



September 28th, 2021

Afioga Leota Kosi Latu
Director General
Secretariat of the Pacific Regional Environment Programme (SPREP)
SPREP Compound
VAILIMA

Dear Sir,

**REPORT ON AGREED UPON PROCEDURES ENGAGEMENT
THE EXPENDITURE STATEMENT FOR THE GOVERNMENT OF AUSTRALIA GRANT FOR THE "CORE SUPPORT TO THE
SECRETARIAT OF THE PACIFIC REGIONAL ENVIRONMENT PROGRAMME" [ARRANGEMENT 59256/11]
FOR THE PERIOD 1 JULY 2018 TO 11 APRIL 2021**

We have performed the procedures agreed with you and enumerated below with respect to the audit of the Expenditure Statement for the Government of Australia Grant for the purpose of financing 'Core Support to the Secretariat of the Pacific Regional Environment Programme' (the Secretariat) for the period 1 July 2018 to 11 April 2021. This engagement was undertaken in accordance with the International Standard on Related Services (ISRS) 4400 applicable to agreed-upon procedures engagement regarding financial information.

The procedures we agreed to perform on the Expenditure Statement are summarized as follows:

- a) Government of Australia funds were covered by the scope of the audit;
- b) Proper books of account have been maintained;
- c) All grant expenditures are supported by vouchers and adequate documentation;
- d) Expenditures have been incurred in accordance with the objectives outlined in the grant document;
- e) The expenditure report provides a true and fair view of the financial condition and performance of the grant.



We report our findings as mentioned below:

1. With respect to item (a):

- The total cash advances received from the Government of Australia for the Arrangement 59256/11 dated 15 May 2018 and amendment on 31 May 2019, is outlined below. The grant funds were transmitted directly to the Secretariat's USD bank account.

<u>Tranches</u>	<u>AUD</u>	<u>USD</u>	<u>Dates Received</u>
Payment Tranche 1	2,000,000	1,518,000	05.06.2018
Payment Tranche 2	2,000,000	1,446,000	06.12.2018
Payment Tranche 3	4,300,000	2,932,351	21.06.2019
Payment Tranche 5	2,300,000	1,437,399	23.04.2020
Payment Tranche 6	2,300,000	1,448,013	07.05.2020
	<u>12,900,000</u>	<u>8,781,764</u>	

- The opening fund balance as of 1st July 2018 was USD\$269,104 and this balance represents remaining funds carried forward from the Partnership Arrangements 59256/5 and 59256/10.
- Interest revenue of USD\$13,400 was earned from short-term deposits held in USD from 29/5/20 to 30/4/21 at the bank.
- There were no remaining funds as at 11 April 2021.

2. With respect to item (b), we found no exceptions.

3. With respect to item (c), we found no exceptions.

4. With respect to item (d):

- Total funds of USD\$8,397,886 was spent on projects during the period, and total funds of USD\$666,382 was spent on the Secretariat's annual member contributions for years 2019 to 2021.

5. With respect to item (e), we found no exceptions.

The above procedures are on the basis of an agreed upon procedures engagement and is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures or had we performed an assurance engagement in accordance with International Standards on Auditing or the International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.



Our report is solely for the purpose set out above under the agreed upon procedures paragraph of this report and for your information and is not be used for any other purpose or to be distributed to any other parties. This report relates only to the agreed upon procedures items specified above and does not extend to any financial statements of the Secretariat of the Pacific Regional Environment Programme taken as a whole.

Yours faithfully,

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LEOTA & NIUMATA
CHARTERED ACCOUNTANTS

.....
ALICE NIUMATA – LEOTA
PARTNER

28th September 2021
Apia, Samoa

Appendix:

1. Government of Australia Grant – Summary of Programme Fund Balances as at 11 April 2021
2. Government of Australia Grant – Annual Contributions
Period: 1 July 2018 to 11 April 2021



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Government of Australia
Grant to
Secretariat of the Pacific Regional Environment Programme

Summary of Programme Fund Balances as at 11 April 2021

Project Number	Programme	USD
2995 & 2996	Director Climate Change Resilience Support Costs	-
2245 & 2246	Climate Change Adviser Support Costs	-
2395 & 2396	Climate Change Adaptation Adviser Support Costs	-
2190 & 2191	Meteorology and Climate Officer Support Costs	-
1245 & 1246	Biodiversity Adviser Support Costs	-
1045 & 1046	Coastal Management Adviser Support Costs	-
1093 & 1094	Ecosystems & Biodiversity Officer Support Costs	-
2045 & 2046	Director Waste Management & Pollution Control Support Costs	-
2095 & 2097	Pollution Adviser Support Costs	-
2025 & 2026	Hazardous Waste Adviser Support Costs	-
2495 & 2496	Director Environmental Monitoring & Governance Support Costs	-
1495 & 1496	Environmental Planning Adviser Support Costs	-
3001 & 3021	North Pacific Officer Support Costs	-
3001	Media & Public Relations Officer Support Costs	-
3001	Web Applications Developer Specialist Support Costs	-
3001	IT Networks & Support Engineer Support Costs	-
3001 & 3017	PCU Manager Support Costs	-
3001	IT Assistant Support Costs	-
3001	Secretary to Director/Programme Assistants Support Costs	-
3503	Unapplied Funds	-
3071	Executive Officer Support Costs	-
3070	Monitoring & Evaluation Adviser Support Costs	-
3001	Other Core Support Staff	-
2497 & 2498	Environmental Monitoring & Planning Adviser Salary & Support Cos	-
2232 & 2233	KMO Officer Salary & Support Costs	-
2601	GEF Support Adviser Support Costs	-
	Closing Cash Balance as at 11-April-2021	\$ -

Certified Correct:

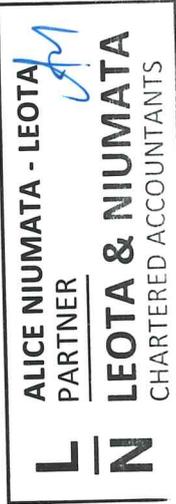
Veronica Levi
A/Director Finance & Administration

31/05/2021



**SECRETARIAT OF THE PACIFIC REGIONAL ENVIRONMENT PROGRAMME
GOVERNMENT OF AUSTRALIA GRANT
CORE SUPPORT TO THE SECRETARIAT OF THE PACIFIC REGIONAL ENVIRONMENT PROGRAMME (PACIFIC)
SUMMARY OF PROGRAMME FUND BALANCES AS AT 11 APRIL 2021**

Project No	Project Title	Balance 01.07.18	Add: Post Audit Adjustments	Revised Audited Balance	Add: Funds Received Arrangement No. 59256/11	Add: Interest Earned	Add / Less: Reallocation of Funds Received	Less: Expenses	Balance 11.04.21
AusAID - XB									
Climate Change									
1	2995 & 2996	7,054.11	0.00	7,054.11	631,861.23		(61,861.29)	(577,054.05)	0.00
2	2245 & 2246	(15,219.04)	0.00	(15,219.04)	442,160.22		(29,827.52)	(397,113.66)	0.00
3	2395 & 2396	6,958.04	0.00	6,958.04	383,159.25		(21,808.76)	(368,308.53)	0.00
4	2190 & 2191	19,844.09	0.00	19,844.09	391,672.75		(24,462.65)	(387,054.19)	0.00
Biodiversity & Ecosystem Management									
5	1245 & 1246	27,483.91	0.00	27,483.91	350,137.57		(22,153.07)	(355,468.41)	0.00
6	1045 & 1046	9,065.48	0.00	9,065.48	321,353.19		(21,099.75)	(309,318.92)	0.00
7	1093 & 1094	10,563.38	0.00	10,563.38	311,630.97		(18,013.60)	(304,180.75)	0.00
Waste Management & Pollution Control									
8	2045 & 2046	1,744.56	0.00	1,744.56	496,580.82		(81,755.90)	(416,569.48)	0.00
9	2095 & 2097	3,844.71	0.00	3,844.71	455,002.14		(27,984.14)	(430,862.71)	0.00
10	2025 & 2026	10,848.69	0.00	10,848.69	419,740.99		(3,088.35)	(427,501.33)	0.00
Environment Monitoring & Governance									
11	2495 & 2496	12,399.21	0.00	12,399.21	623,998.19		(64,548.42)	(571,848.98)	0.00
12	1495 & 1496	10,035.48	0.00	10,035.48	466,557.52		(29,787.84)	(446,805.16)	0.00
Executive Management & Corporate Support									
13	3001	14,891.37	0.00	14,891.37	315,541.74		(157,695.24)	(172,737.87)	0.00
14	3001	(1,562.67)	0.00	(1,562.67)	368,666.20		(21,627.10)	(345,476.43)	0.00
15	3001	(648.59)	0.00	(648.59)	200,825.25		(15,943.32)	(184,233.34)	0.00
16	3001	2,829.06	0.00	2,829.06	383,503.65		(29,173.12)	(357,159.59)	0.00
17	3001 & 3017	22,453.87	0.00	22,453.87	249,829.14		762.76	(273,045.77)	0.00
18	3001	1,535.42	0.00	1,535.42	75,182.15		(5,807.20)	(70,910.37)	0.00
19	3001	11,099.73	0.00	11,099.73	220,843.40		(16,893.85)	(215,049.28)	0.00
20	3503	89,008.78	0.00	89,008.78	(92,040.98)	13,399.96	(10,367.76)	0.00	(0.00)
21	3071	(2,196.42)	0.00	(2,196.42)	274,315.10		(20,479.79)	(251,638.89)	0.00
22	3070	14,913.76	0.00	14,913.76	392,793.59		(43,931.64)	(363,775.71)	0.00
23	3001	0.00	0.00	0.00	434,125.61		728,119.91	(1,162,245.52)	0.00
24	2497 & 2498	(750.00)	0.00	(750.00)	750.00		0.00	0.00	0.00
25	2232 & 2233	(1,548.47)	0.00	(1,548.47)	976.11		(572.36)	1,144.72	0.00
Contribution									
26	2601	254,648.46	0.00	254,648.46	8,119,165.80	13,399.96	0.00	(8,387,214.22)	(0.00)
GEF Support Adviser Support Costs									
		14,455.16	0.00	14,455.16	(3,783.46)			(10,671.70)	0.00
		14,455.16	0.00	14,455.16	(3,783.46)	0.00	0.00	(10,671.70)	0.00
		269,103.62	0.00	269,103.62	8,115,382.34	13,399.96	0.00	(8,397,885.92)	0.00





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Government of Australia

Grant to

Secretariat of the Pacific Regional Environment Programme

Title: Government of Australia Annual Contribution

Period: 01 July 2018 to 11 April 2021

Currency: US DOLLARS

Cashflow Statement	USD
Opening Cash Balance 01-July-2018	-
Add: Cash Advances Received this Period	666,382
Total Cash Available	666,382
Less: Total Contributions (attached)	(666,382)
Closing Cash Balance as at 11-April-2021	0

Certified Correct:

Petra Chan Tung
Director Finance & Administration





Government of Australia Contribution

Annual Member Contributions 01 July 2018 to 11 April 2021

	USD
Annual Member Contribution 2019	222,127.20
Annual Member Contribution 2020	222,127.20
Annual Member Contribution 2021	222,127.20
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Total Contributions	<u>\$666,381.60</u>

