

GOVERNMENT OF SAMOA
MINISTRY OF FINANCE



STATEMENT OF CERTIFICATION

The Statement of Receipts and Payments of the Treasury Fund and the accompanying notes and schedules set out on pages 1 to 29, have been drawn up in accordance with the reporting requirements of the Public Finance Management Act 2001, Part XIV, Section 108 and Amendment 2015. It is based on the results for the 3 months ended 30th September 2023, as reflected in the accounting records of the Ministry of Finance for the Treasury Fund, Project Fund and Loan Fund.

As part of the continuous efforts by the Ministry of Finance to improve the standard of government accounting and reporting, formal adoption of International Public Sector Accounting Standards ("IPSAS") is used as a guide in preparing the Statement of Receipts and Payments.

It is the opinion of the Ministry of Finance that the Statement of Receipts and Payments is materially accurate and fairly presents the results of the Treasury Fund, Project fund and Loan fund for the 3 months ended 30th September 2023.

On behalf of the Government of Samoa

Saolelititi Maeva Betham Vaai
Chief Executive Officer

Date: 04 / 09 / 2025

Epenesa Tanoi
Acting ACEO- Accounts

Date: 04 / 09 / 2025

AUDIT OFFICE

In accordance with Part XIV, Section 108 of the Public Finance Management Act 2001, the Audit Office hereby certifies that the foregoing Statement of Receipts and Payments and the accompanying notes and schedules, are in accordance with the records of the Ministry of Finance for the Treasury Fund.

Fa'amatuainu Dennis Margraff
Assistant Controller & Auditor General

Date: 4 / 9 / 2025

MALO O SAMOA
MATAGALUEGA O TUPE



FA'AMATALAGA MA FA'AMAONIGA

O Fa'amatalaga o Tupe Maua ma Tupe Alu o le Fa'aputuga-Tupe a le Matagaluega o Tupe ma fa'amatalaga o lo'o au'ili'iliina ai mea ta'itasi ma vaegatupe, e pei ona fa'aalia i itulau 1 e o'o i le 29, ua tu'ufa'atasia e pei 'ona fa'ata'oto mai i le Tulafono o Pulega o Tupe ale Malo 2001: Vaega XIV (108) ma ona Teuteuga 2015. O nei Fa'amatalaga o lo'o fa'avaeina lea i luga o fa'ai'uiga o galuega fai mo le 3 masina na fa'ai'uina i le aso 30 Setema 2023, e pei ona fa'aalia mai i fa'amaumauga mo le Fa'aputuga-Tupe a le Matagaluega o Tupe, Fa'aputuga-Tupe mo Poloketi ma Fa'aunega-Tupe.

E tusa ai ma galuega faifaiepa a le Ofisa o Tupe i lona taumafai i le fa'aleleia o le tulaga o fa'amatalaga tau tupe, ua avea ai Auala Fa'atausi-tusi Fa'ava-o-malo (IPSAS) e fai ma ta'iala mo le tu'ufa'atasia o Fa'amatalaga o Tupe Maua ma Tupe Alu.

O le manatu o le Matagaluega o Tupe, o Fa'amatalaga o Tupe Maua ma Tupe Alu ua 'ato'atoa lona sa'o ma fa'aalia uma ai gaioiga mo le Fa'aputuga-Tupe a le Matagaluega o Tupe, Fa'aputuga-tupe mo Poloketi ma Fa'aunega-tupe mo le 3 masina na fa'ai'uina i le aso 30 Setema 2023.

Mo le Malo o Samoa

Saoleititi Maeva Betham Vaai
Pule Sili – Matagaluega o Tupe

Aso: 04 / 09 / 2025

Epenesa Tanoi
Sui Pule Sili Lagolago – Vaega
Tausitusi

Aso: 04 / 09 / 2025

OFISA O LE SU'ETUSI SILI

E pei ai o aiaiga o lo'o fa'ata'atia mai e le Vaega XIV (108) o le Tulafono o Pulega o Tupe a le Malo 2001, ua fa'apea ona fa'amaonia e le Ofisa o le Su'etusi Sili, o Fa'amatalaga o Tupe Maua ma Tupe Alu ma fa'amatalaga ua tu'ufa'atasia, o lo'o atagia ai fa'amaumauga mo le Fa'aputuga-Tupe a le Matagaluega o Tupe.

Fa'amatua'inu Dennis Margraff
Pule & Su'etusi Sili Lagolago

Aso: 4 / 9 / 2025

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA A
SCHEDULE A**

FA'AMATALAGA O TINOITUPE FEGASOLOA'I
MO LE 3 MASINA NA FA'AIUINA 30 SETEMA 2023

STATEMENT OF CASH FLOWS
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

Tausaga Fa'a-le-Tupe Na Fa'aiuna 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022
Financial Year Ended 30th June 2023	3 Months ended 30th September 2022 (Previous)
Actual \$'000	Actual \$'000

**Tausaga Fa'a-le-Tupe 2024 Vs Tausaga Fa'a-le-Tupe
2023/Current Vs Previous**

2023	Eseesega	%
2023	Variance	%
\$'000	\$'000	

**FAAPUTUGA TUPE I LE OFISA O TUPE MA FESOASOANI MAI FAFO:
TREASURY AND DEVELOPMENT FUND:**

660,448	150,545	Tupe Maua mai i Galuega Fa'atino/Operating Receipts Tupe maua mai lafoga <i>Tax Revenues</i>	176,755	26,210	17%
82,013	17,686	Tupe maua e lē o ni lafoga <i>Non-Tax Revenues</i>	21,951	4,265	24%
20,000	0	Fesoasoani mo Galuega fa'atino a le Mālō <i>Cash Grant for Operating Expenditures - Domestic</i>	0	0	0%
198,081	20,763	Fesoasoani mo Galuega fa'atino a le Mālō <i>Cash Grant for Operating Expenditures - External</i>	40,422	19,660	95%
11,645	1,636	Tupe Mamā mai i Sea 'Ūmia <i>Dividends</i>	311	(1,324)	(81%)
14,219	425	Ma isi <i>Others</i>	45,723	45,298	10668%
986,405	191,054	Aofa'iga o Tupe Maua mai i Galuega Fa'atino/Total Operating Receipts	285,162	94,108	49%
278,382	(63,801)	Tupe Fa'aalu i Galuega Fa'atino/Operating Payments Totogi o Tagata Faigaluega <i>Salaries and Wages</i>	(65,553)	(1,751)	3%
186,973	(44,386)	Fa'atauga o 'Oloa ma' Au'aunaga Lautele <i>Goods & Services</i>	(36,441)	7,945	(18%)
181,182	(37,673)	Fesoasoani mo Fa'alapotopotoga a le Mālō <i>Grants to Organizations</i>	(45,396)	(7,723)	20%
6,410	(1,603)	Fesoasoani mo Tagata Lautele <i>Grants to Individuals</i>	(1,395)	208	(13%)
2,000	(451)	Noataga mo le Atunu'u Lautele (faagaoioiga) <i>CSO (operating)</i>	0	451	(100%)
14,572	(6,790)	Totogiina o 'Aitālafu <i>Debt Service Costs</i>	(7,924)	(1,135)	17%
49,988	(8,974)	Isi Tupe alu Fa'atūlāfono <i>Other Statutory Expenditures</i>	(18,943)	(9,969)	111%
46,525	(9,496)	Galuega e 'avea ai ma sui o le Mālō <i>Transactions on Behalf of the State</i>	(9,857)	(361)	4%
364	0	Saofaga Fa'aletausaga ile Inisiua <i>Premiums</i>	0	0	0%
20,947	(3,073)	Isi tupe Fa'aalu	(2,863)	210	(7%)

**MALO O SAMOA
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**FA'AMATALAGA A
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FA'AMATALAGA O TINOITUPE FEGASOLOA'I
MO LE 3 MASINA NA FA'AIUINA 30 SETEMA 2023

STATEMENT OF CASH FLOWS
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

Tausaga Fa'a- le-Tupe Na Fa'aiuna 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022	
Financial Year Ended 30th June 2023	3 Months ended 30th September 2022 (Previous)	
Actual \$'000	Actual \$'000	
		<i>Others</i>
787,345	(176,246)	Aofa'iga o Tupe Alu i Galuega Fa'atino/Total Operating Payments
199,061	14,808	Aofa'iga o Tupe i Galuega Fa'atino <i>Net Flow from Operating Activities</i>

Tausaga Fa'a-le-Tupe 2024 Vs Tausaga Fa'a-le-Tupe 2023/Current Vs Previous		
2023	Eseesega	%
2023	Variance	%
\$'000	\$'000	
(188,371)	(12,125)	7%
96,792	81,984	554%

MALO O SAMOA GOVERNMENT OF SAMOA

**FA'AMATALAGA A
SCHEDULE A**

FA'AMATALAGA O TINOITUPE FEGASOLOA'I
MO LE 3 MASINA NA FA'AIUINA 30 SETEMA 2023

STATEMENT OF CASH FLOWS
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

Tausaga Fa'a-le-Tupe Na Fa'aiuna 30 Iuni 2023		3 Masina Na Fa'aiuina 30 Setema 2022		Tausaga Fa'a-le-Tupe 2024 Vs Tausaga Fa'a-le-Tupe 2023/Current Vs Previous		
Financial Year Ended 30th June 2023		3 Months ended 30th September 2022 (Previous)		2023	Eseesega	%
Actual \$'000		Actual \$'000		2023	Variance	%
				\$'000	\$'000	
6,207	773		Tupe Maua mai i le Fa'afaigaluegaina o Tupe/Investing Receipts Tupe maua mai i le fa'afaigaluegaina o tupe <i>Income from Investments</i>	1,799	1,026	133%
880	381		Fa'atauina o 'Āseta <i>Sale of Fixed Assets</i>	504	123	0%
133	0		Isi <i>Others</i>	0	0	0%
7,221	1,154		Aofa'iga o Tupe Maua mai i le Fa'afaigaluegaina o Tupe/Total Investing Receipts	2,302	1,148	99%
26,615	(4,031)		Tupe Fa'aalu i le Fa'afaigaluegaina o Tupe/Investing Payments Tupe Fa'aalu i meatōtino <i>Capital Expenditures</i>	(4,275)	(244)	6%
5,600	(5,100)		Tupe Tului i Tupe Fa'avae <i>Capital Injections</i>	(500)	4,600	0%
32,215	(9,131)		Aofa'iga o Tupe Fa'aalu i le Fa'afaigaluegaina o Tupe/Total Investing Payments	(4,775)	4,356	(48%)
(24,994)	(7,977)		Aofa'iga o Tupe i le Fa'afaigaluegaina o Tupe <i>Net Flow from Investing Activities</i>	(2,473)	5,504	(69%)
1,947	583		Tupe Maua mai i le Fa'atupega o Galuega Fa'atino/Financing Receipts Toe totogiina mai o Fa'a'unekātupe <i>On-lending Repayments</i>	605	21	4%
1,947	583		Aofa'iga o Tupe Maua mai i le Fa'atupega o Galuega Fa'atino/Total Financing Receipts	605	21	4%
82,872	(28,548)		Tupe Fa'aalu i le Fa'atupega o Galuega Fa'atino/Financing Payments Totogiina o 'Aitālafu <i>Loan Repayments</i>	(31,193)	(2,645)	9%
82,872	(28,548)		Aofa'iga o Tupe Fa'aalu i le Fa'atupega o Galuega Fa'atino/Total Financing Payments	(31,193)	(2,645)	9%
(80,926)	(27,965)		Aofa'iga o Tupe i le Fa'atupega o Galuega Fa'atino <i>Net Flow from Financing Activities</i>	(30,588)	(2,623)	9%
93,141	(21,134)		PĀLENI SI'ITIA/(FA'AITIITIA) O TINOITUPE <i>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</i>	63,731	84,865	(402%)
262,819	208,511		TINOITUPE I LE AMATAGA O LE TAUSAGA <i>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</i>	268,002	59,491	29%
71			O TOE FESUIA'IGA O PALENI O PIRIOTA UA TE'A <i>PRIOR PERIOD ADJUSTMENTS</i>	0	0	0%

MALO O SAMOA GOVERNMENT OF SAMOA

**FA'AMATALAGA A
SCHEDULE A**

FA'AMATALAGA O TINOITUPE FEGASOLOA'I
MO LE 3 MASINA NA FA'AIUINA 30 SETEMA 2023

STATEMENT OF CASH FLOWS
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

Tausaga Fa'a-le-Tupe Na Fa'aiuna 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022	
Financial Year Ended 30th June 2023	3 Months ended 30th September 2022 (Previous)	
Actual \$'000	Actual \$'000	
(2,355)	(151)	A'AFIAGA OLE FESUIA'IGA O TINOITUPE MAI I FAFO NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH
353,676	187,226	TINOITUPE I LE FA'AI'UGA O LE TAUSAGA CASH AND CASH EQUIVALENTS AT END OF PERIOD

Tausaga Fa'a-le-Tupe 2024 Vs Tausaga Fa'a-le-Tupe 2023/Current Vs Previous		
2023	Eseesega	%
2023	Variance	%
\$'000	\$'000	
0	151	(100%)
331,733	144,507	77%

MALO O SAMOA
GOVERNMENT OF SAMOA

FAAMATALAGA E
SCHEDULE B

FA'AMATALAGA TU'UFA'ATASI O LE FA'ATUSATUSAGA O TUPE FA'ATATAU MA TUPE AOFA'I
MO LE MĀLŌ O SAMOA

MO LE 3 MASINA NA FA'AUIUNA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE GOVERNMENT OF SAMOA

FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

TUPE MAUA MA TUPE FA'AALU A MATĀGALUEGA FA'AVASEGAINA I LE AOTELEGA O LE TALA FA'ATATAU O TUPE
RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

Tausaga Fa'a-le-Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022			Ese'esega o le Aofai o le Tausaga Faa-le-Tupe 2024 ma le Tala Fa'atatau Mulimuli/Current Year Vs Forecast			
Financial Year ended 30th June 2023	3 months ended 30th September 2022 (Previous)						
Aofai/Actual	Aofai/Actual		Schedule	Original Budget ¹ (Appropriation)	Actual	Revised Budget Vs Current Actual \$'000	Current Actual Vs Previous Actual \$'000
\$'000	\$'000			\$'000	\$'000		
TUPE MAUA/RECEIPTS							
768,614	185,207	Tupe Maua Māsani ² <i>Ordinary Receipts</i> ²	1.1	730,151	240,565	489,586	55,358
55,084	5,345	Tupe Fa'ameaalofa mai Fafo <i>External Grants</i>	1.2	165,392	8,355	157,037	3,010
823,698	190,552	Aofa'i o Tupe Maua & Tupe Fa'ameaalofa mai Fafo Total Receipts and Grants		895,543	248,921	646,623	58,368
TOESE/LESS							
TUPE ALU I LE TAIMI NEI/CURRENT PAYMENTS							
131,009	42,087	Tupe Alu Fa'a-le-Tulāfono <i>Statutory Payments</i>	3	157,458	53,568	103,890	11,481
658,520	149,691	Polokalame o Tupe Alu <i>Expenditure Programs</i>	2.1	759,261	151,514	607,747	1,823
20,388	220	Tupe Alu Iē Fuafuaina <i>Unforeseen Payments</i>	4	22,778	173	22,605	(47)
809,917	191,999	Aofa'i o Tupe Alu Taimi Nei Total Current Payments		939,497	205,255	734,242	13,256
TOESE/LESS							
TUPE ALU I ATINA'E/DEVELOPMENT PAYMENTS							
456	0	Tupe Alu i Atina'e Fa'atupeina mai Fa'a'unegātupe <i>Loan Financed project payments</i>	2.3	0	0	0	0
46,766	8,473	Tupe Alu i Atina'e Fa'atupeina i Tupe Fa'ameaalofa <i>Grant financed project payments</i>	2.2	141,714	9,794	131,919	1,322
47,222	8,473	Aofa'i Tupe Alu i Atina'e Total Development Payments		141,714	9,794	131,919	1,322
(33,440)	(9,919)	Fa'asiliiga/(Fa'a'ititia) o Tupe Alu i Tupe Maua Cash (Deficit)/surplus		(185,667)	33,871	(219,539)	43,791
Fa'atupeina e/Financed by							
3,134	754	Fa'a'unegātupe mamā e fa'atupe ai galuega tau atina'e <i>Soft Term Financing</i>	1.3	0	0	0	(754)
141,279	14,811	Tupe Fesoasoani Tu'u sa'o mo le Tala ile Tupe <i>General Budget Support Financing</i>	1.1	110,965	40,422	70,542	25,611
110,972	5,646	Tinoitupe (Tupe Pa'ū)/Tupe Fa'asili Movement in Cash Balances		(74,703)	74,294	(148,996)	68,648

Notes

¹ Original Budget - amounts as per the Approved Estimates Book.

² Ordinary Receipts = The total Actual balance reported is exclusive of the Budget Support Funding Receipts as it is reported under External Grants against it's Budget. Same applies for Budget balances.

	Original Budget	Actual
Ordinary Receipts (Budget Summary)	730,151	240,565
Budget Support Funding	110,965	40,422
Ordinary Receipts (Schedule 1.1)	841,116	280,988

MALO O SAMOA

FA'AMATALAGA I

FA'AMATALAGA I FA'AMATALAGA O TUPE MAUA MA TUPE ALU O LE FA'APUTUGA-TUPE A LE MATAGALUEGA O TUPE MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

FA'AMATALAGA 1

FA'AMATALAGA O FAIGA FA'AVAE 'AUTU O FA'AMATALAGA TAU TUPE

O nei fa'amatalaga o lo'o fa'aalia atu ai faiga fa'avae 'autu fa'a-tausitusi na fa'aaogaina i le sauniga o Fa'amatalaga o Tinoitupe Fegasoloo'i i le Aotelega a le Malo o Samoa, pei ona iloa ai ile Fa'amatalaga o Tupe Maua ma Tupe Alu a le Malo o Samoa i taimi ua mavae.

1.1 Aiaiga Fa'a-le-Tulafono

O le Fa'amatalaga o Tupe Maua ma Tupe Alu o le Fa'aputuga-tupe a le Matagaluega o Tupe mo le 3 masina na fa'ai'uina i le aso 30 Setema 2023, sa saunia e tusa ma le Tulafono o Pulega o Tupe a le Malo 2001: Vaega 108 ma ona Teuteuga 2015. O le Fa'amatalaga o Tupe Maua ma Tupe Alu o se lipoti lautele ma ua saunia e tusa ai o Aiaiga Fa'a-Tausi Tusi Fa'a-va-o-malō i Tulaga Tau Tupe.

1.2 Aotelega o Fa'amatalaga tau Tupe

O Fa'amatalaga o Tupe o lo'o fa'aalia ai gaioiga fai a Matagaluega uma a le Malo o Samoa mo le 3 masina na fa'ai'uina i le aso 30 Setema 2023, e pei ona fa'aalia i fa'amaumauga i le Fa'aputuga-tupe a le Matagaluega o Tupe, Fa'aputuga-tupe mo Poloketi ma Fa'aunega-tupe.

'Ona o le 'uti'uti o le taimi i le sauniga o nei fa'amatalaga o tupe, o aofa'iga o tupe o lo'o ua fa'aalia e lē o fa'a'iloa 'ato'atoa ai gaioiga fa'atino e patino i le vaitaimi ua tā'ua. O lea, o Fa'amatalaga o Tupe Maua ma Tupe Alu a le Malo Samoa, Fa'amatalaga o Meatotino ma Noataga a le Malo o Samoa ma Fa'amatalaga o Suiga i Tupe Fa'avae na lipotiina i le Tala o le Tupe Fa'a-le-tausaga mo le tausaga fala-le-tupe fa'ai'uina 30 Iuni 2023, e lē o aofia ile nei lipoti fa'a-le-kuata. O le Tala o le Tupe Fa'a-le-tausaga fa'ai'uina ile aso 30 o Iuni 2024, lea fo'i e tu'uina atu ile Palemene, o le a atagia ai gaioiga fa'atino mo le tausaga fa'ai'uina fa'apea ai gaioiga fa'atino mo Tupe o Mavaega ma Tupe Fa'apitoa, Tupe Teu Tau Inisiua ma Fa'aputugatupe Fa'aagaga mo Fa'aunegatupe.

- Fa'amatalaga o Tupe Maua a Matagaluega: Fa'amatalaga 1
 - Tupe maua a Matagaluega
 - Foa'i Fa'ameaalofa a Matagaluega (Meaalofa)
 - Foa'i Fa'ameaalofa a Matagaluega (Fa'aunegatupe)
- Fa'amatalaga o Tupe Alu a Matagaluega: Fa'amatalaga 2
 - Tupe alu a Matagaluega
 - Tupe alu o Vaegatupe Fa'apitoa a Matagaluega
 - Tupe alu i Poloketi a Matagaluega (Meaalofa)
 - Tupe alu i Poloketi a Matagaluega (Fa'aunegatupe)
- Fa'amatalaga o Tupe Alu Fa'a-le-Tulafono: Fa'amatalaga 3

MALO O SAMOA

FA'AMATALAGA I

FA'AMATALAGA I FA'AMATALAGA O TUPE MAUA MA TUPE ALU O LE FA'APUTUGA-TUPE A LE MATAGALUEGA O TUPE MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

- Fa'amatalaga o Tupe Fa'aalu lē Fuafuaina: Fa'amatalaga 4
- Fa'amatalaga o Paleni o Tinoitupe Fa'amatalaga 5

1.3 Aiaiga o Fa'amatalaga Fa'a-Tausitusi

O le Fa'amatalaga o Tupe Maua ma Tupe Alu o le Fa'aputuga-tupe a le Matagaluega o Tupe na saunia i lalo o aiaiga fa'a-tausitusi e faamau ai tupe maua ma tupe alu a le Malo e tusa ai ma le suiga o le polokalame fa'a-tausitusi ua faaaogaina nei. O Tupe Maua o lo'o fa'amauiina i le aso na mauaina ai nei tupe e Matagaluega, ma o Tupe Alu o lo'o fa'amauiina i le taimi na fa'atagaina ai e le Ofisa o Tupe lona fa'amatu'u atu.

FA'AMATALAGA 2

TALA FA'ATATAU O TUPE

O tupe fa'atatau o le tausaga na pasia mai e le Fono Aoao Faitulafono mo Matagaluega ta'itasi ma Tupe Alu Fa'a-le-Tulafono o lo'o fa'apea ona fa'aalia mo fa'atusatusaga.

FA'AMATALAGA 3

TUPE FA'AALU LĒ FUAFUAINA O TUPE A LE MALO

O Tupe Fa'aalu lē Fuafuaina o lo'o fa'atagaina mai e le Kapeneta i lalo o le Vaega 29 o le Tulafono o Pulega o Tupe a le Malo 2001 ma ona Teuteuga 2015.

FA'AMATALAGA 4

AVEA MA FUAINUMERA ATOA

O aofa'iga o lo'o i totonu o Fa'amatalaga A o lenei Fa'amatalaga o Tupe ua avea ma fuainumera 'ato'atoa e tusa ma le afe Tala. O aofa'iga i isi Fa'amatalaga ua avea ma fuainumera 'ato'atoa e tusa ma le Tala.

FA'AMATALAGA 5

VAITAIMI E LIPOTIA AI MA AOFA'IGA FA'ATUSATUSA

O Fa'amatalaga o Tupe Maua ma Tupe Alu o le Fa'aputuga-Tupe a le Matagaluega o Tupe ua saunia mo le 3 masina na fa'ai'uina i le aso 30 Setema 2023. O fa'atusatusaga o fuainumera o lo'o ta'ua i lalo o le 3 masina na fa'ai'uina i le aso 30 Setema 2022.

FA'AMATALAGA 6

GALUEGA FA'A-SU'ETUSI

O galuega fa'a-su'etusi ua mafai ona tu'uina mai e le Ofisa o le Pule ma Su'etusi Sili. E leai se totogi o nei 'au'aunaga

GOVERNMENT OF SAMOA

SCHEDULE C

NOTES TO THE STATEMENT OF RECEIPTS AND PAYMENTS OF THE TREASURY FUND FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following summary explains the significant accounting policies that have been applied in the preparation of the Consolidated Cashflow for Government of Samoa, or else known as the Statement of Receipts and Payments of the Government of Samoa.

1.1 Legislative Basis

The Statement of Receipts and Payments for the 3 months ended 30th September 2023 is required by Part XIV, Section 108 of the Public Finance Management Act 2001 and Amendment 2015. The Statement of Receipts and Payments is a general-purpose financial report and has been prepared in accordance with the International Public-Sector Accounting Standard (IPSAS) Cash Basis.

1.2 Scope of the Statement

The Statement reflects the transactions for the period ending 30th September 2023 of all Ministries of the Government of Samoa, as reflected in the records of the Ministry of Finance for the Treasury Fund, Project Fund and Loan Fund.

Due to timing and account preparation constraints, the amounts as presented may not necessarily reflect all transactions applicable to the period. Hence, Statement of Revenue and Expenses for the Central Government of Samoa, Statement of Assets and Liabilities for the Central Government of Samoa, Statement of the Changes in Equity for the Central Government of Samoa that are in the Public Accounts for the financial year ended 30th June 2023 are not included in this Quarterly Statement. The Public Accounts for the financial year ended 30th June 2024, which will be laid before the Legislative Assembly, will reflect all relevant transactions for the financial year ended as well as the transactions for the Trust and Special Fund, Insurance Fund and National Sinking Fund.

The Statement of Receipts and Payments is supported by relevant individual schedules:

- Statement of Receipts: Schedule 1
 - Receipts by Ministry
 - External Aid by Ministry (Aid Funded)
 - External Aid by Ministry (Loan Funded)
- Statement of Expenditure: Schedule 2
 - Payments by Ministry
 - Special Purpose payments by Ministry
 - Project payments by Ministry (Aid Funded)
 - Project payments by Ministry (Loan Funded)
- Statement of Statutory Expenditure: Schedule 3
- Statement of Unforeseen Expenditure: Schedule 4

GOVERNMENT OF SAMOA

SCHEDULE C

NOTES TO THE STATEMENT OF RECEIPTS AND PAYMENTS OF THE TREASURY FUND FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

- Statement of Cash Balances: Schedule 5

1.3 Basis of Accounting

The Statement has been prepared in accordance with cash basis. Income is recognized at the date Ministries receive the revenue, and expenses are recognized at the date payments are made by the Ministry of Finance.

NOTE 2 ESTIMATE REPORTING

The annual estimates appropriated by the Legislative Assembly for each Ministry and Statutory Expenditure are shown for comparison purposes.

NOTE 3 UNFORESEEN EXPENDITURE

Unforeseen Expenditure is authorized by Cabinet under Part V, Section 29 of the Public Finance Management Act 2001 and Amendment 2015.

NOTE 4 ROUNDING

Amounts in Schedule A are rounded to the nearest one thousandth Tala. Amounts in all other schedules and notes are rounded to the nearest Tala.

NOTE 5 REPORTING PERIODS AND COMPARATIVE FIGURES

The Statement of Receipts and Payments has been prepared for the interim period of 3 months ended 30th September 2023. Comparative figures are for the interim period of 3 months ended 30th September 2022.

NOTE 6 AUDIT SERVICES

Audit Services are provided by the Office of the Controller & Auditor General. There is no charge for these services.

MALO O SAMOA
GOVERNMENT OF SAMOA

FA'AMATALAGA 1.1
SCHEDULE 1.1

FA'AMATALAGA TU'UFA'ATASI O TUPE MAUA A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES RECEIPTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

TUPE MAUA A MATAGALUEGA/RECEIPTS BY MINISTRY

Tausaga Fa'a-le-Tupe Na Fa'aiuina 30 Iuni 2023		3 Masina Na Fa'aiuina 30 Setema 2022	Eseesega o le Aofaiga o Tupe Maua i le Tausaga Fa'aletupe 2024 ma le Tala Fa'atatau Mulimuli/Current Actual Vs Estimates				
Financial Year Ended 30 th June 2023		3 months ended 30th September 2022 (Previous)					
Actual \$	Actual \$		Tala Fa'atatau Muamua ¹	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2024 ma le 2023
			Original Budget ¹	Actual	(Over)/Under	(Over)/Under	Current Vs Previous
			\$	\$	\$	%	\$
TUPE MAUA A MATAGALUEGA/RECEIPTS BY MINISTRY							
2,122,769	731,455	Fa'ato'aga ma Faigafaiva <i>Agriculture & Fisheries</i>	1,707,341	754,039	953,302	56%	22,583
41,395	12,988	Ofisa o le Loia Sili <i>Office of the Attorney General</i>	30,000	965	29,035	97%	(12,023)
150,121	53,065	Ofisa o le Pule ma Su'etusi Sili <i>Office of the Controller and Auditor General</i>	211,970	6,000	205,970	97%	(47,065)
911,126	192,254	Fuainumera Fa'amauiina <i>Bureau of Statistics</i>	750,000	271,108	478,892	64%	78,855
1,133,419	150,786	Pisinisi, Alamanuia ma Leipa <i>Commerce, Industry & Labour</i>	740,475	263,554	476,921	64%	112,768
338,757	20,379	Feso'ota'iga ma Fa'amatalaga Fa'atekonolosi <i>Communication & Information Technology</i>	366,781	99,115	267,666	73%	78,737
762,586	515,946	A'oa'oga, Ta'aloga ma Aganu'u <i>Education, Sports & Culture</i>	848,000	653,626	194,374	23%	137,680
45,989	11,471	Ofisa o le Komesina o Faiga Palota <i>Office of the Electoral Commissioner</i>	47,500	23,955	23,545	50%	12,484
198,163,619	25,220,587	Tupe ¹ <i>Finance</i>	183,501,865	53,380,339	130,121,526	71%	28,159,752
87,825	16,544	Va-i-Fafo ma Fefa'ataua'iga <i>Foreign Affairs & Trade</i>	50,000	19,470	30,530	61%	2,926
5,067,542	1,216,769	Soifua Maloloina <i>Health</i>	5,510,839	3,193,951	2,316,888	42%	1,977,182
1,654,306	249,704	Fa'amasinoga ma Pulega Tau Fa'amasinoga <i>Justice & Courts Administration</i>	1,500,000	382,498	1,117,503	75%	132,793
27,653	476	Fono Aoaio Faitulafono <i>Legislative Assembly</i>	26,000	11,149	14,851	57%	10,673
6,516,761	1,628,644	Puna'oa Fa'alenuatua ma le Si'osi'omaga <i>Natural Resources & Environment</i>	5,677,293	2,357,936	3,319,357	58%	729,292
1,606,249	339,218	Leoleo <i>Police</i>	1,105,000	382,232	722,768	65%	43,014
8,681,467	2,125,737	Palemia <i>Prime Minister's</i>	7,000,000	1,887,093	5,112,907	73%	(238,643)
11,645,195	1,635,622	Fa'alapotopotoga Tumaoti a le Malo <i>Public Enterprise</i>	9,526,558	311,084	9,215,474	97%	(1,324,538)
664,988,923	149,647,475	Tiute ma Tupe Maua <i>Customs & Revenue</i>	615,034,106	175,470,986	439,563,120	71%	25,823,511
3,620,989	992,650	Ofisa o le Faatonu <i>Office of the Regulator</i>	4,327,725	153,653	4,174,072	0%	(838,997)

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 1.1
SCHEDULE 1.1**

FA'AMATALAGA TU'UFA'ATASI O TUPE MAUA A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES RECEIPTS FOR THE GOVERNMENT OF SAMOA

FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

TUPE MAUA A MATAGALUEGA/RECEIPTS BY MINISTRY

Tausaga Fa'a-le-Tupe Na Fa'aiuina 30 Iuni 2023		3 Masina Na Fa'aiuina 30 Setema 2022	Eseesega o le Aofaiga o Tupe Maua i le Tausaga Fa'aletupe 2024 ma le Tala Fa'atatau Mulimuli/Current Actual Vs Estimates				
Financial Year Ended 30 th June 2023		3 months ended 30th September 2022 (Previous)	Tala Fa'atatau Muamua ¹	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2024 ma le 2023
Actual \$	Actual \$		Original Budget ¹ \$	Actual \$	(Over)/Under \$	(Over)/Under %	Current Vs Previous \$
TUPE MAUA A MATAGALUEGA/RECEIPTS BY MINISTRY							
667,314	173,340	Tina ma Tama'ita'i, Atina'e o Nu'u, Afio'aga ma Aga Feso'ota'i <i>Women, Community & Social Development</i>	624,000	202,994	421,006	67%	29,654
1,658,608	271,862	Galuega, Fela'ua'iga ma Atina'e 'Ese'ese <i>Works, Transport & Infrastructure</i>	2,530,622	739,545	1,791,077	71%	467,683
909,892,613	185,206,973	AOFAIGA O TUPE MAUA/TOTAL RECEIPTS BY MINISTRY	841,116,075	240,565,292	600,550,783	71%	55,358,318

Notes

¹ The Original Budget under the Ministry of Finance is inclusive of Budget Support Funding (External Grant) - Approved Estimates Book (page XVI).

Original Budget (Schedule 1.1)	730,151,357
Budget Support Funding (Included under the Ministry of Finance)	110,964,718
Total Receipts Original Budget (Schedule B)	841,116,075

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 1.2
SCHEDULE 1.2**

FA'AMATALAGA TU'UFA'ATASI O TUPE MAUA A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'A'I'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES RECEIPTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

FOA'I FA'AMEAALOFA (MEAALOFA) MAI FAFO I GALUEGA FA'ATINO A MATAGALUEGA
EXTERNAL AID (GRANT FUNDED) BY MINISTRY

Tausaga Fa'a-le- Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022	3 months ended 30th September 2022 (Previous)	Eseesega o le Aofaiga o Tupe Maua i le Tausaga Fa'aletupe 2024 ma le Tala Fa'atatau Mulimuli/Current Actual Vs Estimates				
			Tala Fa'atatau Muamua ¹	Aofa'i	(Sili)/Pa'u	(Sili)/Pa'u	Ese'esega o le Aofa'i 2024 ma le 2023
			Original Budget ₁	Actual	(Over)/Under	(Over)/Under	Current Vs Previous
\$	\$		\$	\$	\$	%	\$
TUPE MAUA A MATAGALUEGA/RECEIPTS BY MINISTRY							
10,009,944	2,086,197	Fa'ato'aga ma Faigafaiva <i>Agriculture & Fisheries</i>	17,809,264	798,535	17,010,729	96%	(1,287,662)
177,557	748,954	Ofisa o le Loia Sili <i>Office of the Attorney General</i>	459,736	0	459,736	100%	(748,954)
898,821	174,257	Fuainumera Fa'amauina <i>Bureau of Statistics</i>	37,350	162,175	(124,825)	-334%	(12,082)
208,878	22,278	Pisinisi, Alamanuia ma Leipa <i>Commerce, Industry & Labour</i>	3,030,456	42,986	2,987,470	99%	20,707
0	0	Feso'ota'iga ma Fa'amatalaga Fa'atekonolosi <i>Communication & Information Technology</i>	243,528	0	243,528	100%	0
(712,186)	51,721	A'oa'oga, Ta'aloga ma Aganu'u <i>Education, Sports & Culture</i>	9,701,495	1,343,877	8,357,618	86%	1,292,156
8,833,409	728,595	Tupe <i>Finance</i>	27,995,398	1,028,194	26,967,204	96%	299,599
0	0	Va-i-Fafo ma Fefa'ataua'iga <i>Foreign Affairs & Trade</i>	14,473	0	14,473	100%	0
4,440,596	508,088	Soifua Maloloina <i>Health</i>	9,918,283	363,993	9,554,290	96%	(144,095)
0	0	Fa'amasinoga ma Pulega Tau Fa'amasinoga <i>Justice and Courts Administration</i>	100,272	85,472	14,800	15%	85,472
3,589,638	0	Fono Aoao Faitulafono <i>Legislative Assembly</i>	2,758,418	41,669	2,716,749	98%	41,669
2,632,101	54,732	Puna'oa Fa'alenua ma le Si'osi'omaga <i>Natural Resources & Environment</i>	4,661,540	919,312	3,742,228	80%	864,580
27,446	5	Ofisa o Sulufaiga <i>Ombudsman Office</i>	0	0	0	0%	(5)
50,278	242	Komisi o le Toe Fuataiga o Tulafono <i>Samoa Law Reform</i>	0	930	(930)	0%	688
1,836,198	50,000	Leoleo <i>Police Prison Correction Services</i>	1,813,380	16,599	1,796,781	99%	(33,401)
21,269,866	914,548	Galuega, Fela'ua'iga ma Atina'e 'Ese'ese <i>Works, Transport & Infrastructure</i>	84,122,564	3,474,996	80,647,568	96%	2,560,448
1,821,533	5,706	Tina ma Tama'ita'i, Atina'e o Nu'u, Afio'aga ma Aga Feso'ota'i <i>Women, Community & Social Development</i>	2,725,967	76,483	2,649,484	97%	70,777
55,084,080	5,345,323	AOFAIGA O TUPE MAUA/TOTAL RECEIPTS BY MINISTRY	165,392,124	8,355,220	157,036,904	95%	3,009,897

Notes

¹ External Grants Budget = The total External Grants of \$165,392,124 is exclusive of the Budget Support Funding (JPAM) of \$110,964,718 on page XVII of the Approved Main Estimates for FY23/24.

External Grants (Reported under Schedule B)	276,356,842
Budget Support Funding (JPAM)	110,964,718
	165,392,124
State-Owned Enterprises	0
External Grants (Schedule 1.2)	165,392,124

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 1.3
SCHEDULE 1.3**

FA'AMATALAGA TU'UFA'ATASI O TUPE MAUA A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES RECEIPTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

NONOGA TUPE MAI FAFO (NONOGATUPE) I MATAGALUEGA
EXTERNAL AID (LOAN FUNDED) BY MINISTRY

Tausaga Fa'a- le-Tupe Na Fa'aiuina 30 luni 2023	3 Masina Na Fa'aiuina 30 Setema 2022	Eseesega o le Aofaiga o Tupe Maua i le Tausaga Fa'aletupe 2024 ma le Tala Fa'atatau Mulimuli/Current Actual Vs Estimates					
Financial Year Ended 30 th June 2023	3 months ended 30th September 2022 (Previous)	Tala Fa'atatau Muamua ¹	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2024 ma le 2023	
Actual	Actual	Original Budget	Actual	(Over)/Under	(Over)/Under	Current Vs Previous	
\$	\$	\$	\$	\$	%	\$	
RECEIPTS BY MINISTRY							
3,133,906	753,691	Tupe Finance	0	0	0	100%	(753,691)
3,133,906	753,691	TOTAL RECEIPTS BY MINISTRY	0	0	0	100%	(753,691)

Notes

¹ Total Receipts by Ministry Original Budget:

Estimates for Loan Financed Projects:

Loan Financed Projects (From the Estimate Book)	0
Budget Support Funding (Under Schedule B)	0
Loan Financed Projects (Under Schedule B)	0
State-Owned Enterprises	0
External Grants (Schedule 1.3)	0

MALO O SAMOA GOVERNMENT OF SAMOA

**FA'AMATALAGA 2.1
SCHEDULE 2.1**

FA'AMATALAGA TU'UFA'ATASI O TUPE ALU A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES PAYMENTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

TUPE FA'AALU A MATAGALUEGA/PAYMENTS BY MINISTRY

Tausaga Fa'a-le-Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022 3 months ended 30th September 2022 (Previous)		Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2024 ma le Tala Fa'ataau Mulimuli/Current Actual Vs Estimates				
			Tala Fa'ataau Muamua ¹	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2024 ma le 2023
Actual	Actual		Original Budget ¹	Actual	(Over)/Under	(Over)/Under	Current Vs Previous
\$	\$		\$	\$	\$	%	\$
TUPE ALU A MATAGALUEGA/PAYMENTS BY MINISTRY							
18,413,186	4,147,385	Fa'ato'aga ma Faigafaiva <i>Agriculture & Fisheries</i>	19,967,480	4,223,983	15,743,497	79%	76,598
4,354,915	1,184,349	Ofisa o le Loia Sili <i>Office of the Attorney General</i>	5,840,075	1,058,518	4,781,557	82%	(125,831)
3,395,918	669,621	Ofisa o le Pule ma Su'etusi Sili <i>Office of the Controller and Auditor General</i>	4,492,999	689,784	3,803,215	85%	20,162
5,318,977	1,185,990	Fuainumera Fa'amauina <i>Bureau of Statistics</i>	5,789,365	1,075,379	4,713,986	81%	(110,610)
19,859,462	4,562,727	Pisinisi, Alamanuia ma Leipa <i>Commerce, Industry & Labour</i>	18,926,871	5,010,550	13,916,321	74%	447,823
8,611,560	1,881,249	Feso'ota'iga ma Fa'amatalaga Fa'atekonolosi <i>Communication & Information Technology</i>	11,596,849	2,189,800	9,407,049	81%	308,552
131,774,834	25,573,627	A'oa'oga, Ta'aloga ma Aganu'u <i>Education, Sports & Culture</i>	139,162,748	26,960,585	112,202,163	81%	1,386,959
2,859,899	583,045	Ofisa o le Komesina o Faiga Palota <i>Office of the Electoral Commissioner</i>	4,266,735	576,611	3,690,124	86%	(6,435)
96,534,879	24,690,503	Tupe <i>Finance</i>	114,471,307	26,894,145	87,577,162	77%	2,203,641
21,842,779	5,630,433	Va-i-Fafo ma Fefa'ataua'iga <i>Foreign Affairs & Trade</i>	27,205,455	5,513,204	21,692,251	80%	(117,229)
123,596,094	29,225,502	Soifua Maloloina <i>Health</i>	146,544,809	29,860,115	116,684,694	80%	634,613
13,739,424	2,837,678	Fa'amasinoga ma Pulega Tau Fa'amasinoga <i>Justice & Courts Administration</i>	15,572,666	3,817,483	11,755,183	75%	979,805
1,131,103	375,431	Komisi o le Iloiloina Tulafono <i>Law Reform Commission</i>	1,506,886	349,378	1,157,508	77%	(26,053)
6,862,690	1,746,024	Fono Aoao Faitulafono <i>Legislative Assembly</i>	8,227,199	2,055,676	6,171,523	75%	309,652
24,978,607	5,763,534	Puna'oa Fa'alenua ma le Si'osi'omaga <i>Natural Resources & Environment</i>	29,374,460	8,084,929	21,289,531	72%	2,321,395
1,614,623	348,619	Ofisa o Sulufaiga <i>Ombudsman Office</i>	1,683,902	297,107	1,386,795	82%	(51,511)
51,540,787	11,598,654	Leoleo, Falepuipui ma Fa'asa'oga <i>Police, Prisons and Corrections</i>	55,701,690	12,690,154	43,011,536	77%	1,091,501
9,074,502	2,576,302	Palemia <i>Prime Minister's</i>	9,583,853	2,742,719	6,841,134	71%	166,416

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 2.1
SCHEDULE 2.1**

FA'AMATALAGA TU'UFA'ATASI O TUPE ALU A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES PAYMENTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

TUPE FA'AALU A MATAGALUEGA/PAYMENTS BY MINISTRY

Tausaga Fa'a-le- Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022 3 months ended 30th September 2022 (Previous)		Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2024 ma le Tala Fa'ataau Mulimuli/Current Actual Vs Estimates				
Aofai	Aofai		Tala Fa'ataau Muamua ¹	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2024 ma le 2023
Actual	Actual		Original Budget ¹	Actual	(Over)/Under	(Over)/Under	Current Vs Previous
\$	\$		\$	\$	\$	%	\$
TUPE ALU A MATAGALUEGA/PAYMENTS BY MINISTRY							
9,057,864	6,641,737	Fa'alapotopotoga Tumaoti a le Malo <i>Public Enterprise</i>	7,840,279	683,820	7,156,459	91%	(5,957,917)
8,642,899	2,402,645	Komisi o Tagata Faigaluega a le Malo <i>Public Service Commission</i>	10,530,220	2,531,425	7,998,795	76%	128,780
11,962,755	2,736,846	Tupe Maua <i>Revenue</i>	13,441,055	3,419,338	10,021,717	75%	682,492
36,577,219	2,797,715	Tina ma le Atina'e o le Soifua Lelei o Tagata Lautele <i>Women, Community & Social Development</i>	64,755,036	2,778,119	61,976,917	96%	(19,597)
46,774,961	10,531,880	Galuega, Fela'ua'iga ma Atina'e 'Ese'ese <i>Works, Transport & Infrastructure</i>	42,779,504	8,011,186	34,768,318	81%	(2,520,695)
658,519,938	149,691,496	AOFAIGA O TUPE ALU/TOTAL PAYMENTS BY MINISTRY	759,261,445	151,514,007	607,747,438	80%	1,822,511

Notes

¹ Estimates taken from page II of the Approved Main Estimates for FY23/24.

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 2.1.1
SCHEDULE 2.1.1**

FA'AMATALAGA TU'UFA'ATASI O TUPE ALU A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'A'IUINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES PAYMENTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

*FA'APUTUGATUPE FA'APITOA A MATAGALUEGA
SPECIAL PURPOSE FUND BY MINISTRY*

Tausaga Fa'a-le-
Tupe Na
Fa'aiuina 30 Iuni
2023²

3 Masina Na
Fa'aiuina 30
Setema 2022

Financial Year
Ended 30th June
2023²

3 months ended
30th September
2022 (Previous)

**Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe
2024 ma le Tala Fa'atatau Mulimuli/Current Actual Vs Estimates**

Aofai	Aofai		Tala Fa'atatau Muamua ¹	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2024 ma le 2023
Actual	Actual		Original Budget	Actual	(Over)/Under	(Over)/Under	Current Vs Previous
\$	\$		\$	\$	\$		\$
TUPE ALU A MATAGALUEGA/PAYMENTS BY MINISTRY							
228,588		0 Ofisa o le Pule ma Su'etusi Sili <i>Office of the Controller and Auditor General</i>	228,588	0	228,588	100%	0
0	379,375	Ala Manuia ma Leipa <i>Commerce, Industry and Labour</i>	0	0	0	0%	(379,375)
2,446,065	112,579	A'oa'oga, Ta'aloga ma Aganu'u <i>Education, Sports & Culture</i>	2,446,065	0	2,446,065	100%	(112,579)
170,044	58,841	Komisi o Faiga Palota <i>Electoral Commission</i>	170,044	18,899	151,145	89%	(39,942)
7,753,036	6,257,771	Tupe <i>Finance</i>	7,815,543	950,000	6,865,543	88%	(5,307,771)
1,483,154	0	Va-i-Fafo ma Fefa'ataua'iga <i>Foreign Affairs & Trade</i>	1,483,154	0	1,483,154	100%	0
6,702,455	82,963	Soifua Maloloina <i>Health</i>	6,702,455	0	6,702,455	100%	(82,963)
163,681	0	Fa'amasinoga ma Pulega Tau Fa'amasinoga <i>Justice & Courts Administration</i>	163,681	0	163,681	100%	0
0	496,829	Puna'oa Fa'alenua ma le Si'osi'omaga <i>Natural Resources & Environment</i>	0	0	0	0%	(496,829)
0	33,471	Ofisa o le Faatonu <i>Office of the Regulator</i>	0	0	0	0%	(33,471)
0	8,800	Leoleo <i>Police</i>	0	0	0	0%	(8,800)
0	44,919	Fa'alapotopotoga Tumaoti <i>Public Enterprises</i>	0	0	0	0%	(44,919)
0	32,000	Palemia <i>Prime Minister's</i>	0	0	0	0%	(32,000)
26,230,278	2,467,000	Tina ma le Atina'e o le Soifua Lelei o Tagata Lautele <i>Women, Community & Social Development</i>	26,230,278	13,790,065	12,440,213	47%	11,323,065
45,177,301	9,974,548	AOFAIGA O TUPE ALU/TOTAL PAYMENTS BY MINISTRY	45,239,808	14,758,964	30,480,843	67%	4,784,417

Notes

¹ Unallocated fund - established pursuant to Section 56(2)(a)(vii) of the Public Finance Management Act 2001 for Financial Year 2022/2023. These funds are not in the Approved Estimates of Receipts and Payments for Financial Year Ending 30th June 2024 hence it will not be reflected in the Statement of Budget versus Actuals (Schedule B). The operations (payments and receipts) of this fund is stipulated under the PFM Act 2001 as well the endorsed Operating Manual for Special Purpose Fund Accounts.

² These are remaining balances of Special Purpose Accounts unutilised as at 30th June 2023.

MALO O SAMOA
GOVERNMENT OF SAMOA

FA'AMATALAGA 2.2
SCHEDULE 2.2

FA'AMATALAGA TU'UFA'ATASI O TUPE ALU A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'A'I'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES PAYMENTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

FOA'I FA'AMEAALOFA FA'ATINO A MATAGALUEGA
EXTERNAL AID (GRANT FUNDED) BY MINISTRY

Tausaga Fa'a-le- Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022		Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2024 ma le Tala Fa'atautu Muamua/Current Actual Vs Estimates			
Financial Year Ended 30th June 2023	3 months ended 30th September 2022 (Previous)		Tala Fa'atautu Muamua ¹	Aofa'i	Eseesega	Eseesega
Aofai	Aofai		Original Budget ¹	Actual	Variance	Variance
\$	\$		\$	\$	\$	%
TUPE ALU A MATAGALUEGA/PAYMENTS BY MINISTRY						
3,959,853	1,543,189	Fa'ato'aga ma Faigafaiva <i>Agriculture & Fisheries</i>	17,809,264	338,078	(1,205,110)	(78%)
696,730	62,168	Ofisa o le Loia Sili <i>Office of the Attorney General</i>	459,736	257,426	195,258	314%
917,958	28,712	Fuainumera Fa'amauiina <i>Bureau of Statistics</i>	37,350	63,344	34,632	121%
281,656	84,817	Pisinisi, Alamanuia ma Leipa <i>Commerce, Industry & Labour</i>	3,030,456	25,899	(58,919)	(69%)
439,129	122,140	Feso'ota'iga <i>Communication</i>	243,528	71,779	(50,362)	(41%)
32,302	18,670	Ofisa o le Komesina o Faiga Palota <i>Office of the Electoral Commissioner</i>	0	0	(18,670)	(100%)
1,186,784	258,306	A'oa'oga, Ta'aloga ma Aganu'u <i>Education, Sports & Culture</i>	435,429	265,982	7,676	3%
17,613,779	1,253,477	Tupe <i>Finance</i>	27,995,398	1,841,399	587,922	47%
10,241	0	Va-i-Fafo ma Fefa'ataua'iga <i>Foreign Affairs & Trade</i>	14,473	0	0	0%
2,800,362	550,488	Soifua Maloloina <i>Health</i>	5,057,874	2,468,024	1,917,536	348%
16,707	16,707	Fa'amasinoga ma Pulega Tau Fa'amasinoga <i>Justice & Courts Administration</i>	100,272	20,131	3,424	20%
181,260	122,840	Fono Aoao o Faitulafono <i>Legislative Assembly</i>	2,758,418	0	(122,840)	(100%)
139,247	37,552	Komisi Toe Fuataiga o Tulafono <i>Law Reform Commission</i>	0	0	(37,552)	(100%)
22,293	0	Komisi o Galuega a le Malo <i>Public Service</i>	0	0	0	0%
4,169,623	838,780	Puna'oa Fa'alenuatua ma le Si'osi'omaga <i>Natural Resources & Environment</i>	4,661,540	781,630	(57,150)	(7%)
80,563	53,346	Komesina o Sulufaiga <i>Ombudsman</i>	0	0	(53,346)	(100%)
35,085	722,204	Leoleo <i>Police</i>	1,813,380	612,500	(109,704)	(15%)

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 2.2
SCHEDULE 2.2**

FA'AMATALAGA TU'UFA'ATASI O TUPE ALU A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES PAYMENTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

FOA'I FA'AMEAALOAFA FA'ATINO A MATAGALUEGA
EXTERNAL AID (GRANT FUNDED) BY MINISTRY

Tausaga Fa'a-le- Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022		Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2024 ma le Tala Fa'atatau Muamua/Current Actual Vs Estimates			
Financial Year Ended 30th June 2023	3 months ended 30th September 2022 (Previous)		Tala Fa'atatau Muamua ¹	Aofa'i	Eseesega	Eseesega
Aofai	Aofai		Original Budget ¹	Actual	Variance	Variance
Actual	Actual		\$	\$	\$	%
1,555,060	308,349	Tina ma le Atina'e o le Soifua Lelei o Tagata Lautele <i>Women, Community & Social Development</i>	2,725,967	173,299	(135,051)	(44%)
12,627,317	2,451,014	Galuega, Fela'ua'iga ma Atina'e 'Ese'ese <i>Works, Transport & Infrastructure</i>	24,779,617	2,874,818	423,804	17%
0	0	Tupe Maua <i>Ministry of Customs and Revenue</i>	49,791,019	0	0	0%
46,765,948	8,472,761	AOFAIGA O TUPE ALU/TOTAL PAYMENTS BY MINISTRY	141,713,722	9,794,309	1,321,548	16%

Notes

¹ Estimates from page XIII of the Approved Main Estimates FY23/24

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 2.3
SCHEDULE 2.3**

FA'AMATALAGA TU'UFA'ATASI O TUPE ALU A MATAGALUEGA MO LE MALO O SAMOA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

CONSOLIDATED STATEMENT OF MINISTRIES PAYMENTS FOR THE GOVERNMENT OF SAMOA
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

NONOGA TUPE MO POLOKALAME FA'ATINO A MATAGALUEGA
EXTERNAL AID (LOAN FUNDED) BY MINISTRY

Tausaga Fa'a-	3 Masina Na
le-Tupe Na	Fa'aiuina 30
Fa'aiuina 30	Setema 2022
Iuni 2023	
Financial Year	3 months
Ended 30th	ended 30th
June 2023	Setema 2022
	(Previous)
Aofai	Aofai
Actual	Actual
\$	\$

TUPE ALU A MATAGALUEGA/PAYMENTS BY MINISTRY	
455,742	0 Tupe Finance
455,742	0 AOAIGA O TUPE ALU/TOTAL PAYMENTS BY MINISTRY

**Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2024 ma le
Tala Fa'atatau Muamua/Current Actual Vs Estimates**

Tala Fa'atatau Muamua Original Budget \$	Aofa'i Actual \$	Eseesega Variance \$	Eseesega Variance %
0	0	0	0%
0	0	0	0%

MALO O SAMOA GOVERNMENT OF SAMOA

FA'AMATALAGA 3
SCHEDULE 3

FA'AMATALAGA O TUPE ALU FA'A-LE-TŪLĀFONO

MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

STATEMENT OF STATUTORY EXPENDITURE

FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

Prepared in accordance with Section 108 of the Public Finance Management Act 2001

Tausaga Fa'a-le-Tupe Na Fa'ai'uina 30 Iuni 2023	3 Masina Na Fa'ai'uina 30 Setema 2022		Ese'esega o le Aofa'iga o Tupe Fa'aalu i le Tausaga Fa'a-le-Tupe 2024 ma le Tala Fa'atatau Mulimuli/Current Actual Vs Estimates				
Financial Year Ended to 30 June 2023	3 months ended 30th September 2022 (Previous)						
Aofa'iga	Aofa'iga	Tupe Alu i Vasega	Tala Fa'atatau Muamua	Aofa'i	(Sili)/Pa'ū	(Sili)/Pa'ū	Ese'esega o le Aofa'i 2023 ma le 2024
Actual	Actual	Statutory Expenditure by Category	Original	Actual	(Over)/Under	(Over)/Under	Current Actual Vs Previous Actual
\$	\$		\$	\$	\$	%	\$
95,751,575	33,728,189	Toe totogiina o Tupe 'Autū o Fa'a'unekātupe <i>Debt Servicing Expenditure</i>	104,105,467	35,635,781	68,469,686	66%	1,907,592
9,826,857	2,437,819	Totogi Fa'a-le-Tūlāfono <i>Statutory Remuneration</i>	10,237,371	2,218,943	8,018,428	78%	(218,876)
25,430,180	5,921,126	Isi Tupe Alu <i>Other Expenditure</i>	43,115,110	15,713,332	27,401,778	64%	9,792,206
131,008,613	42,087,134	Aofa'iga o Tupe Alu Fa'a-le-Tūlāfono Total Statutory Expenditure	157,457,948	53,568,056	103,889,892	66%	11,480,922
Vaevaega o Tupe Alu Statutory Expenditure By Purpose							
1,060,114	198,218	Toe totogiina o Tupe 'Autū o Fa'a'unekātupe i Totonu o le Atunu'u <i>Domestic Loan Principal Repayments</i>	4,659,126	1,263,891	3,395,235	73%	1,065,672
81,812,176	28,349,777	Toe totogiina o Tupe 'Autū o Fa'a'unekātupe i Fafo <i>External Loan Principal Repayments</i>	12,154,217	29,928,748	(17,774,531)	-146%	1,578,970
91,307	89,637	Tului ma Totogi o Galuega Fa'atino Fa'a'unekātupe i totonu o le Atunu'u <i>Loan Interest and Service Charge</i>	269,722	112,249	157,473	58%	22,612
12,787,979	5,090,556	Tului ma Totogi o Galuega Fa'atino Fa'a'unekātupe i Fafo <i>External Loan Interest and Service Charges</i>	5,000,000	4,330,894	669,106	13%	(759,662)
9,826,857	2,437,819	Totogi Faa-le-Tūlāfono ma Tupe Fa'aalu <i>Statutory Remuneration and Expenses</i>	10,237,371	2,218,943	8,018,428	78%	(218,876)
22,804,999	3,666,400	Tupe Fa'afai o Lāfoga <i>Tax Refunds</i>	38,600,000	11,448,339	27,151,661	70%	7,781,939
2,625,181	2,254,726	Isi Tupe Alu <i>Other Expenditure</i>	86,537,512	4,264,992	82,272,520	95%	2,010,266
131,008,613	42,087,134	Aofa'iga o Tupe Alu Fa'a-le-Tūlāfono Total Statutory Expenditure	157,457,948	53,568,056	103,889,892	66%	11,480,922

**MALO O SAMOA
GOVERNMENT OF SAMOA**

**FA'AMATALAGA 4
SCHEDULE 4**

**FA'AMATALAGA O TUPE ALU FA'AALU LE FUAFUAINA
MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023**

**STATEMENT OF UNFORESEEN EXPENDITURE
FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023**

Prepared in accordance with Section 108 of the Public Finance Management Act 2001

Vaeavaega o Tupe Alu i Matagaluega/By Ministry			Eseesega o le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2024 ma le Aofaiga o Tupe Fa'aalu i le Tausaga Fa'aletupe 2023/Current Actual Vs Previous Actual		
Tausaga Fa'a-le- Tupe Na Fa'aiuina 30 Iuni 2023	3 Masina Na Fa'aiuina 30 Setema 2022				
Financial Year Ended 30th June 2023	3 months ended 30th September 2022 (Previous)				
TALA FA'ATATAU/TOTAL ESTIMATES			\$ 22,777,843		
Aofai	Aofai	Tupe Fa'aalu le Fuafuaina/Unforeseen Expenditure	Aofa'i	Eseesega	Eseesega
Actual	Actual		Actual	Current Vs Previous	Current Vs Previous
\$	\$		\$	\$	%
72,988	0	Fa'ato'aga ma Faigafaiva <i>Agriculture & Fisheries</i>	0	0	0%
183,000	0	Feso'ota'iga ma Fa'amatalaga Fa'atekonolosi <i>Communication & Information Technology</i>	0	0	0%
229,618	20,000	A'oa'oga, Ta'aloga ma Aganu'u <i>Education, Sports & Culture</i>	0	(20,000)	-100%
723,736	0	Tupe <i>Finance</i>	0	0	0%
3,220,027	178,194	Va-i-Fafo ma Fefa'ataua'iga <i>Foreign Affairs & Trade</i>	0	(178,194)	-100%
114,266	0	Ofisa o Faigā Pālota <i>Electoral Commission</i>	109,963	109,963	0%
12,428,245	0	Soifua Mälölöina <i>Health</i>	0	0	0%
24,285	0	Fa'amasinoga ma Pulega Tau Fa'amasinoga <i>Justice & Courts Administration</i>	0	0	0%
0	2,030	Fuainumera Fa'amauiina <i>Bureau of Statistics</i>	0	(2,030)	-100%
118,656	20,000	Fono Aoaio Faitulafono <i>Legislative Assembly</i>	52,918	32,918	165%
500,000	0	Puna'oa Fa'alēnātura ma le Si'osi'omaga <i>Natural Resources & Environment</i>	0	0	0%
1,008,610	0	Palemia <i>Prime Minister's</i>	10,000	10,000	0%
239,557	0	Komisi o Galuega a le Malo <i>Public Service</i>	0	0	0%
1,525,000	0	Fa'alapotopotoga Tumaoti a le Malo <i>Public Enterprise</i>	0	0	0%
20,387,988	220,224	Aofaiga o Tupe Alu le fuafuaina	172,881	(47,343)	-135%

MALO O SAMOA GOVERNMENT OF SAMOA

FA'AMATALAGA 4 SCHEDULE 4

FA'AMATALAGA O TUPE ALU FA'AALU LĒ FUAFUAINA MO LE 3 MASINA NA FA'AI'UINA 30 SETEMA 2023

STATEMENT OF UNFORESEEN EXPENDITURE FOR THE 3 MONTHS ENDED 30th SEPTEMBER 2023

Prepared in accordance with Section 108 of the Public Finance Management Act 2001

Aofa'iga o Tupe Fa'atatau 2023/2024 \$ 22,777,843
Total Estimates for 2023/2024

Vaevaega o Tupe Alu Unforeseen Expenditure By Purpose	Fa'asinoga Cabinet Minute Reference	2023 Aofa'i Actual
Totogiina o Pili a le Loia - Latu Lawyers mo le Mataupu Faaletulafono ale Palemene <i>Payment of Attorney's fees for executing Parliament legal purposes</i>	FK (23) 31	42,918
Talosaga mo se Tupe mo le Faatinoga o Faiga Palota Laiti mo Itumalo Palota o Faleata 4, Siumu ma Va'a o Fonoti. <i>Request for fund to cover the By-Election costs for the three constituencies; Faleata 4, Siumu & Va'a o Fonoti</i>	FK(23) 33	109,963
Meaalofa a le Malo i le tu'umalo o le Afioga Hon. Lafaitale Patrick Leiataualesa (Former MP) <i>Monetary Donation for Funeral - Former cabinet MP- Hon. Lafaitale Patrick Leiataualesa</i>	FK(23) 34	10,000
Meaalofa Tupe a le Malo i le Fa'amanatuina o le 50 Tausaga o le Faalapopotoga ole Autalavou mo Keriso i Samoa <i>Government Gift for the 50th Anniversary of Youth For Christ Samoa Inc.</i>	FK (23) 36	10,000
Aofa'iga o Tupe Fa'aalu Le Fuafuaina		172,881

**MALO O SAMOA
GOVERNMENT OF SAMOA**

FA'AMATALAGA O PĀLENI O TINOITUPE
i le Aso 30 Setema 2023

FA'AMATALAGA 5
SCHEDULE 5

STATEMENT OF CASH BALANCES
as at 30th September 2023

	Pāleni 'Āmata i le Aso 1 Iulai 2023	Tupe Sau i Totonu	Tupe Alu i Fafo	Pāleni Fa'ai'u i le Aso 30 Setema 2023
	Balance as at 1st July 2023	Cash Inflows	Cash Outflows	Balance as at 30th September 2023
	\$	\$	\$	\$
FA'APUTUGĀTUPE A LE MĀTAGALUEGA O TUPE/TREASURY FUND				
TINOITUPE O LO O 'ŪMIA/PETTY CASH IMPREST	31,650	0	0	31,650
PĀLENI I FALETUPE/CASH IN BANK				
Totonu o le Atunu'u/Domestic:				
Faletupe o le ANZ (Samoa) /ANZ Bank (Samoa) Limited				
Fa'agaioiga o Tupe Tu'u Sa'o <i>Direct Transfers</i>	1,162,820	3,081,086	(3,006,543)	1,237,363
Fa'agaioiga Fa'alaua'itele <i>General Disbursement</i>	4,336,899	30,054,040	(36,427,264)	(2,036,325)
Lāfoga Toe Fa'afo'i a le 'Ofisa o Lāfoga <i>Inland Revenue Tax Refund Imprest</i>	(61,073)	3,000,000	(1,232,367)	1,706,560
Lāfoga VAGST Toe Fa'afo'i a le 'Ofisa o Lāfoga <i>Inland Revenue VAGST Refund Imprest</i>	2,257,009	2,000,000	(3,400,760)	856,249
Fa'aputugātupe a le Matāgaluega o Tupe <i>Treasury Fund</i>	0	0	0	0
Teugātupe Fa'atekonolosi a le Mālō o Samoa <i>GOS EFTPOS Deposit</i>	98,535	8,280,379	(7,016,426)	1,362,488
Tusi Tupe mo le 'Au'aunaga fa'a-Soifua Mālōlōina <i>National Health Services Account</i>	0	0	0	0
ANZ GOS Maintenance	4,000,960	0	0	4,000,960
Faletupe o le BSP/Bank of the South Pacific (BSP)				
Fa'aputugātupe a le Matāgaluega o Tupe <i>Treasury Fund</i>	(1,591,592)	96,490,965	(97,879,494)	(2,980,121)
Fa'agaioiga Fa'alaua'itele <i>General Disbursement</i>	7,894,845	181,496,988	(148,180,621)	41,211,212
Teugātupe Fa'atekonolosi a le Mālō o Samoa <i>GOS EFTPOS Deposit</i>	1,810,955	4,688,175	(5,002,480)	1,496,651
Tusi mo Teugātupe a le Mālō o Samoa <i>GOS Direct Transfer Account</i>	116,097	0	0	116,097
Fesoasoani mo le Misela <i>Measles Outbreak</i>	1,877,940	0	0	1,877,940
Tupe Fa'aleoleo mo Tupe Fa'aalu (Set Off Arrangement) <i>Security for Set Off Arrangement</i>	13,653,000	0	0	13,653,000

MALO O SAMOA
GOVERNMENT OF SAMOA

FA'AMATALAGA O PĀLENI O TINOITUPE
i le Aso 30 Setema 2023

FA'AMATALAGA 5
SCHEDULE 5

STATEMENT OF CASH BALANCES
as at 30th September 2023

	Pāleni 'Āmata i le Aso 1 Iulai 2023	Tupe Sau i Totonu	Tupe Alu i Fafo	Pāleni Fa'ai'u i le Aso 30 Setema 2023
	Balance as at 1st July 2023	Cash Inflows	Cash Outflows	Balance as at 30th September 2023
	\$	\$	\$	\$
Faletupe o Tagatānu'u o Samoa/National Bank of Samoa				
Fa'aputugātupe a le Matāgaluega o Tupe <i>Treasury Fund</i>	9,907,555	12,877,684	(16,331,095)	6,454,144
Faletupe o le Samoa Commercial Bank/Samoa Commercial Bank				
Fa'aputugātupe a le Matāgaluega o Tupe <i>Treasury Fund</i>	5,276,080	29,315,830	(29,220,497)	5,371,413
Faletupe Tūtotonu o Samoa/Central Bank of Samoa				
Teugā Tupe a le Matāgaluega o Tupe <i>Treasury Fund Deposit</i>	36,980,652	1,292,350	(3,754,908)	34,518,094
Teugātupe mo le Fa'agaioiga o Tupe (Coins Transfer) <i>Coins Transfer account</i>	249,743	0	0	249,743
Fa'aputugātupe a le Matāgaluega o Tupe <i>Samoa Treasury Fund</i>	83,098,812	1,662,501	(34,501,372)	50,259,941
Tusitupe i Faletupe i Atunu'u i Fafo/Foreign Bank Accounts: Vaega mo Teugātupe a le ANZ /ANZ Banking Group				
Fa'agaioiga Lautele a le 'Ofisa o le Konesula - Aukilani, Niu Sila <i>Consulate General Operating - Auckland, New Zealand</i>	306,035	296,392	(559,764)	42,663
Konesula o Samoa i Niu Sila (EFTPOS) <i>Samoa Consulate General NZ (EFTPOS)</i>	1,296,321	62,042	(46,444)	1,311,919
Fa'agaioiga a le Komesina Maua luga - Ueligitone, Niu Sila <i>High Commission Operating - Wellington, New Zealand</i>	115,631	479,830	(281,159)	314,302
Faufautua a Tamaiti Ā'oga - Fiti <i>Student Counsellor - Fiji</i>	357,104	395,611	(274,107)	478,608
Fa'aputugātupe mo Pauni Peretania - Peretania <i>British Pound Account - Britain</i>	3,065	0	0	3,065
Fa'agaioiga a le Matāgaluega o Tupe - Ueligitone, Niu Sila <i>Treasury Operating - Wellington, New Zealand</i>	772,639	34,201	(10,818)	796,022
Ofisa o le Konesula a Samoa - Pagopago (Tupe Fa'aalu a le Misiona) <i>Samoa Consulate - Pagopago (Mission Payments)</i>	(507)	129,989	(138,417)	(8,935)
Ofisa o le Konesula a Samoa - Pagopago (Tusi mo Tupe Maua) <i>Samoa Consulate - Pagopago (Revenue Account)</i>	3,855,888	98,569	(102,419)	3,852,038
Teugātupe Fa'avaitaimi a le Mālō o Samoa <i>GOS Term Deposit</i>	2,917,527	0	0	2,917,527
Fa'alāpotopotoga o Teugātupe a le Westpac, Ausetalia/Westpac Banking Corporation, Australia				
Fa'agaioiga a le Komisi Maua luga - Kanipera <i>High Commission Operating - Canberra</i>	582,634	413,933	(272,962)	723,604
Tupe Maua a le Komisi Maua luga - Kanipera <i>High Commission Revenue - Canberra</i>	252,955	2,112	(73)	254,994

**MALO O SAMOA
GOVERNMENT OF SAMOA**

FA'AMATALAGA O PĀLENI O TINOITUPE
i le Aso 30 Setema 2023

FA'AMATALAGA 5
SCHEDULE 5

STATEMENT OF CASH BALANCES
as at 30th September 2023

	Pāleni 'Āmata i le Aso 1 Iulai 2023	Tupe Sau i Totonu	Tupe Alu i Fafo	Pāleni Fa'ai'u i le Aso 30 Setema 2023
	Balance as at 1st July 2023	Cash Inflows	Cash Outflows	Balance as at 30th September 2023
	\$	\$	\$	\$
Ofisa o Maxi Bonus - Kanipera <i>High Commission Maxi Bonus - Canberra</i>	10,544	0	0	10,544
Ofisa o le Konesula a Samoa - Sini <i>Samoa Consulate - Sydney</i>	309,642	357,649	(110,149)	557,142
Konesula o Samoa Sini- Matagaluega o Leipa <i>Samoa Consulate Sydney - MCIL</i>	3,465	915	(1,074)	3,306
Tupe Maua mai i le 'Ofisa Konesula a le Mālō o Samoa i Sini <i>GOS Revenue - Sydney</i>	593,249	0	(10,515)	582,734
Fale Tupe o Chase Manhattan Bank, Iunaite Setete o Amerika				
Fa'agaioiga o le Misiona a Mālō 'Aufa'atasi <i>United Nations Mission Operating</i>	1,118,741	499,789	(896,515)	722,015
Teugātupe mai Misiona <i>Mission Savings</i>	168	0	(27)	141
Faletupe o le Fortis Banque, Peleseuma/Fortis Banque, Belgium				
Fa'agaioiga o le 'Ofisa o le 'Amapasa <i>Embassy Operating</i>	755,112	771,952	(421,682)	1,105,383
Faletupe a 'Asia/Asian Banking Groups				
Ofisa o le Amapasa i Iāpani - Faletupe o Iāpani <i>Embassy Japan - Bank of Japan</i>	718,306	693,574	(364,923)	1,046,957
Ofisa o le 'Amapasa i Saina (Teugātupe i Tupe Amerika) - Faletupe o Saina <i>Embassy China (USD Account) - Bank of China</i>	137,869	0	0	137,869
Ofisa o le 'Amapasa i Saina (Teugātupe i Tupe Saina) - Faletupe o Saina <i>Embassy China (RMB Account) - Bank of China</i>	1,550,388	717,689	(810,137)	1,457,940
Ofisa o le 'Amapasa i Siniva - Suitisalani <i>Embassy Geneva - Switzerland</i>	1,398,151	316,631	(243,437)	1,471,345
TUPE TEU FA'AFALUEGA FA'AVAITAIMI:/SHORT TERM INVESTMENTS:				
Faletupe o BSP/Bank of the South Pacific (BSP)				
Tusi mo Tupe Teu Fa'afaluega <i>Investment Account</i>	67,602	0	0	67,602
Vaega o Teugātupe a le ANZ /ANZ Banking Group				
Toe Fa'aleleia o Fale Apitaga mo le 'Afaigaluega - Ueligitone, Niu Sila <i>Staff Renovation - Wellington, New Zealand</i>	79	0	0	80
Fanua a le Mālō o Samoa i Niu Sila - Aukilani, Niu Sila <i>GOS Land in New Zealand - Auckland, New Zealand</i>	238,002	0	0	238,002

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i le Aso 30 Setema 2023

FA'AMATALAGA 5
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STATEMENT OF CASH BALANCES
as at 30th September 2023

	Pāleni 'Āmata i le Aso 1 Iulai 2023	Tupe Sau i Totonu	Tupe Alu i Fafo	Pāleni Fa'ai'u i le Aso 30 Setema 2023
	Balance as at 1st July 2023	Cash Inflows	Cash Outflows	Balance as at 30th September 2023
	\$	\$	\$	\$
AOFA'IGA O FA'APUTUGĀTUPE A LE MATĀGALUEGA O TUPE/TOTAL TREASURY FUND	188,461,496	379,510,877	(390,498,448)	177,473,925
FA'APUTUGĀTUPE MO ATINA'E/DEVELOPMENT FUND:				
Faletupe Tūtotonu o Samoa/Central Bank of Samoa				
Polōketi fa'a-pā'aga a Samoa ma Ausetalia <i>Samoa, Australia Partnership Project</i>	14,271,882	127,537	0	14,399,419
Vaegatupe mo le Malosia'aga Mamā <i>Clean Energy Fund Account</i>	474,568	331	(0)	474,898
Polokalame mo le Fa'amaoniaina o 'Oloa Fa'atau Atu a le Mālō <i>CBS Govt-Export Guarantee Scheme</i>	196,595	0	0	196,595
Polokalame Lagolago mo Atina'e mo Tagata Tafafao mai Fafo a Samoa <i>Samoa Tourism Support Programme</i>	135,937	95	0	136,031
Polokalame mo le Fa'aleleia o Fa'ato'aga ma Faigāfaiva mai A'afiaga o le Afā <i>Agriculture & Fisheries Cyclone Recovery Response Project</i>	0	0	0	0
Polokalame fesoasoani mo ē e iai A'afiaga Tūmau <i>Samoa Disability Program</i>	2,018,923	14,033	(0)	2,032,956
Polōketi mo le Toe Fa'aleleia o le Maota Fono a le Palemene <i>Samoa Parliament Complex Redevelopment Project</i>	5,995,018	41,669	(0)	6,036,687
Toe Si'itia o le Nofoga mo le Vaega e va'ava'aia Lafumanu <i>Relocation of Livestock Division Premises</i>	41,707	29	(0)	41,736
Polōketi mo le Fausiaina o se Mata'aga i le Gātaifale o Apia <i>Apia Waterfront</i>	97,161	913	0	98,073
Polokalame mo le Aitna'e o Tinā ma Tama'ita'i <i>Samoa Women Shaping</i>	322,172	224	0	322,396
Polokalame Lagolago tau A'oa'oga - Fesoasoani mo le Pāketi a le Mālō <i>Education Sector Support Programme - Budget Support</i>	15,321,767	2,994,716	(7,295,276)	11,021,208
Polōketi mo le Tali Atu i A'afiaga o le Pasefika <i>Pacific Resilience Project</i>	1,262,154	63,137	(405,807)	919,484
Tapenapenaga ma Sauniuniga mo le Tali Atu i Suiga o le Tau <i>EU-GIZ Adapting to Climate Change & SE</i>	23,392	170	0	23,562
Tusi Tupe Fa'aagaga mo le Polōketi Lagolago mo Pisinisi tau Fa'ato'aga <i>Imprest Account for Agribusiness Support Project</i>	202,206	60,356	(210,468)	52,095
Lāfoga mo le Saogalemū ma le Puipuiga <i>Safety & Security Levy</i>	2,269,487	682,346	(96,157)	2,855,676

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STATEMENT OF CASH BALANCES
as at 30th September 2023

	Pāleni 'Āmata i le Aso 1 Iulai 2023	Tupe Sau i Totonu	Tupe Alu i Fafo	Pāleni Fa'ai'u i le Aso 30 Setema 2023
	Balance as at 1st July 2023	Cash Inflows	Cash Outflows	Balance as at 30th September 2023
	\$	\$	\$	\$
Polōketi tau-Feso'ota'iga a Samoa <i>Samoa Connectivity Project</i>	286,885	2,564	0	289,448
Vaegatupe mo Sikolasipi ma Meafaigaluega mo A'oa'oga <i>Scholarship & Equipment Fund for Education</i>	265,779	2,375	0	268,154
Polokalame Fa'a-dā'āga mo le Si'itia o Tūrasi <i>Samoa Tourism Growth Partnership</i>	930,249	8,737	0	938,986
Polokalame mo le fa'afouina o malosi'aga i Samoa <i>Samoa Renewable Energy Phase II</i>	871	8	0	880
Polōketi e fa'amalosia Pisinisi tau Atina'e <i>Incentivising Business Establishment Project</i>	90,353	849	0	91,202
Polokalame Fesoasoani mo Faalapopotoga o Tagata Lautele <i>Civil Society Support Programme (CSSP)</i>	0	509,813	(511,733)	(1,920)
Pūlega e Fa'atūmauina le Gātaifale ma Vaega Lautele e Tali Atu i Suiga o le Tau <i>Management to Enhance Climate Resilience of Vaisigano River</i>	853,597	7,202	(177,435)	683,364
Polokalame mo le fa'aleleia o le 'au'aunaga a tama'ita'i ma ali'i tausi ma'i <i>Nursing Workforce Development</i>	584,333	4,760	(224,702)	364,390
Polokalame mo le fa'aleleia o pisinisi i Samoa <i>Samoa Private Sector Development Programme</i>	3,133	29	0	3,162
Sauniuniga Muamua mo le Polokalame No. IDA V202 <i>Programmatic Preparation Advance No. IDA V202</i>	6,994	63	0	7,057
Polōketi a le GCF mo le Tausiga Tūmua o Laufanua 'Apovai o Vaisigano <i>GCF Vaisigano Catchment Project Retention Maintenance</i>	1,076,046	750	0	1,076,795
Fesoasoani Fa'apitoa mai i Tuafāfine mo se Suiga i le 'Ofisa o le Toe Fuata'iga o Tūlāfono a Samoa <i>Technical Assistance from Sisters for Change to Samoa Law Reform Commission</i>	105,396	930	0	106,325
Polokalame mo le tali atu i fesua'iga o le Tau i Fela'ua'iga IDA Grant D367 <i>IDA Grant D367 WS Samoa Climate Resilient Transport Project</i>	18,432	3,488,937	(1,783,193)	1,724,176
Masini fā'ata fa'atekonolosi mo 'oloa ile Vaega o Tiute <i>Digital Radiography (DR) General Xray Machine</i>	1,051	7	0	1,058
Nofoaga o lo'o a'oa'oina ai Tausi Ma'i i Samoa <i>Samoa Nursing Community Training Center</i>	3,441,568	32,323	0	3,473,891
Fale Lomitusi mo le Vaega o A'oa'oga a Samoa <i>Samoa Education Sector Printing Building</i>	9,851	68	0	9,920
A'oa'oga mo le Pūlea Lelei o Fa'atauiga i Samoa <i>Capacity Building of Procurement & Supply Chain Management</i>	239,933	1,668	0	241,601
A'oa'oga mo Samoa Atoa <i>Samoa Inclusive Education</i>	6,132	43	0	6,174

MALO O SAMOA GOVERNMENT OF SAMOA

FA'AMATALAGA O PĀLENI O TINOITUPE *i le Aso 30 Setema 2023*

FA'AMATALAGA 5 SCHEDULE 5

STATEMENT OF CASH BALANCES *as at 30th September 2023*

	Pāleni 'Āmata i le Aso 1 Iulai 2023	Tupe Sau i Totonu	Tupe Alu i Fafo	Pāleni Fa'ai'u i le Aso 30 Setema 2023
	Balance as at 1st July 2023	Cash Inflows	Cash Outflows	Balance as at 30th September 2023
	\$	\$	\$	\$
IDA- Poloketi o Faatoaga ma Faigafaiva <i>IDA - World Bank Samoa Agriculture & Fisheries Productivity and Marketing Project</i>	1,364,464	21,920	(63,094)	1,323,291
Meafaigaluega mo Falema'i <i>Medical Equipment</i>	335,301	2,996	0	338,298
Polokalame mo le Atina'e ma le Maketi o Fa'ato'aga ma Faigafaiva i Samoa <i>IFAD- Samoa Agriculture & Fisheries Productivity and Marketing</i>	518,316	24,062	(22,129)	520,249
Poloketi mo le Tali atu Fa'afuase'i i le Koviti19 <i>Samoa Covid19- Emergency Response Project</i>	1,124,629	10,014	(7,423)	1,127,220
FFA - Maliega ma le Iunaite Setete <i>Forum Fisheries Agency (FFA) - US Treaty Development Fund</i>	10,038,360	89,705	0	10,128,064
Polokalame Tu'ufa'atasi mo Fa'alapotopotoga Tumaoti- Fa'atupeina mai Polokalame o Atina'e a <i>CSSP- EU</i>	98,638	257,451	(73,241)	282,847
CSSP- GCF Poloketi o le Tali Atu i Suiga o le Tau Vaisigano <i>CSSP- GCF Climate Resilience of the Vaisigano Project ⁷</i>	2,673,288	0	(617,260)	2,056,028
CSSP Vaega 2- Va I Fafo a Ausetalia <i>CSSP Phase 2- DFAT ⁷</i>	5,063	5	(5,068)	0
Polokalame Fesoasoani a Europa (luni a Europa) <i>11th EDF- Technical Cooperation Facility (TCF)</i>	723,191	0	(15)	723,176
Polokalame fa'apaaga mole fa'atupupulaia o Turisi i Samoa <i>Samoa Tourism Growth Partnership Interim Arrangement</i>	1,438,602	0	0	1,438,603
Polokalame o le Fa'amalosia o le Soifua Maloloina (PforR) <i>Samoa Health System Strengthening Program (PforR)</i>	2,599,124	23,226	0	2,622,351
Fa'amalosia o Auaunaga mo Puipuiga Lelei o Tui Fou <i>System Strengthening for Effective Coverage of New Vaccines</i>	29,775	266	0	30,041
Poloketi o le Siitia o Tulaga o Auala Cross island Project <i>G0771- Sam Central Cross Island Road Upgrade Project</i>	8,347	0	(2,171)	6,177
Fa'amalosia o le Tali Atu a Samoa i Puipuiga o Fa'amatalaga i Upega Tafa i Lagi i Samoa <i>Strengthening Cyber Security Emergency Response in Samoa</i>	847,021	0	0	847,021
Fa'amalosia o le Saogalemu Lautele e mafai ona tali atu i Fa'alavelave Fa'afuase'i <i>Strengthening Cyber Security Emergency Response Capability</i>	13,207	0	(0)	13,207
Tupe Fa'aagaga mo Polokalame ma Atinae Taufa'atoaga <i>Imprest Account for Agribusiness Support Program</i>	1,330	12	0	1,342
Fale Su'esu'e mo le Soifua Maloloina <i>Public Health Laboratory</i>	660,780	5,905	0	666,685
Poloketi mo le Fefaatauaiga o Fua o Faatoaga	3,481	752,524	(40,244)	715,761

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<i>Samoa Agriculture Productivity and Marketing Project</i>				
Meafaigaluega Tineimu mo le Pulega o Afi ma Tineimu a Samoa <i>GGP - Providing Firefighting Equipment for SFESA</i>	64,062	213	(58,379)	5,896
Polokalame mo Toe Fa'aleleia ma le Tali Atu a le Vaega o Turisi a Samoa <i>Samoa Tourism Recovery & Resilience Program (STRRP)</i>	1,259,365	6,067,194	(3,199,704)	4,126,855
Fa'amalosia o Auaunaga mo Puipuiga Lelei o Tui Fou ile Pasefika <i>Grant. No 0623-SAM:Systems Strengthening for Effective</i>	119,066	1,064	0	120,130
IDA E008-WS Galuega Faatino o le Teugatupe i Vaalele ma Auala o Samoa <i>IDA E008-WS Samoa Aviation and Roads Investment Project</i>	12,378,961	85,162	(1,221,030)	11,243,093
CBS#06-177 Fuafuaaga ma Galuega Faaletausaga o Manaoga Faapitoa i Samoa <i>CBS#06-177 DFAT: Samoa Disability Annual Workplan</i>	1,266,882	8,806	0	1,275,687
CBS#06 180 Fausiaina o faletele o falepuipui & faatauga o Taavale a le Matagaluega o Leoleo ma Falepuipui <i>CBS #06 180 Construction of Prison Hall Procurement</i>	871,563	7,788	0	879,351
CBS#06-179 Faatauga o Taavale mo le Galuega a leoleo <i>CBS #06-179 Procurement of Vehicles for Ministry of Police</i>	985,894	8,810	0	994,704
Tikeri o faasaienisi o soifua maloloina <i>CBS #06-185(NZD) GFA: Bachelor of Health Sciences</i>	1,801,860	16,923	(1,789,283)	29,500
Atinae mo le Tali Muamua, Galuega faaleleia & Tali Atu <i>CBS #06-184 (USD) IDA E196-WS First Recovery Resilience</i>	1,169	0	0	1,169
Fesoasoani mole Paketi ale Malo Niusila <i>CBS #06-186 NZ Emergency Budget Support 2022/23</i>	0	40,422,399	0	40,422,399
Polokeki ole fausiaina ole Maketi Samoa <i>CBS #06-182 Savalalo Market Rebuild Project (SMRP)</i>	0	1,328,010	0	1,328,010
Polokalame Atina'e Fa'aitumalo <i>CBS #06-173 Atoa Samoa (Government of Samoa)</i>	27,800,468	0	(9,892,474)	17,907,994
DFA78080- Polokalama o le Maufetuunai o Mea Tautupe (Faatinoga o Aiaiga Faavae Tuufaatasi <i>DFA 78080 - Samoa Fiscal Resilience Programme (Joint Policy Action)</i>	4,188,215	0	0	4,188,215
Tupe Taofi ale Malo o Samoa <i>cbs #06-183 (SAT) Government of Samoa Retention Fund</i>	1,000,000	0	0	1,000,000
AOFA'IGA O FA'APUTUGĀTUPE MO ATINA'E/TOTAL DEVELOPMENT FUNDS:	124,773,993	57,181,138	(27,696,287)	154,258,844
AOFA'IGA O PĀLENI O TINOITUPE, FA'APUTUGĀTUPE A LE MATĀGALUEGA O TUPE MA FA'APUTUGĀTUPE MO ATINA'E/CASH BALANCES	313,235,489	436,692,015	(418,194,735)	331,732,769.38