporate governance.

The FOC Subcommittee on Audit and Risk oversees the financial resources of the Secretariat, focusing on accounting, risk management, financial reporting, the integrity of the draft budget, internal control, and assessment of non-regular revenue. It meets on a quarterly basis (or as required) and reports submitted include the Annual Financial Statement (audited) and monthly management reports. It also considers annual budget; risk management; financial regulations and policies.

Audit Processes

- Internal Audits: a review of overall operations within PIFS and consideration of risks, controls and activities against internal, regulatory and international best practices. KPMG is the current auditor.
- External audits: annual audits of PIFS that consider whether the financial statements of the Secretariat are free of any material misstatements, operated within internal controls, and have appropriate accounting policies. Management is also responsible for assessing the Secretariat's ability to continue as a going concern.
- European Union (EU) sanctioned project audits: carried out for all EU projects.

The FOC Sub-Committee on Prioritisation and Resourcing considers resourcing of prioritized activities of the Secretariat and is a second reviewer of annual budgets from a prioritization and resourcing perspective.

FOC Sub Committees

	FOC Sub Committee	Membership/ Composition	Responsible Director
1	Forum International Engagement and Advocacy	All Forum members	Director Governance & Engagement
2	Regional Security Cooperation	Senior Officials level of all Forum Members and Technical Expert Agencies	Director Policy
3	2050 Strategy for the Blue Pacific Continent	All Forum Members with one representative each	Director Policy
4	Prioritisation & Resourcing (Name changed from Priorisation and Funding)	The FSPR will be open to all PIF Members and comprise at least five members, while recognising that participation in FSPR sessions is open to all PIF Members.	Director Operations
5	Audit and Risk Sub-Committee	Three members nominated by different member states. FOC shall appoint the members from nominations received from Member states and designate a Chair of Sub-Committee	Director Operations
6	Sea-Level Rise in relation to International Law	All Forum Members represented by senior legal, policy and Foreign Affairs Officials (from capital and/or Members' UN Permanent Missions)	Director Governance & Engagement
7	PHP-C Ministerial Action Group (MAG)	As agreed by Foreign Ministers, membership of the MAG comprises of Australia, Fiji, Nauru, NZ, RMI, Tuvalu & Vanuatu. The representative of the Forum Chair will serve as the Chair of the MAG	Director Policy
8	PHP-C Regional Taskforce	Senior Officials from Member countries represented on the MAG (details above) and PIFS, SPC Pacific Community, OCO Oceania Customs Organisation, PICP Pacific Islands Chiefs of Police, PILON Pacific Islands Law Officers Network, WHO World Health Organisation as Lead of JIMT; UNOCHA UN Office for Coordination of Humanitarian Affairs as lead of the PHT	Director Policy

	Name	Membership/ Composition	Responsible Director
9	COVID-19 Economic Recovery Taskforce	Senior Officials Forum Members	Director Programmes & Initiatives
10	The Nuclear Legacy Taskforce	Nominated representatives from relevant CROP agencies namely the Pacific Community (SPC), the Pacific Islands Forum Secretariat (PIFS), the Secretariat of the Pacific Regional Environment Programme (SPREP) and the University of the South Pacific (USP), and from Fiji, Kiribati, and the Republic of the Marshall Islands.	Director Governance & Engagement
11	The Specialist Sub-Committee on Regionalism	<p>The SSCR will comprise eight individual members who are citizens of Forum member or associate member countries. Each member will hold one of the following allocated positions:</p> <ul style="list-style-type: none"> • An individual from a Melanesian country; • An individual from a Micronesian country; • An individual from a Polynesian country; • An individual from Australia or New Zealand; • An individual from a Smaller Island State; • An individual from a civil society organisation in the Pacific; • An individual from a private sector organisation in the Pacific; and • The Secretary General (the permanent Chair of CROP), as the SSCR's Chair. 	Director Policy
12	The Socio-Economic Impact Assessment Taskforce	<p>The Taskforce will consist of nominated representatives from the relevant CROP agencies, and Forum Members who have expressed their interest in serving on the Taskforce.</p> <p>The Taskforce may co-opt other technical expert agencies and relevant stakeholders to support its work.</p>	Director Policy

PIFS MANAGEMENT

Mr Henry Puna, is the 10th Secretary General of the Forum and the first Cook Islander to hold this post. Prior to taking up the regional role on May 24th, 2021, Mr Puna was Prime Minister of the Cook Islands for ten years.

Mr Puna spent his formative years witnessing the transition to self-governance for his nation. As the Cook Islands Foreign Affairs Minister and Leader, he pursued a more vigorous level of international diplomacy, extending foreign relations and formal ties to more than 50 nations. As the 43rd Forum Chair and host of the 2012 meetings and Leaders Retreat, Mr Puna invited former US Secretary of State Hilary Clinton to a milestone meeting with Forum Leaders.

As a Forum Leader championing climate change, tuna fisheries, and innovative partnerships for oceans and energy sustainability, a landmark global achievement has been the 2017 founding legislation establishing the world's largest multiple-use marine park, the Marae Moana.

In 2016, in recognition of his service to the region and academia, he received an honorary Doctorate in Law from the University of the South Pacific, Fiji, and served as Chancellor of the University from 2017-2018. Mr Puna is also the Pacific Ocean Commissioner.



Dr. Filimon Manoni was appointed Deputy Secretary General in May 2020 and was previously the PIFS International Legal Adviser from December 2018. Dr. Manoni is the former Attorney General for the Government of the Republic of the Marshall Islands, providing both legal and policy analysis on regional and international matters, inclusive of regional and international treaty negotiations and agreements. Prior to that, Dr. Manoni served as a Legal Adviser at the Pacific Islands Forum Fisheries Agency (FFA).



Mr Zarak Khan has been the Director of Programmes and Initiatives since June 2019. His role seeks to improve the lives of Pacific Islanders through regional economic integration and connectivity in the Pacific, building sustainable and inclusive growth. He was the Fijian Consul General and Trade Commissioner to Australia and New Zealand based in Sydney, Australia from 2016-2019. He was the PIFS Trade Policy Advisor from 2011-2016. Mr Khan holds postgraduate qualifications in Management, Public Administration and Economics from the University of the South Pacific in Suva, Fiji.



Mr Apaitia Veigo was appointed Director Operations in August 2020. Mr Veigo is an experienced senior financial executive from Fiji. Prior to joining the Forum Secretariat, Mr Veigo was the Chief Financial Officer for Kumul Consolidated Holdings (KCH) in Port Moresby, Papua New Guinea, a state owned corporation and holding company for major PNG state owned enterprises. Prior to this he also held senior executive positions in private and public sector entities in Fiji and PNG. Mr Veigo holds a Bachelor of Business Degree from the University of New England, Australia.



Mr Sione Tekiteki was appointed as the Director Governance & Engagement in 2017. He has worked for the Forum Secretariat since 2013 in adviser level roles. Prior to working for the Forum Secretariat, Mr Tekiteki was the Clerk of the Legislative Assembly of Tonga during the country's political reform processes. His experience and knowledge relate to stakeholder engagement, political and democratic governance, public law, and institutional strengthening. Mr Tekiteki holds a Bachelor of Commerce, Bachelor of Laws and a Master of Laws (Hons) from the University of Auckland.

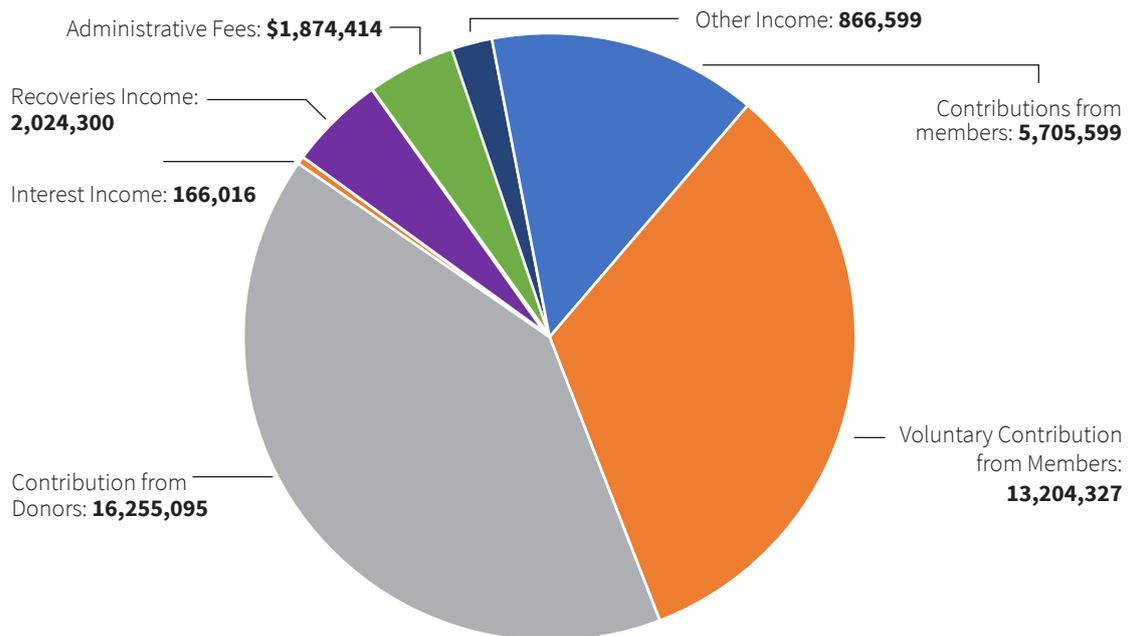


Mr. Paki Ormsby has been Director of Policy since September 2017 and is responsible for a range of international and regional security and social policy initiatives. He previously worked for the New Zealand Ministry of Health as Deputy Director, Critical Projects. He was a Private Secretary to the NZ Minister of Defence before being seconded in 2007 to the NZ Ministry of Foreign Affairs and Trade. A 2003 recipient of a New Zealand Government Freyberg Scholarship, Paki studied defence and strategic studies at the Australian National University. He holds a Post Graduate Diploma in International Relations and Security Studies, and a Bachelor of Political Science from the University of Waikato, New Zealand.

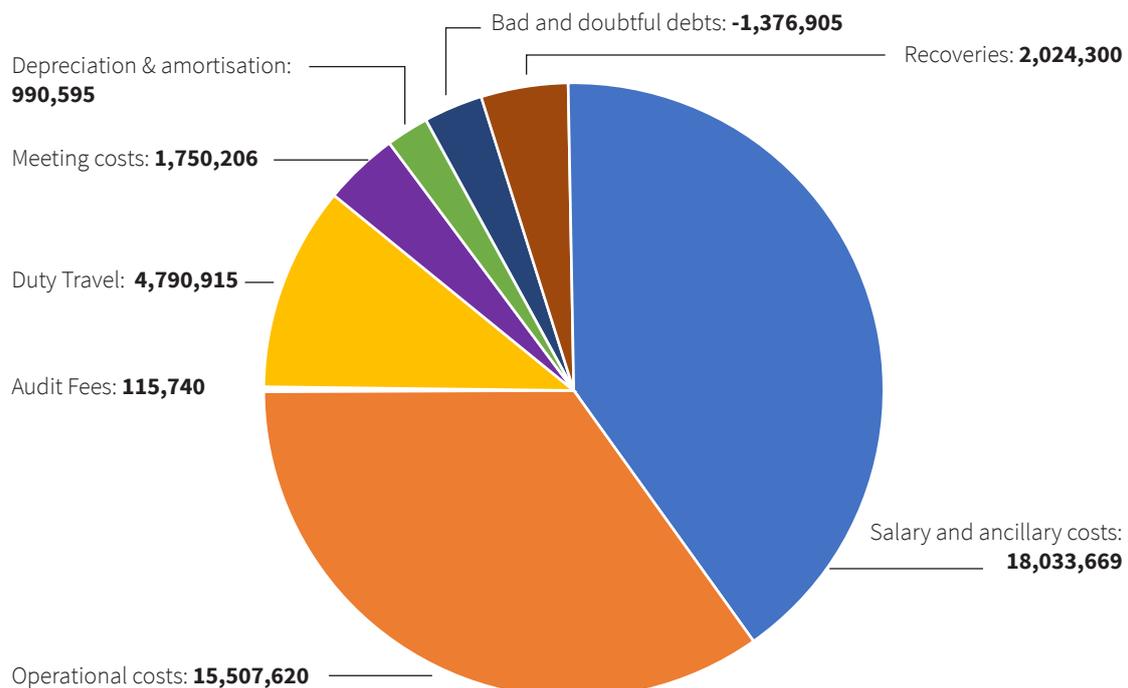


2022 FINANCES AT A GLANCE (FJD)

REVENUE: \$40,096,750



EXPENSES: \$41,836,140







Audited
Financial
Statements
2022



**PACIFIC ISLANDS
FORUM SECRETARIAT**

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Secretary General's Statement

I am pleased to present the Secretariat's financial statements and independent auditors' report for the year ended 31 December 2022.

Following the Forum Officials Committee (FOC) approval in 2018 to move reporting standards, 2022 is the second year of adopting the International Public Sector Accounting Standards (IPSAS) from the previous International Financial Reporting Standards (IFRS). IPSAS is a set of accounting standards designed to reflect the public sector nature of entities like the Pacific Islands Forum Secretariat (the Secretariat). IPSAS is based on IFRS and therefore the move does not give rise to any major changes to accounting policies however in some areas there are potentially significant differences, and these are explained further in the notes to the financial statements commencing from page 8 to 48.

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

I remain conscious of the responsibility entrusted to the Secretariat by Members of the Pacific Islands Forum, and by our development partners, to manage such a substantial level of funding. I therefore reaffirm our commitment to ensure that these financial statements provide an accountable and transparent summary of the Secretariat's financial activities for the 2022 financial year.

In my opinion:

- (a) the accompanying statement of financial performance is drawn up so as to give a true and fair view of the results of the Secretariat for the year ended 31 December 2022;
- (b) the accompanying statement of financial position is drawn up so as to give a true and fair view of the state of the Secretariat's affairs as at 31 December 2022;
- (c) the accompanying statement of changes in funds is drawn up so as to give a true and fair view of the movement in funds of the Secretariat for the year ended 31 December 2022; and
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Secretariat for the year ended 31 December 2022.
- (e) the accompanying statement of comparison for budget and actual amounts is drawn up so as to give a true and fair view of the performance of the Secretariat for the year ended 31 December 2022.



**PACIFIC ISLANDS
FORUM SECRETARIAT**

Secretary General's Statement (continued)

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

Dated at Suva this 25th day of April 2023.

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

Henry Puna
Secretary General



Independent Auditor's Report

To the Members of Pacific Islands Forum Secretariat

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Pacific Islands Forum Secretariat (the 'Secretariat'), which comprise the statement of financial position as at 31 December 2022, and the statement of financial performance, statement of changes in funds, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Secretariat as at 31 December 2022, and the statement of financial performance, statement of changes in funds, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Emphasis of matter – Basis of Accounting

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

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

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

Independence

We are independent of the Secretariat in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Other information

Members and management are responsible for the other information. The other information comprises the information included in the Secretariat's Annual Report for the year ended 31 December 2022 (but does not include the financial statements and our auditor's report thereon).

PricewaterhouseCoopers, Level 8 Civic Tower, 272 Victoria Parade, Suva, Fiji.
GPO Box 200, Suva, Fiji.
T: (679)3313955 / 3315199, F: (679) 3300947

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Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

Responsibilities of Members and Management for the Financial Statements

Members and management are responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as the members and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members and management are responsible for assessing the Secretariat's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members and management either intend to liquidate the Secretariat or to cease operations, or have no realistic alternative but to do so.

The members and management are responsible for overseeing the Secretariat's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Secretariat's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members and management.



- Conclude on the appropriateness of the members and managements use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Secretariat's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Secretariat to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with members and management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Use

This report is made solely to the Secretariat's Members, as a body. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Secretariat and the Members as a body, for our audit work, for this report, or for the opinions we have formed.

PricewaterhouseCoopers
Chartered Accountants

Kaushick Chandra

25 April 2023
Suva, Fiji



Statement of Financial Performance For the Year Ended 31 December 2022

	Note	2022 FJD	2021 FJD
Revenue			
Contributions from members	3	5,705,599	5,747,578
Voluntary contribution	4(a)	13,204,327	13,495,051
Contribution from donors	4(b)	16,255,095	15,746,775
Interest income		166,016	52,837
Recoveries income		2,024,300	1,869,513
Administration fees received		1,874,814	1,109,994
Other income	5	866,599	485,705
		40,096,750	38,507,453
Expenditure			
Salary and ancillary costs	7(a)	18,033,669	15,640,610
Operational costs	8	15,507,620	14,551,547
Audit fees		115,740	90,311
Duty travel	9(b)	4,790,915	1,024,244
Meeting costs	7(b)	1,750,206	370,328
Depreciation & amortisation		990,595	792,336
Bad and doubtful debts	9(a)	(1,376,905)	2,204,229
Recoveries		2,024,300	1,869,513
	6	41,836,140	36,543,118
Foreign exchange (loss)		(647,179)	(484,141)
(Deficit)/Surplus	26	(2,386,569)	1,480,194
(Deficit)/Surplus is attributable to:			
General Fund Surplus		1,879,503	492,430
Contribution in Advance - Trust Fund		(4,266,072)	987,764

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



Statement of Financial Position As at 31 December 2022

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

For the Pacific Islands Forum Secretariat,

Henry Puna
Secretary General

Apaitia Veigo
Director Operations

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



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

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

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



Statement of Cash Flows For the year ended 31 December 2022

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

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



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

	Note	Budget		Actual		Performance Difference		Budget		Actual		Performance Difference	
		2022	FJD	2022	FJD	2022	FJD	2021	FJD	2021	FJD	2021	FJD
Revenue													
Contributions from members		5,747,577		5,705,599		41,978		5,747,578		5,747,578		-	
Voluntary contribution		13,412,657		13,204,327		208,330		11,525,528		13,495,051		(1,969,523)	
Contribution from donors		11,255,672		16,255,095		(4,999,423)		34,160,654		15,746,775		18,413,879	
Interest income		35,825		166,016		(130,191)		72,422		52,837		19,585	
Recoveries income		2,471,840		2,024,300		447,540		1,831,200		1,869,513		(38,313)	
Administration fees received		803,992		1,874,814		(1,070,822)		783,480		1,109,994		(326,514)	
Other income		298,900		866,599		(567,699)		293,400		485,705		(192,305)	
		34,026,463		40,096,750		(6,070,704)		54,414,262		38,507,453		15,906,809	
Expenditure													
Salary and ancillary costs		17,718,023		18,033,669		(315,646)		17,909,280		15,640,610		2,268,670	
Operational costs		17,190,283		15,507,620		1,682,663		18,566,881		14,551,547		4,015,334	
Audit fees		67,500		115,740		(48,240)		60,000		90,311		(30,311)	
Duty travel		3,044,231		4,790,915		(1,746,684)		4,049,096		1,024,243		3,024,853	
Meeting costs		3,810,390		1,750,206		2,060,184		3,559,511		370,328		3,189,183	
Depreciation & amortisation		910,000		990,595		(80,595)		860,000		792,336		67,664	
Bad and doubtful debts		697,491		(1,376,905)		2,074,396		-		2,204,229		(2,204,229)	
Recoveries		2,471,840		2,024,300		447,540		-		1,869,513		(1,869,513)	
		45,909,758		41,836,140		4,073,618		45,004,768		36,543,118		8,461,650	
Foreign exchange (loss)		(150,000)		(647,179)		497,179		(150,000)		(484,141)		334,141	
(Deficit)/Surplus		(12,033,295)		(2,386,569)		(9,647,143)		9,259,494		1,480,194		7,779,300	

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



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

1) Reporting entity

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

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

2) Statement of significant accounting policies

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

a) Statement of compliance

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

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

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

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



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

2) Statement of significant accounting policies (continued)

a) Statement of compliance (continued)

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

b) New Accounting Standards adopted by the Secretariat

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

c) Basis of measurement

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

d) Fund accounting

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

e) Functional and presentation currency

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



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

2) Statement of significant accounting policies (continued)

f) Effect of year two adoption of IPSAS 33

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

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

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

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

- IPSAS 12 Inventories
- IPSAS 17 Property, Plant and Equipment
- IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
- IPSAS 16 Investment Property
- IPSAS 31 Intangible Asset
- IPSAS 41 Financial Instruments

g) Use of estimates and judgements

The preparation of the financial statements in conformity with IPSAS 33 requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates.

Judgements

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

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

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



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

g) Use of estimates and judgements (continued)

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

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

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

The Secretariat does not hold cash-generating assets. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

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

h) Foreign currency transactions

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



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

i) Property, plant and equipment

Recognition and measurement

Property, plant and equipment purchased from the General Fund are stated at cost less accumulated depreciation and any impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located and capitalised borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

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

Property, plant and equipment purchased from the Trust Fund are capitalized to assets and corresponding entry recognised as Income received in advance – Trust Fund.

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

All fixed assets additions are at VAT inclusive prices.

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

Subsequent expenditure

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



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

2) Statement of significant accounting policies (continued)

i) Property, plant and equipment (continued)

Depreciation

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

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates calculated to allocate the assets' cost or valuation less estimated residual value, over their estimated useful lives.

Major depreciation periods are:

Buildings	40 years
Equipment	3 – 5 years
Furniture and fittings	3 – 5 years
Motor vehicles	4 years
Computer Software	10%

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

j) Revenue recognition

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

Revenue is measured based on the consideration specified in a contract with a customer. The Secretariat recognises revenue when it transfers control over a product or service to a customer. Revenue is presented net of value added tax, rebates, and discounts.

Revenue is recognised in the financial statements for the major activities as follows:



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

2) **Statement of significant accounting policies (continued)**

j) **Revenue recognition (continued)**

Revenue type	Nature, timing of satisfaction of performance obligations and significant payment terms
Contribution from members	This represents contribution received from the member countries. These funds are used by the Secretariat in delivering on its principal activities. Contributions from members are recognised on an annual accrual basis and the performance obligations are satisfied over time. Revenue is measured at the transaction price (membership contributions) agreed under the membership agreement.
Interest income	Interest earned during the financial year for the Term Deposit investment held with ANZ and Westpac at market interest rates. This is recognised as interest income for the Secretariat.
Deferred Income	This relates to Trust Fund donated assets that is recognised is deferred Income and amortized over the project time period.
Recoveries income	This relates to the overhead recoveries which are recognised as income in the General Fund statement of profit or loss and an expense in Contributions Received in advance – Trust Fund. Recoveries income is recognised over time as the projects are carried out and the performance obligations are satisfied. Revenue is measured at the fixed transaction price (overhead rate as per the Secretariat’s management’s discretion).
Administration fees received	This relates to the fees received by the Secretariat for administering projects, which are recognised as income in the General Fund statement of profit or loss and an expense in Contributions Received in advance – Trust Fund (note 18). Administration fees are recognised over time as the performance obligation are satisfied. Revenue is measured at the transaction price (administration fees rates) as agreed under the donor agreements.
Other income	Other income represents income earned from voluntary contribution from member countries, rental of premises, donor reimbursements, hire of conferences, gain/loss from disposal of property, plant and equipment and other miscellaneous income. Other income is recognised on receipt except where a department of the Secretariat has arranged for a Secretariat’s invoice to be raised to a third party; the revenue associated with these invoices is recognised when the goods/services have been provided. Revenue is measured at the transaction prices (voluntary contributions, rental rates, and prices) agreed under the membership agreements, lease agreements and the Secretariat’s price manual respectively. Payment terms is 30 days.



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

j) Revenue recognition (continued)

Donor funds	<p><i>General Fund</i> Revenue is measured at the transaction prices (donor grants) agreed under the donor agreements.</p> <p><i>Trust Fund</i> Donor funds received with specific end purpose are recognised as revenue when the conditions attached to the funding have been met and performance obligation satisfied. Until those conditions are met, receipts of donor funding are accounted for as “Contributions Received in Advance” and recognised as a liability. Donor funds expenses incurred are recognised in statement of profit or loss on a systematic basis in the same periods in which the income is recognised.</p>
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k) Expenses

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

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

l) Income tax

The Secretariat is exempt from income tax by virtue of Article XI of the Agreement Establishing the Secretariat, which was signed and ratified by the Fiji Government, and Section 6(1) of the Diplomatic Privileges and Immunities Act 1971.

m) Financial assets at amortised costs

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

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

The Secretariat assesses on a forward-looking basis the expected credit loss associated with its financial assets measured at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, calls and short-term deposits with original terms of three months or less.

Bank overdrafts that are repayable on demand and form an integral part of the Secretariat's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

o) Other financial asset at amortised cost

Other financials asset at amortised cost comprises of term deposits with original terms greater than three months and are measured at amortised cost using the effective interest method less the allowance for impairment losses.

p) Receivables

Receivables such as assessed member contributions are recorded at their fair value, and then they are valued using the effective interest method and adjusted for impairment losses.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, significant difficulties of the debtor and default or delinquency in payments.

Impairment losses on receivables are presented as net impairment losses in the statement of financial performance. To determine the impairment losses, refer Note 2(p) and note (12). Subsequent recoveries of amounts previously written off are credited against same line item.

q) Other receivables

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

r) Financial liabilities at amortised costs

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

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

s) Employee entitlements

Short-term benefits

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

t) Payables

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



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

u) Contributions received in Advance

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

v) Impairment of non-financial assets

Impairment of non-cash generating assets

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

In assessing the value in use, the Secretariat employs the depreciation replacement cost approach. This approach determines the present value of the remaining service potential of the asset as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated based on this cost to reflect the asset's already consumed or expired service potential.

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

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

w) General Fund Reserve

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

x) Special Fund Reserve

A Special Fund Reserve was setup in 2019 to quarantine net administrative fees or net management fees received on or after 1 January 2019 after offsetting project costs incurred directly in relation to administering of funds. These direct costs include the positions of staff directly required to carry out Extra Budget work in Corporate Services and will include any other cost of management of Trust Fund deemed appropriate by the Secretariat. The net administrative fee or net management fees would be carried into the General Fund Reserve and then transferred to Special Fund Reserves



**PACIFIC ISLANDS
FORUM SECRETARIAT**

Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

y) Budget information

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

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

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



PACIFIC ISLANDS
FORUM SECRETARIAT

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

4. a) Voluntary Contribution

Voluntary Contribution - Current Year

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
	13,204,327	-	13,204,327	13,495,051	-	13,495,051
	<u>13,204,327</u>	<u>-</u>	<u>13,204,327</u>	<u>13,495,051</u>	<u>-</u>	<u>13,495,051</u>

4. b) Contribution from Donors

Contribution from Donors - Current Year

	-	16,255,095	16,255,095	-	15,746,775	15,746,775
	<u>-</u>	<u>16,255,095</u>	<u>16,255,095</u>	<u>-</u>	<u>15,746,775</u>	<u>15,746,775</u>

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

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

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

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



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

7 a) Salary and ancillary costs

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
Salaries	8,442,684	3,139,275	11,581,959	8,392,827	1,879,881	10,272,708
Leave entitlement	788,111	192,197	980,308	746,943	112,974	859,917
Superannuation	821,189	327,581	1,148,770	742,488	186,225	928,713
Insurance - staff	708,569	185,485	894,054	660,276	83,832	744,108
Staff allowances and benefits	2,334,041	1,094,537	3,428,578	2,276,536	558,628	2,835,164
	13,094,594	4,939,075	18,033,669	12,819,070	2,821,540	15,640,610

7 b) Meeting Costs

Workshop venue hire	69,690	123,160	192,850	9,468	30,784	40,252
Workshop equipment hire	5,339	100,848	106,187	6,989	7,931	14,920
Workshop refreshments	311,424	194,628	506,052	52,903	56,911	109,814
Workshop printing & stationery	16,257	123,702	139,959	711	1,575	2,286
Workshop other costs	165,070	534,424	699,494	69,472	67,069	136,541
Workshop & conference fees	5,473	2,911	8,384	4,587	1,883	6,470
Meeting kits & materials	-	97,280	97,280	19,870	40,176	60,046
	573,253	1,176,953	1,750,206	164,000	206,329	370,328



PACIFIC ISLANDS
FORUM SECRETARIAT

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

	Primary Budget 2022		Trust Fund 2022		Consolidated 2022		Primary Budget 2021		Trust Fund 2021		Consolidated 2021	
	FJD		FJD		FJD		FJD		FJD		FJD	
8) Operational costs												
Recoverable costs												
Training	169,442		7,087		176,529		118,193		11,978		130,171	
Administrative cost	286,241		186,657		472,898		4,097		148,055		152,152	
Consultant costs	1,397,658		886,491		2,284,149		944,981		215,071		1,160,052	
Facilities cost	1,353,151		3,357,831		4,710,982		1,567,284		2,904,007		4,471,291	
Indirect costs	692,246		247,921		940,167		635,829		215,557		851,386	
Grants	(21,121)		1,744,590		1,723,469		-		902,467		902,467	
Legal fees	-	6,175	4,795,103		4,795,103	6,175	163,523		6,386,054		6,549,577	
Insurance	129,825		3,093		132,918	2,262	2,262		-		2,262	
Capital expense	-		265,230		265,230		122,094		3,417		125,511	
Interest	-		-		-		77,597		128,862		206,459	
	4,013,617		11,494,003		15,507,620		3,635,860		10,915,687		14,551,547	



PACIFIC ISLANDS
FORUM SECRETARIAT

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

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



PACIFIC ISLANDS
FORUM SECRETARIAT

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

10) Cash and cash equivalents

Bank balances

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

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

10) Cash and cash equivalents (continued)

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

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

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

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

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

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

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

In 2021, Term deposit investment of \$4,654,561 (AUD \$3,000,000 and AUD \$25,000) was held with ANZ Australia and ANZ Fiji at an interest rate of 0.18% per annum maturing on 11 February 2022 and 0.25% per annum maturing on 1 September 2022 respectively.

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

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

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

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

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

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

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

14) Property, plant and equipment

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

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

14) Property, plant and equipment

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



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

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



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

	Primary Budget		Trust Fund		Consolidated		Primary Budget		Trust Fund		Consolidated	
	2022	FJD	2022	FJD	2022	FJD	2021	FJD	2021	FJD	2021	FJD
16) Current payables and accruals												
Trade creditors and commitments	974,765		160,137		1,134,902		1,302,343		3,946		1,306,289	
Employee entitlement	868,976		206,423		1,075,399		873,235		132,286		1,005,521	
Other accrued expenses	129,138		56,507		185,645		497,165		42,975		540,140	
Sundry creditors	148,167		21,628		169,795		193,848		27,931		221,779	
	2,121,046		444,695		2,565,741		2,866,591		207,138		3,073,729	
17) Provision												
EDF 10 Projects - PIFS Component					269,814		220,098					
EDF 10 Projects - Sub-Delegated Components					942,306		994,085					
Provision for project ineligible expenditures					1,212,120		1,214,183					

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



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

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

The Secretariat adopts a fund accounting system to manage grants or donations for specific projects. The system tracks the difference between the amount of money received and the expenses incurred for each grant or donation and calculates the net balance of available funds to be carried over into the next financial period. A detailed breakdown of the expenses is also provided in Note 6.

The identification of funds is maintained within the accounting system thus providing the necessary control to ensure that each fund is used only for the purpose for which funds are received.

19) Deferred income

a) Deferred income – General Fund

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

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

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

	2022	2021
	FJD	FJD
Balance at the beginning of the year	-	-
Transfer from capital reserve	2,114,139	-
Purchase of Trust Fund assets	259,923	-
Depreciation on Property, plant and equipment used for Projects	(324,909)	-
Balance at the end of the year	2,049,153	-
Total Deferred income	2,236,195	338,387



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

20) Budget Commentary

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

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

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

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

21) Commitments and contingent liabilities

a) Contingent liabilities

i) Project ineligible expenditure

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

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

b) Capital expenditure commitments

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

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



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

22) Related party

a) Transactions with related parties

The Secretariat's key management personnel are the only related party of the Secretariat.

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

b) Key management personnel

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

Henry Puna	Secretary General
Filimon Manoni	Deputy Secretary General
Apaitia Veigo	Director Operations
Sione Tekiteki	Director Governance and Engagement
Irvine Paki Ormsby	Director Policy
Zarak Khan	Director Programmes and Initiatives

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

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

23) Risk Management Policies

Financial risk management objective and policies

The Secretariat's principal financial instruments comprise of cash, short-term deposits, and receivables. The main purpose of these financial instruments is to adequately fund the Secretariat's operations.

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

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized, in respect of each class of financial asset and financial liability are disclosed in Note 2 to the financial statements.



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

23) Risk Management Policies (continued)

(i) *Foreign exchange risk*

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

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

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

The following significant exchange rates applied during the year:

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

Sensitivity analysis:

A 10 percent strengthening or weakening of the foreign currency against the Fiji dollar as at 31 December 2022 would have increased or decreased respectively equity and income by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant. The analysis is performed on the same basis for 2021.

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

Effect in FJD \$000's

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

Effect in FJD \$000's



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

(ii) *Forward Contract Policy*

The Secretariat established a Forward Contracts Policy and Procedures in 2015 as a tool for managing foreign currency risks and it is designed to control risks associated with entering Forward Contract arrangement.

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

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

(iii) *Credit risk*

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

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

The maximum exposure to credit risk at balance date to recognized financial assets, is the carrying amount, net of any provisions for impairment of these assets, as disclosed in the statement of financial position and notes to the financial statements. The Secretariat applies the IFRS 9 simplified approach to measuring expected credit losses for receivables from members.

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

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

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



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

iii) Credit risk (continued)

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

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

While cash and cash equivalents and other financial asset at amortised cost are also subject to the impairment requirements of IFRS 9, the impairment loss is deemed immaterial due to short term maturities and/or low expected credit risks and a lack of delinquency.

iv) Interest rate risk

The Secretariat's held to maturity investments are generally at fixed interest rates, and accordingly exposure to interest rate risk is not considered material.

v) Liquidity risk

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

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

The Secretariat's financial liabilities are all payable within the next 12 months. The Secretariat has minimal exposure to liquidity risk.

24) Events subsequent to year end

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

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



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

24) Events subsequent to year end (continued)

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

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

25) Segment information

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

a) General Fund Segment

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

- The General Fund segment, which amounts to a surplus of \$1,879,503.

b) Trust Fund Segment

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

- The Trust Fund segment, which amounts to a deficit of \$4,266,072.

The Secretariat does not monitor segments geographically.

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



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

26) Segment Reporting

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

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

26) Segment Reporting (continued)

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

FIFTY-FIRST PACIFIC ISLANDS FORUM

11 – 14 JULY 2022





PACIFIC ISLANDS FORUM

FIFTY-FIRST PACIFIC ISLANDS FORUM

Suva, Fiji
11 – 14 July 2022

FORUM COMMUNIQUÉ

The Fifty-First (51st) Pacific Islands Forum was held in Suva, Fiji from 11 – 14 July 2022, and was attended by the Heads of State, Government, and Territories of Australia, Federated States of Micronesia, Fiji, New Caledonia, New Zealand, Niue, the Republic of Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, and Vanuatu. French Polynesia was represented at Vice-President Level, and Tuvalu was represented at Ministerial Level. The Cook Islands was represented by Special Envoy, and Nauru by Presidential Envoy. The Forum Leaders' Retreat was held at the Pacific Islands Forum Secretariat in Suva, Fiji.

2. The Council of Regional Organisations of the Pacific (CROP) in attendance were: the Pacific Aviation Safety Office (PASO); the Pacific Community (SPC), the Pacific Islands Development Program (PIDP), the Pacific Islands Forum Fisheries Agency (FFA); the Pacific Power Association (PPA); the Pacific Tourism Organisation (SPTO), the Secretariat of the Pacific Regional Environment Programme (SPREP), and the University of the South Pacific (USP). The Asian Development Bank, the Commonwealth Secretariat, the United Nations (UN), the Western and Central Pacific Fisheries Commission (WCPFC), and the World Bank attended as Observers. Forum Leaders also welcomed the opportunity to engage with the broader Forum family, including civil society and the private sector, and looked forward to its engagement with Forum Dialogue Partners.

3. Leaders **expressed** their deep appreciation to the Honourable Josia Voreqe Bainimarama, Prime Minister of Fiji, and the Government and people of Fiji, for the warm hospitality extended to their delegations. Leaders **commended** the preparations and facilitation of the 51st Pacific Islands Forum, which enabled Leaders and participants to hold constructive discussions and contributed to the overall success of the 51st Pacific Islands Forum.

4. Leaders **congratulated** the Government and the People of Kiribati on the occasion of their 43rd Anniversary of Independence. In relation to the position taken by the Government of Kiribati on the Pacific Islands Forum, Leaders **echoed** the sentiments conveyed by the Forum Chair that the people and Government of Kiribati will always be a part of the Blue Pacific Family, and **committed** to continue to dialogue towards a resolution to restore the unity of the Forum Family.

INAUGURAL PIF WOMEN LEADERS' MEETING

5. Leaders **congratulated** the Government of Fiji on its successful chairing and convening of the inaugural standing Pacific Islands Forum Women Leaders Meeting on 9 June 2022, which was a milestone for the region and is demonstrative of its collective commitment to ensure that regional priorities are considerate of gender-balanced views and perspectives. Leaders **welcomed** and **endorsed** the recommendations of the Pacific Islands Forum Women Leaders meeting for the revitalisation of the Pacific Leaders Gender Equality Declaration.

CELEBRATING PACIFIC REGIONALISM: 50TH ANNIVERSARY OF THE PACIFIC ISLANDS FORUM

6. As a continuation from the virtual meeting of Forum Leaders held on 6 August 2021, Leaders **commemorated** the Fiftieth Anniversary of the Pacific Islands Forum, celebrating 50 years of Pacific regionalism and collective action. Leaders acknowledged that although the journey over the past 50 years has not been easy, relations as a Forum family remained strong because of its shared values, culture and tradition.

7. Leaders **recalled** that since its establishment in 1971, the Pacific Islands Forum has been the catalyst for strengthened regional action especially as a unified regional bloc. Furthermore, Leaders **recognised** the opportunity of The Blue Pacific Narrative to reinforce the potential of its shared stewardship of the Pacific Ocean and to reaffirm the connections of Pacific peoples with their natural resources, environment, culture and livelihoods.

STRATEGIC CONTEXT AND REGIONAL UNITY AND SOLIDARITY

8. Reflecting on 50 years on regionalism, Leaders also **highlighted** that the Pacific Islands Forum stands at a critical juncture in its history. Leaders **acknowledged** that many economies and communities across the region continue to contend with a range of social, economic and development challenges, whilst having to continually adapt to the evolving challenges posed by COVID-19, as well as the current climate emergency. These challenges exacerbate the region's existing vulnerabilities and dependencies.

9. Leaders **noted** that the region continues to be a highly contested sphere of interest, in a wider geopolitical setting with external powers seeking to assert their own interests. In the current strategic context, Leaders **recognised** the importance of remaining unified as a Forum family to address common challenges and to capitalise on key opportunities. Furthermore, Leaders also **recognised** the importance of regional unity and solidarity in dealing with intensifying geostrategic interest, particularly to ensure the achievement of shared and common objectives.

FORUM CHAIR'S REPORT ON THE POLITICAL DIALOGUE MECHANISM

10. Leaders **acknowledged** with sadness the Republic of Kiribati's decision to withdraw from the Pacific Islands Forum, and **welcomed** Kiribati's willingness to remain open to dialogue to promote Forum unity and emphasise the importance of genuine consultation and engagement, including through the issuance of a collective statement. Leaders further **agreed** to continue dialogue with the Republic of Kiribati between now and the Special Leaders Meeting, through the good offices of the Forum Chair and Secretary General, and explore options for closer diplomatic engagement, including through the appointment of a dedicated Special Envoy.

11. Leaders **recognised** the *Suva Agreement* as a political commitment to reform the Pacific Islands Forum based on the specific reform elements and timelines outlined in the Forum Chair's Report, and **directed** Forum Officials to commence the work on the operationalisation of the Suva Agreement through the Transitional Plan as recommended by the Meetings of the Forum Officials Committee and the Forum Foreign Ministers, noting that decisions on the hosting arrangements of the Office of the Pacific Ocean Commissioner and the Sub-Regional Office as well as the appointment of the Pacific Ocean Commissioner are to be finalised by Leaders at their next

meeting. Leaders have **endorsed** the Suva Agreement, and further **agreed** to leave the Agreement open for signature by the Republic of Kiribati.

12. Consistent with the indicative transition timeline to operationalise the political commitments under the *Suva Agreement*, Leaders **endorsed** the following:

- (i) 2022 Procedures Governing the Selection and Appointment of the Secretary General;
- (ii) 2022 Procedures Governing the Selection and Appointment of the Pacific Ocean Commissioner;
- (iii) The Chairing Arrangements and Forum Troika Charter.

13. Leaders **agreed** that, for the purposes of regional rotation, Australia will be under the Melanesian sub-grouping and New Zealand will be under the Polynesian sub-grouping.

14. Leaders **agreed** to convene another Special Leaders Meeting towards the end of the year under Fiji's Chairmanship to consider and endorse the remaining phases of the Transition Plan. Leaders **recognised** the importance of ongoing continuity in the transition of the Secretariat leadership in 2024.

15. Leaders **acknowledged** Secretary General Henry Puna and the Honourable Mark Brown, Prime Minister of the Cook Islands, and the Government of the Cook Islands, for their efforts to resolve the impasse and their commitment to protect the solidarity of the region, and **agreed** to ensure that the leadership transition was done in a manner that is dignified and seamless.

16. Leaders also **acknowledged** His Excellency David W. Panuelo, President of the Federated States of Micronesia, and His Excellency Surangel Whipps Jr., President of the Republic of Palau, who, together with the Honourable Fiame Naomi Mata'afa, Prime Minister of Samoa, and the Honourable Mark Brown, Prime Minister of the Cook Islands, took the time to travel to Fiji to attend the Political Dialogue Mechanism on 6 to 7 June 2022 and settle the Suva Agreement.

17. Leaders **emphasised** the importance of funding certainty and sustainability to take forward the political commitments in the long term. Leaders **acknowledged with appreciation** that Australia and New Zealand would make an initial contribution to operationalising the Suva Agreement, and all Members will make a contribution to ongoing implementation.

2050 STRATEGY FOR THE BLUE PACIFIC CONTINENT

18. Building on from the Suva Agreement, Leaders **recognised** that their solidarity and shared commitment to work together offered the foundation to take a strategic and long-term approach to Pacific regionalism.

19. Leaders also **recognised** that inspired political leadership is critical to the success of Pacific regionalism. Leaders also **highlighted** that it was crucial for all Pacific people to be engaged in the processes of Pacific regionalism as advanced through the 2050 Strategy, to ensure that it was done in a truly inclusive way.

20. Leaders **emphasised** the importance of economic prosperity and wellbeing to the security of Pacific countries and the need to maximise business to business engagements to realise the potential of Pacific people and their resources.

21. Reflecting on the range of rich and robust dialogues as part of the 51st Pacific Islands Forum Leaders Meeting, and framed around the 2050 Strategy for the Blue Pacific Continent, Leaders **discussed**: the need for urgent and immediate assistance with vulnerability to debt; a clear pathway for energy security and urgent requirement for decarbonisation of the energy sector towards renewable energy; and the need to address supply chains issues and rising costs of food.

22. Leaders **recognised** the need for increased investment in their people, with a specific emphasis on education. Leaders also **considered** the value of strengthening public-private partnerships to leverage greater opportunities – most notably in connectivity, high value agriculture and fisheries, and energy security.

23. Leaders **welcomed** and **endorsed** the 2050 Strategy for the Blue Pacific Continent as the overarching blueprint to advance Pacific regionalism for the next three decades, articulating the region’s long-term vision, values, and key thematic areas and strategic pathways. In taking forward the Strategy, Leaders emphasised that an implementation plan will need to be developed that articulates key priorities and actions, delivery arrangements and resourcing requirements.

24. Leaders **reaffirmed** the importance of utilising existing regional mechanisms, including the Pacific Islands Forum, for engagement with partners, especially where multiple Pacific Island Countries are concerned, whilst still being respectful of the sovereign right of countries to engage with partners as they consider appropriate.

25. On the issue of regional security, Leaders **noted** that the 2050 Strategy calls for a flexible and responsive regional security mechanism in place to address traditional and non-traditional security issues in our region. Leaders **reaffirmed** the concept of regionalism and a family first approach to peace and security. Leaders further **noted** that the Forum Officials’ Committee has tasked the development of a Security Policy Roadmap and the Pacific Security Outlook Report to support the alignment to the *Boe Declaration* and the thematic area for Peace and Security in the 2050 Strategy.

26. Leaders **tasked** Senior Officials to progress this work and report back to Leaders at the 52nd Pacific Islands Forum as part of the implementation of the 2050 Strategy.

27. Leaders **agreed** for the Forum Chair to write to all Leaders confirming the venue for the Forum Dialogue Partners Meeting later in the year.

REVIEW OF REGIONAL ARCHITECTURE

28. Leaders **discussed** the Review of the Regional Architecture, and **recalled** their 2019 Communique on the need to ensure that “requisite governance and resourcing arrangements that promote, govern and deepen collective responsibility and accountability to deliver the 2050 Strategy for the Blue Pacific Continent” are in place.

29. Leaders **welcomed** the commitment of the CROP agencies to strengthen coherence and effective coordination in advocacy and the delivery of regional goods and services. Leaders **further welcomed** the commitment by CROP agencies to support the development of a comprehensive implementation and monitoring plan for the 2050 Strategy. To that end, Leaders **noted** with concern the fact that resource mobilisation is fragmented and competing demands on financing remain key challenges to the achievement of 2050 vision.

30. In this context, and also noting wider geopolitical competition playing out in the region, Leaders **highlighted** that the effective delivery of the 2050 Strategy for the Blue Pacific Continent would require a fit for purpose “regional architecture”. These include: political leadership and collective commitment; the inclusion of all relevant stakeholders; CROP agency governance and resourcing arrangements that enable alignment; effective coordination between regional and international agencies operating in the Pacific to avoid duplication; and development partners to fully align their policy positions and resources to the 2050 Strategy.

31. Accordingly, Leaders **agreed** to broaden the mandate of the Review to consider:

- (i) *Political Setting*: to review political groupings, leadership, collective interests and decision-making and sustained political will;
- (ii) *Institutional processes, systems and mechanisms*: to review processes, systems and mechanisms supporting collective decisions, actions and advocacy;
- (iii) *Governance mechanisms*: to review mechanisms in place to effect cooperation and coordination between the various regional entities, and their engagement with the Pacific Islands Forum; and
- (iv) *Engagements and Partnerships*: to consider how the Forum interacts with international partners and stakeholders to progress regionalism.

32. Leaders **tasked** officials to proceed according to the expanded mandate and report back to Forum Leaders at the 52nd Pacific Islands Forum Meeting.

CLIMATE ACTION: REGIONAL PRIORITIES FOR COP27

33. Leaders **reconfirmed** that climate change remains the single greatest existential threat facing the Blue Pacific, underscoring the urgency to limit global warming to 1.5 degrees through rapid, deep and sustained reductions in greenhouse gas emissions. In this respect, Leaders **declared** that the Pacific is facing a Climate Emergency that threatens the livelihoods, security and wellbeing of its people and ecosystems, backed by the latest science and the daily lived realities in Pacific communities.

34. Leaders **welcomed** the completion of the Paris Rulebook at COP 26, and **called on** all Parties to the Paris Agreement to ensure that COP 27 delivers clear progress on turning pledges and commitments into action, consistent with the 1.5 degrees pathway, and **urged** world leaders, especially the big emitters, to recognise climate change as the single greatest threat to the planet, to commit to achieving net zero emissions by 2050, and to revisit and submit enhanced Nationally Determined Contributions before COP 27.

35. Leaders **reaffirmed** Members' commitment to fully implement the Paris Agreement, including a collective aim to achieve carbon neutrality in the Pacific by 2050, and invite development partners to support Forum Island Countries reach this goal.

36. Leaders **committed** to working together with the COP 27 President Designate leading up to COP 27 to ensure that COP 27 delivers an ambitious outcome that reflects the need to urgently scale-up ambition and implementation to limit global warming to 1.5 degrees above pre-industrial level, enhance efforts by developed country Parties to at least double their collective provision of climate finance for adaptation to developing country Parties from 2019 levels by 2025, advances work on the ocean-climate nexus, and shows meaningful progress with the deliberations on the new collective quantified climate finance goal, the Glasgow Dialogue on funding arrangements for averting, minimising and addressing loss and damage and the operationalisation of the Santiago Network for loss and damage associated with climate change.

37. Leaders **reaffirmed** their support to the Pacific Islands Forum Missions overseas in their proactive engagements with the international community to support the region's effort to advocate for stronger climate ambition. Leaders **supported** the work of the Political Climate Champions to strengthen Forum Island Countries' strategic engagement at COP 27, including the nomination of a new Champion on Gender and Social Inclusion.

38. Leaders **welcomed** and **fully supported** Australia's renewed commitment to the Forum's climate change priorities, and **welcomed** the interest from Australia to host a United Nations Framework Convention on Climate Change Conference of the Parties in partnership with Pacific Island countries.

ADDRESSING THE THREATS OF CLIMATE CHANGE-RELATED SEA-LEVEL RISE ON MARITIME ZONES, STATEHOOD AND OUR PEOPLE

39. Leaders **noted** that due to the complexity of the issues of statehood and persons affected by sea-level rise, due consideration of these issues should be guided and informed by applicable principles and norms of international law and relevant international frameworks and standards, and the need for the region to unpack these issues further.

40. Leaders **recalled** their 2021 landmark *Declaration on Preserving Maritime Zones in the face of Climate Change-related Sea-level rise*, and **re-emphasised** the threats of climate change and sea-level rise as the defining issue that imperils the livelihoods and wellbeing of our peoples and undermines the full realisation of a peaceful, secure and sustainable future for our region. Leaders **welcomed** and **expressed deep appreciation** for the international reactions to the *Declaration*, in particular the formal support by Heads of State and Government of the Alliance of Small Island States, the Climate Vulnerable Forum, the Organisation of African, Caribbean and Pacific States, and the acknowledgement by Commonwealth Heads of Government, and **further called** on other states and regions to formally support the *Declaration*, including through adoption of similar practices to create a global norm for preserving maritime zones.

41. Leaders **reaffirmed** the priority of securing maritime zones against the threats of sea-level rise, which is the defining issue underpinning the full realisation of the Blue Pacific Continent and having regard to the status of maritime boundaries and zones in the region, **strongly encouraged**

the urgent finalisation and conclusion of outstanding zones and boundaries as per Leaders' commitments and decisions, including in 2019. In this context, Leaders **congratulated** the governments of Fiji and Solomon Islands in concluding and signing their Maritime Boundary Treaty at the Forum Leaders' Meeting.

42. Leaders **recognised** the many impacts of climate change and disaster and their threat to the future of the region's people and the statehood of many Pacific nations.

43. Leaders **noted** that, under its Future Now Project, the Government of Tuvalu has included the preservation of its maritime zones and Statehood as part of its joint communiques on forming diplomatic relations, and **noted** the invitation by the Government of Tuvalu to sign these communiques with all PIF Members.

UN GENERAL ASSEMBLY RESOLUTION FOR AN ADVISORY OPINION ON CLIMATE CHANGE FROM THE INTERNATIONAL COURT OF JUSTICE

44. Leaders **commended** Vanuatu on its initiative on a pathway to secure a request from the UN General Assembly (UNGA) for an advisory opinion from the International Court of Justice (ICJ) to clarify legal consequences of climate change, noting the urgency of the climate change threat and the need for accelerated global climate action and implementation of the Paris Agreement.

45. Leaders **welcomed** progress since the initiative was reported to, and noted by, Forum Leaders at their 50th Meeting in Tuvalu in 2019, including progress on ongoing international and regional consultations on the initiative and related legal question(s) to be developed through the UNGA process, and **noted** that the initiative is consistent with, and complementary to, regional efforts and ambitious actions on climate change to safeguard our people against the adverse effects of climate change, and noting that an ICJ advisory opinion is non-binding but may change the course of current negotiations and boost commitments.

46. Leaders **called on** the UN General Assembly for a resolution requesting the International Court of Justice to provide an advisory opinion on the obligations of states under international law to protect the rights of present and future generations against the adverse impacts of climate change, and **looked forward** to close collaboration in the development of the specific question to ensure maximum impact in terms of limiting emissions to 1.5 degrees, including obligations of all major emitters past, present and future.

NUCLEAR ISSUES

South-Pacific Nuclear Free Zone Treaty

47. Leaders **noted** the *Report of the Secretary General on the Treaty of Rarotonga* and other Nuclear Issues, **invited** non-Party Forum Members to accede to the *South Pacific Nuclear Free Zone Treaty*, and **urged** the United States to ratify the Treaty Protocols.

Forum engagement in the decommissioning of the Japan Fukushima Daiichi Nuclear Power Plant

48. Leaders **reiterated** their strong concerns for the significance of the potential threat of nuclear contamination to the health and security of the Blue Pacific, its people and prospects, and **reaffirmed** the importance of ensuring international consultation, international law, and independent and verifiable scientific assessments as per the PALM9 Declaration.

Ongoing nuclear legacy issues

49. Leaders **noted** the progress to address the ongoing impacts of nuclear testing through the CROP Taskforce on Nuclear Legacy issues in the Pacific, and the arrangements for a Preliminary Independent Review relating to Nuclear Contamination in the Pacific, including in the Nuclear Test Site at Runit Dome on Runit Island of the Republic of the Marshall Islands, which is expected to commence in the second half of 2022, to provide the evidentiary basis for ongoing Forum advocacy on nuclear legacy issues.

UPDATE ON LEADERS' DECISION TO INCREASE ECONOMIC RETURNS FROM FISHERIES

50. Leaders **encouraged** Members to continue efforts to stay at the forefront of regional tuna fisheries management, address IUU fishing, and to secure sustainable benefits from tuna resources. In recognising that a socially sustainable fishery that upholds Pacific values is equally as important as ensuring a biologically and economically sustainable fishery, Leaders further **encouraged** Members to expedite work to improve labour standards for fishing crew as well as continue to address the safety and wellbeing of observers.

51. Leaders, in **noting** the importance of fisheries and aquaculture to the region for food security, recovery from the impacts of the COVID-19 pandemic, sustainable development, economic resilience, protecting the cultural heritage of the region, and adapting to the impacts of sea-level rise and climate change in the region, **stated** that the priorities:

- (i) for coastal fisheries and aquaculture: are expanding climate change impact adaptation and mitigation support including developing evidence-based planning, policy and management strategies, and climate smart initiatives for more resilient and sustainable coastal fisheries and aquaculture development; and
- (ii) for oceanic fisheries: are expanding climate change impact adaptation and mitigation support including securing and defining offshore fisheries rights, enhancing evidence-based planning, harvest strategies, policy and management strategies, and climate smart initiatives for more economically resilient tuna fisheries.

52. Leaders **encouraged** all WTO Forum Members to work together to conclude the remaining pillar of the fisheries subsidies negotiations on Overcapacity and Overfishing to protect the sustainability of fish stocks and provide appropriate Special and Differential Treatment for developing and least developing countries.

REPORT OF THE FORUM MINISTERIAL COMMITTEE TO NEW CALEDONIA OBSERVER REPORT ON NEW CALEDONIA'S 3RD REFERENDUM ON INDEPENDENCE

53. Leaders **welcomed** the report of the Forum Ministerial Committee to New Caledonia, following its mission to observe the 2021 New Caledonia Referendum on Independence, and **supported** the Forum's continued engagement with New Caledonia through established Forum processes.

30TH SMALLER ISLAND STATES LEADERS MEETING

54. Leaders **noted** the outcome of the 30th Smaller Islands States (SIS) Leaders Meeting that was convened on the 12th of July 2022 in Suva, Fiji.

55. Leaders **noted** that SIS Leaders had re-asserted the strategic importance of the SIS grouping, as well as their critical role in forewarning the world on the existential threats of the climate crisis, and that SIS Leaders had endorsed in principle a joint approach to SIS ambitions and priorities under the 2050 Strategy for the Blue Pacific Continent.

OCEAN CONSERVATION CREDIT INITIATIVE

56. Leaders **commended** and **supported** the Government of Niue on its Ocean Conservation Credit initiative as a sustainable financing mechanism, noting the ongoing challenges in accessing climate finance.

NEXT FORUM LEADERS MEETING

57. Leaders **agreed** for the Cook Islands as the host of the 52nd Pacific Islands Forum Leaders and Related Meetings in 2023, the Kingdom of Tonga in 2024, and Solomon Islands in 2025.

Pacific Islands Forum Secretariat, Suva
14 July 2022

