



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR

ENDED 30th JUNE 2021

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Government of Samoa
OFFICE OF THE MINISTER OF FINANCE

(Ministry of Finance; Central Bank of Samoa; Development Bank of Samoa; Samoa International Finance Authority; Samoa Life Assurance Corporation; Samoa National Provident Fund; Unit Trust of Samoa;)

5 July 2023

Afioga Papalii Li'o Taeu
Honorable Speaker of the House
Legislative Assembly

In accordance with Article 99 of the Constitution of the Independent State of Samoa, I respectfully submit to you for transmission to the Legislative Assembly of Samoa, the Public Accounts of the Government of Samoa for the financial year ended 30th June 2021, for tabling at its next Session.

Yours sincerely,

A blue ink signature of Hon. Mulipola Anarosa Ale Molioo, the Minister of Finance.
Hon. Mulipola Anarosa Ale Molioo
MINISTER OF FINANCE



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2021**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2021**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2021**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS *for the financial year ended 30 June 2021*

	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000	2017 \$'000
Receipts and Payments Surplus/(Deficit)	63,166	30,527	75,634	67,496	101,121
Project Aid - Cash Grants Received	80,273	99,794	85,248	72,551	68,703
Government Capital Surplus/(Deficit)	1,507,263	1,145,273	987,496	858,112	880,286
Cash and Short Term Deposits	234,508	206,543	181,576	144,818	119,830
Receivables	254,635	248,002	242,724	246,067	200,669
Term Debts	1,004,392	1,012,332	1,058,552	1,113,793	1,047,647
National Loans Sinking Fund Net Assets	52,408	52,667	49,865	47,217	44,527



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2021**



GOVERNMENT OF SAMOA

MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION – 2020/2021 PUBLIC ACCOUNTS

The 2020/2021 Public Accounts together with the schedules and accompanying notes have been prepared in accordance with the reporting requirements of Part XIV of the *Public Finance Management Act 2001 with Amendments 2015*.

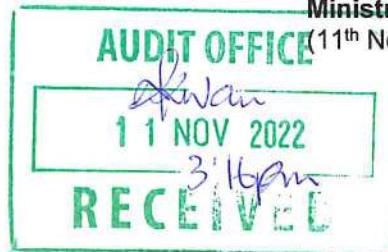
As part of the continuous efforts by the Ministry of Finance to improve the standard of government accounting and reporting, formal adoption of International Public Sector Accounting Standards ("IPSAS") on cash basis has been used as a guide.

In the opinion of the Ministry of Finance, the accompanying Public Accounts of the Government of Samoa as submitted to audit in accordance with *Section 107 of the Public Finance Management Act 2001 with Amendments 2015* are materially accurate and present fairly the Government's financial position operations and cash flow for the year ended 30th June 2021.

For and on behalf of the Government of Samoa


(Saoleititi Maeva Betham Vaai)
Chief Executive Officer
Ministry of Finance
(11th November 2022)


(Olivetti Bentin)
ACEO Accounts & Financial Reporting
Ministry of Finance
(11th November 2022)





AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

To the Members of the Legislative Assembly of Samoa

We have audited the accompanying financial statements of the Government of Samoa for the 12months ended 30 June 2021 in accordance with Articles 97A and 98 of the Constitution of the Independent State of Samoa, and as required by Section 29 of the Audit Act 2013, Section 107 (1) of the Public Finance Management Act 2001 and Amendment 2015. The Financial Statements comprise of:

- Consolidated Statement of Cash Flows (Schedule A);
- Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B);
- Statement of Revenues and Expenses of the Central Government of Samoa (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D);
- Statement of Changes in Equity for the Central Government of Samoa (Schedule E)
- Notes to the Consolidated Public Accounts (Schedule F), and
- Supporting Schedules to the Consolidated Statements from Schedule 1 to Schedule 18

Audit Opinion

In our opinion, the accompanying financial statements of the Government of Samoa:

- Are prepared in all material respects, in accordance with the International Public Sector Accounting Standards (IPSAS) under Cash Basis of Accounting,
- Comply with the requirements of Section 107 and Schedule 5 of the Public Finance Management Act 2001 and Amendment 2015;
- Fairly reflect the financial position of the Government of Samoa as at 30 June 2021, and its financial performance for the year ended on that date.

Basis of the Opinion

We have carried out the audit in accordance with International Standards on Auditing (ISA). Those standards require ethical requirements to be complied with. They also require us to plan and carry out the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, evidence relevant to and supporting the amounts and disclosures in the financial statements. An audit also involves evaluating the appropriateness of accounting policies used and whether they have been consistently applied, the reasonableness of the significant accounting estimates and judgments made, the adequacy of all disclosures in the financial statements, and the overall presentation of the financial statements.

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion above, we draw attention to the following:

- Note 2.3 (a) (i) in Schedule F (page 20) whereby One Government Grant (OGG) was not included in the Schedule 5 Cash Balances affecting the balance for the 30th June 2021;
- Note 2.3 (b) in Schedule F (page 20) on Fixed Assets describing the continuous and progressive efforts of the Ministry of Finance to collate and finalise the total value of assets;
- Note 2.3 (c) (iii) Schedule F (page 21) on Ministry of Customs and Revenue outstanding Duty and Tax Receivables towards increasing disclosure in future years;



AUDIT OFFICE

Other Matters:

Without modifying our opinion above, we draw attention to the following:

- Samoa continued to be affected by the Covid-19 pandemic during the financial period 30th June 2021. The financial impact was visible on the financial performance and related government programs as shown in Schedules 1.1, 2.1 – 2.24.
- The Fixed assets module of Finance One is still a continuous work in progress with notable improvements recently to update and confirm the valuation and existence of these government assets to ensure a true and fair value within the Public Accounts.

Responsibilities of the Government

Section 107 (1) of Public Finance Management Act 2001 and Amendment 2015 requires the Financial Secretary to prepare and send to the Audit Office, as soon as practicable, but not later than 4 months after the end of the financial year, the financial statements for that year in the form specified in Schedule 5 of the Public Finance Management Act 2001 and Amendment 2015.

Section 107 (2) of the Public Finance Management Act 2001 and Amendment 2015 places responsibility on the Financial Secretary to ensure that the financial statements have been prepared in accordance with Public Finance Management Act 2001 and Amendment 2015 and any other relevant Acts, and present fairly the matters required by the Public Finance Management Act 2001 and Amendment 2015 and any other relevant Acts.

Auditor's Responsibility

Section 107 (2) of the Public Finance Management 2001 and Amendment 2015 requires the Controller and Auditor General to audit the financial statements presented by Government and provide a written report expressing an audit opinion on the financial statements in accordance with Sections 107 (2) (a), (b) and (c) of the Public Finance Management Act 2001 and Amendment 2015.

We have communicated with the Ministry of Finance 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 have identified during our audit.

Our audit was completed on the 11th November 2022, and this is the date on which our opinion is expressed. That date exceeds the requirement under section 107(2) (d) of the Public Finance Management Act 2001 for us to provide an audit report on the financial statements of the Government no later than six (6) months from the end of the financial year. This is due to challenges resulting from the Covid-19 pandemic.

Apia, Samoa
14th November 2022


Mua'ausā Marshall Maua
ASSISTANT CONTROLLER AND AUDITOR GENERAL



TABLE OF CONTENTS

TREASURY FUND

Schedule	Page
A Consolidated Cashflow Statement	13
B Comparative Statement of Budget and Actual Results	14-15
C Statement of Revenue and Expenses	16
D Statement of Assets and Liabilities	17
E Statement of Changes in Equity	18
F Notes to the Public Accounts	19-25
1.1 Consolidated Statement of Comparison of Budget and Actual Receipts & Payments by Ministry	26-27
1.2 Consolidated Statement of Receipts and Payments for External Aid by Ministry	28
1.3 Consolidated Statement of Receipts and Payments for External Aid by Ministry	29
2 Statement of Ministry Receipts by Reporting Category and Expenditures by Output	
2.1 Agriculture	30-32
2.2 Attorney General	33
2.3 Audit	34
2.4 Bureau of Statistics	35
2.5 Commerce, Industry & Labour	36-37
2.6 Communication & Information Technology	38-39
2.7 Education, Sports and Culture	40-41
2.8 Electoral Commissioner	42
2.9 Finance	43-47
2.10 Foreign Affairs & Trade	48-49
2.11 Health	50-52
2.12 Justice & Courts Administration	53-54
2.13 Law Reform Commission	55
2.14 Legislative Assembly	56
2.15 Natural Resources & Environment	57-60
2.16 Ombudsman	61
2.17 Police	62
2.18 Prime Minister's	63
2.19 Prisons & Correction Services	64
2.20 Public Enterprises	65
2.21 Public Service Commission	66
2.22 Revenue	67-68
2.23 Women, Community & Social Development	69-70
2.24 Works, Transport & Infrastructure	71-72

TABLE OF CONTENTS

TREASURY FUND

Schedule	Page
3 Statement of Statutory Expenditure	73
3.1 Foreign Debt Servicing	74-75
3.2 Statutory Remuneration	76
3.3 Other	77
4 Statement of Unforeseen Expenditure	78-79
5 Statement of Cash Balances	80-83
6 Statement of Receivables	84-85
7 Statement of Investments	86-87
8 Statement of Capital Subscriptions & Obligations	88
9 Statement of Fixed Assets	89
10 Statement of Term Debts	90-91
11.1 Statement of Cash Receipts and Payments for the Government of Samoa Development Funds/Grants	92-98
11.2 Statement of Cash Receipts and Payments for the Government of Samoa Development Funds/Loan Funded	99-100
12 Statement of Payables	101-104
13 Statement of Contingent Liabilities	105-106
14 Statement of Write-offs and Losses	107
15 Statement of Ex-gratia Payments	108

OTHER GOVERNMENT FUNDS

Schedule	
16 Special Funds	110
17 National Loans Sinking Fund	111
18 Insurance Fund	112

GOVERNMENT OF SAMOA

SCHEDULE A

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2021

	Schedule	2021	2020
		\$ 000	\$ 000
Cash Flows from Operations			
Cash was provided from			
Tax Revenues		531,043	0
Non-Tax Revenues		82,701	0
Cash Grant for Operating Expenditures - Domestic		16,275	0
Cash Grant for Operating Expenditures - Grant		192,695	0
Dividends		29,509	0
Others		5,423	0
Total Cash provided from operations		857,646	0
Cash was disbursed to			
Salaries and Wages		267,410	0
Goods & Services		179,760	0
Grants to Organizations		155,170	0
Grants to Individuals		6,268	0
CSO (operating)		8,825	0
Debt Service Costs		8,791	0
Other Statutory Expenditures		63,377	0
Transactions on Behalf of the State		54,163	0
Premiums		20	0
Others		204	0
Total Cash disbursed to operations		743,989	0
Net Cash flows from operations	C	113,657	0
Cash Flows from Investing Activities			
Cash was provided from			
Income from Investments		3,829	0
Sale of Fixed Assets		1,037	0
Others		8	0
Total Cash provided from investing activities		4,874	0
Cash was disbursed to			
Capital Expenditures		44,826	0
Capital Injections		9,033	0
Total Cash disbursed to investing activities		53,859	0
Net Cash flows from investing activities		(48,985)	0
Cash Flows from Financing Activities			
Cash was provided from			
On-lending Repayments		3,750	0
Total cash provided from financing activities		3,750	0
Cash was disbursed to			
Loan Repayments		30,088	0
Total cash disbursed to financing activities		30,088	0
Net Cash flows from financing activities		(26,338)	0
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		38,334	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		227,789	0
PRIOR PERIOD ADJUSTMENTS		5	0
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH		(6,322)	0
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5	259,807	0
			227,789

GOVERNMENT OF SAMOA

SCHEDULE B

FOR THE GOVERNMENT OF SAMOA *for the financial year ended 30 June 2021*

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

	Schedule	Original Budget (Appropriation) ¹ \$ '000	Final Budget (Appropriation) ² \$ '000	2021		2020	
				Actual \$ '000	Difference Between Final Budget and Actual \$ '000	Difference Between Current and Previous \$ '000	
						Actual \$ '000	Difference Between Current and Previous \$ '000
RECEIPTS							
Ordinary Receipts ³	1.1	588,654	593,152	660,915	(67,763)	669,847	(8,932)
External Grants ⁴	1.2	249,576	255,835	191,529	64,306	187,670	3,859
Total Receipts and Grants		838,230	848,987	852,444	(3,457)	857,517	(5,073)
less							
CURRENT PAYMENTS							
Statutory Payments ⁵	3	137,428	114,056	80,404	33,652	145,902	(65,498)
Expenditure Programs ⁵⁺⁸	1.1	688,695	717,704	628,026	89,678	589,263	38,763
Unforeseen Payments ⁸	4	20,661	7,515	6,629	885	10,140	(3,511)
Total Current Payments		846,784	839,274	715,059	124,215	745,306	(30,246)
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments ⁶	1.3	11,424	11,424	1,176	10,248	1,060	116
Grant financed project payments ⁶⁺⁷	1.2	107,633	113,893	79,619	34,274	93,707	(14,089)
Total Development Payments		119,057	125,317	80,795	44,522	94,767	(13,972)
Cash (Deficit)/surplus		(127,612)	(115,604)	56,590	(172,194)	17,444	39,146
Financed by							
Soft Term Loans to finance							
Development Expenditure	1.3	11,424	11,424	1,324	10,100	2,746	(1,422)
Soft Term Financing		11,424	11,424	1,324	10,100	2,746	(1,422)
Movement in Cash Balances		(116,188)	(104,180)	57,914	(162,095)	20,190	37,724

GOVERNMENT OF SAMOA

SCHEDULE B

FOR THE GOVERNMENT OF SAMOA

for the financial year ended 30 June 2021

Notes

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

² Final Budget - final appropriations as per Finance One Revised Budget Ledger (inclusive of First Approved Supplementary Estimates and virements between outputs)

³ Ordinary Receipts = The total Actual balance reported of \$660,915,162 excludes the Budget Support Funding Receipts of \$111,238,912 as it is reported under External Grants (refer Note 2 above) against its Budget of \$126,284,202. Same applies for Budget balances.

	Original Budget	Final Budget	Actual
Ordinary Receipts (Budget Summary)	588,654,287	593,151,794	660,915,162
Budget Support Funding	126,284,202	126,284,202	111,238,912
Ordinary Receipts (Schedule 1.1)	714,938,488	719,435,996	772,154,075

⁴ External Grants = The total External Grants Original Budget of \$249,575,571 is inclusive of the Budget Support Funding of \$126,284,202 which is reported under Ministry of Finance External Grants budget under Schedule 1.1 and Schedule 2.9 and excluded from Schedule 1.2. Same applies for Final Budget and Actual balances.

	Original Budget	Final Budget	Actual
External Grants (Budget Summary)	249,575,571	255,835,186	191,528,987
Budget Support Funding	126,284,202	126,284,202	111,238,912
External Grants (Schedule 1.2)	123,291,369	129,550,984	80,290,075

⁵ There are Budget Rules that do not permit automatic transfer of funds between Outputs, Third Parties, Transaction on Behalf of State and Statutory Payments, until the Supplementary Budget is made. Most of the Supplementary appropriations requested by Ministries are for additional funding for Outputs/Third Parties Transactions that need additional funding even though there are some Outputs/Third Party Transactions that are under-utilised. A supplementary is always required of the different rules applied to different groups of Accounts (Outputs, Third Parties, Transactions on Behalf of State).

⁶ The Appropriations for Development Payments as per the Budget Summary reflected above are Inclusive of both Ministries and State Owned Enterprises allocations detailed below:-

Estimates for Loan Financed projects

Ministries	11,423,792
State Owned Enterprises	0
	11,423,792

Estimates for Grant Financed projects

Ministries	255,835,186
State Owned Enterprises	0
	255,835,186

⁷ There were direct payments made by donors to suppliers under the following projects. These are also reported in footnotes under Schedule 11.1:-

Samoa Aviation Project	2,968,280
Enhancement of the Safety and	
Security of the Apia Ports Project	
(ESSAP)	2,621,332
Samoa Ports Development Advance Project	655,015
Enhancing the Climate Resilience of	
the West Coast Road	2,577,673
	8,822,300

⁸ A total of \$60,552,894.80 from unutilised funds were rolled over into Special Accounts reported under Schedule 12 for FY20/21. These are also detailed in footnotes under ministries Schedule 2 and Schedule 4.

Expenditure Programs	46,531,152
Unforeseen Payments	14,021,743
	60,552,895

GOVERNMENT OF SAMOA

SCHEDULE C

**STATEMENT OF REVENUES AND EXPENSES
OF THE CENTRAL GOVERNMENT OF SAMOA**
for the financial year ended 30 June 2021

	2021 Actuals <i>Schedule</i>	2020 \$ \$'000
Revenue		
Operating Revenues		
Tax Revenues	531,290	554,497
Non-Tax Revenues	81,475	79,236
Grant Revenues - Domestic	16,275	15,000
Grant Revenues - Foreign Governments and International Organisations	192,678	176,979
Dividends	29,509	6,361
Others	3,297	6,636
Total Operating Revenues	854,524	838,710
Investing Revenues		
Income from Investments	718	1,920
Interest Received	3,119	14,979
Others	1,037	148
Total Investing Revenues	4,874	17,048
Total Revenue	859,398	855,758
Expenses		
Operating Expenses		
Salaries and Wages	268,486	262,740
Goods and Services	178,992	195,747
Grants to Organisation	155,153	125,805
Grants to Individuals	6,268	4,910
Community Service Obligation	8,825	4,755
Transaction on Behalf of the State	54,163	36,115
VAGST	52,295	67,998
Premium	161	141
Others	11,335	58,623
Interest Payments on Loans	6,695	15,890
Capital Expenses	53,859	52,509
Total Expenses	796,232	825,231
Surplus/(Deficit) for the year	E	63,166
		30,527
Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities		
Non-Operating Activity Adjustments		
Investing Revenues	(4,874)	(17,048)
Capital Expenses	53,859	52,509
Loss/(Gain) on Foreign Exchange	4,603	(706)
Non-Cash Movements		
(Increase)/Decrease in Account Receivable	3,624	(3,086)
Increase/(Decrease) in Accounts Payable	(1,553)	42,682
Net Cash Provided by Operating Activities	A	113,657
		104,876

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2021

	<i>Schedule</i>	2021 \$'000	2020 \$'000
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalent	5, 16, 18	277,558	257,028
Receivables			
Dividend Receivables	6	22,516	21,541
Government Ministries Receivables	6	11,954	13,745
Outstanding Duties Receivables	6	39,857	20,933
Guarantee Receivables	6	5,233	4,722
Other Receivables	6	605	693
Total Current Assets		<u>80,165</u>	<u>61,634</u>
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	174,470	186,368
Investments			
Public Trading Bodies	7	985,838	896,165
Public Beneficial Bodies	7	83,678	82,534
Independent Government Bodies	7	20,998	23,355
Mutual Bodies	7	207,720	0
Other Entities	7	1,595	1,595
Sinking Fund	17	52,408	52,667
Capital Subscriptions - International Finance Institi	8	10,049	8,471
Fixed Assets	9	785,314	725,100
Total Non-Current Assets		<u>2,322,071</u>	<u>1,976,255</u>
TOTAL ASSETS		<u>2,679,794</u>	<u>2,294,917</u>
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Bank Overdrafts	5	17,752	29,239
Term Debts	10	74,457	70,030
Payables			
Special Purpose Accounts	12	104,098	69,970
Sundry Creditors	12	3,709	3,732
Total Current Liabilities		<u>200,015</u>	<u>172,970</u>
NON-CURRENT LIABILITIES			
Term Debts	10	929,935	942,302
Payables			
Leases	12	42,581	34,372
Total Non-Current Liabilities		<u>972,517</u>	<u>976,674</u>
TOTAL LIABILITIES		<u>1,172,531</u>	<u>1,149,643</u>
NET ASSETS/(LIABILITIES)	E	<u>1,507,263</u>	<u>1,145,273</u>
EQUITY	E	<u>1,507,263</u>	<u>1,145,273</u>

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA as at 30 June 2021

	<i>Schedule</i>	2021 \$'000	2020 \$'000
<u>Opening Balance 1 July 2020</u>		1,145,273	987,496
<u>Changes in equity during the year</u>			
Surplus/(Deficit) for the year	C	63,166	30,527
Revaluation of government investments	7	295,250	52,569
Revaluation of government receivables	6	700,626	2,869
Revaluation of MCR Duties Receivables	6	(4,893)	(9,717)
Revaluation of foreign exchange reserve	10	(18,633)	1,118
Revaluation of fixed assets	9	60,214	35,317
Revaluation of Special Purpose Accounts	12	28,412	6,413
Revaluation of Lease Payables	12	(8,209)	1,194
Foreign Loan Proceeds/Drawings	10	(5,555)	(24,644)
Closed Off Special Purpose Accounts	12	4,234	999
Written off debts	6	(29)	(351)
Prior Period Adjustment - MCR Duties Receivable	6	34,964	30,650
Prior Period Adjustments - Other		(787,556)	30,833
<u>Equity as at 30th June 2020</u>	D	1,507,263	1,145,273

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2021

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

1.1 Reporting Entity

These Public Accounts reflect the transactions and financial balances of all Ministries and Offices of the Government of Samoa as required to be disclosed pursuant to the Public Finance Management Act 2001 with amendments 2015.

The Public Accounts is reviewed every financial year in the effort to comply with the requirements of IPSAS Cash Part I (Mandatory Disclosure). For the Public Accounts 2021, Supporting Schedules, Schedules 1 to 18, have been re-formatted to improve disclosure as per requirements of IPSAS Cash Part II (Encouraged Disclosure).

In accordance with the Public Finance Management Act 2001, these Public Accounts show consolidated transactions and financial balances of the Treasury Fund, Development Funds, Trust Fund, National Loans Sinking Fund and Insurance Fund. The Consolidated financial statements have been prepared using International Public Sector Accounting Standards (IPSAS) Cash framework primarily as the guide.

These Public Accounts do not purport to reflect the total activities and financial position of the Government. The Government's activities extend to include the operations of Government organisations. The financial transactions and related information in respect of these Government Organisations and the Governments investments in other entities are not consolidated into these Public Accounts but reported under Schedule E and Schedule 7 as Investment of the Government. These investments are reported on a net asset basis.

1.2 Legislative Basis

The Public Accounts of the Government of Samoa are required by Part XIV, Section 107 of the Public Finance Management Act 2001 and prepared in accordance with Schedule 5 of the Public Finance Management Act 2001 with amendments 2015.

1.3 Basis of Preparation

The Public Accounts namely, the Consolidated Cash Flow Statement (Schedule A) and the Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B) are prepared in accordance with the reporting requirements of IPSAS Cash. The Statement for Revenues and Expenses (Schedule C), the Statement of Financial Position (Schedule D) and the Statement of Changes in Equity (Schedule E) are prepared as part of encouraged disclosures under the reporting requirements of IPSAS Cash. The notes to the financial statements form an integral part to understanding the statements and shall be read in conjunction with the primary statements. Therefore, Schedules 1 to Schedule 5 were compiled using cash figures from the Government Cash Ledger; Schedules 6 to Schedule 18 were compiled using actuals figures from the Government General Ledger.

The measurement base adopted is that of historical cost, unless otherwise stated. Foreign currency balances for Capital Subscriptions (Schedule 8), Term Debts (Schedule 10) and Contingent Liabilities (Schedule 13) are translated into Tala at the spot rate at reporting date (30 June 2021) as stipulated by the International Public Sector Accounting Standards.

The Public Accounts have been prepared on a going concern basis and the accounting policies have been applied consistently through the period reported upon.

The Public Accounts are presented in Samoan Tala and rounded to the nearest thousand, unless separately stated otherwise.

1.4 Impact of the COVID-19 pandemic

Significant effects of the COVID-19 pandemic on the fiscal position of the government was seen in the disruption of economic activities as a whole not only in the public sector but also in the private sector. These are reflected on the financial statements.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

2.1 Reporting Period

The reporting period for the Public Accounts of the Government of Samoa is the financial year 1st July 2020 to 30th June 2021.

Where necessary, comparative figures have been reclassified in accordance with changes in the structure and definition of certain Ministry Outputs. Care should be exercised in interpreting movements between financial years due to these changes and the appropriation of budgets to outputs.

2.2 Receipts and Payments Recognition

Income is recognised on a cash basis. Expenses are recognised at the date payment authorities are issued by the Ministry of Finance.

2.3 Assets

(a) Cash

For the purposes of the Statement of Cash Balances (Schedule 5), cash includes cash on hand and cash at bank, net of bank overdrafts and short term deposits. For the purpose of the consolidated statement of cash flows, cash and cash equivalent consists of cash and short-term deposits and net of outstanding bank overdrafts.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2021

i. One Government Grant

The total Cash Balances at 30th June 2021 as per Bank Statements for all Schools under the OGG scheme is shown by Category in the following table. These have not yet been reflected on Schedule 5, Statement of Cash Balances. There is work in progress with Ministry of Education to ensure effective implementation of internal controls for proper accounting and disclosure of these accounts balances in going forward.

Category	Number of Schools	Samoa Commercial Bank	Bank of the South Pacific
Government Primary Schools	144	3,057,511	
Mission Primary Schools	18	1,614,677	
Private Primary Schools	6	203,980	
Government College	23		1,942,631
Mission College	14		2,154,183
Private College	1		66,706
Special Schools	3	174,164	
TVET	4		57,082
Pre-Schools (ECE)	116	1,037,026	
Total		6,087,359	4,220,603

(b) Fixed Assets

Schedule 5, 1(b) of the Public Finance Management Act 2001 requires a Statement of Financial Position showing the assets, liabilities and net financial position as at balance date. With respect to Fixed Assets, major work has been allocated to all Ministries in the updating of their Asset Registers. There is still work in refining some of the data from Ministries which will lead to increased disclosure of Government Fixed Assets in future years. At present, Fixed Asset disclosure is updated from all Ministries according to the available reliable data.

All Assets are recorded in their Historical Value/Original Cost at the date it was purchased or the total cost of the loan it was created for. Major Fixed Assets classified as Buildings covered in loans are reported under individual responsible ministries and are reported at cost. Certain overseas and local real estate holdings which are also reported at cost or where stated, revalued reflecting current market values based on existing use.

The value of write-offs reported under Schedule 14 have now been compatible with the value of write-offs recorded under Schedule 9 which are the loss in value of the items from their historical/original value that were acquired at instead of the costs they were resold at and previously reported on in previous years.

Depreciation is not provided nor reported on for fixed assets of the Government of Samoa. However, where appropriate to assist in the valuation of assets that is brought into account for the first time.

Maintenance costs are recognised as an expense at the date of payment and are included as costs of providing the services to which the asset relates.

(c) Receivables

Receivables, as shown in Schedule 6, are amounts owing to the Government by Government Organisations, External Bodies (Boards, Corporations, Institutions), Government Ministries and Individuals. Schedule 6 discloses the following components: Dividend Receivables, Government Ministries Receivables, Loan Receivables, Guarantee Fee Receivables and Other Receivables.

i. Dividend Receivables

Public Trading Bodies are required to pay government unless the PTB fails the solvency test. Cabinet Directive FK(18)25 approves of the revised Dividend Policy which stipulates and guides the calculation and collection of dividends from government PTBs.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2021

ii. Government Receivables

The below table discloses the balances of each Ministry's debtors control accounts as at 30th June 2021 and the aging by days:-

Ministry	Current 0-30 Days	>30 Days	90>Days	>180 Days	Total Outstanding
Finance-Accounts	0	0	0	115,937	115,937
Legislative Assembly	0	0	0	125,257	125,257
Agriculture	10,650	1,894	1,000	39,257	52,801
Attorney General	0	0	0	69,713	69,713
Audit Office	0	0	0	83,226	83,226
Commerce	0	0	0	0	0
Communication	0	0	0	331,180	331,180
Education	0	0	0	26,499	26,499
Finance	5,500	267,622	24,992	98,516	396,631
Foreign Affairs	0	0	0	155,382	155,382
Health	631,348	161,869	6,120	3,201,894	4,001,230
Justice	0	0	0	350	350
Natural Resources	1,240	101,850	79,450	2,884,972	3,067,512
National Health Services	0	0	0	1,996,710	1,996,710
Prime Minister	0	0	0	533	533
Police	0	0	0	14,997	14,997
Public Service	0	0	0	44,255	44,255
Revenue	0	0	0	725,185	725,185
Works	0	0	0	113,384	113,384
Women	391,405	10,372	700	228,645	631,121
Statistics	0	0	0	2,550	2,550
Total Outstanding	1,040,143	543,606	112,262	10,258,440	11,954,452

iii. MCR Outstanding Duties and Tax Receivables

The emphasis of matter in the audit opinion on the public accounts in the past years up to the year ended 30 June 2019 pointed to the need to improve disclosures in assets, receivables and projects.

Since the production and audit of the Public Accounts for the year ended 30 June 2019 the Finance and Expenditure Committee (FEC) of Parliament, Ministry of Finance, Ministry of Customs and Revenues and the Samoa Audit Office have increased work and cooperation to improve disclosure of Government receivable in the Public Accounts beginning with year ended 30 June 2020.

Substantial work was completed in June 2020 as seen with the introduction of the receivables of the Ministry of Customs and Revenue to Finance One and the Public Accounts. The MCR records being the subsidiary records or ledger supporting the control records and accounts in the General Ledger of Finance One.

In June 2021 we have managed to bring into the whole of government public accounts and/or financial statements receivables pertaining to PAYE Tax.

There is however more work being contemplated in the accounting, reporting and disclosures of assets, receivable and projects in the financial year ending 30 June 2022 and subsequent years until we are confident and convinced that the emphasis should be removed.

We believe that our long term goal to remove the emphasis on assets, receivables and projects is not that far from achievement or accomplishment.

The work in 3 is broken down as follows:

GROSS DEFERRED DUTIES RECEIVABLE	7,895,180
GROSS UNPAID DUTIES RECEIVABLE	13,038,315
GROSS PAYE	14,030,236
TOTAL GROSS MCR RECEIVABLE	34,963,731
LESS DEFERRED DUTIES MOVEMENT DURING THE YEAR	(212,530)
UNPAID DUTIES MOVEMENT DURING THE YEAR	(6,177,078)
PAYE MOVEMENT DURING THE YEAR	5,609,291
TOTAL MOVEMENT DURING THE YEAR	(780,317)
LESS PROVISION FOR DOUBTFUL DEBTS - DEFERRED DUTIES	0
PROVISION FOR DOUBTFUL DEBTS - UNPAID DUTIES	0
PROVISION FOR DOUBTFUL DEBTS - PAYE	(4,112,469)
TOTAL PROVISION FOR DOUBTFUL DEBT	(4,112,469)
 NET MCR RECEIVABLE	 39,856,517

Given that the Public Accounts is reported on cash basis framework of IPSAS, the work on confirming the amount of Receivables are not cash related transactions however important for the overall impact of the final public accounts figure every year.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2021

iv. Guarantee Fee Receivables

These are amounts receivable from “any person, organisation or public body” who is liable to pay a fee under Section 83 of the Public Finance Management Act 2001.

v. Loan Receivables

Loan Receivables, reporting in Schedule 6, are amounts that entities and organisations owe to the government. These lendings were borrowed by government from another organisation and financial institutions.

The below table shows additional information on government onlending balances as at 30th June 2021.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2020/2021	Interest Paid during FY2020/2021	Disbursement during FY 2020/2021	Balance as at 30th June 2021	Balance as at 30th June 2020
Development Bank of Samoa						
ADB6th Creditline	5,000,000	144,704	0	0	0	0
IDA15820	3,934,499	481,491	118,509	0	1,802,041	2,283,532
Electric Power Corporation						
PSEP	182,287,298	8,079,987	1,878,516	0	111,385,520	119,465,506
Unit Trust of Samoa	7,900,000	724,167	0	0	4,015,834	4,740,000
Samoa Connectivity/Submarine Cable		0	575,010	0	57,266,393	59,879,174

vi. Investments

Investments, as shown in Schedule 7, are amounts invested by the Government in Government organisations and other entities.

Unless otherwise stated, investments in international organisations are stated at historical cost. All other investments are stated at accumulated balance.

In accordance with cash accounting principles, no provision is made or reported for such future items as interest receivable, accrued income, income tax and customs duty receivables, grants receivable, rent receivable and general amounts owing to the Government.

No provision for doubtful or bad debts is included.

The following Public Bodies received cash grants for Financial year 2021 and are reported in Schedule 2 as Operating Expenses (Below the Line Items) except for Public Trust Office reported in Schedule 3.3 as Statutory Expenditure:

	2021	2020
	\$	\$
Land Transport Authority (WI)	50,496,930	31,949,371
Public Trust Office (FI)	1,462,640	490,333
Samoa Water Authority-CSO (WI)	13,240,000	2,000,000
National Kidney Foundation of Samoa (HE)	7,934,092	7,557,844
National University of Samoa (EC)	16,676,808	11,255,636
Samoa Fire and Emergencies Services Authority (PP)	8,757,435	7,040,503
Samoa Qualifications Authority (EC)	4,413,984	4,122,055
Samoa Sports Facilities Authority (EC)	2,021,392	1,851,807
Scientific Research Organization of Samoa (AG)	4,592,284	3,468,341
Samoa Tourism Authority (CL)	12,680,117	13,263,583
Office of the Regulator (CT)	2,012,723	1,995,303
	124,288,405	84,994,776

2.4 Liabilities

(a) Bank Overdrafts

Overdrafts are recognised at their outstanding Tala amount at reporting date. For cash management purposes the overdraft is offset against Central Government Funds.

(b) Term Debts

Term Debts, as shown in Schedule 10, are the principal amounts in Tala owing as at reporting date by the Government on foreign loans for development projects and domestic loans taken over by Government.

During the year \$5,555,176 (2020: \$24,643,614) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Received through Treasury CBS Accounts:	\$
Energy	(365,713)
Infrastructure	(5,189,463)
	(5,555,176)

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2021***(c) Leases**

The following listed buildings are leased by the Samoa National Provident Fund, Samoa Accident Compensation Corporation and Unit Trust of Samoa to the Government of Samoa until completion of payment as agreed upon in their "Deed of Agreement".

Finance Leases	Leasee	Initial Date	Expiry Date	Current Portion	Non-current
<i>Trade Commissioner Residence</i>	SNPF	1/7/2011	31/7/2021	150,794	12,566
<i>Consular General Residence</i>	SNPF	1/4/2013	31/3/2023	164,366	287,640
<i>Samoa High Commission Office Canberra</i>	ACC	1/9/2017	31/8/2037	400,029	11,391,064
<i>Malo of Samoa Center Building</i>	UTOS	31/12/2016	30/6/2032	94,291	21,922,386
<i>Samoa High Commission Building in Wellington</i>	UTOS	23/04/2019	1/02/2041	21,155,026	8,967,575

(d) Contingent Liabilities

Guarantees have been issued by the Government pursuant to either Section 83 of the Public Finance Management Act 2001, or Section 7 of the Public Corporations (Securities) Act 1976.

Contingencies are conditions, situations or circumstances that exist at balance date that create uncertainty as to the possible gain or loss and will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events. Contingent liabilities, except for any possible and pending court cases against government, are reported in Schedule 13. There were no contingent assets at reporting date.

2.5 Equity

Statement of Changes in Equity (Schedule E) reports the surplus/(deficit) in the Statement of Revenues and Expenses (Schedule C) and movements of assets and liabilities in Schedule of Assets and Liabilities (Schedule D).

2.6 Project Aid Funds and Payables

Project Aid Funds, as shown in Schedule 11.1, are amounts received by the Government from Aid donors. Loan Project Funds are shown and reported in Schedule 11.2. Project funds that have not been utilised at reporting date are recognised as liabilities and reported in Schedule D.

Payables as shown in Schedule 12 are amounts owed by the Government to external bodies at reporting date and remaining funds from ministries appropriations rolled over to new financial year for special purpose accounts.

In accordance with cash accounting principles, no provision is made or reported for such future expense items as interest payable, unearned income, accrued expenses, unclaimed monies, customs and income tax rebates, write-off or write-down of assets, debt interest payable, lease liabilities, employee accrued entitlements, grants payable and general supplier liabilities.

2.7 Foreign Currency Translation

Foreign currency transactions are initially translated at the foreign exchange rate at the date of the transaction.

Except where otherwise stated, assets and liabilities are converted to Tala at the approximate spot rate at balance date. Foreign exchange gains and losses resulting from the conversion at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in Schedule A and Schedule 5.

2.8 Special Funds

Special Funds are accounted for and reported on, separately from the Treasury Fund. Special Funds consist of both special purpose accounts and trust accounts which are maintained and operated by government ministries.

Authorisation, certification, operation and reconciliation of these accounts lie with the responsible ministries and reviewed by the Ministry of Finance on a monthly basis.

NOTE 3: BUDGET PERFORMANCE REPORTING

3.1 In accordance with the Public Finance Management Act, a Statement of Budget Performance, showing ministries revenues and expenditure compared to the amounts appropriated by the Legislative Assembly, is set out in Schedule B and Schedules 1 - 4. Schedule 2 has been prepared on the basis of output budgeting showing ministry expenditure against budgets in respect of three types of outputs by Ministry:

- Outputs delivered by ministries and under the managerial control of those ministries,
- Outputs provided by third parties where departments can only be held accountable for disbursements, and
- Outputs that are transactions on behalf of the State.

The annual budget figures included in the financial statements are for the Treasury and the Development Fund and therefore exclude the budget for other Funds. The budget of other Funds are not publicly available.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2021

NOTE 4: AUDIT SERVICES

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

NOTE 5: THIRD PARTY EXPENDITURES

5.1 Third Party Expenditures

List of Projects with third party expenditures are separately noted in Statements Footnotes (Schedule 11.1 &11.2) because they are not accounted for on the Government Financial System (Finance One), and figures reported for financial year 2021 are unaudited.

NOTE 6: PRIOR PERIOD ADJUSTMENT

During the financial year ended 2021, it was discovered that the following errors occurred in financial year 2020:

6.1 Sundry Creditors

During the financial year ended 2021, we received confirmation from the Banks to validate the clearing of the sundry creditors. Therefore, the account balances reported under the Statement of Accounts Payable (Schedule 12) in financial year 2020 reported were revised as follows:

Sundry Creditors	Audited balance - Revised balance -	
	2020	2020
Transfer Account	959,625	798,046
Other	288,224	113,815
Total	1,247,849	911,861

6.2 Other Receivable

During the financial year ended 2021, we received confirmation from the Banks to validate the clearing of the sundry creditors. Therefore, the account balances reported under the Statement of Accounts Receivable (Schedule 6) in financial year 2020 reported were revised as follows:

Other Receivable	Audited balance - Revised balance -	
	2020	2020
Other	692,734	535,863
Total	692,734	535,863

6.3 Investments

During the financial year ended 2021, we received Audited Accounts for the Financial Year 2020 from Samoa Trust Estates Corporation. Therefore the account balance reported under the Statement of Investments (Schedule 7.1) in the Financial Year 2020 reported were revised as follows:

Investments	Audited balance - Revised balance -	
	2020	2020
Samoa Trust Estates Corporation	41,466,453	42,138,570
Total	41,466,453	42,138,570

6.4 Projects

Opening Balances Adjustments

During the financial year ended 2021, it was discovered that the following errors occurred in Financial Year 2020 and amendments were made to show this effect in Financial Year 2020/2021.

Schedule 11.1 & Schedule 11.1.1

Projects	2021 (PA FY2021) Opening Balances \$	2020 (PA FY2020) Closing Balances \$	Differences \$	Impact
0490 - Soil Management for Farm Resilience in the Pacific Islands	84,691	50,820	33,871	understated
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities	132,428	14,847	117,581	understated
0547- Assistance to Support the Labour Mobility Unit of Samoa	119,072	115,432	3,640	understated
0460 - Education Sector Support Programme	1,021,777	1,020,750	1,027	understated
0552- Women in Science Technology(WIST)	6,487	0	6,487	understated
0559-Samoa Inclusive Education	649,109	12,298,368	(11,649,259)	overstated
0338-Civil Society	1,808,651	10,607	1,798,044	understated
0440- Samoa Women Shaping Development	323,736	325,536	(1,800)	overstated
Total	4,145,951	13,836,361	(9,690,409)	

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2021

6.5 Special Funds

The account balances reported under the Statement of Special Purpose Accounts & Statement of Cash Balances (Schedule 16 & Schedule 5) in financial year 2020 reported were revised as follows:

Special Purpose Accounts	Audited balance -		Revised balance -
	2020	2020	
Agriculture Show - Agriculture & Fisheries	7,209	7,609	
Law Trust Account Tuasivi - Justice & Courts Administra	8,915	8,264	
	16,124	15,873	

NOTE 7: NEW PROJECTS CREATED WITHIN FY2021

7.1 During the financial year ended 2021, the following projects with funds were created.

Projects Description	Codes
Samoa Knowledge Society Initiative Project	0591
Pacific Adaptation to Climate and Resilience Building	0592
Samoa Tourism Growth Partnership- PHASE 2	0593
APDRF COVID19 Emergency Response Project	0594
Strengthening Resilience of Pacific Islands	0595
Technical Assistance for the Review of Samoa National Emergency Employment Policy	0596
INTOSAI SAI Continuity During COVID19	0597
Government Lawyers Network	0598
Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System	0599
Pre- Departure Orientation and Debriefing Sessions for RSE & SNP	0600
PforR -Samoa Health Systems Strengthening Program for Results	0601
MCWP Programme for HIV/TB	0602
Biodiversity and Protected Areas Management (BIOPAMA)	0603
UNFPA- Sexual Reproductive Health 2021-2022 (MoH)	0605
UNFPA- Sexual Reproductive Health 2021-2022 (MWCSD)	0606
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing	0607
Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector	0608
Deploying Coconut Diversity to Improve Livelihoods in the Pacific	0609
Circular Economy For the Recovery of Waste (CERO WASTE)	0610
Occupational Safety and Health (OSH) Day	0611
ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19	0612
UNDP- Samoa Knowledge Society Initiative	0613
SAFPROM Matching Grants Programme Account	0614
Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participation	0615
Strengthening Civic Awareness Program- Women in Leadership UN Women- OEC	0616
System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF	0617
UNFPA Sexual Reproductive Health	0618
COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa	0621
Strengthening Cyber Security Emergency Response Capability in Samoa	0624
The Project for Provision of Emergency Resce Equipment to SFESA	0625
Central Cross Island Road Upgrade Project	0626

NOTE 8: SUBSEQUENT EVENTS

8.1 There are no subsequent events for the financial year reported.

GOVERNMENT OF SAMOA

SCHEDULE 1.1

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

for the financial year ended 30 June 2021

RECEIPTS & PAYMENTS BY MINISTRY

	Original Budget (Appropriation) ¹	Final Budget (Appropriation)	2021	2020	Difference Between Current and Previous
	\$	\$	Actual \$	Actual \$	Actual \$
CASH INFLOWS					
Agriculture & Fisheries	1,725,015	1,725,015	1,258,838	466,177	2,025,927
Attorney General	37,475	37,475	29,648	7,827	74,823
Controller & Auditor General	275,970	275,970	239,889	36,081	320,963
Bureau of Statistics	680,000	680,000	647,111	32,889	710,293
Commerce, Industry & Labour	590,475	590,475	849,514	(259,039)	897,930
Communication & Information Technology	356,177	356,177	375,513	(19,336)	153,187
Education, Sports & Culture	772,000	731,499	1,021,085	(289,586)	664,072
Electoral Commissioner	144,500	144,500	282,718	(138,218)	57,461
Finance ²	184,252,972	184,262,972	172,054,707	12,208,266	163,781,145
Foreign Affairs & Trade	72,000	72,000	71,486	514	107,748
Health	9,049,565	9,049,565	7,679,136	1,370,429	4,522,083
Justice & Courts Administration	1,446,630	1,446,630	1,032,451	414,179	1,288,975
Legislative Assembly	115,600	115,600	36,355	79,245	107,353
Natural Resources & Environment	5,260,982	5,260,982	6,273,123	(1,012,141)	4,004,084
Police	15,059,086	15,059,086	17,009,878	(1,950,792)	1,008,310
Prime Minister	6,853,764	6,853,764	3,003,126	3,850,638	6,019,940
Public Enterprises	5,000,000	9,528,009	19,508,720	(9,980,711)	6,361,272
Public Service Commission	0	0	0	0	100
Customs & Revenue	475,402,796	475,402,796	535,137,918	(59,735,122)	558,874,894
Regulator ³	4,172,709	4,172,709	3,182,526	990,183	3,517,834
Women, Community & Social Development	1,045,000	1,045,000	1,170,732	(125,732)	632,715
Works, Transport & Infrastructure	2,625,772	2,625,772	1,289,602	1,336,170	2,591,626
Total Receipts⁴	714,938,488	719,435,996	772,154,075	(52,718,078)	757,722,734
					14,431,340
CASH OUTFLOWS					
Agriculture & Fisheries ⁵	19,383,977	19,349,649	18,345,601	1,004,048	18,812,322
Attorney General	5,337,037	5,337,038	4,457,759	879,279	4,727,323
Controller & Auditor General	3,978,992	3,779,350	3,442,077	337,274	3,770,200
Bureau of Statistics ⁵	5,629,929	5,593,277	5,451,744	141,533	5,564,046
Commerce, Industry & Labour ⁵	20,139,982	20,050,716	19,421,461	629,255	19,947,305
Communication & Information Technology	7,711,384	7,620,022	7,147,946	472,076	7,304,891
Education, Sports & Culture ⁵	124,636,643	129,088,183	122,276,521	6,811,662	107,629,726
Electoral Commissioner ⁵	8,270,121	8,270,119	7,835,320	434,800	3,699,433
Finance ⁵	133,339,464	146,136,938	103,125,391	43,011,547	117,196,646
Foreign Affairs & Trade	26,749,153	26,004,623	20,534,111	5,470,513	21,244,228
Health ⁵	128,495,959	131,163,603	111,050,388	20,113,215	110,279,482
Justice & Courts Administration ⁵	13,817,618	13,871,991	12,926,066	945,925	12,364,560
Law Reform Commission	1,445,678	1,433,327	1,195,428	237,898	1,321,372
Legislative Assembly	6,886,059	6,686,059	6,227,160	458,899	6,254,565
Natural Resources & Environment ⁵	26,846,930	26,586,962	22,851,804	3,735,158	22,907,612
Ombudsman	1,583,361	1,617,572	1,613,935	3,637	1,190,899
Police ⁵	35,141,515	37,784,631	37,122,901	661,729	32,588,892
Prime Minister	8,411,237	8,104,444	7,901,976	202,469	8,208,118
Prisons & Corrections Services	8,060,410	8,001,696	7,569,966	431,730	7,217,214
Public Enterprises ⁵	2,888,293	2,856,845	2,782,885	73,960	2,630,158
Public Service Commission	5,154,961	5,136,855	5,025,256	111,599	5,005,209
Customs and Revenue	13,172,045	12,910,997	12,722,209	188,788	12,173,865
Women, Community & Social Development	10,755,210	10,617,186	9,844,628	772,558	8,326,146
Works, Transport & Infrastructure ⁵	70,858,658	79,701,571	77,153,293	2,548,277	48,898,922
Total Payments	688,694,616	717,703,653	628,025,825	89,677,828	589,263,134
					38,762,693
NET CASH FLOWS					
					(24,331,352)

GOVERNMENT OF SAMOA

SCHEDULE 1.1

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

for the financial year ended 30 June 2021

Notes

¹ Original Budget

Balances as per Budget Document - "Approved Estimates of Receipts and Payments of the Government of Samoa for the financial year ending 30th June 2021".

² Cash Inflows Original and Revised Budgets - Ministry of Finance

Original Budget is Inclusive of Budget Support Funding (External Grants) in Approved Estimates Book (page XVI)

Original Budget (page II)	57,968,770
Budget Support Funding (page XVI)	126,284,202
MOF Receipts Original Budget (Schedule 1.1)	184,252,972

Revised Budget is Inclusive of Approved First Supplementary (page III).

Revised Budget	57,978,770
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Budget Support Funding - Main Estimates

Budget Support - JPAM (Aust)	5,151,099
Budget Support - JPAM (NZ)	8,371,003
Budget Support - JPAM (World Bank)	41,887,741
Budget Support - COVID19 (GoA-DFAT)	15,024,038
Budget Support - JPAM (ADB)	55,850,321
MOF Receipts Revised Budget (Schedule 1.1)	184,262,972

³ Cash Inflows - Office of the Multi-Sector Regulator

Telecommunication License Fees received by Ministry of Finance for Office of the Regulator are reported under Schedule 2.9

⁴ Total Receipts - Original and Revised Budgets

Original Budget - Ministries (pg II)	588,654,287
Budget Support Funding (pg XVI) - Original Budget	126,284,202
Total Receipts Original Budget (Schedule 1.1)	714,938,488
Revised Budget - Ministries	593,151,794
Budget Support Funding - Original Budget	126,284,202
Total Receipts Revised Budget (Schedule 1.1)	719,435,996

⁵ Ministries with unspent funds transferred to Special Purpose Accounts reported under Schedule 12

These Ministries had unspent funds transferred to Special Purpose Accounts reported under Schedule 12 to be utilised in new financial year 2022.

GOVERNMENT OF SAMOA

SCHEDULE 1.2

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE GOVERNMENT OF SAMOA *for the financial year ended 30 June 2021*

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2021				2020
	Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	Opening Balance \$
Agriculture & Fisheries ²⁺³	(537,073)	13,765,232	931,734	3,923,236	2,455,036
Attorney General ³	2,292,257	779,432	405,537	217,321	2,104,144
Controller & Auditor General	4,290	0	32,675	28,385	0
Bureau of Statistics	(223,919)	258,819	124,441	294,398	(53,963)
Commerce, Industry & Labour ³	(74,979)	105,622	192,978	451,844	183,942
Communication & Information Technology	1,182,785	448,164	1,191,012	177,218	168,992
Education, Sports & Culture	11,902,709	14,313,560	10,966,971	2,831,553	3,767,291
Electoral Commissioner	(7,109)	0	108,094	117,993	2,790
Finance ³	15,020,129	43,811,072	33,042,783	43,839,036	25,817,453
Foreign Affairs & Trade	81,445	359,628	71,933	188,662	198,175
Health ³	14,197,269	16,651,680	7,683,158	4,393,435	10,907,593
Justice & Courts Administration	66,742	178,811	46,492	46,911	67,162
Law Reform Commission	35,479	90,130	94	58,260	93,645
Legislative Assembly	4,479,072	2,010,000	8,416	1,577,563	6,048,219
Natural Resources & Environment ³	2,859,731	18,928,316	13,315,267	13,316,508	2,861,247
Ombudsman	69,099	72,981	96,263	91,455	64,294
Police	13,845	0	0	0	13,845
Prisons & Corrections Services	9,934	170,267	0	68,388	78,322
Women, Community & Social Development ³	1,921,108	2,037,380	2,218,551	2,100,329	1,802,685
Works, Transport & Infrastructure ³	3,916,898	15,569,888	9,853,674	5,896,224	(40,331)
TOTAL	57,209,713	129,550,984	80,290,075	79,618,720	56,540,542

¹ Budget (Appropriation) = Original Budget (Main Estimates) + 1st Supplementary Budget

External Grants Main Estimates (Budget Summary/Sch B - pg I)	249,575,571
Budget Support Funding (JPAM - pg XVI)	126,284,202
Grant financed project payments (Budget Summary/Sch B - pg I)	123,291,369
First Supplementary Estimates (pg VII)	6,259,615
Projects implemented by Government Ministries (pgs XI-XII)	129,550,984

² Prior Year Adjustment was made to Opening Balance.

³ Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

GOVERNMENT OF SAMOA

SCHEDULE 1.3

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

for the financial year ended 30 June 2021

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2021			2020
	Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$
Finance ² Works, Transport & Infrastructure	(1,464,598) 1,292,409	4,948,258 6,475,534	366,215 958,020	1,135,385 40,603
TOTAL	(172,189)	11,423,792	1,324,235	1,175,989

¹ Budget (Appropriation) = Original Budget (Main Estimates)

Soft Term Financing (Budget Summary - Schedule B)	11,423,792
State Owned Enterprise	0
Ministries (Schedule 1.3)	<u>11,423,792</u>

² Negative balances

These are pre-financed expenses that are reimbursed by the Lender to the government on a monthly basis.

GOVERNMENT OF SAMOA

SCHEDULE 2.1

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		118,000	7,200	7,200	(110,800)	208,000
Other Revenues						
Fees & Other Charges		1,140,838	1,717,815	1,717,815	576,977	1,817,927
TOTAL RECEIPTS		1,258,838	1,725,015	1,725,015	466,177	2,025,927
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		553,742	559,958	571,478	17,736	542,531
2.0 Ministerial Support		373,639	532,927	454,232	80,593	550,415
3.0 Agricultural Quarantine and Regulation Services		1,696,479	1,558,865	1,702,044	5,565	1,536,096
4.0 Crops Research, Commercial Development and Advisory Services		3,821,158	4,290,385	3,834,914	13,757	4,187,206
5.0 Animal Production, Health and Research Services	1	1,994,332	1,948,262	2,089,397	95,065	1,911,942
6.0 Fisheries Management, Planning and Research Services		2,301,759	2,363,345	2,375,212	73,454	2,264,590
7.0 Policy Development, Planning and Communication Services		687,865	738,220	741,378	53,513	671,879
Total Outputs		11,428,973	11,991,962	11,768,656	339,683	11,664,659
Third Party Outputs						
Scientific Research Organisation of Samoa		4,592,284	3,911,487	4,592,284	0	3,468,341
Total Third Party Outputs		4,592,284	3,911,487	4,592,284	0	3,468,341
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		12,950	13,138	13,138	188	13,138
Asian Pacific Coconut Community		50,217	56,352	56,352	6,135	41,032
Asian Pacific Agriculture Research Institute		7,710	8,131	8,131	421	1,121
Forum Fisheries Agency		85,436	89,730	89,730	4,294	76,430
Western & Central Pacific Fisheries Conventions (Tuna Commission)		104,704	105,933	105,933	1,229	81,349
Rotterdam Convention		774	798	798	24	618
The International Treaty on Plant Genetic Resources for Food and Agriculture		0	223	223	223	177
International Fund for Agricultural Developments (IFAD)		25,927	27,102	27,102	1,175	26,582
Animal Production & Health Commission of Asia & Pacific (APHCA)		7,055	10,388	10,388	3,333	7,436
Matuaileoo Trust Inc		50,000	0	50,000	0	0
		344,773	311,795	361,795	17,022	247,883
Rents and Leases						
Government Building		40,900	40,900	40,900	(0)	40,900
TATTE Building		330,910	330,910	330,910	(0)	330,910
FAO Sub-Regional Office		0	0	0	0	138,233
Quarantine Office - Matautu Wharf		6,740	6,740	6,740	0	6,740
Quarantine Office - Faleolo Airport		11,825	14,190	14,190	2,365	11,825
Savaiia		5,000	5,000	5,000	0	5,000
Toloa		6,000	9,000	9,000	3,000	3,000
Siumu		2,625	2,625	2,625	0	2,625
Sasina		5,000	5,000	5,000	0	5,000
Aleipata		0	2,500	2,500	2,500	0
Poutasi		0	1,300	1,300	1,300	0
Atele		11,250	11,250	11,250	0	10,188
Olomanu/Tausagi		43,478	43,478	43,478	0	43,478
SPA Lease		40,672	54,229	54,229	13,557	54,229
Nuu 2 (transferred from Agricultural Project)		18,750	21,563	21,563	2,813	18,750
Tanumalala		2,500	5,000	5,000	2,500	2,500
		525,650	553,685	553,685	28,036	673,377

GOVERNMENT OF SAMOA

SCHEDULE 2.1

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
		\$	\$	\$	\$	\$
AGRICULTURE & FISHERIES						
Government Policies/Initiatives						
Replanting of Coconut		77,115	30,000	80,000	2,885	0
Stimulus Package		0	0	0	0	97,178
Agricultural Development Project		222,671	140,437	229,641	6,970	125,119
Rhinoceros Beetle Control Program	2	174,622	500,000	500,000	325,378	149,992
Breadfruit Propagation & Replanting program		29,729	30,000	30,000	271	0
Samoa Agro Tourism Project		46,367	50,000	50,000	3,633	32,180
WCPFC Scientific Committee Meeting host by MAF on August 2020		0	200,000	0	0	0
ICC Ministerial meeting host by MAF on November 2020		0	150,000	0	0	0
Women in Business Development Inc.		300,000	300,000	300,000	0	340,000
Agricultural Sector COVID-19 Response		0	0	0	0	972,009
Vegetables Production Technology		105,000	0	120,750	15,750	0
		955,505	1,400,437	1,310,391	354,886	1,716,479
Commemorative Events/Days						
Agriculture Show		0	500,000	0	0	399,933
ACP Ministerial Meeting		0	0	0	0	170,988
Open Day		2,705	20,902	20,902	18,197	0
		2,705	520,902	20,902	18,197	570,921
VAGST Output Tax		495,711	693,708	741,936	246,225	470,661
Total Transactions on Behalf of State		2,324,344	3,480,527	2,988,709	664,365	3,679,322
TOTAL PAYMENTS - AGRICULTURE		18,345,601	19,383,977	19,349,649	1,004,048	18,812,322
RECEIPTS OVER PAYMENTS		(17,086,763)	(17,658,962)	(17,624,634)	(537,871)	(16,786,395)
GOVERNMENT DEVELOPMENT PROJECTS						
		2021	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grants - GDP						
FFA Ice Making Machine (FFA)		427	0	0	2,990	3,417
Strengthening of Fisheries Information Management & Dissemination (FFA)		24,841	300,000	0	26,627	51,468
Rehabilitation of the Coconut Crop in Samoa (SPC)		492	0	0	2,473	2,965
Relocation of Livestock Division Premises (Chinese Aid Funds)		38,590	0	155	0	38,435
Fisheries Development Project Supporting Small Scale Pelagic (Chinese Aid Funds)		368,216	200,000	0	189,106	557,322
Soil Management for Farm Resilience in the Pacific Islands (AusAid)	4	1,688	31,802	7,540	90,543	84,691
Reef Colonisation and Social Impacts from Tronchus Translocation (Australian Aid)		142	50,270	0	18,493	18,636
Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities..etc (Australian Aid)	4	157,086	205,826	33,081	8,424	132,428
E-Phyto Sanitary Certification System (AusAid)	3	166,184	171,170	663	126,213	291,819
Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project (SPC)		(4,158)	150,177	0	73,236	69,078
World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM) (World Bank)	3	1,302,581	0	518,198	2,052,205	2,837,110
Agrometeorology Programme in Samoa (FAO)		41	26,300	0	2,730	2,771
Improving Ruminant Production & Supply in Fiji & Samoa (AusAid)		96,173	117,259	54,111	7,459	49,521
Samoa Agriculture & Fisheries Productivity and Marketing Project		54,038	1,224,521	70,274	488,168	471,932
CBS#06-140 (IFAD)		21,531	231,266	0	209,735	231,266
Fisheries Covid-19 Pandemic Stimulus Package 2 (FFA)	5	12,964	0	13,219	255	0
Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector (AusAid)		8,574	0	8,574	0	0
Deploying Coconut Diversity to Improve Livelihoods in the Pacific (SPC)		135,403	0	135,403	0	0
Circular Economy For the Recovery of Waste (CERO WASTE) (UNDP)		(624,580)	11,056,641	0	624,580	0
SAFPROM Matching Grants Programme Account (World Bank)		90,516	0	90,516	0	0
COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa (UNDP)						

GOVERNMENT OF SAMOA

SCHEDULE 2.1

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

		2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Agriculture & Fisheries Cyclone Response Project (WB)	c+6	(743,728)	0	0	0	(743,728)
Samoa Agriculture Competitiveness Expansion Project (World Bank)	6	(1,644,094)	0	0	0	(1,644,094)
		(537,073)	13,765,232	931,734	3,923,236	2,455,036
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(537,073)	13,765,232	931,734	3,923,236	2,455,036

Notes

c No movements in the last 3 financial years

1 Saving of \$85,229.39 under output 5 has been transferred into special purpose accounts detailed below, reported under Schedule 12 to be utilised in new financial year 2022.

Fence Togitogiga	76,253.00
Clinical Vet Services	5,976.39
	<u>82,229.39</u>

2 Unspent funds of \$325,377.93 have been transferred into special purpose account reported under Schedule 12 to be utilised in new financial year 2022 for the Rhinoceros Beetle Control Program .

3 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

4 Prior Year Adjustsmt was made to Opening Balance.

5 Estimates declared in First Supplementary Estimates FY20/21.

6 Project is completed but hanging balance will be cleared after going through the write off process.

GOVERNMENT OF SAMOA

SCHEDULE 2.2

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

ATTORNEY GENERAL'S OFFICE	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		29,648	37,475	37,475	7,827	74,823
TOTAL RECEIPTS		29,648	37,475	37,475	7,827	74,823
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Government Ministries		360,216	420,158	420,158	59,942	349,460
2.0 Legislative Drafting	1	758,695	924,100	924,100	165,405	855,298
3.0 Criminal Prosecutions - District Court	1	673,232	778,386	778,386	105,154	676,862
4.0 Civil Litigation and Opinions	1	732,111	796,856	796,856	64,746	696,962
5.0 Commercial and International Law Division	1	578,131	816,806	816,807	238,676	657,255
6.0 Criminal Prosecutions - Supreme Court	1	694,516	875,029	875,030	180,514	823,271
Total Outputs		3,796,900	4,611,335	4,611,336	814,435	4,059,109
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		33,250	33,250	33,250	(0)	30,618
PILON Litigation Skills		0	0	0	0	87
PILON Annual Meeting 2019		0	0	0	0	55,369
Prosecution Overseas Witness budget		69,900	70,000	70,000	100	48,421
Brookers Online		21,000	21,000	21,000	0	21,000
International Association of Prosecutors		1,500	1,500	1,500	0	1,500
		125,650	125,750	125,750	100	156,996
Government Policies / Initiatives						
Overseas Counsel's Opinions/Technical Assistance		49,905	50,000	50,000	95	39,479
Pathologist		52,947	80,000	80,000	27,053	33,339
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		418,517	445,664	445,664	27,147	388,483
VAGST Output Tax		116,692	154,288	154,288	37,596	122,736
Total Transactions on Behalf of State		660,859	725,702	725,702	64,843	668,214
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		4,457,759	5,337,037	5,337,038	879,279	4,727,323
RECEIPTS OVER PAYMENTS		(4,428,111)	(5,299,562)	(5,299,563)	(871,452)	(4,652,500)
GOVERNMENT DEVELOPMENT PROJECTS						
		2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Pacific Prosecutors Conference (NZAid)	2	642,298	357,334	376,853	188,147	453,696
Pacific Islands Laws Officers Network (PILON) Meetings (AusAID)		1,489,072	268,001	0	1,035	1,490,107
Support for Samoa to Review and Reform Cyber Security Cyber Crime Legislation (AusAid)		160,921	154,097	509	0	160,412
Pacific Island Law Officers 38th Network and Meeting (Arrangement for the provision of funding for support)		(71)	0	0	0	(71)
Government Lawyers Conference January 2021 (AusAid)		36	0	28,175	28,139	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		2,292,257	779,432	405,537	217,321	2,104,144

Notes

1 Savings from the following outputs have been transferred to Special Purpose Account for Government Vehicle Bulk Purchase reported under Schedule 12, for the purchase of office vehicle in new FY21/22:-

Legislative Drafting	57,878
Criminal Prosecutions - District Court	41,999
Civil Litigation and Opinions	19,446
Commercial and International Law Division	81,439
Criminal Prosecutions - Supreme Court	127,588
	328,350

2 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

GOVERNMENT OF SAMOA

SCHEDULE 2.3

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
		\$	\$	\$	\$	\$
AUDIT OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		239,889	275,970	275,970	36,081	320,963
TOTAL RECEIPTS		239,889	275,970	275,970	36,081	320,963
PAYMENTS						
Outputs						
1.0 Strategic and Parliamentary Services		846,588	933,421	894,099	47,511	919,889
2.0 Financial Audit Services		1,190,539	1,320,763	1,186,483	(4,056)	1,252,638
3.0 Operational Audit Services		1,126,475	1,156,771	1,156,771	30,296	1,181,327
Total Outputs		3,163,602	3,410,955	3,237,353	73,751	3,353,854
Transactions on Behalf of State						
Membership Fees & Grants						
Association of Pacific Islands Public Auditors		0	1,200	1,200	1,200	1,094
International Congress of Supreme Audit Institution		0	5,000	5,000	5,000	0
South Pacific Association of Supreme Audit Institution		7,042	7,450	7,450	408	7,080
International Organisation of Supreme Audit Institutions		1,580	1,584	1,584	4	0
Team Mate Licensing and Maintenance		0	228,588	228,588	228,588	149,027
8,623		8,623	243,822	243,822	235,199	157,201
Rents and Leases		165,876	195,818	195,818	29,942	165,302
VAGST Output Tax		103,976	128,397	102,357	(1,619)	93,843
Total Transactions on Behalf of State		278,474	568,037	541,997	263,523	416,346
TOTAL PAYMENTS - AUDIT OFFICE		3,442,077	3,978,992	3,779,350	337,274	3,770,200
RECEIPTS OVER PAYMENTS		(3,202,187)	(3,703,022)	(3,503,380)	(301,193)	(3,449,237)
GOVERNMENT DEVELOPMENT PROJECTS						
	2021	Original Estimate	Receipts	Payments	Opening Balance	
	\$	\$	\$	\$	\$	
Grants - GDP						
INTOSAI SAI Continuity During COVID19 (Other)		4,290	0	32,675	28,385	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		4,290	0	32,675	28,385	0

GOVERNMENT OF SAMOA

SCHEDULE 2.4

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		647,111	680,000	680,000	32,889	710,293
TOTAL RECEIPTS		647,111	680,000	680,000	32,889	710,293
PAYMENTS						
Outputs						
1.0 Policy assessment and Advise to Cabinet		307,838	322,581	307,660	(178)	414,384
2.0 Ministerial Support		9,107	0	0	(9,107)	312,008
3.0 Compilation of Finance Statistics		474,109	484,014	476,917	2,808	480,498
4.0 Compilation of Social Statistics		409,748	419,228	418,881	9,133	412,700
5.0 Compilation of Population Census and Survey Statistics		633,625	623,072	634,051	426	597,232
6.0 Management of Births, Deaths and Marriages		722,534	718,310	723,414	880	722,505
7.0 ICT and Data Processing		489,219	502,751	489,580	361	499,877
8.0 Compilation of Economics Statistics (formerly output 2)		495,746	502,865	497,594	1,848	476,656
9.0 National Identification System Division		238,455	247,219	240,072	1,617	0
Total Outputs		3,780,382	3,820,039	3,788,169	7,786	3,915,860
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		10,602	14,000	14,000	3,398	5,458
Government Policies / Initiatives						
Population Census		428,684	441,835	441,835	13,151	0
Agriculture Census		517,191	527,625	527,625	10,434	722,049
Demographic Health Survey and Disability Survey	1	101,781	115,000	115,000	13,219	287,360
Household Income & Expenditure Survey		0	0	0	0	49,369
		1,047,656	1,084,460	1,084,460	36,804	1,058,778
Rents & Leases						
Rents & Leases - DBS Building		105,176	114,016	114,016	8,840	58,924
Rent at FMFM II Building		277,050	277,050	277,050	0	277,050
Rent at Salelologa Savaii		11,150	13,200	13,200	2,050	11,000
		393,376	404,266	404,266	10,890	346,974
		219,728	307,163	302,382	82,654	236,976
Total Transactions on Behalf of State		1,671,362	1,809,890	1,805,108	133,746	1,648,186
TOTAL PAYMENTS - BUREAU OF STATISTICS		5,451,744	5,629,929	5,593,277	141,533	5,564,046
RECEIPTS OVER PAYMENTS		(4,804,633)	(4,949,929)	(4,913,277)	(108,644)	(4,853,753)
GOVERNMENT DEVELOPMENT PROJECTS						
		2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Parliamentarian Group Activity (UNFPA)		(255,530)	78,819	0	208,903	(46,627)
Multiple Indicator Cluster Survey (MICS) (UNICEF)		(11,240)	180,000	0	3,754	(7,487)
Birth Registration Campaign (United Nations Children's Fund (UNICEF))		42,834	0	86,493	43,810	151
Strengthening Resilience of Pacific Islands States through Universal Social Protection (ESCAP)		17	0	37,948	37,931	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(223,919)	258,819	124,441	294,398	(53,963)

Notes

1 Savings of \$13,205.00 have been transferred to Special Purpose Account reported under Schedule12 for utilisation in new financial Year 2022.

GOVERNMENT OF SAMOA

SCHEDULE 2.5

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

COMMERCE, INDUSTRY & LABOUR	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		849,514	590,475	590,475	(259,039)	897,930
TOTAL RECEIPTS		849,514	590,475	590,475	(259,039)	897,930
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		805,037	888,229	822,187	17,150	910,231
2.0 Seasonal Employment Unit		717,608	740,264	726,393	8,785	582,980
3.0 Management of Investment Promotion & Industry Development		606,065	619,138	618,088	12,023	588,223
4.0 Enforcement of Fair Trading and Codex Development		742,862	763,089	760,805	17,943	722,071
5.0 Administration of Apprenticeship Scheme & Employment Services		554,164	576,975	580,258	26,095	529,541
6.0 Enforcement of Labour Standards & Assessment of Work Permits		536,273	546,638	551,154	14,881	531,701
7.0 Enforcement of Occupational Safety & Health Standards		373,827	369,997	377,403	3,576	312,001
8.0 Management of the Registries of Companies & Intellectual Properties		687,536	697,109	695,851	8,314	668,651
Total Outputs		5,023,372	5,201,439	5,132,138	108,766	4,845,398
Third Party Outputs						
Samoa Tourism Authority (STA)		12,680,117	12,680,117	12,680,117	0	13,263,582
Samoa Business Enterprise Centre (SBEC)		450,000	450,000	450,000	0	450,000
Samoa Chamber of Commerce	1	0	50,000	50,000	50,000	50,000
Total Third Party Outputs		13,130,117	13,180,117	13,180,117	50,000	13,763,582
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		11,585	11,642	11,642	57	11,019
International Organisation for Consumer Union		1,277	6,200	6,200	4,923	1,399
World Intellectual Property Organisation (WIPO)		0	12,000	12,000	12,000	8,258
World Association of Investment Promotion Agency		13,413	15,500	15,500	2,087	14,179
United Nations Industry Development		1,870	11,560	11,560	9,690	2,044
Corporate Registry Forum		1,106	1,565	1,565	459	1,115
Competition Commission		14,758	15,000	15,000	242	0
ISO Membership (Standards)		0	28,000	28,000	28,000	0
		44,009	101,467	101,467	29,458	38,013
Government Policies / Initiatives						
Contribution to Private Sector	1	0	200,000	200,000	200,000	200,000
Apprenticeship Training Provider (NUS)		93,867	178,000	178,000	84,133	140,560
E-Registry Database - Foster Moore (NZ)		60,483	60,705	60,705	222	0
World Intellectual Property Day (26 April)		8,984	10,000	10,000	1,016	0
Exporter of the Year Awards - SAME		0	10,000	10,000	10,000	10,000
OSH Day		9,982	10,000	10,000	18	0
		173,316	468,705	468,705	295,389	350,560
Rents and Leases						
ACB Building Rent/Lease		737,867	786,817	786,817	48,950	697,458
Rent - Fair Trading Division Office in Savaii		4,477	5,616	5,616	1,139	4,070
Rents & Leases for Home and Office of the Samoa Liaison Officers in NZ and Australia		88,986	127,785	127,785	38,799	71,451
		831,329	920,218	920,218	88,888	772,979
VAGST Output Tax		219,317	268,036	248,071	28,754	176,772
Total Transactions on Behalf of State		1,267,972	1,758,426	1,738,461	470,489	1,338,325
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR						
RECEIPTS OVER PAYMENTS		(18,571,947)	(19,549,507)	(19,460,241)	(888,294)	(19,049,375)

GOVERNMENT OF SAMOA

SCHEDULE 2.5

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Enhanced Integrated Framework Trade (UNDP)		(221,038)	0	52	237,163	16,073
Samoa Private Sector Development Programme (NZ)		49,002	34,288	34,882	34,678	48,797
Assistance to Support the Labour Mobility Unit of Samoa (AusAid)	2	71,132	0	35,146	83,031	119,072
Support for the Labour Mobility Unit (Samoa) (AusAid)		0	71,334	0	0	0
Technical Assistance for the Review of Samoa National Emergency Employment Policy (ILO)		410	0	6,390	5,980	0
Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System (ESCAP)		15,338	0	31,328	15,990	0
Pre- Departure Orientation and Debriefing Sessions for RSE & SNP (ILO)		5,644	0	37,143	31,499	0
Occupational Safety and Health (OSH) Day (ILO)		1,837	0	19,922	18,085	0
ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19 (ILO)		2,697	0	28,116	25,419	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(74,979)	105,622	192,978	451,844	183,942

Notes

- 1 Unutilised funds of \$250,000 have been transferred to Special Purpose Account reported under Schedule 12 for utilisation in new financial year 2022 to fund the Private Sector Organisations Grants.
- 2 Non-cash transactions are not reported in this Statement but under Schedule 11.

GOVERNMENT OF SAMOA

SCHEDULE 2.6

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
		\$	\$	\$	\$	\$
COMMUNICATION & INFORMATION TECHNOLOGY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		375,513	356,177	356,177	(19,336)	153,187
TOTAL RECEIPTS		375,513	356,177	356,177	(19,336)	153,187
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		271,816	297,664	273,930	2,114	296,396
2.0 Ministerial Support	1	288,850	382,642	366,266	77,416	376,707
3.0 Policy Development		431,259	459,613	436,789	5,531	406,878
4.0 Broadcasting Services		1,028,863	1,058,071	1,047,184	18,321	1,034,771
5.0 ICT Secretariat		330,226	369,171	363,547	33,321	328,847
Total Outputs		2,351,013	2,567,160	2,487,715	136,702	2,443,599
Third Party Output						
Office of the Regulator		2,012,723	2,012,723	2,012,723	0	1,995,303
Total Third Party Output		2,012,723	2,012,723	2,012,723	0	1,995,303
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		55,909	56,000	56,000	91	54,179
Asian Pacific Telecommunity		13,287	13,600	13,600	313	13,359
Pacific Island Telecom Association		672	1,000	1,000	328	702
Universal Postal Union Contribution		13,506	64,477	64,477	50,971	62,039
Commonwealth Telecommunication Organisation Fee		22,860	23,000	23,000	140	21,744
		106,234	158,077	158,077	51,843	152,023
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location	2	978,086	1,120,128	1,120,128	142,042	973,639
Samoa National Broadband Highway Spectrum Fees		246,430	246,510	246,510	80	246,510
Samoa National Broadband Highway Electricity		248,740	315,000	315,000	66,260	304,677
		1,473,256	1,681,638	1,681,638	208,382	1,524,826
Government Policies / Initiatives						
Rent & Leases (Government Building)		34,348	34,348	34,348	(0)	34,348
Rents and Leases(TATTE Building)		257,100	257,100	257,100	0	249,800
Samoa National Broadband Highway Land Lease		3,000	3,000	3,000	0	3,000
Tui-Samoa Submarine Cable - Land Lease		6,000	6,000	6,000	0	6,000
CSL Monthly Management Fee		525,011	525,012	525,012	0	525,012
		825,459	825,460	825,460	0	818,159
VAGST Output Tax		379,261	466,326	454,409	75,148	370,981
Total Transactions on Behalf of State		2,784,210	3,131,501	3,119,584	335,374	2,865,989
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		7,147,946	7,711,384	7,620,022	472,076	7,304,891
RECEIPTS OVER PAYMENTS		(6,772,433)	(7,355,207)	(7,263,845)	(491,412)	(7,151,705)

GOVERNMENT OF SAMOA

SCHEDULE 2.6

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

GOVERNMENT DEVELOPMENT PROJECTS

Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Support for Samoa to Review & Reform Cyber Security and Cybercrime Legislation (AusAid)	18,768	183,062	0	137,879	156,647
Knowledge Society Initiative (UNESCO)	(7,194)	41,888	19,800	39,339	12,345
Strengthening Cyber Security Emergency Response Capability in Samoa (AusAid)	1,171,212	223,214	1,171,212	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	1,182,785	448,164	1,191,012	177,218	168,992

Notes

Savings have been transferred into the following Special Purpose Accounts reported under Schedule 12 to be utilised in new financial year 2022 for the purchase of (1) New Minister Vehicle and (2) New Vehicle for Ministry in replacement of vehicle #MCIT02:-

Government Vehicle Bulk Purchase

¹ Purchase of new Minister vehicle	50,522.00
² Purchase of new ministry vehicle in replacement of vehicle #MCIT02	140,000.00
<hr/> <u>190,522.00</u>	

GOVERNMENT OF SAMOA

SCHEDULE 2.7

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
EDUCATION, SPORTS & CULTURE		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,021,085	772,000	731,499	(289,586)	664,072
TOTAL RECEIPTS		1,021,085	772,000	731,499	(289,586)	664,072
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		798,908	929,398	929,212	130,304	930,171
2.0 Ministerial Support		417,903	487,105	486,965	69,062	607,070
3.0 Teaching Services		59,333,753	58,396,095	60,015,679	681,925	57,683,602
4.0 Teacher Development & Advisory Support Services		683,215	708,937	706,469	23,254	682,168
5.0 School Improvement Services		2,409,995	2,580,713	2,576,607	166,612	2,350,163
6.0 Curriculum Design & Material Services		1,269,818	1,243,130	1,276,659	6,841	1,465,187
7.0 Assessment & Examination Services		1,870,608	2,062,619	2,182,080	311,472	1,999,794
8.0 Policy Planning & Research Services		632,314	671,426	667,086	34,772	681,671
9.0 Asset Management Services	1	1,524,564	2,351,121	2,350,829	826,265	982,379
10.0 Public Library Services		601,144	645,530	663,190	62,046	616,484
11.0 Sports Development Services		484,927	557,917	557,771	72,844	536,097
12.0 Cultural Development Services		720,367	742,544	742,404	22,037	639,465
13.0 Monitoring, Evaluation and Review Services		726,098	731,764	731,702	5,604	729,415
14.0 Sector Coordination Services		453,545	539,293	519,231	65,687	541,833
Total Outputs		71,927,158	72,647,594	74,405,885	2,478,727	70,445,499
Third Party Outputs						
Grants and Subsidies						
One Government School Grant		17,867,951	18,000,000	18,000,000	132,049	14,563,870
National University of Samoa		16,676,808	14,925,316	16,676,808	(0)	11,255,636
Samoa Qualifications Authority		4,413,984	4,413,984	4,413,984	0	4,122,055
Samoa Sports Facility Authority		2,021,392	1,917,482	2,021,392	0	1,851,807
		40,980,135	39,256,782	41,112,184	132,049	31,793,368
Other Sports Activities						
Sports Development Fund (formerly known as International/National Sports Activities)		50,000	200,000	50,000	0	196,264
Samoa Rugby Union		350,000	350,000	350,000	0	500,000
Sports Equipment		33,752	40,000	40,000	6,248	31,997
Special Needs Olympics (Paralympics)		50,000	50,000	50,000	0	50,000
Assistance to Samoa Netball Association		150,000	150,000	150,000	0	150,000
		633,752	790,000	640,000	6,248	928,261
Total Third Party Outputs		41,613,887	40,046,782	41,752,184	138,297	32,721,629
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,530,515	1,744,332	1,744,332	213,817	1,500,000
United Nations Educational, Scientific and Cultural Organisation (UNESCO)		0	11,000	11,000	11,000	2,799
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs		52,000	52,000	52,000	(0)	46,969
Commonwealth Centre of Learning		157,915	166,199	157,915	0	156,199
		1,740,429	1,973,531	1,965,247	224,818	1,705,967
Rents and Leases						
Government Building (MESC)		39,500	39,500	39,500	0	39,500
		39,500	39,500	39,500	0	39,500

GOVERNMENT OF SAMOA

SCHEDULE 2.7

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
EDUCATION, SPORTS & CULTURE		\$	\$	\$	\$	\$
Government Policies / Initiatives						
Construction of Sports Fields		450,000	450,000	450,000	0	72,167
Teacher's Higher Education Scheme		1,500,000	1,500,000	1,500,000	0	995,877
School Broadcast		28,630	48,000	48,000	19,370	44,090
Samoa Language Commission		138,899	170,796	170,796	31,897	148,230
Samoa National Orchestra		36,084	40,000	40,000	3,916	23,268
Establishment of the National Archives & Records Authority		422,612	472,662	472,662	50,050	463,796
Teacher Annual Conference		49,989	50,000	50,000	11	41,459
Education Sector Budget Support	2	3,193,903	6,509,441	6,509,441	3,315,538	526,592
Renovation of School Buildings	3	305,000	0	1,000,000	695,000	0
		6,125,118	9,240,899	10,240,899	4,115,781	2,315,479
VAGST Output Tax		830,428	688,337	684,467	(145,961)	401,652
Total Transactions on Behalf of State		8,735,475	11,942,267	12,930,113	4,194,638	4,462,598
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		122,276,521	124,636,643	129,088,183	6,811,662	107,629,726
RECEIPTS OVER PAYMENTS		(121,255,435)	(123,864,643)	(128,356,683)	(7,101,248)	(106,965,654)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grants - GDP						
Literacy Improvement Project (USA Aid)		6,515	16,518	0	6,080	12,594
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)		42,342	80,926	594	0	41,749
Education Sector Support Programme (Other)		10,410,052	9,383,000	10,317,269	928,994	1,021,777
Family Life Education (UNFPA)		64,286	250,000	89,261	28,070	3,095
Nursing Workforce Development (NZ)		851,051	1,185,350	2,563	339,720	1,188,209
Samoa Education Sector Printing Building (AusAid)		3,142	552,958	16	0	3,125
Samoa Women in Science & Technology (AusAid)		459	6,500	0	6,028	6,487
Samoa Inclusive Education (AusAid)		(240,544)	2,112,000	10,358	900,010	649,109
The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls (UNESCO)		121,247	424,462	0	34,000	155,247
COVID-19 Response Assistance to MESC (UNICEF)	4	14,529	210,725	319,365	304,836	0
The Development of Learning Resources with Focus on a Sustainable Pacific (UNESCO)	4	(2,431)	53,835	26,286	82,552	53,835
Samoa Knowledge Society Initiative Project (UNESCO)		27,905	0	44,948	17,043	0
UNDP- Samoa Knowledge Society Initiative (UNDP)		(27,907)	0	146,313	174,220	0
UNFPA Sexual Reproductive Health 2021-2022 (NUS) (UNFPA)		0	0	10,000	10,000	0
School Fee Scheme AUSAid & NZAid (Other)	a	594,777	0	0	0	594,777
Virtual Gallery on "Heritage Buildings in Samoa & Ratification of the O3 convention, safeguard Intangible Cultural Heritage (UNESCO)	a	37,286	37,286	0	0	37,286
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		11,902,709	14,313,560	10,966,971	2,831,553	3,767,291

Notes

Unspent funds have been rolled over to the following Special Purpose Accounts, reported under Schedule 12 for utilisation in new financial year 2022:-

¹ Reconstruciton & Design Works for the Drainage and Retain Wall	726,922.56
² Budget Support	3,315,478.05
³ Completion of School Buildings Renovation	695,000.00
	4,737,400.61

⁴ Estimates declared in First Supplementary Estimates FY20/21

^a No movements during current financial year - 2021

GOVERNMENT OF SAMOA

SCHEDULE 2.8

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
ELECTORAL COMMISSIONER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		282,718	144,500	144,500	(138,218)	57,461
TOTAL RECEIPTS		282,718	144,500	144,500	(138,218)	57,461
PAYMENTS						
Outputs						
1.0 Policy Advice to the Executive Council		368,157	372,502	372,502	4,346	453,075
2.0 Electoral Services						
2.1 Registration Services		561,385	556,092	561,422	37	543,636
2.2 Electoral Operations & Returning Services		549,297	557,400	551,943	2,646	470,415
		1,110,682	1,113,492	1,113,365	2,683	1,014,051
3.0 Legal and Policy		262,785	262,829	262,956	171	334,940
4.0 Information & Technology Services		446,180	449,208	449,208	3,028	420,983
Total Outputs		2,187,804	2,198,032	2,198,031	10,227	2,223,049
Transactions on Behalf of State						
Membership Fees						
National Voters Day		12,899	20,000	20,000	7,101	19,998
Rents & Leases - DBS & NPF Plaza		392,400	427,718	427,718	35,318	333,536
New Building	1	2,362,201	2,621,167	2,621,167	258,966	1,030,209
General Election 2021		2,336,330	2,165,042	2,165,042	(171,288)	0
VAGST Output Tax		543,686	838,161	838,161	294,475	92,640
Total Transactions on Behalf of State		5,647,516	6,072,089	6,072,088	424,572	1,476,383
TOTAL PAYMENTS - ELECTORAL COMMISSIONER		7,835,320	8,270,121	8,270,119	434,800	3,699,433
RECEIPTS OVER PAYMENTS		(7,552,602)	(8,125,621)	(8,125,619)	(573,018)	(3,641,972)
GOVERNMENT DEVELOPMENT PROJECTS						
		2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Women in Leadership in Samoa (WILS) (Other)		(0)	0	0	2,790	2,790
Strengthening Civic Awareness Program- Women in Leadership UN Women- OEC (Other)		(7,109)	0	108,094	115,203	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(7,109)	0	108,094	117,993	2,790

Notes

¹ Unutilized funds of \$258,965.59 have been transferred into a Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2022 for the Office's new building.

GOVERNMENT OF SAMOA

SCHEDULE 2.9

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		18,353,753	18,934,732	18,934,732	580,979	22,862,526
Capital Receipts						
Sales & Capital Receipts		1,037,391	0	0	(1,037,391)	148,373
On-lending Receipts						
On-lending Repayments		3,749,929	1,887,000	1,887,000	(1,862,929)	21,918,692
Income from Investments						
Income from Investments		13,523,538	12,843,634	12,843,634	(679,904)	5,161,432
Other Revenues						
Fees & Other Charges		7,826,669	9,303,405	9,313,405	1,486,736	8,774,693
		44,491,279	42,968,770	42,978,770	(1,512,509)	58,865,716
External Receipts						
Budget Support						
Budget Support		16,274,793	15,000,000	15,000,000	(1,274,793)	15,000,000
Aid Funds	1	111,238,912	126,284,202	126,284,202	15,045,290	87,875,633
		127,513,705	141,284,202	141,284,202	13,770,497	102,875,633
Fees & Other Charges - Regulator	2	3,182,526	4,172,709	4,172,709	990,183	3,517,834
Safety & Security Levy (Government of Samoa)	3	49,723	0	0	(49,723)	2,039,796
TOTAL RECEIPTS		172,054,707	184,252,972	184,262,972	12,208,266	163,781,145
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet	14	708,016	880,295	771,681	63,664	759,244
2.0 Ministerial Support	14	362,685	484,249	374,104	11,419	559,021
3.0 Administration of Fiscal Policy & Budget Reforms	4a+14	1,170,330	1,202,911	1,192,972	22,642	1,145,771
4.0 Internal Auditing and Investigation Services	14	579,255	594,569	586,632	7,377	595,661
5.0 Economic Planning and Policy	14	748,098	799,850	784,903	36,805	788,716
6.0 Accounting Services & Financial Reporting		2,108,362	2,061,961	2,101,648	(6,714)	1,942,555
7.0 Management of Government Buildings						
7.1 Management of the Fiame Mataafa Faumuina Mulinuu (FMFMII) Building	4b+14	2,402,099	4,061,955	4,002,829	1,600,730	2,399,581
7.2 Management of Tui Atua Tupua Tamasese Efi (TATTE) Building	14	3,256,311	3,386,478	3,385,963	129,653	3,569,141
8.0 Information Technology Advice and Services	14	502,156	531,043	529,291	27,135	442,060
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)	14	314,250	315,018	314,966	716	316,920
10.0 Aid Coordination & Loan Management	14	656,110	711,949	695,217	39,107	688,162
11.0 Financial & Legal Services	14	219,495	252,120	252,018	32,523	236,834
12.0 Procurement Monitoring Services	14	296,077	312,872	308,020	11,943	296,279
13.0 Finance One System Support Services		283,474	273,022	283,868	394	270,222
14.0 Energy Policy and Coordination Division	14	341,071	354,864	346,002	4,931	349,566
15.0 Public Finance Management and Finance Sector Coordination	14	263,654	263,235	263,183	(471)	218,167
Total Outputs		14,211,442	16,486,395	16,193,298	1,981,856	14,577,899

GOVERNMENT OF SAMOA

SCHEDULE 2.9

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2021

Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
FINANCE	\$	\$	\$	\$	\$
Transactions on Behalf of State					
Membership Fees					
African Caribbean and Pacific Secretariat	23,517	50,000	50,000	26,483	50,000
ADB/World Bank Capital Increases	419,968	1,346,774	1,346,774	926,806	409,314
AIIB Membership	202,583	224,000	224,000	21,417	208,000
	646,068	1,620,774	1,620,774	974,706	667,314
Commemorative Event					
Independence Day Celebration	1,739	300,000	300,000	298,261	0
	1,739	300,000	300,000	298,261	0
Counterpart Costs to Development Projects					
OPEC/Petroleum Tank Farm	749,674	2,080,318	2,080,318	1,330,644	2,066,443
Civil Society Support Programme	55,788	100,000	100,000	44,212	35,613
Private Sector Agri-Business Project	174,978	200,000	200,000	25,022	102,049
Wellington HC Project	0	0	0	0	798,394
PCRAFI - Pacific Disaster Risk Insurance Premium	210,625	250,000	250,000	39,375	0
Disaster and Emergency Facility	0	0	0	0	3,561,254
Street Address Project	0	0	0	0	19,133
DS3 Payments to ASH Cable	0	0	0	0	1,688,520
SSS Share of Forum Vessel Sale	0	0	0	0	357,458
Pilot Programme for Climate Resilience	61,831	144,291	144,291	82,460	37,500
VAGST Electronic Register Project	0	0	0	0	2,342,229
DBS EIB Repayments Reimbursements	2,532,620	2,532,620	2,532,620	0	2,532,620
4th Pacific Regional Emergency and Maritime Ministers	0	0	0	0	75,777
Samoa Airport Investment Project	602,655	100,000	250,000	(352,655)	2,513,662
Health Sector and E-Health Project	65,496	100,000	100,000	34,504	30,459
Samoa Connectivity Project	185,181	250,000	250,000	64,819	32,328
West Coast Road Project	183,137	1,500,000	1,500,000	1,316,863	1,033,619
Enhanced Road Access Project	9,379	100,000	100,000	90,621	48,693
UNFPA Multi Agreement: MWCSD, MOH & SBS	52,554	50,000	50,000	(2,554)	43,810
JICA Commissions	6,067	80,000	80,000	73,933	63,798
WCR Land Compensation (Saina to Malua)	0	0	0	0	112,615
Cross Island Road Land Compensation (T/nono to NZHigl	5	0	5,000,000	10,000,000	10,000,000
Vehicle Loan Scheme (Overseas Missions)		0	50,000	50,000	0
Vaisigano Bridge Counterpart	6	87,180	200,000	112,820	397,455
Samoa Ports Development Project		8,324	200,000	191,676	24,835
Chinese Assistance - Samoa Police Academy		0	100,000	100,000	0
Chinese Assistance - Friendship Park		32,249	100,000	67,751	95,213
Chinese Assistance - Culture Centre		50,130	100,000	49,870	5,110
GCF - Lelata Bridge land compensation	7	0	100,000	100,000	0
Land Compensation for the GCF Vaisigano Catchment Pr	8	703,500	0	1,577,000	873,500
Vaiamea Warehouse	9	0	1,000,000	1,000,000	0
Construction of New Govt Bowser	10	0	1,000,000	1,000,000	0
Payment for Fagali'i Airport to Samoa Airways		5,000,000	5,000,000	0	0
Samoa Climate Resilient Transport Project (SCRTP)	11	30,886	400,000	400,000	369,114
Samoa Parliament Redevelopment		144,245	0	200,000	55,755
Samoa Agriculture and Fishery Productivity and Market		80,212	50,000	50,000	(30,212)
VAGST Component for the SPCRP		0	0	0	23,219
ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		18,128	0	150,000	131,872
	11,044,839	20,787,229	27,864,229	16,819,389	18,081,840

GOVERNMENT OF SAMOA

SCHEDULE 2.9

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
		\$	\$	\$	\$	\$
FINANCE						
Government Policies / Initiatives						
Government Bowser	12	2,089,902	2,650,000	2,650,000	560,097	2,111,096
Insurance on Government Assets		4,701,551	4,701,551	4,701,551	0	4,201,551
Computer Software Licenses		628,000	628,000	628,000	(0)	614,832
Network Fees and Maintenance		409,454	410,000	410,000	546	406,024
Directors Institute		50,000	50,000	50,000	0	50,000
NUS Scholarship Program		196,960	500,000	500,000	303,040	0
COVID-19 Response Plan Phase II	13	24,129,614	32,054,952	32,054,952	7,925,338	0
COVID-19 Response Plan		6,035,970	0	6,000,000	(35,970)	19,846,159
Pacific Games 2019		0	0	0	0	14,818,927
Senior Citizens Pension Scheme		27,088,308	27,088,308	27,088,308	0	19,255,680
Import Duty on Aid and Loan Funded Projects		1,217,568	3,500,000	3,500,000	2,282,432	5,709,494
VAGST on Aid and Loan Funded Projects		4,162,121	10,000,000	10,000,000	5,837,879	8,008,002
		70,709,448	81,582,811	87,582,811	16,873,363	75,021,765
Rents & Leases						
Rents and Leases - CBS		1,002,114	1,276,543	1,276,543	274,429	1,000,000
Rents and Lease - DBS		20,745	20,745	20,745	0	20,745
Rents & Leases - Mangere		1,692,246	1,700,000	1,700,000	7,754	1,750,000
Rents & Leases - Office of the Regulator		0	0	84,000	84,000	0
Canberra Financing Lease		1,026,628	1,056,953	1,056,953	30,325	1,056,953
		3,741,733	4,054,241	4,138,241	396,508	3,827,698
Capital Injections						
Safety Security Levy Injection to SAA		0	756,263	756,263	756,263	1,203,482
Samoa Trust Estates Corporation		500,000	500,000	500,000	0	500,000
		500,000	1,256,263	1,256,263	756,263	1,703,482
VAGST Output Tax		1,891,988	7,251,751	7,181,318	5,289,330	3,316,648
Safety & Security Levy (Government of Samoa)	3	378,134	0	0	(378,134)	0
		88,913,949	116,853,069	129,943,636	41,029,687	102,618,747
TOTAL PAYMENTS - FINANCE		103,125,391	133,339,464	146,136,938	43,011,547	117,196,646
RECEIPTS OVER PAYMENTS		68,929,315	50,913,508	38,126,034	(30,803,281)	46,584,499
GOVERNMENT DEVELOPMENT PROJECTS						
		2021	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grants - GDP						
Samoa Australia partnership (AusAid)		899,372	0	31,868	0	867,504
Civil Society Support Programme Phase II (Aust/EU)		10,605	2,510,215	0	1,798,046	1,808,651
Samoa Tourism Support Programme (NZ Aid)		82,077	0	412	0	81,665
Tourism Cyclone Recovery Programme (NZAID)		(47,173)	0	7	0	(47,181)
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank)	15	346,945	14,532,925	4,498,593	8,131,198	3,979,550
Enhancing the climate resilience of the West Coast Road Project (World Bank)		(4,464,433)	7,230,730	4,436,733	9,996,140	1,094,974
Rosebud Trust - Manumalo Baptist School (Other)		(31,436)	0	1	0	(31,437)
Energy Bill and Sustainable Bioenergy Samoa (Other)		45,987	0	14,207	51,065	82,845
Samoa Agri-Business Support Project (ADB)		(968,583)	950,000	0	466,372	(502,211)
Samoa Connectivity/Samoa Submarine Cable Project (Other)		747,621	6,498,450	620,943	1,041,409	1,168,087
Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga (AusAid)	15	38	87,100	0	74,065	74,103
Samoa Tourism Growth Partnership Program (NZ Aid)		795,439	2,114,384	2,951	536,753	1,329,240
Incentivising Business Establishment at Vaitele (NZ Aid)	15	212,613	0	376	105,862	318,099
Cyclone Gita Initial Response (Other)		20,415	0	37	0	20,378
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP)	16	1,730,853	2,681,396	7,539,506	9,513,104	3,705,521
Programmatic Preparation Advance No.IDA V202 (World Bank)		(5,994)	800,000	240,167	0	(246,161)
Samoa Population Action Plan (SPAP Project)		(7,469)	0	132,029	110,747	(28,752)

GOVERNMENT OF SAMOA

SCHEDULE 2.9

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

GOVERNMENT DEVELOPMENT PROJECTS

	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Construction of the Emergency Bailey Bridges (AusAid)	(105,956)	175,146	0	194,614	88,658
Chinese Assistance For COVID-19 Preparedness (Chinese Aid)	6,005	0	0	673,096	679,101
CSSP- PPCR World Bank	86,423	0	2,098	1,351,436	1,435,761
CSSP- UNDP Adaptation Fund UNDP	16	0	0	3,029	3,045
CSSP- EU	1,326,124	0	15,373	946,746	2,257,496
CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP	9,386,211	0	7,580,017	3,268,561	5,074,755
CSSP Phase 2- DFAT	881,706	0	1,837,522	1,433,607	477,791
11th EDF Technical Cooperation Facility (TCF) EU	1,033,653	0	0	162,125	1,195,778
Samoa Tourism Growth Partnership- PHASE 2 (NZAid)	2,048,202	0	2,175,064	126,862	0
APDRF COVID19 Emergency Response Project (ADB)	17	60,677	3,906,962	3,914,877	3,854,199
US Treaty on Economic Development Fund (FFA)	d	0	1,346,564	0	0
Women in Leadership in Samoa Project-NUS	a	(45)	0	0	(45)
Technical Cooperation Facility (EU)	b	1,587	428,954	0	0
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy	b	(23,011)	0	0	(23,011)
UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Is. Countries&Territories (UNESCO)	b	(654)	0	0	(654)
Chinese Miscellaneous Assistance (Chinese Aid)	d	703,896	0	0	703,896
Budget Support - COVID19	e	0	548,245	0	0
Education Sector Project II	f	2,520,029	0	0	2,520,029
PFM - Finance Sector	g+18	(2,271,608)	0	0	(2,271,608)
		15,020,129	43,811,072	33,042,783	43,839,036
Loans - GDP					25,817,453
Petroleum Storage Facility Project - Phase IV (Other)		(1,464,598)	4,948,258	366,215	1,135,385
		(1,464,598)	4,948,258	366,215	1,135,385
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		13,555,531	48,759,330	33,408,998	44,974,421
					25,122,026

¹ Original Budget - Aid Funds (External Budget Support)

Budget Support Funding from Foreign Aid as per Approved Estimates Book (page XIII)

² Fees & Other Charges - Office of the Multi-Sector Regulator

Telecommunication License Fees received by Ministry of Finance for Office of the Regulator are reported under Schedule 2.9 but exclusive of Ministry of Finance's Revenue Total.

³ Safety & Security Levy (Government of Samoa)

This account has been recorded on the Project Ledger for the purpose of accounting for Safety & Security Levies collected by Government of Samoa and is not included in Government Development Projects balance.

⁴ Unspent funds from the following outputs have been transferred to Special Purpose Accounts reported under Schedule 12, to be utilised in new financial year 202:

^{4a} Administration of Fiscal Policy & Budget Reforms

Cooling System 5,864.97

^{4b} Management of the Fiaame Mataafa Faumuina Mulinuu (FMFMII) Building

Cooling System 1,574,229.82

⁵ Cross Island Road Land Compensation (T/nono to NZHighComm)

Central Cross Island Road Upgrade Project 10,000,000.00

GOVERNMENT OF SAMOA

SCHEDULE 2.9

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2021

⁶ <u>Vaisigano Bridge Counterpart</u>	
Vaisigano Bridge Counterpart	112,820.00
⁷ <u>GCF - Lelata Bridge land compensation</u>	
Building Permit for Construction of Lelata Bridge	100,000.00
⁸ <u>Land Compensation for the GCF Vaisigano Catchment Project</u>	
Land Compensation	475,000.00
Survey for Segment 2	280,000.00
Building Permit Segment 3	<u>100,000.00</u>
	855,000.00
⁹ <u>Vaimea Warehouse</u>	
Vaimea Warehouse	1,000,000.00
¹⁰ <u>Construction of New Govt Bowser</u>	
Goverment Bowser	1,000,000.00
¹¹ <u>Samoa Climate Resilient Transport Project (SCRTP)</u>	
World Bank Samoa Climate Resilient Transport Project	369,113.74
¹² <u>Government Bowser</u>	
Goverment Bowser	560,097.51
¹³ <u>COVID-19 Response Plan Phase II</u>	
Agriculture Stimulus	1,200,000.00
Unemployment Subsidy	1,500,000.00
Partial Insurance Compensation of Agricultural Exports	342,755.00
Partial Insurance Compensation of Fish Exports	400,000.00
Credit Facility at DBS	3,000,000.00
Community Outreach	585,750.00
Frontline Workers Benefits	<u>500,000.00</u>
	7,528,505.00
¹⁴ <u>Motor Vehicle Bulk Purchase</u>	
Policy Assessment & Advice to Cabinet	63,380.29
Ministerial Support	11,283.61
Administration of Fiscal Policy & Budget Reforms	8,109.83
Internal Auditing and Investigation Services	7,016.99
Economic Planning and Policy	36,351.75
Management of the Fiame Mataafa Faumuina Mulinuu (FMFMII) Building	25,553.75
Management of Tui Atua Tupua Tamasese Efi (TATTE) Building	129,318.42
Information Technology Advice and Services	26,816.29
Climate Resilience Investment & Coordination	416.60
Aid Coordination & Loan Management	38,626.23
Financial & Legal Services	32,380.94
Procurement Monitoring Services	11,778.82
Energy Policy and Coordination Division	100.77
PFM & Finance Coordination Sector	<u>4,712.44</u>
	395,846.73
	<u><u>23,501,478</u></u>

¹⁵ Projects Implemented by SOEs

These projects implemented by SOEs are reported under FI as their administrator (per Aid Coordination and Debt Management Unit advise)

¹⁶ Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

¹⁷ Estimates declared in First Supplementary Estimates FY2021

¹⁸ Project is completed but hanging balance will be cleared after going through the write-off process.

- a* No movements during current financial year - 2021
- b* No movements in the last 2 financial years
- d* No movements in the last 4 financial years
- e* Estimates declared by donor for FY2021 per Approved Main Estimates and First Supplementary Estimates FY2021.
- f* No movements in the last 5 financial years
- g* No movements in the last 6 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.10

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
FOREIGN AFFAIRS & TRADE	\$	\$	\$	\$	\$
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	71,486	72,000	72,000	514	107,748
TOTAL RECEIPTS	71,486	72,000	72,000	514	107,748
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister & Cabinet	438,176	894,256	442,537	4,361	856,795
2.1 Ambassador at large for the Pacific (Newly Created Output)	117,831	184,288	120,268	2,437	179,123
2.2 Political and International Relations and Protocol Services (Formerly Output 2)	512,190	493,545	521,845	9,655	549,008
3.0 Representation Overseas					
3.1 High Commission, Wellington	1,142,510	1,571,779	1,526,780	384,269	1,152,232
3.2 Consulate General, Auckland	986,810	1,291,238	1,291,238	304,427	939,742
3.3 Embassy, Brussels	1,552,785	1,903,017	1,903,017	350,232	1,516,277
3.4 Embassy, New York	2,052,987	2,622,771	2,429,471	376,484	2,611,216
3.5 High Commission, Canberra	996,538	1,439,265	1,389,265	392,727	996,664
3.6 Student Counsellor, Fiji	431,771	586,574	586,574	154,803	338,660
3.7 Consulate General, American Samoa	463,445	522,989	552,989	89,544	534,559
3.8 Embassy, Japan	1,685,052	2,048,769	2,048,770	363,718	1,824,413
3.9 Embassy, China	1,667,993	1,441,771	1,700,071	32,078	1,681,298
3.10 Consulate General, Sydney	1,000,521	1,182,357	1,182,357	181,835	910,229
3.11 Embassy - Geneva, Switzerland	34,742	1,081,534	942,304	907,562	0
	12,015,155	15,692,064	15,552,836	3,537,681	12,505,289
4.0 Bilateral Relations Division	424,516	493,368	487,368	62,851	425,109
5.0 Trade Development & Promotion	586,133	614,107	605,657	19,524	567,988
6.0 Protocol Services	262,876	309,396	303,096	40,220	279,201
7.0 Regional Relations	239,347	252,083	252,083	12,736	234,934
8.0 Legal Services	131,476	134,866	134,866	3,390	122,307
Total Outputs	14,727,699	19,067,972	18,420,555	3,692,856	15,719,754
Transactions on Behalf of State					
Membership Fees					
United Nations	74,648	74,726	74,726	78	74,726
Pacific Community	222,317	222,317	222,317	0	222,317
Forum Secretariat	188,053	188,053	188,053	(0)	175,796
Commonwealth Secretariat	117,145	117,727	117,727	582	127,727
United Nations Development Programme - Apia	456,234	760,569	760,569	304,335	692,578
United Nations Development Programme - Headquarters	15,068	14,085	14,085	(983)	17,002
Commonwealth Fund Technical Cooperation (CFTC)	60,800	60,800	60,800	0	29,651
UN Disengagement Observer Force(UNDOF)	515	1,174	1,174	659	390
UN Interim Forces in Lebanon	2,066	2,348	2,348	282	2,278
Miscellaneous for Other United Nation Assessments	49,899	33,297	33,297	(16,602)	33,242
Pacific Island Centre	8,803	8,803	8,803	(0)	10,776
International Red Cross FK (96)40	3,419	4,695	4,695	1,276	4,695
Chemical Weapons Convention1992 ORPCW	0	3,173	3,173	3,173	3,082
Convention for the Suppression of the Financing of Terrorism 2001	0	3,173	3,173	3,173	2,916
Comprehensive Test Ban Treaty 1996	4,848	1,793	1,793	(3,055)	1,793
World Trade Organisation	75,342	75,351	75,351	9	75,342
International Tribunal for Law of the Sea	2,467	2,470	2,470	3	2,463
Organisation for Prohibition of Chemical Weapons	2,122	3,173	3,173	1,051	2,155
World Trade Organisation Office Geneva	33,750	33,750	33,750	0	45,447

GOVERNMENT OF SAMOA

SCHEDULE 2.10

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
		\$	\$	\$	\$	\$
FOREIGN AFFAIRS & TRADE						
International Criminal Court		5,262	5,264	5,264	2	5,254
International Seabed Authority		344	2,348	2,348	2,004	1,896
International Tribunal for the Prosecution of Persons		0	2,348	2,348	2,348	28
Commonwealth (Joint Office in New York)		0	25,000	25,000	25,000	0
Group of 77 ECDC (USD\$2,000)		12,497	4,806	4806	(7,691)	7,987
UN Office for South-South Cooperation		3,508	2,564	2,564	(944)	2,831
		1,339,107	1,653,807	1,653,807	314,700	1,542,373
Hosting of Regional Meetings/Conferences						
Samoa Trade Talks		0	15,000	15,000	15,000	0
Preparations for CHOGM 2022		0	100,000	100,000	100,000	0
Meeting of the Pacific ACP-EU IEPA Trade		0	100,000	100,000	100,000	0
Pacific Labour Mobility Annual Meeting		0	150,000	150,000	150,000	0
Summit on the Signing of the EU-ACP Samoa		0	200,000	200,000	200,000	0
Rugby League Nines Tournament		0	50,000	50,000	50,000	0
ACP Fisheries & Agricultural Meeting		0	0	0	0	149,401
		0	615,000	615,000	615,000	149,401
Government Policies / Initiatives						
Government Scholarship Scheme		3,182,651	3,200,000	3,200,000	17,350	2,836,305
Pacific Games 2019		0	0	0	0	31,171
Relocation of the Embassy in Japan (Tokyo)		325,202	473,440	473,440	148,238	0
		3,507,852	3,673,440	3,673,440	165,588	2,867,476
Rents & Leases - Government Building		357,950	409,453	409,453	51,503	357,950
Rents & Leases - Auckland Residences		418,407	428,602	428,602	10,195	418,407
VAGST Output Tax		183,095	900,879	803,766	620,671	188,867
Total Transactions on Behalf of State		5,806,411	7,681,181	7,584,068	1,777,657	5,524,474
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE		20,534,111	26,749,153	26,004,623	5,470,513	21,244,228
RECEIPTS OVER PAYMENTS		(20,462,625)	(26,677,153)	(25,932,623)	(5,469,998)	(21,136,480)

	Notes	2021	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
GOVERNMENT DEVELOPMENT PROJECTS						
Grants - GDP						
NZAID/AusAID-Harmonised Government Scholarship (Other)	a	(8,713)	0	0	0	(8,713)
Streamlining Arms Data Collection and Reporting in Samoa (Other)		(405)	58,271	32	0	(436)
ICT Digital Solution Project (UNDP)	2	45,183	138,003	0	92,819	138,003
PACER Plus Readiness (Australian Aid)		44,739	61,466	0	24,582	69,321
Sub-Regional Localization Initiation Plan Project (UNDP)	2	136	16,300	16,500	16,364	0
Enhancing ICT Capabilities to Support National Commitments (FFA)	2	504	55,401	55,401	54,897	0
Samoa Pathway Mid Term Review Meeting (Other)	1	0	20,001	0	0	0
Fifth Global Biennial Conference on Small States (AusAid)	1	0	10,186	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		81,445	359,628	71,933	188,662	198,175

Notes

- a No movements during current financial year - 2021
- 1 Estimates declared in First Supplementary Estimates FY20/21
- 2 Project is completed and balance written off from Project Ledger in FY19/20.

GOVERNMENT OF SAMOA

SCHEDULE 2.11

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		7,679,136	9,049,565	9,049,565	1,370,429	4,522,083
TOTAL RECEIPTS		7,679,136	9,049,565	9,049,565	1,370,429	4,522,083
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,011,906	1,403,335	1,382,928	371,022	661,821
2.0 Ministerial Support		514,436	550,435	526,890	12,454	512,322
3.0 Strategic Planning, Policy and Research Division		752,267	729,113	741,316	(10,951)	662,594
4.0 Quality Assurance & Infection Control		1,768,029	1,603,075	1,937,175	169,146	1,311,467
5.0 Registrar and Health Professional Development		696,051	825,108	821,532	125,481	604,413
6.0 National Disease Surveillance & International Health Registration		1,662,501	1,226,977	1,235,063	(427,438)	1,587,621
7.0 Pharmaceutical Warehouse		821,292	545,762	582,446	(238,846)	363,612
8.0 Health Information System, Monitoring & Evaluation		788,463	862,188	853,547	65,084	734,776
9.0 Health Information Technology & Communication Services		1,213,728	1,303,785	1,301,621	87,893	1,394,761
10.0 Health Sector Coordination, Resourcing & Monitoring		739,493	942,221	880,467	140,974	939,300
11.0 Clinical - TTM Hospital Clinical Health Services		14,389,821	10,962,686	13,914,606	(475,215)	21,829,316
12.0 Clinical - Laboratory Services		3,203,783	3,138,455	3,137,765	(66,018)	2,894,542
13.0 Clinical - Medical Imaging & Radiology Services		2,979,073	2,801,745	2,806,506	(172,567)	2,921,879
14.0 Clinical - Dental Health Services	1.1	2,844,505	3,833,455	3,831,965	987,460	2,790,659
15.0 Clinical - Pharmaceutical Services		2,276,377	2,679,905	2,425,058	148,681	2,441,525
16.0 Clinical - MTH Hospital		10,854,524	8,741,245	8,762,952	(2,091,572)	9,977,706
17.0 Clinical - Integrated Nursing Care Services		17,528,789	19,057,303	18,985,895	1,457,105	9,724,805
18.0 Clinical - Allied Health Services		2,304,243	3,738,262	3,717,572	1,413,328	4,774,704
19.0 Public Health - National Health Programs, Wellness, Health Promotion and Education	1.2	1,898,285	3,544,378	3,383,695	1,485,409	2,349,679
20.0 Public Health - Rural District Hospitals & Community Health Services		5,714,070	4,258,919	4,244,958	(1,469,112)	5,698,604
21.0 Public Health - Health Protection & Enforcement	1.3	3,148,061	3,538,778	3,524,167	376,106	2,347,778
Total Outputs		77,109,697	76,287,126	78,998,122	1,888,424	76,523,884
Third Party Outputs						
Grants and Subsidies						
Samoa National Kidney Foundation		7,934,092	7,934,092	7,934,092	0	7,557,844
Non Communicable Diseases Clinic		241,224	250,000	250,000	8,776	249,683
Red Cross		50,000	50,000	50,000	0	50,000
Samoa Cancer Society		40,000	40,000	40,000	(0)	40,000
GOSHEN Trust		50,000	50,000	50,000	0	30,000
Provision for Medical Fees	1.4	4,903,087	8,000,000	8,000,000	3,096,913	8,000,075
Total Third Party Outputs		13,218,402	16,324,092	16,324,092	3,105,690	15,927,601
Transactions on Behalf of State						
Membership						
WHO Contribution		0	35,000	35,000	35,000	26,515
Red Cross Contribution		5,800	5,800	5,800	(0)	5,800
Government Policies / Initiatives						
Returning Graduates (Doctors/Nurses)		2,343,469	2,000,000	2,000,000	(343,469)	2,712,268
Drinking Water Quality and Sanitation Monitoring and Awareness Program		66,091	67,000	67,000	908	95,576
ACC Levies		0	0	0	0	285,000
Samoa Health System Strengthening Program	1.5	2,101,923	5,726,752	5,726,752	3,624,829	0
Land Payment - Hospital at Faleolo		0	73,750	0	0	0
Health Sector Program Counterpart Funds		71,826	116,000	116,000	44,174	94,957

GOVERNMENT OF SAMOA

SCHEDULE 2.11

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

HEALTH	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
Sleep Apnoea		200,000	200,000	200,000	0	98,691
Bulk Food Supplies (Output 2: TTM and Allied)	1.6 & 1.7	1,202,699	1,600,000	1,600,000	397,301	1,045,620
Consumables & Pathology Reagents (Output 3 Lab Services)	1.8	2,788,529	4,600,000	4,600,000	1,811,471	2,881,113
Dental Health Medical Consumables (Output 5: Dental)	1.8	246,845	852,287	852,287	605,442	387,025
Pharmacy Medical Consumables (Output 6: Pharmacy)	1.8	1,621,420	2,500,000	2,500,000	878,580	2,094,022
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	1.9	3,963,088	5,000,000	5,000,000	1,036,912	4,077,950
Vaccine Supplies (Output 8: Nursing)	1.10	304,428	590,000	590,000	285,572	236,832
Imaging X-Ray Films	1.11	33,905	145,000	145,000	111,095	57,892
Refurbishment of Rural Hospitals and Physician Housing	1.12	495,515	3,000,000	3,000,000	2,504,485	0
X-Ray Consumables		27,108	55,000	55,000	27,892	41,492
Bulk Cleaning and Disinfection Supplies		846,722	850,000	850,000	3,278	660,170
		<u>16,313,569</u>	<u>27,375,789</u>	<u>27,302,039</u>	<u>10,988,470</u>	<u>14,768,609</u>
Rents & Leases		93,715	34,200	107,950	14,235	92,965
VAGST Output Tax	1.7, 1.13, 1.14 & 1.15	4,309,206	8,433,952	8,390,601	4,081,395	2,934,109
Total Transactions on Behalf of State		20,722,289	35,884,741	35,841,390	15,119,101	17,827,997
TOTAL PAYMENTS - HEALTH		111,050,388	128,495,959	131,163,603	20,113,215	110,279,482
RECEIPTS OVER PAYMENTS		(103,371,252)	(119,446,394)	(122,114,038)	(18,742,786)	(105,757,399)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
WHO Grants (World Health Organisation)		56,582	776,681	0	289,427	346,009
Reproductive Health Programme/Project (United Nations Population Fund)		(96,888)	100,000	69,626	97,479	(69,035)
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)	2	996	321,768	79,009	112,908	33,721
An Inventory Logistics Management System for Pharmaceutical Supplies (Samoa) (Australian Aid)		626,179	800,000	0	728,048	1,354,228
Motivation Australia Sub-Grant Mobility Unit (Mobility Device) (AusAid)		(24)	0	0	88,045	88,021
Eye Care Services (Other)		318	74,720	7,845	0	(7,527)
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)	2	135,087	214,512	220,939	299,651	214,107
Digital Radiography System General X-Ray Machine (AusAid)		98,858	1,841,112	1,097	1,756,108	1,853,868
Samoa Nursing Community Training Centre (NZ)		3,491,149	1,500,000	9,040	47,514	3,529,623
Capacity Building of Procurement & Supply Chain Management for MoH Staff (AusAid)		265,167	100,000	404	5,431	270,194
Australian Support for Measles Outbreak (AusAid)		9,465	0	10	4,951	14,405
Immunization Multimedia Awareness Campaign (UNICEF)		18,833	26,814	43,160	63,398	39,071
WHO Biennium 2020-2021 (WHO)		109,252	1,532,461	255,918	145,754	0
Providing Medical Equipment Against Measles & Infection Diseases (JapAid)		1,681,139	739,648	4,004	0	1,677,135
Samoa Covid-19 Emergency Response Project (World Bank)		1,209,675	2,513,264	3,440	173,589	1,379,825
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Vaccine Project) (ADB)		348,806	200,000	505,257	156,450	0
Samoa Health Systems Strengthening Program for Results PForR- IDA D527WS (World Bank)		6,087,944	5,726,752	6,087,944	0	0
Multi-Country Western Pacific (MCWP) Integrated HIV/TB Program (UNDP)		168,242	0	225,002	56,760	0
UNFPA- Sexual Reproductive Health 2021-2022 (MoH) (UNFPA)		55,144	0	79,315	24,171	0
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing (ADB)		(250,704)	0	0	250,704	0
System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF		(1,897)	0	91,150	93,047	0

GOVERNMENT OF SAMOA

SCHEDULE 2.11

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
German Medical Funds (Medical Equipments for NHS) (Other)	b	35,281	35,281	0	0	35,281
Landing Costs- Medical Equipment Republic of South Korea (Other)	b	148,668	148,667	0	0	148,668
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		14,197,269	16,651,680	7,683,158	4,393,435	10,907,593

Notes

¹ Unspent funds from the following accounts have been transferred into Special Accounts reported under Schedule 12 to utilise in new financial year 2022 for:

^{1.1} Elevators - Tupua Tamasese Meaole Hospital & MOH Headquarter

Clinical - Death Health Services 300,000.00

^{1.2} MTII Savaii - Kitchen & Inpatient Ward

Public Health - National Health Programs, Wellness, Health Promotion and Education 1,000,000.00

^{1.3} CT Scan Parts

Information Communication Technology 316,380.00

^{1.4} Overseas Medical Treatment (OVT)

Provision for Medical Fees 1,000,000.00

^{1.5} Samoa Health Systems

Samoa Health System Strengthening Program 3,615,618.00

^{1.6} Bulk Food Supplies

Bulk Food Supplies (Output 2: TTM and Allied) 100,000.00

^{1.7} OxyPlant Building

Bulk Food Supplies (Output 2: TTM and Allied) 259,854.18

VAGST Output Tax 737,087.82

996,942.00

^{1.8} Medicines, Drugs & Consumables

Consumables & Pathology Reagents (Output 3 Lab Services) 1,811,470.89

Dental Health Medical Consumables (Output 5: Dental) 363,438.10

Pharmacy Medical Consumables (Output 6: Pharmacy) 878,580.20

3,053,489.19

^{1.9} New Boiler - TTMH Upolu

Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy) 1,000,000.00

^{1.10} Meti Clinic

Vaccine Supplies (Output 8: Nursing) 200,000.00

^{1.11} Doctors Rotation Program

Imaging X-Ray Films 91,533.33

^{1.12} Refurbishment of District Hospitals

Refurbishment of Rural Hospitals and Physician Housing 1,864,145.28

^{1.13} Motuary Extension

VAGST Output Tax 1,200,000.00

^{1.14} Air-con for all hospitals

VAGST Output Tax 1,000,000.00

^{1.15} Containers

VAGST Output Tax 250,000.00

15,988,107.80

² Non-cash transactions are not reflected on this Statement but on Schedule 11.

^b No movements in the last two financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.12

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		1,032,451	1,446,630	1,446,630	414,179	1,288,975
TOTAL RECEIPTS		1,032,451	1,446,630	1,446,630	414,179	1,288,975
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	521,462	653,077	525,678	4,216	531,651
2.0 Ministerial Support	1	403,694	467,203	405,090	1,396	472,571
3.0 Judiciary						
3.1 Land & Title	1	3,046,485	2,897,199	3,127,272	80,787	2,599,567
3.2 Judiciary	1	837,501	691,956	843,250	5,749	741,096
		3,883,986	3,589,155	3,970,522	86,536	3,340,662
4.0 Research, Policy & Planning	1	325,808	432,079	357,933	32,125	399,034
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services	1+2	688,265	716,445	724,342	36,076	647,163
5.2 Management of Warrants & Bailiff Services		460,794	461,387	461,387	593	434,236
5.3 Management and Maintenance of Affiliation Servic	2	342,111	348,688	348,688	6,577	305,663
		1,491,170	1,526,520	1,534,417	43,246	1,387,063
6.0 Censoring Services	2	311,255	339,017	324,017	12,762	302,786
7.0 Management of Lands & Titles Court & Court of Appeal	2	913,370	935,785	924,647	11,277	898,150
8.0 Management and Servicing of Criminal and Civil Courts	2	1,104,902	1,120,531	1,121,589	16,687	1,230,163
9.0 Management & Servicing of Tuasivi Court	2	905,413	893,401	914,019	8,606	859,107
10.0 Mediation and Registration	2	756,604	762,392	762,393	5,789	732,886
11.0 Information Management and Registry	2	902,220	968,333	917,427	15,207	837,212
12.0 Law and Justice Secretariat	2	278,781	345,598	291,637	12,856	312,480
Total Outputs		11,798,665	12,033,091	12,049,367	250,703	11,303,766
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid		249,844	250,000	250,000	156	246,633
Reroofing of Court House	3+4	156,502	200,000	200,000	43,498	142,826
Repair of Central Aircondition		149,982	0	150,000	18	0
Surveying of Boundaries		0	0	(0)	(0)	75,376
Consultancy services for Lands & Titles Court		0	86,957	0	0	6,400
Savaii Courthouse	3+5+6+7+8	4,578	500,000	500,000	495,422	0
Conference on the Rights of the Child		0	0	0	0	79,478
Court of Appeal - Criminal and Civil	3	37,761	100,000	100,000	62,239	78,605
Land Lease (Salelologa)		6,360	6,360	6,360	0	0
		605,027	1,143,317	1,206,360	601,332	629,318
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
VAGST Output Tax		486,806	605,642	580,696	93,890	395,909
Total Transactions on Behalf of State		1,127,402	1,784,527	1,822,624	695,222	1,060,795
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		12,926,066	13,817,618	13,871,991	945,925	12,364,560
RECEIPTS OVER PAYMENTS		(11,893,615)	(12,370,988)	(12,425,361)	(531,746)	(11,075,585)

GOVERNMENT OF SAMOA

SCHEDULE 2.12

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Psychologist Support to Specialist Courts (NZ Aid)		67,162	133,039	0	0	67,162
Law and Justice Spotlight Initiative Project (UNDP)	9	(419)	45,772	46,492	46,911	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		66,742	178,811	46,492	46,911	67,162

Notes

Unutilised funds have been transferred to the following Special Purpose Accounts reported under Schedule 12, for utilisation in new financial year 2022:

1 Remuneration for Temporary Legal Research Offices

Policy Advice to the Responsible Minister	3,900.00
Ministerial Support	1,200.00
Land & Title	75,700.00
Judiciary	5,700.00
Research, Policy & Planning	32,000.00
Management of Probation & Parole Services	<u>16,042.15</u>
	134,542.15

2 Car Park

Management of Probation & Parole Services	19,700.00
Management and Maintenance of Affiliation Services	6,000.00
Censoring Services	12,000.00
Management of Lands & Titles Court & Court of Appeal	10,000.00
Management and Servicing of Criminal and Civil Courts	16,000.00
Management & Servicing of Tuasivi Court	8,000.00
Mediation and Registration	5,000.00
Information Management and Registry	14,700.00
Law and Justice Secretariat	<u>11,904.46</u>
	103,304.46

3 Fixing the Elevator

Reroofing of Court House	28,339.33
Savaii Courthouse	5,422.00
Court of Appeal - Criminal and Civil	<u>62,238.67</u>
	96,000.00

4 Equipment for Video Conference

Reroofing of Court House	15,158.45
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5 Generator

Savaii Courthouse	150,000.00
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6 Drainage

Savaii Courthouse	200,000.00
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7 Recording Machine

Savaii Courthouse	25,000.00
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8 Repainting Court House

Savaii Courthouse	115,000.00
<u>839,005.06</u>	

⁹ Estimates declared in First Supplementary Estimates FY20/21

GOVERNMENT OF SAMOA

SCHEDULE 2.13

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
LAW REFORM COMMISSION						
PAYMENTS						
Outputs						
1.0 Legal Research Analysis and Recommendations		984,524	1,190,159	1,179,419	194,894	1,102,454
Total Outputs		984,524	1,190,159	1,179,419	194,894	1,102,454
Transactions on Behalf of State						
Community Consultations		0	30,000	30,000	30,000	0
Rent and Lease (Government Building)		167,900	167,900	167,900	0	167,900
VAGST Output Tax		43,004	57,619	56,008	13,004	51,018
Total Transactions on Behalf of State		210,904	255,519	253,908	43,004	218,918
TOTAL PAYMENTS -LAW REFORM		1,195,428	1,445,678	1,433,327	237,898	1,321,372
GOVERNMENT DEVELOPMENT PROJECTS						
	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$	
Grants - GDP						
Technical Assistance From Sisters for Change to SLRC (Other)		35,479	90,130	94	58,260	93,645
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		35,479	90,130	94	58,260	93,645

GOVERNMENT OF SAMOA

SCHEDULE 2.14

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
LEGISLATIVE ASSEMBLY					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	36,355	115,600	115,600	79,245	107,353
TOTAL RECEIPTS	36,355	115,600	115,600	79,245	107,353
PAYMENTS					
Outputs					
1.0 Servicing the Office of the Speaker	289,965	299,409	299,409	9,443	303,188
2.0 Servicing the Office of the Clerk	946,775	1,077,253	1,002,661	55,887	988,715
3.0 Servicing Parliamentary Procedures Group					
3.1 Servicing the Chamber & Procedure Office	661,016	641,852	671,013	9,997	654,795
3.2 Servicing the Parliamentary Committees Office	640,572	621,800	643,452	2,881	712,155
3.3 Servicing the Legal & Research Office	479,871	486,536	487,987	8,115	463,373
4.0 Conduct of Inter-Parliamentary Relations					
4.1 Servicing the Community Relations Services	463,833	427,484	468,865	5,032	410,164
4.2 Servicing Information Management Services	443,149	445,179	447,191	4,041	413,028
4.3 Servicing Information Communication and Technology Services	403,357	390,957	411,322	7,964	408,818
4.4 Servicing Reporting & Printing Services	653,051	688,541	660,107	7,056	678,134
4.5 Servicing Translation and Interpretation Services	658,011	651,833	638,833	(19,179)	605,323
Total Outputs	5,639,601	5,730,839	5,730,839	91,238	5,637,691
Transactions on Behalf of State					
Membership Fees and Grant					
Commonwealth Parliamentary Association	111,052	125,000	125,000	13,949	106,517
Society of Clerks	0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments	31,913	40,000	40,000	8,087	32,622
Association of Parliamentary Librarians of Asia & the Pacific	0	300	300	300	269
	142,965	165,485	165,485	22,520	139,408
Government Policies / Initiatives					
Contribution to Political Parties	0	200,000	0	0	200,000
Monetary Donations for Ex-Members of Parliament funerals	60,000	60,000	60,000	0	47,555
Parliamentary Programme (Education & Engagement)	110,335	175,000	175,000	64,665	63,666
Procedural Services	51,951	60,300	60,300	8,349	7,078
Parliamentary Institutional Strengthening	8,695	170,000	170,000	161,305	0
	230,981	665,300	465,300	234,319	318,299
VAGST Output Tax	213,613	324,435	324,435	110,822	159,167
Total Transactions on Behalf of State	587,559	1,155,220	955,220	367,661	616,874
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY	6,227,160	6,886,059	6,686,059	458,899	6,254,565
RECEIPTS OVER PAYMENTS	(6,190,805)	(6,770,459)	(6,570,459)	(379,654)	(6,147,212)
GOVERNMENT DEVELOPMENT PROJECTS					
	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Samoa Parliament Complex Redevelopment Project (Australian Aid)	4,422,107	2,000,000	8,416	1,544,353	5,958,044
CPA Technical Assistance Programme (Other)	56,965	10,000	0	33,210	90,175
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	4,479,072	2,010,000	8,416	1,577,563	6,048,219

GOVERNMENT OF SAMOA

SCHEDULE 2.15

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		4,046,767	0	0	(4,046,767)	2,647,806
Income from Investments		0	2,600	2,600	2,600	0
Other Revenues						
Fees & Other Charges		2,226,356	5,258,382	5,258,382	3,032,026	1,356,278
TOTAL RECEIPTS		6,273,123	5,260,982	5,260,982	(1,012,141)	4,004,084
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1.1	1,015,555	1,131,599	1,046,351	30,796	1,019,660
2.0 Ministerial Support	1.2	458,809	612,017	516,356	57,547	655,280
3.0 Land Management	1.3	1,323,575	1,390,012	1,383,500	59,925	1,298,656
4.0 Land Technical Services	1.1	1,045,458	1,073,879	1,069,395	23,937	1,018,594
5.0 Environment Services	1.1	1,617,534	1,667,275	1,655,571	38,037	1,642,466
6.0 Forestry Management, Planning & Research Services	1.4	1,918,327	1,989,294	1,981,691	63,364	1,912,924
7.0 Meteorological, Hydrological, Geological & Geophysics Ser	1.5	2,036,928	2,106,622	2,098,354	61,426	1,817,796
8.0 Sustainable Water Resources Management	1.1	1,179,783	1,213,827	1,208,623	28,840	1,166,066
9.0 Disaster Management		717,162	707,859	731,007	13,845	705,133
10.0 Water Sector Coordination Unit		720,922	754,491	732,978	12,056	955,596
11.0 Information and Communication Technology		509,259	550,931	547,919	38,660	448,919
Total Outputs		12,543,312	13,197,804	12,971,745	428,434	12,641,089
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		50,000	50,000	50,000	0	0
International Union Conservation of Nature		35,808	70,000	70,000	34,192	60,233
SPREP Work Programme		120,323	122,000	122,000	1,677	120,000
United Nations Framework for Climate Change Convention		939	1,500	1,500	561	2,121
Commonwealth Forestry Association -London		0	998	998	998	800
Asian Pacific Association of Forestry Institute		0	200	200	200	0
Convention on Biological Diversity		0	609	609	609	0
Convention on Migratory Species		265	1,500	1,500	1,235	92
RAMSAR Convention		2,818	2,900	2,900	82	30
United Nations Convention to Combat Desertification (UNCCD)		0	1,000	1,000	1,000	704
United Nation Environment Programme (UNEP)		0	2,000	2,000	2,000	2,000
Stockholm Convention		1,300	1,300	1,300	(0)	0
Basel Convention		335	3,500	3,500	3,165	0
Heritage		0	100	100	100	0
Rotterdam Convention		751	4,000	4,000	3,249	0
Waigani Convention		2,783	3,750	3,750	967	67
Convention for the International Trade of Endangered Species (CITES) Trust Fund		0	300	300	300	0
IRENA - International Renewable Energy Agency		489	600	600	111	607
		215,811	266,257	266,257	50,445	186,655

GOVERNMENT OF SAMOA

SCHEDULE 2.15

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
		\$	\$	\$	\$	\$
NATURAL RESOURCES & ENVIRONMENT						
Government Policies / Initiatives						
Waste Management Service Contracts		3,640,492	3,880,553	3,880,553	240,061	3,657,328
Land Compensation	1.6	3,000,000	4,000,000	4,000,000	1,000,000	2,000,000
Land Registration / Leasing Commission		61,115	66,000	66,000	4,885	63,816
Sludge Maintenance Contract (Upolu & Savaii)		104,000	164,100	164,100	60,100	141,600
Minamata Convention		1,674	5,000	5,000	3,326	0
National Environment Week	1.7	0	40,000	40,000	40,000	39,950
Customary Land Advisory Commission		173,164	205,000	205,000	31,836	159,414
Biodiversity Day	1.8	0	20,000	20,000	20,000	0
World Water and Forest Day		8,720	10,000	10,000	1,280	0
World Wetlands Day		17,088	20,000	20,000	2,912	0
Water Sector Annual Review		14,583	20,000	20,000	5,417	0
Water Sector Research Initiative and Impact Assessments	1.9	30,852	40,000	40,000	9,148	24,060
Lawn Maintenance		239,672	245,000	245,000	5,328	229,941
Public Toilet Maintenance and Cleaning		274,846	385,400	385,400	110,554	290,900
Sanitation Day		6,609	10,000	10,000	3,391	10,913
Millenium Development Goals		0	10,000	10,000	10,000	9,029
Renovation of Post Office	1.10	34,668	150,000	150,000	115,332	0
Garden Toilets		20,000	20,000	20,000	0	86,957
ERN Electricity Bill		56,384	65,000	65,000	8,616	30,502
Falefa Watershed Area River Bank Protection		0	0	0	0	139,535
Pacific water and wastewater Office lease		100,000	100,000	100,000	(0)	100,000
Technical Assistance/Professional Service - Water Sector		85,766	100,000	100,000	14,234	177,671
Rainfall harvesting program	1.11	0	200,000	200,000	200,000	0
Land Compensation - Water Sector	1.12	0	500,000	500,000	500,000	450,000
Friendship Park		0	200,000	200,000	200,000	0
Professional fees for Road Survey Technician (Loto Samasc	1.13	0	20,000	20,000	20,000	0
Land Day	1.14	0	20,000	20,000	20,000	0
Energy Day		6,799	15,000	15,000	8,201	0
Regulator (Annual Fees)		0	32,000	32,000	32,000	0
		7,876,431	10,543,053	10,543,053	2,666,623	7,611,615
Counterpart Costs						
Roads for Land Board Leased Lands	1.15	117,020	500,000	500,000	382,980	292,130
		117,020	500,000	500,000	382,980	292,130
Rents and Leases		694,776	798,992	798,992	104,216	694,776
Lease of Customary Land for Observation Stations and Towers		31,383	51,000	51,000	19,617	6,000
Co-location Digicel Lease		184,691	184,692	184,692	1	211,428
VAGST Output Tax		1,188,381	1,305,132	1,271,223	82,842	1,263,918
Total Transactions on Behalf of State		10,308,493	13,649,126	13,615,217	3,306,724	10,266,522
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		22,851,804	26,846,930	26,586,962	3,735,158	22,907,612
RECEIPTS OVER PAYMENTS		(16,578,682)	(21,585,948)	(21,325,980)	(4,747,299)	(18,903,528)

GOVERNMENT OF SAMOA

SCHEDULE 2.15

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT for the financial year ended 30 June 2021

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNEP US Montreal Protocol (UNEP)		42,556	196,419	38,530	172,900	176,926
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDP)		(65)	0	125,482	0	(125,547)
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)		52,731	128,041	0	632	53,363
1,118,560		11,170,064	7,635,810	7,280,487		763,237
Japan Grant Assistance		454	0	0	14,816	15,270
Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)	2	539,371	3,533,520	1,492,053	1,351,429	398,849
Pacific Resilience Project (World Bank)		1,068,785	2,100,000	2,376,759	3,109,258	1,801,284
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)		618	0	0	692	1,310
Disaster Risk Management (NZ Aid)		2,043	0	0	96,635	98,679
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)	2	(529,081)	1,340,698	1,011,627	1,051,495	(489,044)
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW) Project (South Pacific Commission)	2	(125,520)	142,893	0	139,952	14,436
Samoa Oceans Acidification Monitoring Project (MOU) (Other)		(5,827)	0	0	87,295	81,468
Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa (FAO)		9,675	25,774	0	250	9,925
Pacific Adaptation to Climate and Resilience Building (SPREP)	3	17,833	183,576	28,499	10,666	0
Biodiversity and Protected Areas Management (BIOPAMA) (IUCN)		248,879	0	248,879	0	0
The Project for Provision of Emergency Rescue Equipment to SFESA (Japan)		357,628	0	357,628	0	0
Enhancing Resilience of Coastal Communities of Samoa (UNDP)	a	14,348	0	0	0	14,348
Two Samoas Environmental Collaboration Initiative	a	124	0	0	0	124
Climate and Oceans Support Program in the Pacific (Other)	a	(2,681)	0	0	0	(2,681)
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	a	(15,752)	0	0	0	(15,752)
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)	a	12,557	15,331	0	0	12,557
Pacific Risk Tool for Resilience Project (Other)	a	(10,796)	0	0	0	(10,796)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)	a	14,703	0	0	0	14,703
GEF Support to UNCCD 2018 National Reporting Process (Samoa) (UNEP)	a	6,656	62,398	0	0	6,656
Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa (Other)	a	30,054	20,347	0	0	30,054
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)	b	5,298	0	0	0	5,298
Composting of Green Waste (SPREP)	b	6,578	6,782	0	0	6,578
Development of Disaster Risk Strategy (UNESCO)	e	0	2,473	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		2,859,731	18,928,316	13,315,267	13,316,508	2,861,247

Notes

¹ Unspent funds listed below have been transferred to special purpose accounts reported under Schedule 12, to be utilised in new financial year 2022.

^{1.1}	<u>Repairs & Maintenance Works for Ozone Building & Met Office Faleolo</u>	
	Policy Advice to the Responsible Minister	20,000
	Land Technical Services	15,000
	Environment Services	30,000
	Sustainable Water Resources Management	15,000
		80,000
^{1.2}	<u>Upgrade of Tamaligi Office</u>	
	Ministerial Support	50,000

GOVERNMENT OF SAMOA

SCHEDULE 2.15

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

1.3	<u>Strong Room for Land Division</u>	
	Land Management	50,000
1.4	<u>Renovation of Vaiata Landfill Office Premise</u>	
	Forestry Management, Planning & Research Services	50,000
1.5	<u>Renovation of Tafaigata Landfill Office Premise</u>	
	Meteorological, Hydrological, Geological & Geophysics Services	50,000
1.6	<u>Land Compensation</u>	
	Land Compensation	990,000
1.7	<u>National Environment Week</u>	
	National Environment Week	40,000
1.8	<u>Biodiversity Day</u>	
	Biodiversity Day	20,000
1.9	<u>Water Sector Research Initiative and Impact Assessments</u>	
	Water Sector Research Initiative and Impact Assessments	9,147.82
1.10	<u>Renovations for Post Office</u>	
	Renovation of Post Office	115,331.73
1.11	<u>Rainfall harvesting program</u>	
	Rainfall harvesting program	200,000
1.12	<u>Land Compensation (Water Sector)</u>	
	Land Compensation - Water Sector	500,000
1.13	<u>Professional Services for Road Survey</u>	
	Professional fees for Road Survey Technician (Loto	20,000
1.14	<u>UNCCD Land Day</u>	
	Land Day	20,000
1.15	<u>Roads for Land Board Leased Lands</u>	
	Roads for Land Board Leased Lands	200,000
		<hr/>
		<u>2,394,480</u>

² Non-cash transactions are not reflected on this Statement but on Schedule 11.

³ Estimates declared in First Supplementary Estimates FY2021

^a No movements during current financial year - 2021

^b No movements in the last 2 financial years

^e Estimate declared by donor for FY2021 as per Approved Estimates Document.

GOVERNMENT OF SAMOA

SCHEDULE 2.16

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
OMBUDSMAN'S OFFICE		\$	\$	\$	\$	\$
PAYMENTS						
Outputs						
1.0 Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)		629,706	619,347	630,782	1,075	242,688
2.0 Human Rights		500,373	516,772	502,698	2,325	429,824
3.0 Special Investigation Unit		243,095	251,843	245,173	2,078	352,786
Total Outputs		1,373,175	1,387,962	1,378,653	5,478	1,025,299
Transactions on Behalf of State						
Membership Fees						
International Ombudsman Institute		2,424	2,500	2,500	76	2,358
Global Alliance of National Human Rights Institutions		14,234	14,234	14,234	0	14,000
Asia Pacific Forum of National Human Rights Institutions		3,852	4,094	4,094	242	4,000
Government Policies and Initiatives						
National Human Rights Day		14,576	15,000	15,000	424	14,997
Rents and Leases		143,736	97,336	143,736	0	97,095
VAGST Output Tax		61,938	62,235	59,355	(2,583)	33,149
Total Transactions on Behalf of State		240,760	195,399	238,919	(1,841)	165,600
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE		1,613,935	1,583,361	1,617,572	3,637	1,190,899
GOVERNMENT DEVELOPMENT PROJECTS						
	2021	Original Estimate	Receipts	Payments	Opening Balance	
	\$	\$	\$	\$	\$	
Grants - GDP						
National Public Inquiry on Family Violence Project (Other)		78,456	0	80,001	38,552	37,008
National Public Inquiry Report (SRH/Support Implementation of Recommendation) (UNFPA)		(5,409)	36,460	0	5,796	387
Spotlight Initiative (UNDP)		(3,948)	36,521	16,263	47,107	26,899
Sexual Orientation, Gender Identity and Sex Characteristics Project (SOGISC) (Other)		1	0	0	0	1
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		69,099	72,981	96,263	91,455	64,294

GOVERNMENT OF SAMOA

SCHEDULE 2.17

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
POLICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		17,009,878	15,059,086	15,059,086	(1,950,792)	1,008,310
TOTAL RECEIPTS		17,009,878	15,059,086	15,059,086	(1,950,792)	1,008,310
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		2,344,132	1,991,162	2,336,428	(7,704)	1,840,652
2.0 Traffic Services		3,622,603	2,437,897	4,283,745	661,142	942,903
3.0 General policing - Upolu		8,972,431	8,263,648	8,249,318	(723,113)	8,678,930
4.0 General policing - Savaii		2,287,544	2,301,433	2,297,444	9,900	2,119,570
5.0 Criminal Investigations		2,114,427	2,118,086	2,108,932	(5,495)	2,155,692
6.0 Prosecution Services		391,225	394,374	393,668	2,443	401,200
7.0 Maritime Services		1,665,168	1,700,720	1,677,026	11,858	1,911,986
8.0 Specialist Response Services		4,009,465	4,086,999	4,077,127	67,662	4,970,056
9.0 Forensics & Intelligence Services		1,066,342	1,085,943	1,082,210	15,868	876,483
Total Outputs		26,473,336	24,380,263	26,505,898	32,562	23,897,472
Third Party Outputs						
Grants & Subsidies						
Samoa Fire Services Authority		8,757,435	8,757,435	8,757,435	0	7,040,503
Total Third Party Outputs		8,757,435	8,757,435	8,757,435	0	7,040,503
Transactions on Behalf of State						
Government Policies / Initiatives						
Overseas Peacekeeping Missions		159,998	160,000	160,000	2	166,447
Police Outposts		90,000	90,000	90,000	0	90,000
Land Lease for Outpost		71,901	71,901	71,901	0	71,901
Police Uniform	1	585,284	900,000	900,000	314,716	604,203
Hiring of Vehicle for Police Special Operations		40,000	40,000	40,000	(0)	40,000
Land Clearance and Levelling for Salelologa	1	43,076	0	500,000	456,924	0
Lawn mowing maintenance		95,719	100,000	100,000	4,281	40,000
VAGST Output Tax		1,085,979	1,361,901	1,861,901	775,922	1,012,551
Total Transactions on Behalf of State		806,152	641,917	659,397	(146,755)	638,366
TOTAL PAYMENTS - POLICE		1,892,131	2,003,818	2,521,298	629,167	1,650,917
RECEIPTS OVER PAYMENTS		37,122,901	35,141,515	37,784,631	661,729	32,588,892
		(20,113,024)	(20,082,429)	(22,725,545)	(2,612,521)	(31,580,581)
GOVERNMENT DEVELOPMENT PROJECTS						
		2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Dog Shelter Construction/Rent (NZ)	b	13,845	0	0	0	13,845
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		13,845	0	0	0	13,845

Notes

¹ Unspent Funds have been transferred to Special Purpose Accounts reported under Schedule 12 to be utilised in new financial year 2022 for:

Police Uniform	314,715.59
Land Clearance and Levelling - Salelologa	456,924.00
	771,639.59

^b No movements in the last two financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.18

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2021

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
PRIME MINISTER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		3,003,126	6,853,764	6,853,764	3,850,638	6,019,940
TOTAL RECEIPTS		3,003,126	6,853,764	6,853,764	3,850,638	6,019,940
PAYMENTS						
Outputs						
1.0 Servicing the Executive Office						
1.1 Servicing the Office of the Head of State		549,842	617,161	549,531	(311)	610,797
1.2 Servicing the Office of the Council of Deputies		212,959	248,487	212,596	(363)	310,298
2.0 Policy Advice to the Prime Minister		762,801	865,648	762,127	(674)	921,095
3.0 Prime Ministerial Support		373,519	458,867	373,111	(408)	1,049,985
4.0 Immigration Policy Administration		594,399	683,333	601,867	7,468	784,917
5.0 Cabinet Secretariat		1,384,609	1,380,789	1,387,804	3,195	1,432,779
6.0 Communications and Press Division		585,330	542,590	585,031	(299)	553,691
7.0 Information, Communication and Technology (ICT) Division		963,230	940,278	962,645	(585)	899,487
8.0 Policy Implementation, Monitoring Division		363,667	392,275	363,156	(511)	363,497
Total Outputs		703,403	740,282	702,852	(551)	0
Transactions on Behalf of State						
Membership Fees						
Pacific Immigration Directive Conference (PIDC) Annual Contribution		8,353	8,353	8,353	(0)	8,353
Arms Trade Treaty		2,896	8,200	8,200	5,304	7,919
Commemorative Events		11,249	16,553	16,553	5,304	16,272
American Samoa Flag Day		0	60,000	60,000	60,000	49,383
Prayer & Fasting Week		12,303	15,000	15,000	2,697	11,647
Government Policies / Initiatives		12,303	75,000	75,000	62,697	61,030
Transnational Crime Unit		31,988	50,500	50,500	18,512	47,597
Immigration Support Systems		254,665	261,233	261,233	6,568	252,511
Purchase of New Passports		710,000	710,000	710,000	0	610,000
Special Pension		14,400	14,400	14,400	0	14,400
Organic Farming Committee		14,250	25,770	25,770	11,520	25,036
Electronic Document Management System (EDMS)		68,409	83,000	83,000	14,591	80,930
Cabinet Advisory Committee		18,750	30,000	30,000	11,250	26,853
Two Samoa Talks		0	50,000	50,000	50,000	40,639
Rents & Leases		1,112,462	1,224,903	1,224,903	112,441	1,097,966
Rents & Leases (Government Building)		562,318	562,318	562,318	(0)	562,318
Rents & Leases (Immigration & VIP Faleolo)		33,751	34,144	34,144	393	32,555
Swearing-in of Cabinet Ministers		8,639	30,000	30,000	21,361	0
Rents & Leases for Pacific Immigration Directors Conference (DBS)		54,917	54,920	54,920	3	54,917
VAGST Output Tax		659,625	681,382	681,382	21,757	649,790
Total Transactions on Behalf of State		375,378	409,337	368,013	(7,364)	377,609
TOTAL PAYMENTS - PRIME MINISTER'S		2,171,017	2,407,175	2,365,851	194,834	2,202,667
RECEIPTS OVER PAYMENTS		7,901,976	8,411,237	8,104,444	202,469	8,208,118
		(4,898,850)	(1,557,473)	(1,250,680)	3,648,170	(2,188,178)

GOVERNMENT OF SAMOA

SCHEDULE 2.19

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

PRISONS & CORRECTION SERVICES	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020	
		\$	\$	\$	\$	\$	
PAYMENTS							
Outputs							
1.0 Policy Advice to the Responsible Minister		646,388	676,922	669,483	23,095	705,486	
2.0 Custodial & Security Services		5,155,248	5,194,880	5,152,586	(2,662)	4,613,459	
3.0 Development Services		712,842	729,625	728,302	15,460	739,495	
Total Outputs		6,514,477	6,601,427	6,550,371	35,894	6,058,440	
Transactions on Behalf of State							
Government Initiatives							
Bulk Food for Prisoner		448,662	450,000	450,000	1,338	358,748	
Uniforms and Personal Protection		142,236	150,000	150,000	7,764	99,896	
Tanumalala Access Road	1	0	350,000	350,000	350,000	0	
Town Cleaning Project - Oloamanu		98,047	102,200	102,200	4,153	29,422	
Doctor		43,200	100,000	100,000	56,800	0	
Perimeter and Anti Climb Fence		0	0	0	0	210,149	
Miscellaneous Remaining Works		0	0	0	0	199,037	
VAGST Output Tax		323,344	306,783	299,125	(24,219)	261,522	
Total Transactions on Behalf of State		1,055,489	1,458,983	1,451,325	395,836	1,158,774	
TOTAL PAYMENTS - PRISONS & CORRECTIONS		7,569,966	8,060,410	8,001,696	431,730	7,217,214	
GOVERNMENT DEVELOPMENT PROJECTS							
		2021	Original Estimate	Receipts	Payments	Opening Balance	
Grants - GDP		\$	\$	\$	\$	\$	
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ)		9,934	170,267	0	68,388	78,322	
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		9,934	170,267	0	68,388	78,322	

Notes

¹ Unspent funds of \$350,000.00 have been transferred into Special Account reported under Schedule 12 to utilise in new financial year 2022 for Installation of fibre optic for Tanumalala Prison.

GOVERNMENT OF SAMOA

SCHEDULE 2.20

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
PUBLIC ENTERPRISES						
RECEIPTS						
Ordinary Receipts						
Income From Investments						
Dividends (from Commercial Entities)		19,508,720	5,000,000	9,528,009	(9,980,711)	6,361,272
TOTAL RECEIPTS		19,508,720	5,000,000	9,528,009	(9,980,711)	6,361,272
PAYMENTS						
Outputs						
1.0 Policy Advice to Minister	1	287,593	295,739	329,908	42,315	281,927
2.0 Ministerial Support		295,054	332,444	288,318	(6,736)	327,325
3.0 Commercial Entities Monitoring Division		482,413	486,198	480,612	(1,800)	468,012
4.0 Public Bodies Governance Division		452,887	459,588	453,512	625	414,566
5.0 Mutual and Beneficial Bodies Monitoring Division		339,343	340,275	339,789	446	312,176
6.0 Public Private Partnership and Privatisation Division		394,830	392,215	393,717	(1,113)	363,775
Total Outputs		2,252,120	2,306,460	2,285,857	33,737	2,167,781
Transactions on Behalf of State						
Government Policies / Initiatives						
Rents & Leases - FMFM II Building		37,450	37,450	37,450	(0)	37,250
Rents & Leases - SNPF Plaza		354,634	356,543	356,543	1,909	254,070
Independence Selection Committee		62,341	73,500	73,500	11,159	65,720
Office Relocation		0	0	0	0	33,326
VAGST Output Tax		454,425	467,493	467,493	13,068	390,365
Total Transactions on Behalf of State		530,765	581,833	570,988	40,223	462,377
TOTAL PAYMENTS - PUBLIC ENTERPRISES		2,782,885	2,888,293	2,856,845	73,960	2,630,158
RECEIPTS OVER PAYMENTS		16,725,835	2,111,707	6,671,164	(10,054,671)	3,731,114

Notes

¹ Unspent funds of \$42,000 have been transferred into a Special Account reported under Schedule 12, to be utilised in new financial year 2022 for the payment of Technical Advisor from late June to July 2021 as per Cabinet Approval FK (20)20.

GOVERNMENT OF SAMOA

SCHEDULE 2.21

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY

AND EXPENDITURE BY OUTPUT

APPROPRIATION ACCOUNT

for the financial year ended 30 June 2021

	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
PUBLIC SERVICE COMMISSION		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		0	0	0	0	100
TOTAL RECEIPTS		0	0	0	0	100
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		681,751	622,307	682,590	839	635,294
2.0 Legal & Investigations (Previously Output 9)		298,565	302,527	299,529	964	236,355
3.0 Senior Executive Services		769,774	790,806	771,596	1,822	832,095
4.0 Human Resource Management		439,285	416,647	439,158	(127)	436,456
5.0 Human Resource Management Information Systems		597,557	606,577	600,116	2,559	579,728
6.0 Public Service Performance & Policy		511,405	539,507	511,984	579	510,779
7.0 Human Resource Planning & Development		684,739	654,026	685,519	781	613,007
8.0 Public Administration Sector Coordination		322,848	331,317	323,295	447	365,672
Total Outputs		4,305,922	4,263,713	4,313,787	7,864	4,209,385
Transactions on Behalf of State						
Membership Fees & Grants						
Harvard Business Review, The Economist		1,140	1,890	1,890	750	1,002
Eastern Regional Organisation for Public Administration (EUROPA Fees)		461	1,336	446	(15)	472
		1,602	3,226	2,336	734	1,474
Government Policies / Initiatives						
Remuneration Tribunal		200,690	277,579	277,579	76,889	269,307
CEO Forum & Professional Development		0	10,000	10,000	10,000	10,000
Human Resource Module License		129,765	139,646	129,765	0	128,788
Public Service Day		17,000	17,000	17,000	0	16,974
Pacific Public Service Commissioners Conference		0	54,200	0	0	0
		347,454	498,425	434,344	86,890	425,069
Rents & Leases (Government Building)		267,800	267,800	267,800	0	267,800
VAGST Output Tax		102,478	121,797	118,588	16,110	101,481
Total Transactions on Behalf of State		719,334	891,248	823,068	103,734	795,824
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		5,025,256	5,154,961	5,136,855	111,599	5,005,209
RECEIPTS OVER PAYMENTS		(5,025,256)	(5,154,961)	(5,136,855)	(111,599)	(5,005,109)

GOVERNMENT OF SAMOA

SCHEDULE 2.22

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY

AND EXPENDITURE BY OUTPUT

APPROPRIATION ACCOUNT

for the financial year ended 30 June 2021

REVENUE	2021 Notes	\$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		180,882,112	159,088,445	159,088,445	(21,793,667)	189,823,113
VAGST		212,947,607	199,869,405	199,869,405	(13,078,203)	228,571,220
Other		137,182,000	112,088,753	112,088,753	(25,093,247)	136,129,840
Other Revenues						
Fees & Other Charges		4,126,198	4,356,193	4,356,193	229,995	4,350,721
TOTAL RECEIPTS		535,137,918	475,402,796	475,402,796	(59,735,122)	558,874,894
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	1,062,355	1,150,329	1,080,777	18,422	1,238,457
2.0 Ministerial Support		440,726	522,832	440,395	(331)	569,367
3.0 Taxpayer Services	1	1,085,191	1,109,337	1,109,337	24,146	1,141,555
4.0 Collection, Recoveries and Enforcement		854,258	847,780	847,780	(6,478)	797,320
5.0 Audit and Investigation		984,498	986,473	986,473	1,975	961,896
6.0 Border Operations		1,349,592	1,441,550	1,362,996	13,404	1,421,851
7.0 Risk & Compliance		666,012	668,788	668,789	2,777	630,903
8.0 Information Technology		1,048,202	1,051,389	1,051,389	3,187	989,210
9.0 Revenue Services		675,934	679,294	682,837	6,902	689,905
10.0 Client Service		808,383	804,376	804,377	(4,006)	697,508
11.0 Legal and Technical Support Services		644,828	653,303	653,303	8,475	612,095
12.0 Policy, Forecasting and Business Improvement		686,824	670,578	670,578	(16,246)	587,911
Total Outputs		10,306,803	10,586,030	10,359,032	52,229	10,337,978
Transactions on Behalf of State						
Membership Fees						
Commonwealth Association of Tax Administration		15,000	15,000	15,000	0	15,000
World Customs Organisation Contribution		68,483	68,483	68,483	0	68,483
Oceania Customs Organisation		48,283	49,000	49,000	717	46,618
ASYCUDA Support Mechanism		213,744	250,000	250,000	36,256	249,915
Pacific Island Tax Agreement and Administration (PITAA)		38,101	39,090	39,090	989	39,090
		383,610	421,573	421,573	37,963	419,106
Government Policies / Initiatives						
ASYCUDA System maintenance		42,150	48,000	48,000	5,850	45,909
Data Tech International (DTI)		645,820	676,750	676,750	30,930	0
Enforcement Assistance		125,000	125,000	125,000	0	118,655
Data Torque - Revenue Management System		62,548	97,400	97,400	34,852	97,400
Smart Card Readers		0	0	0	0	8,102
Automated Exchange of Information System (AEIOS)		184,397	184,920	184,920	523	184,569
Official Uniform	2	1,203	50,000	50,000	48,797	4,315
		1,061,119	1,182,070	1,182,070	120,951	458,950
Commemorative Events						
International Customs Day		5,819	10,000	10,000	4,181	8,243
Rents and Leases						
Rents & Leases - DBS		482,657	482,666	482,666	9	465,956
Rents & Leases - Airports		13,640	13,956	13,956	316	13,277
Rents & Leases - Minister's Office (Government Building)		34,348	34,348	34,348	(0)	34,348
Rents & Leases - Savaii(Samoa Land Corporation)		8,696	14,300	14,300	5,604	9,826
		539,341	545,270	545,270	5,929	523,407
VAGST Output Tax		425,517	427,102	393,052	(32,466)	426,182
Total Transactions on Behalf of State		2,415,406	2,586,015	2,551,965	136,559	1,835,887
TOTAL PAYMENTS - REVENUE		12,722,209	13,172,045	12,910,997	188,788	12,173,865
RECEIPTS OVER PAYMENTS		522,415,709	462,230,751	462,491,799	(59,923,910)	546,701,029

GOVERNMENT OF SAMOA

SCHEDULE 2.22

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY

AND EXPENDITURE BY OUTPUT

APPROPRIATION ACCOUNT

for the financial year ended 30 June 2021

Notes

¹ Unspent funds from the below outputs have been transferred into Motor Vehicle Bulk Purchase Special Account reported under Schedule 12 to be utilised in new financial year 2022 for Procurement of new vehicle.

Policy Advice to the Responsible Minister	13,204
Taxpayer Services	19,796
	<hr/> 33,000

² Unspent funds of \$47,057.00 have been transferred into Special Account reported under Schedule 12 to be utilised in new financial year 2022 for Procurement of Ministry Official Uniform.

GOVERNMENT OF SAMOA

SCHEDULE 2.23

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

WOMEN, COMMUNITY & SOCIAL DEVELOPMENT	Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,170,732	1,045,000	1,045,000	(125,732)	632,715
TOTAL RECEIPTS		1,170,732	1,045,000	1,045,000	(125,732)	632,715
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	712,501	850,166	824,500	112,000	701,473
2.0 Ministerial Support	1	468,097	556,778	495,038	26,941	509,279
3.0 Social Development Services (Former Outputs 3 & 4)	1	1,904,918	1,995,956	1,964,252	59,334	1,877,121
4.0 Governance	1	2,562,897	2,592,906	2,576,939	14,043	2,542,184
5.0 Community Economic Services		600,071	603,157	596,899	(3,172)	500,971
6.0 Printing Services		1,695,377	1,677,509	1,704,022	8,645	1,220,693
7.0 Research, Policy & Planning	1	708,277	732,632	727,434	19,158	587,704
Total Outputs		8,652,136	9,009,104	8,889,084	236,948	7,939,423
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		22,171	28,399	28,399	6,228	18,677
United Nations Fund for Population Activity		7,673	14,843	14,843	7,170	8,108
United Nations International Children's Emergency Fund		2,571	4,948	4,948	2,377	2,697
		32,415	48,190	48,190	15,775	29,482
Commemorative Events / Days						
Mothers' Day of Samoa		8,991	10,000	10,000	1,009	0
National Youth Week		7,500	10,000	10,000	2,500	9,847
Fuataga o Ie le Malo	2	816,080	1,000,000	1,000,000	183,920	0
Fathers' Day of Samoa		10,000	10,000	10,000	(0)	8,659
International Disability Day		8,548	10,000	10,000	1,452	8,696
Fa'aalaloga for Community Programs		4,060	20,000	20,000	15,940	19,578
		855,179	1,060,000	1,060,000	204,821	46,781
Government Policies / Initiatives						
Independent Water Schemes		0	0	0	0	116,183
National Beautification Activities & Awards	3	0	150,000	150,000	150,000	0
		0	150,000	150,000	150,000	116,183
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		270,698	453,716	435,713	165,015	160,078
Total Transactions on Behalf of State		1,192,492	1,746,106	1,728,103	535,611	386,723
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
		9,844,628	10,755,210	10,617,186	772,558	8,326,146
RECEIPTS OVER PAYMENTS		(8,673,896)	(9,710,210)	(9,572,186)	(898,290)	(7,693,431)

GOVERNMENT OF SAMOA

SCHEDULE 2.23

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Gender Based Violence Project (UNPFA)		(101,843)	130,000	10,001	91,682	(20,162)
UNICEF Pacific Children's Programme (UNICEF)		5,010	40,221	61,380	62,616	6,246
Samoa Disability Program (Australian Aid)	4	1,281,678	0	1,349,755	1,086,771	1,018,491
Samoa National Action Plan on Youth Employment (ILO)		1,104	0	2	0	1,102
Samoa Women Shaping Development Program (Australian Aid)		23,007	650,000	1,255	301,983	323,736
Youth Employment Program (UNDP)		(2)	53,200	32,023	36,356	4,333
CERF- MHPSS Capacity Building: Measles Outbreak Response (UNICEF)	5	11,835	130,886	1,640	32,250	42,445
UNDP- Community Response to COVID-19 (UNDP)	5	486	160,875	160,875	160,389	0
WHO- Community Response to COVID-19 (WHO)	5	1,103	129,150	129,150	70,747	(57,300)
Risk Communication and Community Engagement (UNICEF)	5	(3,515)	150,300	150,300	153,815	0
UNFPA- Sexual Reproductive Health 2021-2022 (MWCSD)(UNFPA)		142,915	0	176,303	33,388	0
Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participation (Other)		75,535	0	145,868	70,333	0
Community Development Sector Response for Measles Epidemic (Other)	a	2,737	0	0	0	2,737
Youth Arts Incubator for Economic Empowerment of Young People (Other)	d	479,364	0	0	0	479,364
Samoa Disability Partnership Program (Australian Aid)	e	0	592,748	0	0	0
Community Centre/Samoan Fale for MWCSD in Savaii (JAPAID)	f	1,694	0	0	0	1,694
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,921,108	2,037,380	2,218,551	2,100,329	1,802,685

Notes

Unspent funds have been transferred into the following Special Accounts reported under Schedule 12 to utilise in new financial year 2022 for:

¹ <u>Procurement of two new ministry vehicles</u>	
Policy Advice to the Responsible Minister	110,051.00
Ministerial Support	22,601.00
Social Development Services (Former Outputs 3 & 4)	45,238.00
Governance	14,000.00
Research, Policy & Planning	8,110.00
	200,000.00

² <u>Fuataga o le Ie Samoa</u>	
Fuataga o Ie o le Malo	183,200.00
	183,200.00
³ <u>National Beautification Activities & Awards</u>	
National Beautification Activities & Awards	150,000.00
	150,000.00
	533,200.00

⁴ Non-cash transactions are not reflected on this Statement but on Schedule 11.

⁵ Estimates declared in First Supplementary Estimates 20/21

^a No movement in current financial year 2021.

^d No movements in the last 4 financial years

^e Estimates declared in Approved Main Estimates 20/21

^f No movements in the last 5 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.24

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		30,355	29,817	29,817	(538)	22,215
Other Revenues						
Fees & Other Charges		1,259,248	2,595,955	2,595,955	1,336,708	2,569,411
TOTAL RECEIPTS		1,289,602	2,625,772	2,625,772	1,336,170	2,591,626
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		511,139	526,276	526,594	15,455	527,639
2.0 Ministerial Support		417,529	494,292	439,583	22,053	525,934
3.0 Civil Aviation Policy Administration and Regulation		519,208	572,899	556,419	37,211	597,285
4.0 Maritime Policy Administration and Regulation		751,166	809,510	805,620	54,455	813,285
5.0 Land Transport Services		443,913	472,652	469,512	25,599	405,237
6.0 Policy and Planning		298,491	286,464	302,487	3,996	301,298
7.0 Asset Management - Buildings		685,723	719,186	717,786	32,063	633,075
8.0 Planning & Urban Management Services	1	929,242	1,024,707	1,091,914	162,671	945,874
Total Outputs		4,556,411	4,905,986	4,909,914	353,503	4,749,627
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		4,000,000	4,000,000	4,000,000	(0)	2,000,000
Electric Power Corporation - CSO		4,000,000	4,000,000	4,000,000	(0)	2,000,000
Land Transport Authority		50,496,930	45,645,898	50,496,930	0	31,949,371
Samoa Water Authority (Sector Budget Support)		13,240,000	11,240,000	15,240,000	2,000,000	6,605,000
Total Third Party Outputs		71,736,930	64,885,898	73,736,930	2,000,000	42,554,371
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		126,654	132,200	132,200	5,546	132,200
International Maritime Organisation		19,950	23,000	23,000	3,050	23,000
Pacific Aviation Safety Office (PASO)		65,238	65,238	65,238	0	47,920
International Hydrographic Organisation Membership		25,000	25,000	25,000	(0)	0
		236,841	245,438	245,438	8,597	203,120
Counterpart Costs to Development Projects						
Sanitation (Water Sector)		4,239	11,000	11,000	6,761	10,075
Drainage (Water Sector)		5,214	6,000	6,000	786	14,439
Maintenance of Apia Waterfront		0	0	0	0	172,016
Safety and Security Levy		201,799	350,000	350,000	148,201	770,352
		211,253	367,000	367,000	155,747	966,882
Rents & Leases (TATTE Building)		227,530	232,760	232,760	5,230	227,530
VAGST Output Tax		184,328	221,577	209,529	25,201	197,392
Total Transactions on Behalf of State		859,953	1,066,775	1,054,727	194,774	1,594,925
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		77,153,293	70,858,658	79,701,571	2,548,277	48,898,922
RECEIPTS OVER PAYMENTS		(75,863,691)	(68,232,886)	(77,075,799)	(1,212,107)	(46,307,296)

GOVERNMENT OF SAMOA

SCHEDULE 2.24

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2021*

	Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2021 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Aviation Investment Project (World Bank)		407,572	579,232	4,762,346	1,420,436	(2,934,339)
Apia Waterfront Development Project (NZ Aid)		343,863		1,668,746	2,013,923	689,040
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)		96,434	342,877	199	80,332	176,566
Samoa Climate Resilient Transport Project (World Bank)	2	1,568,123	13,617,675	1,944,149	2,381,533	2,005,729
Central Cross Island Road Upgrade Project (ADB)		1,478,233	0	1,478,233	0	0
Construction of Apia Waterfront Early Development Projects (NZ	e	0	1,013,748	0	0	0
Samoa Aviation Project (PRIF Fund) (World Bank)	a	10,093	0	0	0	10,093
Development of Disaster Risk Reduction (DSR) Strategy of the		257	16,356	0	0	257
Historical Monuments and Building in Apia (UNESCO)						
Marine Pollution Fund Regulation (SPREP)	c	12,324	0	0	0	12,324
		3,916,898	15,569,888	9,853,674	5,896,224	(40,331)
Loans - GDP						
Samoa Aviation Investment Project- Loan Agreement (WB)		1,292,409	6,475,534	958,020	40,603	374,992
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		5,209,307	22,045,422	10,811,694	5,936,827	334,662

Notes

- ¹ Unspent funds of \$150,000.00 have been transferred to Motor Vehicle Special Purpose Account reported under Schedule 12, to be utilised in new financial year 2022.
- ^a No movements in current financial year 2021
- ^c No movements in the last 3 financial years
- ^e Estimates declared by donor for FY2021 per Approved Main Estimates.
- ² Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

GOVERNMENT OF SAMOA

SCHEDULE 3

STATEMENT OF STATUTORY EXPENDITURE

for the financial year ended 30 June 2021

	Schedule	2021	Estimate (Original)	Estimate (Final)	(Over)/Under	2020
		\$	\$	\$	\$	\$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	38,620,585	89,328,161	64,816,643	26,196,058	85,635,935
Statutory Remuneration	3.2	8,002,740	9,536,375	10,675,671	2,672,931	9,503,902
Other Expenditure	3.3	33,780,803	38,563,662	38,563,662	4,782,859	50,762,657
TOTAL STATUTORY EXPENDITURE		80,404,129	137,428,198	114,055,977	33,651,848	145,902,495
 EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		3,068,736	2,966,551	2,966,551	(102,185)	7,148,006
External Loan Principal Repayments		28,858,718	66,933,533	46,363,198	17,504,480	62,597,581
Loan Interest and Service Charges		482,685	584,870	584,870	102,185	915,673
External Loan Interest and Service Charges		6,210,447	18,843,207	14,902,024	8,691,577	14,974,676
Statutory Remuneration and Expenses		8,002,740	9,536,375	10,675,671	2,672,931	9,503,902
Tax Refunds		32,787,645	37,312,617	37,312,617	4,524,972	38,425,526
Other Expenditure		993,159	1,251,045	1,251,045	257,886	12,337,131
TOTAL STATUTORY EXPENDITURE		80,404,129	137,428,198	114,055,977	33,651,848	145,902,495

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$89.3m and \$64.8 m respectively are inclusive of Exchange Fluctuation estimates as per Approved Estimates FY20/21

Total Balance of Schedule 3 Reported under Schedule C	
Schedule 3 Total	80,404,129
External Loan Principal Repayment	28,858,718
Schedule 3 Balance under Schedule C	<u>51,545,410</u>

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING for the financial year ended 30 June 2021

Notes	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
S.T.E.C. Agricultural Development Loan 1980005	112,686	116,004	116,004	3,318	241,530
Forestry Development Loan 1980006	78,673	79,365	79,365	692	165,650
Development Bank Loan 1981006	440,072	447,721	447,721	7,649	457,252
S.T.E.C. Special Assistance Loan 1983001	102,354	103,472	103,472	1,118	104,187
Development Bank Loan 1985001	544,162	553,660	553,660	9,498	565,199
Multiproject Loan 1985003	664,665	668,877	668,877	4,212	681,601
Afulilo Hydropower Project Loan 1986003	728,590	749,201	749,201	20,611	771,029
Telecommunications Loan 1989001	963,448	977,140	977,140	13,692	971,159
Agriculture Program Loan 1989004	2,084,110	2,113,728	2,113,728	29,618	2,100,703
Emergency Power Rehabilitation Loan 1990002	40,072	41,206	41,206	1,134	42,396
Cyclone Damage Rehabilitation Project 1992012	910,782	923,727	923,727	12,945	917,812
Afulilo Hydropower Supplementary Loan 1993002	250,269	253,826	253,826	3,557	252,191
Financial Sector Program Loan 1998001	910,277	920,218	920,218	9,941	925,431
Samoa Education Project 2000003	863,745	884,784	884,784	21,039	894,125
Small Business Development Project 2001001	375,410	386,038	386,038	10,628	398,591
Afulilo Power Improvement Project 2002001	60,352	62,060	62,060	1,708	64,064
Sanitation & Drainage Project 2004003	1,059,964	1,067,147	1,067,147	7,183	1,089,562
Education Sector Project Phase II 2006002	959,042	986,187	986,187	27,145	1,017,422
Samoa Power Sector Expansion Project 2007003	3,224,490	3,315,752	3,315,752	91,262	3,419,837
Samoa Sanitation and Drainage Project 2009038	332,651	342,066	342,066	9,415	352,780
Economic Recovery Support Program 2010003	2,860,271	2,888,099	2,888,099	27,828	2,916,079
Economic Recovery Support Program-Subprogram 2 2012001	1,912,995	1,963,979	1,963,979	50,984	1,874,741
Total ADB Loan Payments	19,479,080	19,844,257	19,844,257	365,177	20,223,342
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	0	26,032	12,993	12,993	20,575
Regional Telecommunications Loan 2000005	446,175	286,135	286,135	(160,040)	143,333
Total EEC and EIB Loan Payments	446,175	312,167	299,128	(147,047)	163,908
International Development Association (IDA)					
Highway Road Development Loan 1975001	350,219	359,129	359,129	8,910	374,611
Savaii Agricultural Development Loan 1979010	541,697	549,772	549,772	8,075	556,408
Second Agriculture Development Loan 1981001	101,369	102,220	102,220	851	102,387
Development Bank Loan 1985002	224,019	227,687	227,687	3,668	226,550
Multiproject Loan 1986001	282,416	284,785	284,785	2,369	285,185
Afulilo Hydropower Project Loan 1987001	292,113	299,167	299,167	7,054	304,827
Telecommunications Loan 1989002	563,788	568,042	568,042	4,254	574,952
Emergency Road Rehabilitation Loan 1990001	2,277,587	2,312,888	2,312,888	35,301	2,336,158
Afulilo Hydropower Supplementary Loan 1993003	31,046	31,796	31,796	750	32,398
Infrastructure Assets Management Loan 1999001	1,726,030	1,740,509	1,740,509	14,479	1,738,589
Health Sector Management Project 2000002	631,442	645,179	645,179	13,737	365,298
Postal & Telecommunication Reform Project 2003001	257,151	259,066	259,066	1,915	263,206
Infrastructure Asset Management Project Phase II 2004001	872,397	882,917	882,917	10,520	874,904
Infrastructure Asset Management Project - AFC 2007004	214,562	217,149	217,149	2,587	215,155
Cyclone Emergency Recovery Project 2004002	136,421	137,437	137,437	1,016	139,626
Health Sector Management Project Phase II 2008001	188,866	191,144	191,144	2,278	189,382
Economic Crisis Support Credit IDA (4766-0) 2010002	1,329,542	1,342,611	1,342,611	13,069	371,392
Post Tsunami Reconstruction Project 2010005	416,620	427,984	427,984	11,364	181,277
Health Sector Management Programme Support Project 2010004	199,120	203,426	203,426	4,306	54,619
Samoa Agriculture Competitiveness Enhancement Project 2012004	139,325	142,234	142,234	2,909	137,845
Additional Financing for the Pacific Aviation Program-SAIP 2016001	294,601	338,996	338,996	44,395	176,969
Second Fiscal and Economic Reform Operation Project 2016002	99,326	101,389	101,389	2,063	101,564
Total IDA Loan Payments	11,169,657	11,365,527	11,365,527	195,870	9,603,301

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING for the financial year ended 30 June 2021

Notes	2021	Original Estimate	Final Estimate	(Over)/Under	2020
	\$	\$	\$	\$	\$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Organisations of Petroleum Exporting Countries (OPEC)					
Petroleum Storage Facilities Project 2006001	827,853	854,777	854,777	26,924	918,067
Petroleum Bulk Storage Facility Project Phase IV 2011001	2,733,165	2,915,433	2,915,433	182,268	2,990,771
Total OPEC Loan Payments	3,561,018	3,770,210	3,770,210	209,192	3,908,838
People's Republic of China (PRC)					
Parliamentary Complex MJCA Building 2007001	0	4,445,851	438,694	438,694	4,697,611
Government Building 2008002	0	8,554,379	4,258,989	4,258,989	9,038,066
National Medical Centre & Headquarters for Ministry of Health 2010001	0	6,140,952	3,057,735	3,057,735	6,487,678
Samoa Medical Centre - Phase 2 2012002	0	6,193,734	3,084,429	3,084,429	6,542,807
Samoa National Broadband Highway Project 2012003	0	4,079,309	2,031,463	2,031,463	4,309,215
Faleolo International Airport Upgrading Project 2014001	0	10,685,087	5,321,916	5,321,916	7,065,596
DSSI 2020	209,638	0	0	(209,638)	0
Total People's Republic of China (PRC)	209,638	40,099,312	18,193,226	17,983,588	38,140,972
Other Lenders					
I.F.A.D. Livestock Development Loan 1981005	89,924	91,388	91,388	1,464	92,541
I.F.A.D Rural Activation Project 1993001	113,672	115,522	115,522	1,850	116,886
Samoa Power Sector Expansion Project 2007002	0	5,178,359	2,585,966	2,585,966	5,322,469
Total Other Lenders' Payments	203,596	5,385,269	2,792,876	2,589,280	5,531,897
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE	1	35,069,165	85,776,742	61,265,224	26,196,059
					77,572,257
DOMESTIC DEBT SERVICING					
Development Bank of Samoa (UTOS)	2,400,000	2,400,000	2,400,000	0	2,400,000
Pacific Forum Line (UTOS)	0	0	0	0	4,512,258
Samoa Trust Estates Corporation (UTOS)	1,151,420	1,151,420	1,151,420	0	1,151,420
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE	3,551,420	3,551,420	3,551,420	0	8,063,679
DEBT SERVICING EXPENDITURE BY PURPOSE					
Principal Repayments	3	31,927,454	69,900,084	49,329,749	17,402,295
Interest and Service Charges	2	6,693,132	19,428,077	15,486,894	8,793,762
TOTAL DEBT SERVICING EXPENDITURE		38,620,585	89,328,161	64,816,643	26,196,058
					85,635,935

Notes:

¹ The Total Original and Final Estimate of \$85,776,742 and \$61,265,224 respectively are inclusive of Exchange Fluctuation of \$5m

² The Total Original Estimate and Final Estimate for Interest Payments and Service Charges is inclusive of \$5m Exchange Fluctuation

³ Principal Repayments does not include \$200,000 SLAC Principal Repayment paid through Government Treasury Bond in Sinking Fund

Total Debt Servicing Principal Payments as per Statement	\$31,927,454
SLAC Loan Principal Paid through Government Treasury Bond	\$200,000
Total Debt Servicing Principal Expenditure for FY2020/2021	\$32,127,454

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE STATUTORY REMUNERATION for the financial year ended 30 June 2021

	Notes	2021	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
Head of State Act 1965						
Head of State		230,201	230,202	230,202	0	234,990
Council of Deputies		120,115	360,345	360,345	240,230	122,851
		350,316	590,547	590,547	240,230	357,841
Civil List Act 1964						
Prime Minister		219,240	219,196	219,196	(44)	223,847
Deputy Prime Minister		87,044	177,755	177,755	90,712	177,849
Ministers		1,880,676	1,797,982	1,797,982	(82,694)	1,840,208
Speaker		158,254	158,144	158,144	(110)	162,025
Deputy Speaker		117,753	117,709	117,709	(44)	124,251
Leader of Opposition		0	0	0	0	0
Deputy Leader of Opposition		0	0	0	0	0
Members of Parliament		1,496,399	2,689,148	2,689,148	1,192,749	2,536,299
Parliamentary & Committee	1	541,124	300,000	300,000	(241,124)	515,130
		4,500,490	5,459,935	5,459,935	959,445	5,579,610
Judicature Ordinance Act 1961						
Chief Justice		200,812	210,765	210,765	9,953	8,356
Supreme Court Judges		801,706	780,726	780,726	(20,980)	1,024,650
Lands & Title President		203,725	153,678	153,678	(50,047)	154,516
District Court Judges		616,069	592,613	592,613	(23,456)	557,683
		1,822,312	1,737,781	1,737,781	(84,530)	1,745,206
Audit Act 2013						
Controller & Auditor General		140,488	138,000	138,000	(2,488)	142,856
Parliamentary Under-Secretaries Act 1968						
Associate Ministers		1,047,005	1,475,620	1,746,238	699,234	1,539,163
Ombudsman Act 1988						
Ombudsman		142,130	134,493	134,493	(7,637)	139,227
TOTAL STATUTORY EXPENDITURE						
		8,002,740	9,536,375	9,806,993	1,804,253	9,503,902

Notes

¹ Parliamentary & Committee Allowances account for Sitting Allowances when Members of Parliament attend Committee Meeting

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE OTHER EXPENDITURE for the financial year ended 30 June 2021

	2021 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2020 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	107,070	200,000	200,000	92,930	70,292
Merit Awards - Merit Act 1992/1993	11,263	75,000	75,000	63,737	0
Parliamentary Pension Scheme - Contributions	384,780	386,000	386,000	1,220	386,000
Grant to the Public Trust Office - Public Trust Office Act 1975	490,045	490,045	490,045	0	490,333
Sinking Fund Contribution	0	0	0	0	1,415,458
Income Tax Refunds - Income Tax Administration Act 2012	8,259,111	5,000,000	5,000,000	(3,259,111)	6,615,191
VAGST Refunds - VAGST Tax Act 1992/1993	21,714,600	21,167,521	21,167,521	(547,079)	31,810,334
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	2,813,934	11,145,096	11,145,096	8,331,162	9,975,048
TOTAL EXPENDITURE	33,780,803	38,563,662	38,563,662	4,782,859	50,762,657

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2021

Original Estimates \$ 20,660,838

Unforeseen Expenditure By Ministry	Notes	2021	Final Estimate	Over/Under	2020
		\$	\$	\$	\$
Attorney General (AT)		100,000	100,000	0	12,750
Commerce, Industry and Labour (CL)		75,187	75,194	7	180,464
Education, Sports & Culture (EC)		20,000	20,000	0	322,800
Electoral Commissioner (EV)	1	1,017,476	1,067,982	50,506	0
Finance (FI)	2	0	0	0	3,056,058
Foreign Affairs & Trade (FT)		0	0	0	210,657
Health (HE)		586,459	586,862	403	3,015,170
Justice & Courts Administration (JC)		0	0	0	176,480
Legislative (AA)		1,177,966	1,183,859	5,893	0
Natural Resources & Environment (NE)	2	3,338,337	3,334,337	(3,999)	1,963,219
Police (PP)		0	0	0	173,948
Prime Minister's (PM)		246,596	253,980	7,384	82,463
Prisons & Correction Services (PC)		0	0	0	9,145
Works Transport & Infrastructure (WI)	1+2	67,385	892,532	825,147	936,912
Total Unforeseen Expenditure		6,629,407	7,514,747	885,340	10,140,066

Notes

¹ Remaining amounts for the following ministries have been transferred to Special Purpose Accounts to be utilised in new financial year 2022

Ministries	FKs	Amounts
EV	FK(20) 31	50,505
WI	FK(19) Faapitoa 14	825,146
Total		875,651

² The unspent balance of \$13,146,091.21 for Government Unforeseen Budget was transferred to Special Purpose Accounts for the following ministries to be utilised in new financial year 2022.

Ministries	FKs	Amounts
FI	FK(21) 25	3,000,000
FI	FK(21) 25	6,846,668
NE	FK(21) 25	125,000
WI	FK(21) Faapitoa 6	3,174,423
Total		13,146,091

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2021

<i>Total Estimates for 2020/2021</i>	\$	20,660,838	2021 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
<i>Unforeseen Expenditure By Purpose</i>						
To pay office arrears to EPC and to reimburse Corporate Services Unit fund used		44,562		90,715	FK(21) 19	AA
Payment for Member of Parliament Dissolution Benefits after the 16th Parliamentary Term		1,133,405		1,139,296	FK(21) Faapitoa 6	AA
Legal Retainer Contract Agreement.		100,000		100,000	FK(20) Faapitoa 30	AT
Payment for lease of office, rent of accomodation for the liaison officer of the seasonal work program		34,940		39,278	FK(21) 5	CL
Payment for Operation support services in upgrading the registration for companies on the Internet.		40,247		41,887	FK(21) 9	CL
Ministerial Donation for St Joseph College (70th Anniversary)		20,000		20,000	FK(20) Faapitoa 39	EC
Financial assistance for Gagaifomauga Nu. 3 Bi Election		71,942		137,545	FK(20) 31	EV
Fund request for registration of elders entitle for Pre-Polling		84,247		107,322	FK(21) 9	EV
Financial Assistance for New Elections as per Head of State Proclamation 21/05/21		861,288		2,955,097	FK(21) 19	EV
Health Facilities Plumbing System Preventative Maintenance		586,459		1,183,387	FK(20) 48	HE
Compensation for Tiavea Village land used for a New Airport		232,206		232,206	FK(19) 10	NE
Compensation for Tiavea Village land used for a New Airport (Extension)		3,037,102		3,751,176	FK(20) 27	NE
Funding of National Emergency Office Center works during Flooding seasons		69,028		1,000,000	FK(20) Faapitoa 53	NE
Financing Samoa Returnees Charitable Trust from Budget		150,000		150,000	FK(19) 31	PM
Request to implement phase 3 of the Electronic Document Management System for the Cabinet		76,116		94,942	FK(20) 8	PM
Request for Constructing Fence for the HoS Residence		15,000		15,000	FK(19) Faapitoa 9	PM
Swearing in of Chief Executive Officer at TATTE Conference Center		5,480		5,600	FK(21) Faapitoa 4	PM
Re-constructing of drainage and water walls at Togafuafua and Malaemalu.		67,385		108,790	FK(21) Faapitoa 6	WI
Total Unforeseen Expenditure		6,629,407		11,172,242		

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2021

	2021				2020	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows)	Cash Outflows	Exchange Fluctuation (Outflows)	Opening Balance
	\$	\$	\$	\$	\$	
TREASURY FUND						
PETTY CASH IMPREST	<u>31,650</u>					<u>31,650</u>
CASH IN BANK						
Domestic:						
ANZ Bank (Samoa) Limited						
Direct Transfers	698,614	10,573,225		(14,627,145)		4,752,534
General Disbursement	(4,513,490)	210,419,449		(202,405,910)		(12,527,029)
Inland Revenue Tax Refund Imprest	(244,110)	8,209,612		(8,259,111)		(194,611)
Inland Revenue VAGST Refund Imprest	(297,825)	5,859,449		(5,882,216)		(275,058)
GOS EFTPOS Deposit	1,065,732	19,365,503		(20,308,598)		2,008,828
Bank of the South Pacific (Samoa) Limited						
Treasury Fund	(12,696,347)	346,540,987		(342,995,527)		(16,241,807)
GOS General Revenue Fund	11,454,563	628,747,300		(634,108,885)		16,816,148
GOS EFTPOS Deposit ¹	4,265,114	12,159,301		(9,283,013)		1,388,826
Measles Outbreak - Donation	1,877,940	10,000				1,867,940
Security for Set Off Arrangement	13,653,000					13,653,000
GOS Direct Transfer account	653,497	1,142,016		(3,800,010)		3,311,491
National Bank of Samoa						
Treasury Fund	3,298,350	48,144,748		(54,043,064)		9,196,666
Samoa Commercial Bank						
Treasury Fund	147,760	88,807,513		(89,030,637)		370,883
2019 Pacific Games Sponsorship account	0			(563,468)		563,468
Central Bank of Samoa						
Treasury Fund Deposit	25,100,955	66,467,472	1	(58,169,452)	(17)	16,802,951
Coins Transfer account	249,743					249,743
Samoa Treasury Fund	64,186,634	115,166,333	616,222	(57,596,318)	(2)	6,000,400
Foreign Bank Accounts:						
ANZ Banking Group						
Consulate General Operating - Auckland, New Zealand	386,337	927,164	10,205	(870,862)	(15,837)	335,667
Samoa Consulate General NZ (EFTPOS)	218,781	223,185	4,314	(17,926)	(3,898)	13,106
High Commission Operating - Wellington, New Zealand	392,968	1,149,535		(967,942)	(42,001)	253,375
Student Counsellor - Fiji	233,375	565,297	1,725	(559,971)	(3,361)	229,685
British Pound Account - Britain	3,132		223			2,908
Treasury Operating - Wellington, New Zealand	296,524	211,468	43,671	(892,224)	(4,056)	937,665
Samoa Consulate - PagoPago (Mission Payments)	196,064	360,870	1,734	(258,445)	(6,371)	98,276
Samoa Consulate - PagoPago (Revenue Account)	2,992,095	273,579	19,467	(432,723)	(160,654)	3,292,426
GOS Term Deposit ³	3,029,070	70,262	154,777		(40,888)	2,844,920
Westpac Banking Corporation, Australia						
High Commission Operating - Canberra	319,636	1,051,573	3,954	(780,929)	(26,981)	72,018
High Commission revenue -Canberra	225,517	5,075	11,339	(453)	(1,491)	211,047
High Commission Maxi Bonus-Canberra	11,129	3,796	445		(73)	6,962
Samoa Consulate - Sydney	104,151	1,051,725	507	(973,997)	(25,089)	51,005
Samoa Consulate Sydney - MCIL	2,810	61,803	1,053	(66,095)	(711)	6,759
GOS Revenue Sydney	461,840	61,264	23,530	(66,190)	(2,981)	446,218
United Nations Federal Credit Union - New York (USA)						
United Nations Mission Operating	1,325,594	2,734,017		(1,878,821)	(226,904)	697,302
Mission Savings	128		1		(7)	134
Fortis Banque, Belgium						
Embassy Operating	577,928	1,907,871		(1,427,052)	(279,398)	376,508
Asian Banking Groups						
Embassy Japan - Bank of Japan	719,269	2,785,417		(1,600,394)	(903,427)	437,673
Embassy China (USD Account) - Bank of China	130,794	22,818	866	(20,342)	(6,646)	134,098
Embassy China (RMB Account) - Bank of China	1,218,334	2,739,597		(1,425,521)	(1,359,254)	1,263,512

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2021

	2021				2020	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows)	Cash Outflows	Exchange Fluctuation (Outflows)	Opening Balance
	\$	\$		\$		\$
SHORT TERM INVESTMENTS:						
Bank of the South Pacific (Samoa) Limited Investment Account ⁴	1,340,075	53,714		(3,271,441)		4,557,801
ANZ Banking Group Staff Renovation - Wellington, New Zealand GOS Land in New Zealand - Auckland, New Zealand	84 45,664	0 329	4 24,367	(747,780)	(1) (266)	80 769,014
TOTAL TREASURY FUND ²	123,163,083	1,577,873,268	918,403	(1,517,332,460)	(3,110,313)	64,814,184
DEVELOPMENT FUND:						
Central Bank of Samoa						
Samoa Education Sector Phase II	2,684,156	6,721		(0)	(122,188)	2,799,623
Samoa Schoolnet	2,425				(111)	2,536
CBS Earthquake & Tsunami Disaster Response Project	14,885	37			(681)	15,528
CBS 06-054 NZ Aid Post Tsunami Concessional Finance	1					1
Samoa, Australia Partnership Project	12,727,176	31,868			(579,367)	13,274,675
Clean Energy Fund Account	470,857	1,761				469,096
Samoa Inclusive Education	6,278	58	3,949		(108,006)	110,277
CBS #06-027A ADB Loan (Small Business Loan Scheme)	5,858					5,858
CBS Government-Export Guarantee Scheme	196,595					196,595
Australian Support for Measles Outbreak	5,432	9	246			5,177
Enhanced integrated framework	25	12,201		(237,828)	(4,341)	229,993
Tourism Cyclone Recovery Programme	2,087	7				2,079
Samoa Tourism Support Programme	134,874	412				134,461
Samoa Aviation Investment Project	23,236	22,828	408			0
Agriculture & Fisheries Cyclone Recovery Response Project	11				(1)	12
Samoa Disability Program	2,171,705	1,349,755	31,216	(284,171)		1,074,905
Samoa Parliament Complex Redevelopment Project	4,243,000	8,416	294,199	(1,688,597)	(1)	5,628,983
Relocation of Livestock Division Premises	41,350	155				41,195
Enhancing Climate Resilience of the Westcoast Road	0	5,855,381.95		(7,524,928)	(105,037)	1,774,583
Rosabud Trust - Manumalo Baptist School	491	1		(22)		512
Enhanced Road Access Project	373,466	4,498,593		(9,095,412)	(80,158)	5,050,444
Enhancing the Climate Resilience	2,529,428	7,655,349	0	(6,785,560)	(53,704)	1,713,343
Samoa National Action	552	2				550
Apia Waterfront	267,200	1,668,746	85,316	(2,013,923)		527,061
Samoa Women Shaping	321,948	1,255		(17,482)		338,174
Education Sector Support Programme - Budget Support	11,179,880	10,327,570		(11,103,998)		11,956,308
Pacific Resilience Project	1,015,587	2,376,760		(3,109,254)	(42,670)	1,790,752
EU-GIZ Adapting to Climate Change & SE	23,313	14,207	1,597	(41,313)		48,822
Imprest Ac for Agribusiness Support Project	6,078			(86,405)	(1,403)	93,886
Budget Support (NZ & AUS)	649,846	21,686		(8,000,000)		8,628,160
Safety & Security Levy	4,235,697	47,185		(378,162)		4,566,674
Samoa Connectivity Project	615,140	757,867		(1,360,776)	(41,314)	1,259,363
Scholarship & Equipment Fund for Education	237,012	594			(10,789)	247,208
Secondment of Samoa UN-Mission(SAT)	8,711					8,711
Secondment of Samoa UN Mssion DRP(USD)	1,788					1,870
ADB TA- Establishment of an Advance Payment Facility	6		0			6
Samoa Tourism Growth Partnership Program	1,641,997	732,772	34,851	(377,752)		1,252,126
Public Sector Financial Management Project	18				(1)	19
National Public Inquiry into family Violence Project	2,020	2	146			1,872
Samoa Renewable Energy Phase 2 Project	49,837	199	4,264	(80,332)		125,705
Incentivising Business Establishment at Vaitele Project	113,056	376	7,575	(103,562)	(0)	208,667
First Fiscal & Economic Reform Development Policy	0					
Operation				(13,060,319)	(595,878)	13,656,197
Management to Enhance Climate Resilience of						
Vaisigano River	3,195,017	15,747,061	0	(15,565,034)	(0)	3,012,990
Post Tropical Cyclone Gita Recovery	14,278	37	573			13,667
Samoa Land Corporation	133,533	498				133,035
Support Samoa to Review Cyber Security	177,324	509	14,259	(137,879)		300,435
Nursing Workforce Development	874,322	2,555	48,626	(339,720)		1,162,862
Samoa Private Sector Development Program	24,303	34,890	1,582	(25,474)		13,305
Programmatic Preparation Advance No. IDA V202	274,092	240,169		(173)	(10,333)	44,428
Streamlining Arms Data Collection and Reporting in Samo	12,581	32			(573)	13,122
GCF Vaisigano Catchment Project Retention						
Maintenance	1,542,138	482,722				1,059,416
Technical Assistance from Sisters for Change to Samoa						
Law	104,079	94	7,516			96,469

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2021

	2021				2020	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows)	Cash Outflows	Exchange Fluctuation (Outflows)	Opening Balance
	\$	\$		\$	\$	\$
IDA Grant D367 WS Samoa Climate Resilient Transport Project	1,543,045	1,944,149	2	(2,391,131)	(87,554)	2,077,579
Digital Radiography (DR) General Xray Machine	1,094	1,097	47,664	(1,897,489)		1,849,823
Electric Phyto Sanitary Certification System	410,215	663	18,557			390,995
Samoa Nursing Community Training Center	3,625,649	9,040	145,621			3,470,988
Samoa Education Sector Printing Building	10,087	16	456			9,614
Capacity Building of Procurement & Supply Chain Management	245,668	404	11,413	(5,431)		239,282
IDA - World Bank Samoa Agriculture & Fisheries Productivity	1,338,063	466,914	3	(1,848,414)	(144,550)	2,864,110
Second Resilience Development Policy Operation with CAT-DDO	4,736,664			(10,000,000)	(390,252)	15,126,915
Medical Equipment for Measles & Infectious Diseases	1,508,160	4,004		(68,642)		1,572,798
IFAD - Samoa Agriculture & Fisheries Productivity & Maketi	377,928	134,535	6,279	(298,706)	(0)	535,819
NZ Support for Measles Recovery Plan & COVID 19 Preparedness	2,901	8	116			2,777
Samoa Aviation Investment Project- Loan	1,024,905	2,778,070		(1,792,439)	(23,592)	62,866
Samoa Covid19- Emergency Response Project	1,144,860	3,440		(138,869)	(59,772)	1,340,061
DFAT Covid-19 Samoa Support Package	243	18,597	698,019	(18,077,112)		17,360,739
Forum Fisheries Agency (FFA) - US Treaty Development Fund	4,113,966	2,892,380		(66,011)		1,287,597
CSSP- PPCR World Bank	86,423	15,468		(1,364,806)		1,435,761
CSSP- UNDP Adaptation	16			(3,029)		3,045
CSSP- EU	1,326,124	15,373		(946,745)	(1)	2,257,496
CSSP- GCF Climate Resilience of the Vaisigano Project	9,386,211	7,580,017		(3,268,561)		5,074,755
CSSP Phase 2- DFAT	881,706	1,834,697		(1,430,782)		477,791
11th EDF- Technical Cooperation Facility (TCF)	1,033,653			(162,125)		1,195,778
APDRF COVID19 Emergency Response Project	754	3,914,877		(3,850,327)	(63,795)	0
Samoa Tourism Growth Partnership Interim Arrangement	1,240,241	1,445,243		(195,355)	(9,647)	0
Agreement No. 0718- Health Expenditure&Livelelihood Program	3,555	52,192,313		(50,563,387)	(1,625,371)	0
Samoa Health System Strengthening Program (PforR)	4,022,023	6,087,944		(1,701,136)	(364,785)	0
First Response, Recovery & Resilience Development Systems Strengthening for Effective Coverage of New Vaccines	763,302	39,399,931		(38,000,000)	(636,629)	0
The Project for Provision of Emergency Rescue Equipment to G0771- Sam Central Cross Island Road Upgrade Project	512,931	505,257	7,674			0
	359,259	357,653	1,605			0
DFA No 76555 Samoa Fiscal Resilience Program	1,483,043	1,478,233	4,810			0
Samoa New Zealand General Budget Support	7,698,772	7,831,513			(132,742)	0
Strengthening Cyber Security Emergency Response in Samoa	8,953,952	9,029,613			(75,661)	0
TOTAL DEVELOPMENT FUNDS²	111,344,568	193,014,001	1,478,543	(219,488,573)	(5,387,732)	141,728,328

TRUST AND SPECIAL PURPOSE ACCOUNT:

SPECIAL PURPOSE ACCOUNT

Agriculture Show - Agriculture	7,523			(86)		7,609
Independence Committee - Prime Minister's Office	43,137			(60)		43,197
Sport Injury Fund - Education, Sports and Culture	602,880	23,718		(90)		579,252
Land Compensation - Ministry of Natural Resources	0	15,451		(309,354)		293,903
Malo o Samoa Centre#1 - Ministry of Foreign Affairs	610,324	643,963	10,632	(391,612)		347,341
Malo o Samoa Centre#2 - Ministry of Foreign Affairs	89,376	25	3,465			85,886
Samoa House Operation - Ministry of Finance	5,723		226	(113)		5,610
Auckland Samoa House - Ministry of Finance	936,510	509,429	32,977	(440,691)		834,795
Samoa House Term Deposits	2,383,559	59,713	87,637			2,236,208
Norship Maritime Trading Account-Ministry of Police	110,629	74,117	5,256	(18,320)		49,577
Malo Samoa Centre Term Deposit	826,789	9,666	31,815			785,309
	5,616,449	1,336,081	172,007	(1,160,327)		5,268,686

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2021

	2021				2020
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows)	Cash Outflows	Exchange Fluctuation (Outflows)
	\$	\$		\$	\$
TRUST ACCOUNTS:					
Custom Deposit Account - Ministry of Revenue	2,635,470	91,147		(171,531)	2,715,854
Law Trust Account, Apia - Justice and Court Administration	827,265	536,561		(1,038,630)	1,329,333
Law Trust Account, Sogi - Justice and Court Administration	12,693	32,770		(37,643)	17,565
Law Trust Account, Tuasivi - Justice and Courts Administration	17,336	44,621		(35,549)	8,264
Leases Trust Account - Ministry of Natural Resources	2,245,666	1,607,114		(1,872,086)	2,510,638
Intellectual Properties Trust- Commerce, Industry and Labour	2,007	0		(60)	2,067
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	527	0		(60)	587
	5,740,962	2,312,213		(3,155,558)	6,584,308
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT²	11,357,412	3,648,294	172,007	(4,315,885)	0
					11,852,994
INSURANCE FUND					
CASH IN BANK					
SHORT TERM INVESTMENT					
	10,839,865	4,701,551		(20,205)	6,158,519
	3,101,764	7,752		(140,837)	3,234,849
TOTAL CASH BALANCE, INSURANCE FUND²	13,941,629	4,709,303		(161,042)	9,393,368
TOTAL FOR ALL FUNDS	259,806,691	1,779,244,866	2,568,953	(1,741,297,961)	(8,498,045)
					227,788,874

Notes

¹ The internet banking method is used as a means of payment from clients to the Government of Samoa. Therefore, it contains separate bank accounts for the following Ministries:

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
GOS EFTPOS Depository Account	105321	Ministry for Revenue	3,277,394
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	987,721
Total			4,265,114

² Summary of all Funds for Schedule D:

	2020	2021
Cash on hand and at bank	257,027,378	277,558,462
Bank overdrafts	(29,238,504)	(17,751,771)
Total Cash Balance	227,788,874	259,806,691

³ Government Deposits at ANZ Bank, New Zealand

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
GOS Term Deposit 1 (NZ)	105358	Ministry of Finance	3,029,070
Total			3,029,070

⁴ Short Term Investments at Bank of South Pacific Limited (formerly known as Westpac (Samoa) Limited):

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
Westpac - Cash Management Account	105271	Ministry of Finance	65,332
GOS Term Deposit for OD Security	105327	Ministry of Finance	0
GOS Term Deposit Westpac	105330	Ministry of Finance	1,274,743
Total			1,340,075

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2021

	Notes	2021	2020
		\$	\$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES			
Electric Power Corporation	1	0	411,620
Gambling Control Authority	1	0	1,328,396
Samoa Airways Limited	2	14,932,749	14,932,749
Public Trust Office	1	154,154	152,906
Samoa Airport Authority	1	0	0
Samoa Housing Corporation	1	1,528,875	743,130
Samoa International Finance Authority	1	344,797	0
Samoa Land Corporation	1	1,508,044	1,218,028
Samoa Ports Authority	1	3,582,896	2,675,201
Samoa Post Limited	1	79,023	0
Samoa Shipping Corporation	1	123,830	0
Samoa Water Authority	1	154,459	0
Unit Trust of Samoa(Management) Ltd	1	106,683	78,634
Total Dividend Receivables to Government		22,515,509	21,540,664
GOVERNMENT MINISTRIES RECEIVABLES			
	2.3(c)ii		
Finance - Accounts		115,937	176,386
Legislative		125,257	140,977
Agriculture & Fisheries		52,801	36,060
Attorney General		69,713	81,223
Audit Office		83,226	49,393
Commerce, Industry & Labour		0	0
Communication & Information Technology		331,180	288,180
Education, Sports & Culture		26,499	37,587
Finance		396,631	297,294
Foreign Affairs & Trade		155,382	159,177
Health	3	5,997,940	7,961,019
Justice and Courts Administration		350	681
Natural Resources & Environment		3,067,512	3,153,627
Prime Minister		533	40,160
Police		14,997	6,405
Public Service Commission		44,255	44,255
Revenue		725,185	725,895
Works, Transport & Infrastructure		113,384	220,779
Women, Community & Social Development		631,121	325,599
Bureau of Statistics		2,550	800
Total Government Ministries Receivables		11,954,452	13,745,495
OUTSTANDING DUTIES RECEIVABLES			
Deferred Duties		8,107,709	7,895,180
Pre Release Duties		19,215,393	13,038,315
PAYE	4	12,533,414	14,030,236
Total Outstanding Duties Receivables		39,856,517	34,963,731

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2021

GUARANTEE FEE RECEIVABLES

Development Bank of Samoa	2.3(c)iii	177,233	177,233
Samoa Shipping Services		68,344	57,073
Samoa Trust Estate Corporation		83,579	83,579
Samoa Housing Corporation		381,481	338,237
Samoa Airways Limited		2,118,255	1,761,165
Samoa Land Corporation		644,243	644,243
Unit Trust of Samoa		1,760,000	1,660,000
Total Guarantee Fee Receivables		5,233,136	4,721,531

OTHER RECEIVABLES

TOTAL CURRENT RECEIVABLES		605,287	535,863
		80,164,899	75,507,285

NON-CURRENT RECEIVABLES

LOAN BALANCES - GOVERNMENT LENDING

Development Bank of Samoa	2.3(c)iv	2	1,802,041	2,283,532
Electric Power Corporation		2	111,385,520	119,465,506
Unit Trust of Samoa		2	4,015,834	4,740,000
Samoa Submarine Cable Company Limited		2	57,266,393	59,879,174
Total Public Bodies' Loan Balances to Government			174,469,788	186,368,213

TOTAL NON-CURRENT RECEIVABLES

TOTAL RECEIVABLES		174,469,788	186,368,213
		254,634,687	261,875,498

Notes

¹ Balance as per SOE Unaudited Final Accounts 2021/Quarterly Statement April-June 2021

² Balance as per Lender's Statement for FY 2020/2021

³ National health is reported under Ministry of Health due to the official merge in February 2019

⁴ Prior Year adjustments (Balance booked in for the first time)

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2021

	Notes	Type	Ownership	Accumulated Capital Injection	Current Capital Injection / Grant	Revaluation Reserve	Retained Earnings	2021	2020
INVESTMENTS			%	\$	\$	\$	\$	\$	\$
Government Public Trading Bodies	2.3 (v)								
Development Bank of Samoa	2	*	100	50,000,000	0	31,005,112	(19,377,449)	61,627,663	59,076,531
Electric Power Corporation	2	*	100	160,279,631	0	139,187,449	32,429,395	331,896,475	333,002,383
Public Trust Office	2	*	100	18,780,650	0	(8,628,331)	(4,727,579)	5,424,740	5,179,259
Samoa Airways Limited	3+4	*	100	46,944,901	0	0	0	46,944,901	46,944,901
Samoa Airport Authority	2	^*	100	93,451,084	0	743,235	(48,806,182)	45,388,137	57,297,915
Samoa International Finance Authority	2+5	~		95,910,156	0	0	0	95,910,156	0
Samoa Housing Corporation	2	*	100	20,838,000	250,000	16,057,126	0	37,145,126	35,126,712
Samoa Land Corporation Limited	2	*	100	2,400,000	0	0	45,780,949	48,180,949	43,553,901
Samoa Ports Authority	2	*	100	23,479,487	0	106,818,752	24,088,302	154,386,541	148,475,722
Samoa Post Limited	2	*	100	500,000	0	0	3,469,430	3,969,430	3,705,539
Samoa Shipping Corporation Limited	2	*	100	15,603,340	0	2,144,797	24,982,871	42,731,008	42,526,785
Samoa Shipping Services Limited	1	*	50	4,660,278	0	0	(4,038,688)	621,590	1,137,873
Samoa Trust Estates Corporation	8+9	^	100	8,731,657	0	41,132,152	(7,725,239)	42,138,570	42,138,570
Samoa Water Authority	2	^*	100	84,660,413	0	35,294,097	(53,497,622)	66,456,888	65,967,844
Unit Trust of Samoa	2	*	100	1,800,000	0	0	1,216,299	3,016,299	2,642,210
Total Investments in Government PTB				628,039,597	250,000	363,754,389	(6,205,513)	985,838,473	886,776,145
Government Public Beneficial Bodies	2.3 (v)								
Gambling Control Authority	2+6	*	100	148,682	0	0	4,824,449	4,973,131	4,161,487
Land Transport Authority	2+6	^	100	710,597	0	0	2,530,227	3,240,824	5,899,147
National Kidney Foundation of Samoa	2	^	100	1,183,885	0	0	3,465,741	4,649,626	4,562,103
National University of Samoa	2	*^	100	29,997,837	0	18,366,000	(4,721,864)	43,641,973	41,406,391
Samoa Fire and Emergencies Services Authority	1	^	100	1,149,523	0	899,484	4,764,245	6,813,252	5,789,442
Samoa Qualifications Authority	2	*	100	62,820	0	0	2,793,665	2,856,485	2,736,292
Samoa Sports Facilities Authority	2	^	100	61,988,478	0	0	(55,672,494)	6,315,984	23,770,180
Samoa Tourism Authority	2	*	100	6,637,704	0	0	0	6,637,704	1,108,724
Scientific Research of Samoa	2	*	100	3,161,022	0	0	1,388,047	4,549,069	3,161,022
Total Investments in Government PBB				105,040,548	0	19,265,484	(40,627,984)	83,678,048	92,594,788
Reclassified Mutual Bodies (ACC as a PBB)									
Accident Compensation Corporation	2+7	*^	100	46,000,000	0	161,719,799	0	207,719,799	0
				46,000,000	0	161,719,799	0	207,719,799	0
Independent Government Bodies									
Central Bank of Samoa	2		100	20,000,000	0	998,000	0	20,998,000	23,355,000
				20,000,000	0	998,000	0	20,998,000	23,355,000
Other Entities									
Fiji Airways	3		12	41,714	0	0	0	41,714	41,714
Pacific Forum Line Limited	3		50	1,552,826	0	0	0	1,552,826	1,552,826
				1,594,540	0	0	0	1,594,540	1,594,540
TOTAL INVESTMENTS				800,674,685	250,000	545,737,672	(46,833,497)	1,299,828,860	1,004,320,473

Notes

1 Balance as per SOE Unaudited Accounts Apr-Jun 2021

2 Balance as per SOE audited Accounts FY2021

3 Restating balance in Public Accounts 2018/2019 while awaiting confirmation from SOE and Final Audited Accounts 2019/2020 and 2020/2021.

4 Formerly known as Polynesian Airline Ltd and Polynesian Airline (Investments) Limited.

5 Reclassification from PBBs to PTBs

6 Reclassification from PTBs to PBBs

7 Inclusion of ACC in the schedule (ACC used to be a Mutual Company)

8 Prior year adjustment due to Audited Accounts for FY19/20 just received in FY20/21.

9 Restating balance in SOE Audited Accounts FY19/20.

10 Nature/Type of Investment

KEY	
Share Capital/Paid up Capital/Deemed Capital	*
Transfer of Assets	^
Other/General Fund	~

GOVERNMENT OF SAMOA

SCHEDULE 7.2

ADDITIONAL FINANCIAL INFORMATION ON INVESTMENTS as at 30 June 2021

FINANCIAL INFORMATION ON INVESTMENTS	Current Ratio	Borrowing Ratio	Return on Equity Ratio	Total Assets	Total Liabilities	30 June 2021	
						%	\$
Government Public Trading Bodies							
Development Bank of Samoa ²	1.28	1.40	-5.62%	165,842,748	104,215,086	61,627,663	
Electric Power Corporation ²	3.41	0.00	0%	537,269,657	205,373,182	331,896,475	
Public Trust Office ²	11.99	0.00	7%	11,873,292	6,448,552	5,424,740	
Samoa Airways Limited ³	0.00	0.00	0.00	0.00	0.00	0.00	0
Samoa Airport Authority ²	0.76	0.00	-23.13%	161,215,828	115,827,691	45,388,137	
Samoa Housing Corporation ²	0.72	0.62	6%	66,278,687	29,383,561	36,895,126	
Samoa International Finance Authority ²	20.22	0.00	21%	99,228,068	3,317,913	95,910,156	
Samoa Land Corporation Limited ²	6.37	0.28	10%	117,149,186	68,968,237	48,180,949	
Samoa Ports Authority ²	1.71	0.00	6%	282,870,338	128,483,797	154,386,541	
Samoa Post Limited ²	4.49	0.00	7%	5,445,964	1,476,534	3,969,430	
Samoa Shipping Corporation Limited ²	2.50	0.05	1%	85,530,138	42,799,130	42,731,008	
Samoa Shipping Services Limited ¹	12.20	1.76	64%	1,825,611	1,204,021	621,590	
Samoa Trust Estates Corporation ³	0	0	0	0.00	0.00	0.00	0
Samoa Water Authority ²	8.06	0.00	1%	205,661,701	139,204,844	66,456,858	
Unit Trust of Samoa ²	4.24	0.00	20%	3,962,388	946,089	3,016,299	
Total Government PTB				1,744,153,606	847,648,637	896,504,972	
Government Public Beneficial Bodies							
Gambling Control Authority ²⁺⁵	2.22	0.00	11%	7,175,277	2,202,146	4,973,131	
Land Transport Authority ²⁺⁵	0.97	0.00	-58%	18,424,148	15,183,324	3,240,824	
National Kidney Foundation of Samoa ²	10.42	0.00	2%	6,835,237	2,185,611	4,649,626	
National University of Samoa ²	1.50	0.00	5%	84,878,030	41,236,057	43,641,973	
Samoa Fire and Emergencies Services Authority ²	7.09	0.00	16%	9,699,447	2,886,194	6,813,252	
Samoa Qualifications Authority ²	4.66	0.00	4%	3,715,226	858,741	2,856,485	
Samoa Sports Facilities Authority ²	0.01	0.00	3%	97,499,392	91,183,408	6,315,984	
Samoa Tourism Authority ²	18.56	0.00	149%	7,176,430	538,727	6,637,704	
Scientific Research of Samoa ²	0.41	0.00	36%	6,302,073	1,753,004	4,549,069	
Total Government PBB				241,705,260	158,027,212	83,678,048	
Reclassified Mutual Bodies (ACC as a PBB)							
Accident Compensation Corporation ²⁺⁴	65.11	0	16%	<u>210,221,415</u>	<u>2,501,615</u>	<u>207,719,799</u>	
				<u>210,221,415</u>	<u>2,501,615</u>	<u>207,719,799</u>	
Independent Government Bodies							
Central Bank of Samoa ²	2.58	0.0	18%	<u>952,904,000</u>	<u>931,906,000</u>	<u>20,998,000</u>	
				<u>952,904,000</u>	<u>931,906,000</u>	<u>20,998,000</u>	
Other Entities							
Fiji Airways ³	-	-	-	-	-	-	-
Pacific Forum Line Limited ³	-	-	-	-	-	-	-
Virgin Blue Limited ³	-	-	-	-	-	-	-
				<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL PUBLIC BODIES SECTOR SEGMENT				3,148,984,281	1,940,083,464	1,208,900,819	

Notes

¹ Balance as per SOE Unaudited Accounts April-June 2021

² Balance as per SOE Audited Accounts 2021

³ SOE Audited/Unaudited Accounts 2021 was not provided for verification hence ratios could not be determined.

⁴ Inclusion of ACC in the schedule (ACC used to be a Mutual Company)

⁵ Reclassification from Public Trading Bodies to Public Beneficial Bodies

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS International Finance Institutions as at 30 June 2021

	Notes	2021 \$	2020 \$
CAPITAL SUBSCRIPTIONS			
Asian Development Bank			
21 Shares of 10,000 SDRs each fully paid		767,544	774,051
International Bank for Reconstruction and Development			
Partially paid shares		8,170,812	7,160,340
International Development Association ¹	1		
441 Subscriptions fully paid		160,216	163,997
International Finance Corporation			
35 Shares of USD\$1,000 each fully paid		684,107	93,768
International Fund for Agricultural Development			
USD\$50,000 investment in subscriptions		128,110	133,955
Multilateral Investment Guarantee Agency			
5 Shares of USD\$10,820 each partially paid		138,615	144,939
TOTAL CAPITAL SUBSCRIPTIONS		10,049,403	8,471,050

Notes

¹ Subscriptions paid to IDA were paid by the Voice Trust Fund ("VTF") on the Government of Samoa's behalf.

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS

as at 30 June 2021

	Notes	2021 \$	Write-Off \$	Additions \$	Exchange Fluctuation \$	2020 \$
Land		37,606,478		41,373	2,969,173	34,595,932
Building		560,178,076		40,935,018	293,081	518,949,977
Vehicles	1	40,926,136	(2,274,308)	4,806,549		38,366,920
Furniture & Fitting		15,843,931	(209,461)	1,251,781		14,801,611
Household Equipment		897,301	(31,702)	1,002		928,001
Computer Equipment		20,506,617	(761,255)	4,545,073		16,722,799
Plant & Equipment		42,230,042	(177,499)	2,270,698		40,136,843
Office Equipment		22,377,633	(589,666)	4,067,081		18,900,218
Communication Equipment		764,301	(25,278)	46,385		743,194
Lease Assets	2	38,445,513				38,472,488
Medical Equipment		3,390,371	(5,176)	3,002,298		393,249
Infrastructure		792,085				792,085
Sport Equipment		26,150				26,150
Books		1,420				1,420
Musical Equipment		871,514	(3,415)	61,423		813,506
Expendable Items		443,131	(2,071)	2,843		442,359
Vehicles Parts		13,681				13,681
TOTAL FIXED ASSETS	3	785,314,380	(4,079,831)	61,031,524	3,262,254	725,100,435

Notes

¹ The last 3 leased vehicles that were fully paid in FY20/21 at total cost of \$ 26,974.98 are reported under Vehicles Category.

²

Leased Assets consist of Government Ministries Leased Buildings. The 3 Buildings in Auckland and 1 in Canberra had outstanding balance of \$34.33 million

³

Donated Assets are recorded at the best market price with accumulated value as at 30th June 2020 of \$53.96 milion and are included in the Total Fixed Assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2021

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation Gain/(Loss)	Undrawn Balance Available	2021	2020
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
S.T.E.C. Agricultural Development Loan 1980005	0	111,945	3,482	0	0	115,427
Forestry Development Loan 1980006	0	78,837	132	0	0	78,970
Development Bank Loan 1981006	0	434,461	7,761	0	218,193	660,415
S.T.E.C. Special Assistance Loan 1983001	0	98,128	2,613	0	197,529	298,270
Development Bank Loan 1985001	0	517,063	14,049	0	1,856,576	2,387,688
Multiproject Loan 1985003	0	622,675	12,880	0	2,855,441	3,490,997
Afulilo Hydropower Project Loan 1986003	0	692,112	13,073	0	3,872,717	4,577,901
Telecommunications Loan 1989001	0	875,284	23,234	0	7,188,251	8,086,769
Agriculture Program Loan 1989004	0	1,884,784	50,031	0	16,440,229	18,375,044
Emergency Power Rehabilitation Loan 1990002	0	37,077	700	0	314,466	352,243
Cyclone Damage Rehabilitation Project 1992012	0	801,683	21,280	0	9,459,166	10,282,128
Afulilo Hydropower Supplementary Loan 1993002	0	219,362	5,823	0	2,695,208	2,920,393
Financial Sector Program Loan 1998001	0	761,214	20,268	0	13,287,472	14,068,954
Samoa Education Project 2000003	0	730,701	21,507	0	8,274,299	9,026,506
Small Business Development Project 2001001	0	322,108	6,084	0	3,610,193	3,938,386
Afulilo Power Improvement Project 2002001	0	50,811	960	0	647,189	698,960
Sanitation & Drainage Project 2004003	0	861,860	6,621	0	12,592,967	13,461,449
Education Sector Project Phase II 2006002	0	768,942	14,525	0	12,927,079	13,710,546
Samoa Power Sector Expansion Project 2007003	0	2,525,147	47,698	0	47,597,502	50,170,347
Samoa Sanitation and Drainage Project 2009038	0	258,997	4,892	0	5,013,889	5,277,778
Economic Recovery Support Program 2010003	0	2,346,775	62,484	0	30,115,741	32,525,000
Economic Recovery Support Program-Subprogram 2012001	0	1,547,579	41,080	0	22,241,200	23,829,859
Total ADB Loan Payments	0	16,547,546	381,177	0	201,405,307	218,334,030
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009 ¹	0	0	(4,801)	0	177,479	172,678
Regional Telecommunications Loan 2000005	0	421,950	(44,019)	0	2,881,306	3,259,237
Total EEC and EIB Loan Debt	0	421,950	(48,820)	0	3,058,785	3,431,915
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	338,162	77,202	0	1,352,840	1,768,204
Savaii Agricultural Development Loan 1979010	0	506,531	212,208	0	4,262,031	4,980,769
Second Agriculture Development Loan 1981001	0	92,613	2,305	0	902,218	997,136
Development Bank Loan 1985002	0	198,976	6,032	0	2,870,229	3,075,236
Multiproject Loan 1986001	0	249,349	6,207	0	3,705,555	3,961,111
Afulilo Hydropower Project Loan 1987001	0	261,849	4,818	0	4,133,333	4,400,000
Telecommunications Loan 1989002	0	531,991	1,068	0	4,264,661	4,797,720
Emergency Road Rehabilitation Loan 1990001	0	2,111,979	43,302	0	19,397,656	21,552,937
Afulilo Hydropower Supplementary Loan 1993003	0	27,829	512	0	439,461	467,801
Infrastructure Assets Management Loan 1999001	0	1,488,865	37,061	0	27,466,666	28,992,592
Health Sector Management Project 2000002	0	545,840	16,101	0	10,677,002	11,238,943
Postal & Telecommunication Reform Project 2003001	0	195,208	1,519	0	8,164,200	8,360,927
Infrastructure Asset Management Project Phase II 2004001	0	649,635	17,032	0	28,333,333	29,000,000
Cyclone Emergency Recovery Project 2004002	0	102,682	799	0	4,449,707	4,553,188
Infrastructure Asset Management Project - AFC 2007004	0	156,669	4,107	0	7,395,741	7,556,517
Health Sector Management Project Phase II 2008001	0	137,145	3,596	0	6,614,815	6,755,556
Economic Crisis Support Credit IDA (4766-0) 2010002	0	959,656	18,121	0	47,911,111	48,888,889
Post Tsunami Reconstruction Project 2010005	0	236,160	8,402	0	24,211,653	24,456,215
Health Sector Management Programme Support Project 2010004	0	144,565	3,583	0	7,259,260	7,407,407
Samoa Agriculture Competitiveness Enhancement Project 2012004 ¹	0	0	0	0	18,964,519	18,964,519
Additional Financing for the Pacific Aviation Investment 2016001 ¹	5,189,463	0	(56,844)	152,828	44,661,987	39,415,680
Second Fiscal and Economic Reform Operation Project 2016002 ¹	0	0	0	0	13,333,333	13,333,333
Total IDA Loan Debt	5,189,463	8,935,705	407,131	152,828	290,771,309	294,924,682

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2021

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation Gain/(Loss)	Undrawn Balance Available	2021	2020
	\$	\$	\$	\$	\$	\$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001	0	719,715	146,984	0	2,516,964	3,383,662
Petroleum Bulk Storage Facility Project Phase IV 2011001	365,713	2,059,992	761,485	5,484,556	15,013,024	17,468,788
Total OPEC Loan Payments	365,713	2,779,707	908,469	5,484,556	17,529,987	20,852,450
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001 ³	0	0	2,694,349	0	26,597,102	29,291,451
Government Building 2008002 ³	0	0	4,527,837	0	61,377,927	65,905,764
National Medical Centre & Headquarters for Ministry of Health 2010001 ³	0	0	2,802,639	0	51,020,402	53,823,041
Samoa Medical Centre - Phase 2 2012002 ³	0	0	2,258,426	0	60,291,026	62,549,452
Samoa National Broadband Highway Project 2012003 ³	0	0	1,487,442	0	39,708,794	41,196,236
Faleolo International Airport Upgrading Project 2014001 ³	0	0	2,755,777	0	121,732,890	124,488,667
DSSI 2020 ³	0	0	(21,303,127)	0	21,303,127	0
DSSI 2021 Phase 1- 004 ³	0	0	(21,063,665)	0	21,063,665	0
Total People's Republic of China (PRC)	0	0	(25,840,322)	0	403,094,934	377,254,612
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	80,830	1,318	0	862,369	944,517
I.F.A.D Rural Activation Project 1993001	0	92,980	1,516	0	2,031,719	2,126,215
Samoa Power Sector Expansion Project 2007002	0	0	10,531,282	0	76,155,693	86,686,975
JICA-SAM-R1-D ³	0	0	(2,490,350)	0	2,490,350	0
JICA-SAM-R1-D2 ³	0	0	(2,484,144)	0	2,484,144	0
Total Other Lenders' Payments	0	173,811	5,559,622	0	84,024,274	89,757,707
TOTAL FOREIGN CURRENCY BORROWINGS	5,555,176	28,858,718	(18,632,743)	5,637,384	999,884,596	1,004,555,396
DOMESTIC BORROWING						
Development Bank Of Samoa (UTOS) 2012101	0	2,173,312	0	0	1,935,273	4,108,585
Samoa Life Assurance Corporation TB3 (CBS) 2005103 ²	0	200,000	0	0	0	200,000
Samoa Trust Estates Corporation (UTOS) 2018101	0	895,424	0	0	2,572,205	3,467,629
TOTAL DOMESTIC CURRENCY BORROWINGS	0	3,268,736	0	0	4,507,478	7,776,215
TOTAL BORROWINGS⁴	5,555,176	32,127,454	(18,632,743)	5,637,384	1,004,392,074	1,012,331,609

Notes

FOREIGN CURRENCY BORROWINGS BY CURRENCY

Special Drawings Right	489,455,833	509,580,472
US Dollar	23,144,857	27,601,423
European Currency	3,011,369	3,387,621
Chinese Yuan Renminbi	403,094,933	377,254,611
Japan Yen	81,130,187	86,686,975
Danish Krone	5,084	5,021
British Pound	42,333	39,273
Total Current Borrowings	999,884,596	1,004,555,395
Total Non-Current Borrowings	74,456,585	70,029,945
TOTAL BORROWINGS	929,935,489	942,301,664
	1,004,392,074	1,012,331,609

Notes

¹ These are loans that are currently operating on grace period as per agreements hence no movement in loan balances

² The loan has been fully paid in the financial year

³ Due to Covid-19 principal repayments have been ceased through DSSI- Debt Service Suspension Initiative as per agreement with lenders

⁴ The public debt level is not to exceed the current level of 55% of GDP as per Fiscal Strategy. Total Debt at the End of the Financial Year 20/21 was SAT\$1.0b and still remains below the 50% Fiscal Target as per Debt Bulletin June 2021 published on MoF Website

GOVERNMENT OF SAMOA

SCHEDULE 11.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS *for the financial year ended 30 June 2021*

	Codes	2021	Receipts	Payments	2020
		\$	\$	\$	\$
Contributions by Donors					
Australian Aid ¹⁺²	AUS	9,268,164	4,677,609	8,762,515	13,353,071
Asian Development Bank ¹	ADB	3,188,458	5,898,366	4,727,726	2,017,818
Chinese Aid Funds	CHN	790,832	748	673,096	1,463,181
European Union	EU	2,361,365	0	1,093,497	3,454,862
Food and Agriculture Organisation ¹	FAO	9,716	0	2,980	12,697
Forum Fisheries Agency ¹	FFA	415,435	55,401	483,440	843,474
International Labour Organisation ²	ILO	11,692	91,573	80,982	1,102
IUCN-World Conservation Union ¹⁺²	IUC	254,177	248,879	0	5,298
Japanese Aid Funds	JPN	2,040,915	361,631	14,816	1,694,100
New Zealand Aid Funds ¹	NZA	8,613,399	4,177,874	3,590,235	8,025,761
South Pacific Regional Environment Programme (SPREP) ¹	SPR	36,734	28,499	10,666	18,901
South Pacific Commission ¹	SPC	(67,707)	8,574	147,007	70,727
United Nations Development Programme ¹	UND	11,566,810	18,490,657	16,209,467	9,285,620
United Nations Educational Social and Cultural Organisation	UNS	462,779	376,825	172,362	258,316
United Nations Environment Program ²	UNE	116,647	38,530	173,533	251,650
UNITAR ¹	UNT	(476,488)	0	0	(476,488)
United Nations Fund for Population Activity ¹	UNF	(284,109)	487,220	610,236	(161,093)
United Nations International Children Educational Fund ¹	UNI	76,388	753,488	757,526	80,426
United States of America Aid Funds	USA	6,515	0	6,080	12,594
World Health Organisation ²	WHO	158,935	385,068	514,841	288,709
International Fund for Agricultural Development ¹	IFA	54,078	70,274	488,128	471,932
ESCAP ²	ESC	15,355	69,276	53,921	0
World Bank ¹	WB	6,936,227	32,504,171	36,476,298	10,908,354
Other ¹	OTH	11,653,393	11,547,977	4,554,113	4,659,530
Total Contribution by Donors		57,209,712	80,272,639	79,603,466	56,540,539
Payment by Sector					
Agriculture ¹⁺²	AGR	(1,505,619)	931,734	4,464,281	2,026,928
Commerce ¹⁺²	COM	66,502	158,209	474,676	382,969
Community ¹	CMY	14,100,280	11,061,222	7,405,568	10,444,626
Education	EDU	14,318,302	10,877,711	2,803,483	6,244,074
Energy ¹	ENE	(409,672)	1,026,033	1,183,060	(252,645)
Environment ¹	ENV	5,119,468	19,843,147	21,764,477	7,040,798
Finance	FIN	(2,179,899)	4,155,081	6,325,341	(9,638)
Health ¹⁺²	HEA	14,248,676	7,904,448	4,538,095	10,882,323
Law ¹	LAW	2,558,602	532,160	600,661	2,627,104
Infrastructure ¹	INF	4,781,376	4,507,008	9,675,550	9,949,918
Media	MED	(7,194)	19,800	39,339	12,345
Public Administration ¹	PUB	(77,358)	204,588	254,448	(27,498)
Statistics	STA	17	37,948	37,931	0
Postal & Telecommunication ¹	POS	747,621	620,943	1,041,409	1,168,087
Transport	TRP	(1,106,369)	12,621,461	13,992,945	265,115
Tourism ¹	TOU	3,235,597	3,847,181	2,677,538	2,065,954
Trade ¹	TRD	116,107	107,078	178,929	187,957
Welfare and Social Services ¹	WEL	1,804,022	1,752,342	1,800,811	1,852,491
Other ¹	OTH	1,399,253	64,543	344,924	1,679,633
Total Payment by Sector		57,209,712	80,272,639	79,603,466	56,540,539

GOVERNMENT OF SAMOA

SCHEDULE 11.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS *for the financial year ended 30 June 2021*

Notes

¹ Amendment of Opening Balances related to prior year adjustments

² Amendment related to adjustments made to Donor Codes

All Projects are reported in Inclusive amounts for Public Account 2020/2021

Additional disclosure:

^a Projects with third party transactions not accounted for on Government Finance One System (unaudited).

Projects	Donors	2021 \$	2020 \$
Economy-wide integration of Climate Change Adaptation	UNDP	0	18,266
Strengthening Multi-Sectoral Management of Critical	World Bank	0	63,503
Integrated Landscape Management to Boost Food Nutrition	UNDP	0	15,750
Samoa Aviation Project	World Bank/IDA	2,968,280	7,757,058
Integrated Flood Management to Enhance Climate Resilience	UNDP	0	1,758,461
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	Asian Development Bank	2,621,332	0
Samoa Ports Development Advance Project	New Zealand Aid	655,015	2,402,734
Enhancing the Climate Resilience of the West Coast Road	World Bank	2,577,673	0
TOTAL		8,822,300	12,015,773

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) *for the financial year ended 30 June 2021*

	Donors	Sectors	2021 \$	Receipts \$	Payments \$	2020 \$
MINISTRIES						
Agriculture & Fisheries						
0042 - FFA Ice Making	FFA	AGR	427	0	2,990	3,417
0290 - Strengthening of Fisheries Info Management	FFA	AGR	24,841	0	26,627	51,468
0315 - Rehabilitation of the Coconut Crop in Samoa	SPC	AGR	492	0	2,473	2,965
0403 - AFCRP -Agriculture & Fisheries Cyclone Response Project	WB	AGR	(743,728)	0	0	(743,728)
0426 -Relocation of Livestock Division Premises	CHN	AGR	38,590	155	0	38,435
0477 - Deployment of Fish Aggregating Devices in Samoa	FFA	AGR	368,216	0	189,106	557,322
0490 - Soil Management for Farm Resilience in the Pacific Islands ¹	AUS	AGR	1,688	7,540	90,543	84,691
0494 - Reef Colonisation and Social Impacts from Tronchus	AUS	AGR	142	0	18,493	18,636
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production ¹	AUS	AGR	157,086	33,081	8,424	132,428
2051 - WB/Samoa Agriculture Competitiveness Expansion Project	WB	AGR	(1,644,094)	0	0	(1,644,094)
0539- E-Phyto Sanitary Certification System	AUS	AGR	166,184	663	126,298	291,819
0549-Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project	SPC	AGR	(4,158)	0	73,236	69,078
0560-World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM)	WB	AGR	1,302,581	518,198	2,052,727	2,837,110
0565-MAF- Agrometeorology Programme in Samoa	FAO	AGR	41	0	2,730	2,771
0566-Improving Ruminant Production & Supply in Fiji & Samoa	AUS	AGR	96,173	54,111	7,459	49,521
0571-IFAD- Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140	IFA	AGR	54,038	70,274	488,168	471,932
0576-Fisheries Covid-19 Pandemic Stimulus Package	FFA	AGR	21,531	0	209,735	231,266
0608-Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector	AUS	AGR	12,964	13,219	255	0
0609-Deploying Coconut Diversity to Improve Livelihoods in the Pacific	SPC	AGR	8,574	8,574	0	0
0610-Circular Economy For the Recovery of Waste (CERO WASTE)	UND	AGR	135,403	135,403	0	0
0614-SAFPROM Matching Grants Programme Account	WB	AGR	(624,580)	0	624,580	0
0621-COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa	UND	AGR	90,516	90,516	0	0
	Total		(537,073)	931,734	3,923,844	2,455,036
Attorney General's Office						
0312 - Pacific Prosecutors Conference	NZA	LAW	642,334	376,889	188,251	453,696
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	AUS+NZA	LAW	1,489,072	0	1,035	1,490,107
0505 - Support for Samoa to Review and Reform Cyber Security	AUS	LAW	160,921	509	0	160,412
0545- Pacific Island Law Officers 38th Network and Meeting	AUS	LAW	(71)	0	0	(71)
0598 Government Lawyers Network	AUS	LAW	0	28,175	28,175	0
	Total		2,292,257	405,574	217,461	2,104,144
Audit Office						
0597-INTOSAI SAI Continuity During COVID19	OTH	OTH	4,290	32,675	28,385	0
	Total		4,290	32,675	28,385	0
Bureau of Statistics						
0336 - Parliamentarian Group Activity	UNF	OTH	(255,530)	0	208,903	(46,627)
0491 - Birth Registration Campaign	UNI	PUB	42,834	86,493	43,810	151
0544- Multiple Indicator Cluster Survey (MICS)	UNI	HEA	(11,240)	0	3,754	(7,487)
0595 -Strengthening Resilience of Pacific Islands	ESC	STA	17	37,948	37,931	0
	Total		(223,919)	124,441	294,398	(53,963)
Commerce, Industry & Labour						
0313 -Enhanced Integrated Framework Trade	UND	COM	(221,038)	52	237,163	16,073
0518- Samoa Private Sector Development Programme	NZA	COM	49,002	34,882	34,678	48,797
0547- Assistance to Support the Labour Mobility Unit of Samoa ¹	AUS	TRD	71,132	35,146	83,086	119,072
0596 Technical Assistance for the Review of Samoa National Emergency Employemnt Policy	ILO	COM	410	6,390	5,980	0
0599-Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System	ESC	COM	15,338	31,328	15,990	0
0600-Pre- Departure Orientation and Debriefing Sessions for RSE &SNP	ILO	COM	5,644	37,143	31,499	0
0611-Occupational Safety and Health (OSH) Day	ILO	COM	1,837	19,922	18,085	0
0612-ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19	ILO	COM	2,697	28,116	25,419	0
	Total		(74,979)	192,978	451,899	183,942

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) *for the financial year ended 30 June 2021*

<u>MINISTRIES</u>	Donors	Sectors	2021	Receipts	Payments	2020
			\$	\$	\$	\$
Communication, Information & Technology						
0522- MCIT- Support For Samoa to Review & Reform Cyber Security and Cybercrime Legislation	AUS	LAW	18,768	0	137,879	156,647
0577-Knowledge Society Initiative	UNE	MED	(7,194)	19,800	39,339	12,345
0624-Strengthening Cyber Security Emergency Response Capability in Samoa	AUS	COM	1,171,212	1,171,212	0	0
	Total		1,182,785	1,191,012	177,218	168,992
Education, Sports & Culture						
0329 - School Fee Scheme AUSAID & NZAID	OTH	EDU	594,777	0	0	594,777
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratification	UNS	EDU	37,286	0	0	37,286
0378 - Literacy Improvement project	USA	EDU	6,515	0	6,080	12,594
0455 - Scholarship & Equipments for Education (Chinese Scholarship Fund)	CHN	EDU	42,342	594	0	41,748
0460 - Education Sector ¹	AUS+OTH	EDU	10,410,052	10,317,269	928,994	1,021,777
0513 - Family Life Education	UNF	HEA	64,286	89,261	28,070	3,095
0519- Nursing Workforce Development	NZA	EDU	851,051	2,563	339,720	1,188,209
0542- Samoa Education Sector Printing Building	AUS	EDU	3,142	16	0	3,125
0552 Women in Science Technology (WIST)	AUS	EDU	459	0	6,028	6,487
0559-Samoa Inclusive Education ¹	AUS	EDU	(240,544)	10,358	900,010	649,109
0570-The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls	UNE	EDU	121,247	0	34,000	155,247
0589 COVID-19 Response to MESC	UNI	EDU	14,529	319,365	304,836	0
0590-The Development of Learning Resources with Focus on a Sustainable Pacific	UNE	EDU	(2,431)	26,286	82,552	53,835
0591-Samoa Knowledge Society Initiative Project	UNE	EDU	27,905	44,948	17,043	0
0613-UNDP- Samoa Knowledge Society Initiative	UND	EDU	(27,907)	146,313	174,220	0
0618 UNFPA Sexual Reproductive Health	UNF	EDU	0	10,000	10,000	0
	Total		11,902,709	10,966,971	2,831,553	3,767,291
Finance						
0037 - Chinese Miscellaneous Assistance	CHN	Other	703,896	0	0	703,896
0330 - Samoa Australia Partnership	AUS	OTH	899,372	31,868	0	867,504
0338 - Civil Society	OTH	FIN	10,605	0	1,798,046	1,808,651
0351 - PFM - Finance Sector	AUS	FIN	(2,271,608)	0	0	(2,271,608)
0369 - Samoa Tourism Support Program	NZA	TOU	82,077	412	0	81,665
0390 - Toursim Cyclone Recovery Programme	NZA	TOU	(47,174)	7	0	(47,181)
0395-Technical Co-operation Facility	EU	FIN	1,587	0	0	1,587
0399 - Enhanced Road Access Project	WB	INF	346,945	4,498,593	8,131,198	3,979,550
0415 - Enhancing the Climate Resilience of the West Coast Road	WB	TRP	(4,464,433)	4,436,733	9,996,140	1,094,974
0427 - Rosebud Trust - Manumalo Baptist School	OTH	EDU	(31,436)	1	0	(31,437)
0453 - Energy Bill and Sustainable Bioenergy Samoa	OTH	ENE	45,987	14,207	51,065	82,845
0461 - IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy	OTH	ENE	(23,011)	0	0	(23,011)
0462 - Samoa Agri-Business Support Project ¹	ADB	AGR	(968,583)	0	466,372	(502,211)
0464 - Samoa Connectivity/Samoa Submarine Cable Project	WB+OTH	POS	747,621	620,943	1,041,409	1,168,087
0465- Enhanced Fruit production and postharvest handling systems	AUS	AGR	38	0	74,065	74,103
0478 - Samoa Tourism ¹	NZA	TOU	795,439	2,951	536,753	1,329,240
0493 - Incentivising Business Establishment at Vaitele	NZA	COM	212,613	376	105,862	318,099
0496 - Cyclone Gita	OTH	FIN	20,415	37	0	20,378
0499 - Integrated Flood Management	UND	ENV	1,730,853	7,539,506	9,514,174	3,705,521
0509 - Programmatic Preparation Advance No. IDA V202	WB	FIN	(5,994)	240,167	0	(246,161)
0512 - Samoa Population Action Plan (SPAP Project)	UNF	HEA	(7,469)	132,029	110,747	(28,752)
0516 - UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Island Countries&Territories	UNS	TOU	(654)	0	0	(654)
0532- Construction of the Emergency Bailey Bridges	AUS	TRP	(105,956)	0	194,614	88,658
0537- Women in Leadership in Samoa Project-NUS	UND	WEL	(45)	0	0	(45)
0578-Chinese Assistance for COVID19 Preparedness	CHN	FIN	6,005	0	673,096	679,101

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) *for the financial year ended 30 June 2021*

	Donors	Sectors	2021 \$	Receipts \$	Payments \$	2020 \$
MINISTRIES						
0583-CSSP- PPCR World Bank	WB	COM	86,423	0	1,349,338	1,435,761
0584-CSSP- UNDP Adaptation Fund UNDP	UND	COM	16	0	3,029	3,045
0585-CSSP- EU	EU	COM	1,326,124	0	931,372	2,257,496
0586-CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP ²	UND	COM	9,386,211	7,580,017	3,268,561	5,074,755
0587-CSSP Phase 2- DFAT	AUS	COM	881,706	1,837,522	1,433,607	477,791
0588-11th EDF Technical Cooperation Facility (TCF) EU	EU	COM	1,033,653	0	162,125	1,195,778
0593-Samoa Tourism Growth Partnership- PHASE 2	NZA	TOU	2,048,202	2,175,064	126,862	0
0594-APDRF COVID19 Emergency Response Project	ADB	FIN	60,677	3,914,877	3,854,199	0
2036 - Education Sector Project II	ADB	EDU	2,520,029	0	0	2,520,029
	Total		15,020,128	33,025,311	43,822,635	25,817,452
Foreign Affairs & Trade						
0242 - NZAID/AusAID-Harmonised Government Scholarship	OTH	EDU	(8,713)	0	0	(8,713)
0507 - PACER Plus Readiness	AUS	TRD	44,739	0	24,582	69,321
0511- Streamlining Arms Data Collection and Reporting in Samoa	OTH	TRD	(405)	32	0	(436)
0555-ICT Digital Solution Project	UND	OTH	45,183	0	92,819	138,003
0579 Sub-Regional Localization Initiation Plan Project	UND	TRD	136	16,500	16,364	0
0581 -Enhancing ICT Capabilities to Support National Commitments	FFA	TRD	504	55,401	54,897	0
	Total		81,445	71,933	188,662	198,175
Health						
0192 - WHO Grants 2004	WHO	HEA	56,582	0	289,427	346,009
0376 - Reproductive Health	UNF	HEA	(96,888)	69,626	97,479	(69,035)
0452 - UNDP - Global Fund to Fight Aid, TB & Malaria	UND	HEA	996	79,009	111,734	33,721
0536- Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa	OTH	HEA	135,087	220,939	299,959	214,107
0538- Digital Radiography System General X-Ray Machine	AUS	HEA	98,858	1,097	1,756,108	1,853,868
0541- Samoa Nursing Community Training Centre	NZA	HEA	3,491,149	9,040	47,514	3,529,623
0543- Capacity Building of Procurement & Supply Chain Management for MoH Staff	AUS	HEA	265,167	404	5,431	270,194
0495 -An Inventory Logistics Management System for Pharmaceutical	AUS	HEA	626,179	0	728,048	1,354,228
0501 -German Medical Funds (Medical Equipments for NHS)	OTH	HEA	35,281	0		35,281
0502-Motivation Australia Sub-Grant Mobility Unit (Mobility Devices)	AUS	HEA	(24)	0	88,045	88,021
0504 - Eye Care Services	OTH	HEA	318	7,845	0	(7,527)
0506 - Landing Costs- Medical Equipment Republic of South Korea	OTH	HEA	148,668	0	0	148,668
0553-Australian Support for Measles Outbreak	AUS	HEA	9,465	10	4,951	14,405
0556-Immunization Multimedia Awareness Campaign	UNI	HEA	18,833	43,160	63,398	39,071
0563 WHO Biennium	WHO	HEA	109,252	255,918	146,666	0
0567-Providing Medical Equipment Against Measles & Infection Diseases	JAP	HEA	1,681,139	4,004	0	1,677,135
0574-World Bank- Samoa Covid-19 Emergency Response Project	WB	HEA	1,209,675	3,440	173,589	1,379,825
0575 Systems strengthening Vaccines Project	OTH	HEA	348,806	505,257	156,450	0
0601- PforR -Samoa Health Systems Strengthening Program for Results	OTH	HEA	6,087,944	6,087,944	0	0
0602 MCWP Programme for HIV/TB	AUS	HEA	168,242	225,002	56,760	0
0605-UNFPA- Sexual Reproductive Health 2021-2022 (MoH)	UNF	HEA	55,144	79,315	24,171	0
0607-Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing	ADB	HEA	(250,704)	0	250,704	0
0617-System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF	UNI	HEA	(1,897)	91,150	93,047	0
	Total		14,197,269	7,683,158	4,393,482	10,907,593
Justice & Courts Administration						
0531- Psychologist Support to Specialist Courts	NZA	LAW	67,162	0	0	67,162
0580 Law & Justice Sector	UND	LAW	(419)	46,492	46,911	0
	Total		66,742	46,492	46,911	67,162
Legislative Assembly						
0423 - SPCRP -Samoa Parliament Complex Redevelopment Project	AUS	INF	4,422,107	8,416	1,544,353	5,958,044
0550- CPA Technical Assistance Programme	OTH	LAW	56,965	0	33,210	90,175
	Total		4,479,072	8,416	1,577,563	6,048,219

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) *for the financial year ended 30 June 2021*

	Donors	Sectors	2021 \$	Receipts \$	Payments \$	2020 \$
<u>MINISTRIES</u>						
Natural Resources & Environment						
0172 - UNEP US Montreal Protocol	UNE	ENV	42,556	38,530	172,901	176,926
0308 - Greenhouse Gas Abatement Project	UND+IUC	ENV	5,298	0	0	5,298
0380 - Enhancing Resilience of Coastal Communities of Samoa	UND	ENV	14,348	0	0	14,348
0381 - Two Samoas Environmental Collaboration Initiative	OTH	ENV	124	0	0	124
0408 - Climate and Oceans Support Program in the Pacific	OTH	ENV	(2,681)	0	0	(2,681)
0425 - SMSMCL -Strengthening Multi-Sectoral Management of Critical Landscapes	UND	ENV	(65)	125,482	0	(125,548)
0432 - Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in Savaii	UNE	ENV	52,731	0	632	53,363
0433 - Enhancing Climate Resilience of Coastal Resources &Communities	WB	ENV+TRP	1,118,560	7,635,810	7,280,487	763,237
0439 -Japan Grant Assistance	JPN	OTH	454	0	14,816	15,270
0441 - Economy-wide integration of climate change adaptation	UND	ENV	539,371	1,492,053	1,351,531	398,849
0448 -Pacific Resilience Project	WB	ENV	1,068,785	2,376,759	3,109,258	1,801,284
0456 - Policy Development coastal typography survey	OTH	ENV	618	0	692	1,310
0457 - Composting of Green Waste	SPR	ENV	6,578	0	0	6,578
0471 - Disaster Risk Management	NZA	ENV	2,043	0	96,635	98,679
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP) ¹	SPC	ENV	(15,752)	0	0	(15,752)
0474 - Strengthen National Decision Making toward Ratification of the Minamata Convention	UNT	ENV	12,557	0	0	12,557
0476 - Pacific Risk Tool for Resilience Project	OTH	ENV	(10,796)	0	0	(10,796)
0485 - Improving the Performance and Reliability of RE Power System	UND	ENE	(529,081)	1,011,627	1,051,663	(489,044)
0486 - GEF Pacific Ridge -to-Reef (R2R) Integration of Water (IW)	SPC	ENV	(125,520)	0	139,956	14,436
0503 - Support Preparation Interim National Report-Nagoya Protocol	UNE	ENV	14,703	0	0	14,703
0514 - GEF Support to UNCCD 2018 National Reporting Process (Samoa)	UNE	ENV	6,656	0	0	6,656
0557-Samoa Oceans Acidification Monitoring Project (MOU)	OTH	ENV	(5,827)	0	87,295	81,468
0561-Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa	FAO	ENV	9,675	0	250	9,925
0562-Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa	OTH	ENV	30,054	0	0	30,054
0592-Pacific Adaptation to Climate and Resilience Building	SPR	ENV	17,833	28,499	10,666	0
0603-Biodiversity and Protected Areas Management (BIOPAMA)	IUC	ENV	248,879	248,879	0	0
0625-The Project for Provision of Emergency Resce Equipment to SFESA	JAP	ENV	357,628	357,628	0	0
	Total		2,859,731	13,315,267	13,316,782	2,861,246
Ombudsman's Office						
0475 - National Public Inquiry on Family Violence Project	OTH	LAW	78,456	80,001	38,552	37,008
0500 - Sexual Orientation, Gender Identity and Sex Characteristics	OTH	LAW	1	0	0	1
0546- National Public Inquiry Report (SRH/Support Implementation of Recommendation)	UNF	HEA	(5,409)	0	5,796	387
0568-Spotlight Initiative	UND	WEL	(3,948)	16,263	47,110	26,899
	Total		69,099	96,263	91,458	64,294
Police						
0428 - DOG Shelter Construction	NZA	TOU	13,845	0	0	13,845
	Total		13,845	0	0	13,845
Women, Community & Social Development						
0248 - Gender Based Violence Project	UNF+GIG	PUB	(101,843)	10,001	91,682	(20,162)
0261-UNICEF Pacific Children's Programme	UNI	WEL	5,010	61,380	62,616	6,246
0416 - Samoa Disability Program (Agreement #66218)	AUS	WEL	1,281,678	1,349,755	1,086,568	1,018,491
0436 - Samoa National Action Plan on Youth Employment	ILO	WEL	1,104	2	0	1,102
0440 - Samoa Women Shaping Development	AUS	WEL	23,007	1,255	301,984	323,736
0445 -Community Centre/Samoan Fale for MWCS in Savaii	JPN	WEL	1,694	0	0	1,694
0450 - Youth Employment Program	UND	WEL	(2)	32,023	36,358	4,333
0454 - Youth Arts Incubator for Economic Empowerment	OTH	WEL	479,364	0	0	479,364
0554-Community Development Sector Response for Measles Epidemic	OTH	WEL	2,737	0	0	2,737
0569-CERF- MHPSS Capacity Building: Measles Outbreak Response	UNI	WEL	11,835	1,640	32,250	42,445
0572 UNDP Community response	WHO	WEL	486	160,875	160,389	0
0573-WHO- Community Response to COVID-19	WHO	WEL	1,103	129,150	70,747	(57,300)
0582-Risk Communication and Community Engagement	UNI	COM	(3,515)	150,300	153,815	0
0606-UNFPA- Sexual Reproductive Health 2021-2022 (MWCS)	UNF+GIG	COM	142,915	176,303	33,388	0
0615-Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participa	OTH	COM	75,535	145,868	70,333	0
	Total		1,921,108	2,218,551	2,100,129	1,802,685

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) *for the financial year ended 30 June 2021*

	Donors	Sectors	2021 \$	Receipts \$	Payments \$	2020 \$
<u>MINISTRIES</u>						
Works, Transport & Infrastructure						
0405 - Samoa Aviation Investment Project	WB	TRP	407,572	4,762,346	1,420,436	(2,934,339)
0438 - Apia Waterfront Development Project	NZA	TOU	343,863	1,668,746	2,013,923	689,040
0447 - Samoa Aviation Project	WB	TRP	10,093	0	0	10,093
0484 - Marine Pollution Fund Regulation	SPR	INF	12,324	0	0	12,324
0487 - Samoa Renewable Energy Partnership- Phase 2	NZA	ENE	96,434	199	80,332	176,566
0528- Samoa Climate Resilient Transport Project	WB	TRP	1,568,123	1,944,149	2,381,755	2,005,729
0534- Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia	UNS	ENV	257	0	0	257
0626-Central Cross Island Road Upgrade Project	ADB	TRP	1,478,233	1,478,233	0	0
	Total		3,916,898	9,853,674	5,896,445	(40,331)
Prisons and Corrections Services						
0508 - Samoa Prisons and Correctional Services Rehabilitation Programmes	NZA	LAW	9,934	0	68,388	78,322
	Total		9,934	0	68,388	78,322
Electoral Voters Office						
0520 - Women in Leadership in Samoa (WILS)	OTH	WEL	(0)	0	2,790	2,790
0616-Strengthening Civic Awareness Program- Women in Leadership UN Women-OEC	OTH	PUB	(7,109)	108,094	115,203	0
	Total		(7,109)	108,094	117,993	2,790
Samoa Law Reform						
0540- Technical Assistance From Sisters for Change to SLRC	OTH	LAW	35,479	94	58,260	93,645
	Total		35,479	94	58,260	93,645
TOTAL PROJECT BALANCES						
			57,209,712	80,272,639	79,603,466	56,540,539

Notes

¹ Amendment of Opening Balances related to prior year adjustments
All Projects are reported in Inclusive amounts for Public Account 2020/2021

GOVERNMENT OF SAMOA

SCHEDULE 11.2

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA DEVELOPMENT FUNDS

for the financial year ended 30 June 2021

	2021	Receipts	Payments	2020
	\$	\$	\$	\$
Contributions by Lenders				
World Bank	1,292,409	958,020	40,603	374,992
Other	(1,464,598)	366,215	1,135,385	(695,427)
Total Contribution by Lender	(172,189)	1,324,235	1,175,989	(320,435)
Payment by Sector				
Transport	1,292,409	958,020	40,603	374,992
Energy	(1,464,598)	366,215	1,135,385	(695,427)
Total Payment by Sector	(172,189)	1,324,235	1,175,989	(320,435)

Additional disclosure:

^a Projects with third party transactions not accounted for on Government Finance One System (unaudited)

Projects	Donors	2021	2020
		\$	\$
Samoa Aviation Investment Project(SAIP)	World Bank/IDA	0	21,729,892
TOTAL		0	21,729,892

GOVERNMENT OF SAMOA

SCHEDULE 11.2.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA DEVELOPMENT FUNDS (BY MINISTRIES)

for the financial year ended 30 June 2021

MINISTRIES	Donors	Sectors	2021		Receipts \$	Payments \$	2020 \$
			\$	2021			
Finance							
2050 - Petroleum Storage Facility Project	OTH	ENE		(1,464,598)	366,215	1,135,385	(695,427)
	Total			(1,464,598)	366,215	1,135,385	(695,427)
Works, Transport & Infrastructure							
2053- Samoa Aviation Investment Project	WB	TRP		1,292,409	958,020	40,603	374,992
	Total			1,292,409	958,020	40,603	374,992
Total Amounts				(172,189)	1,324,235	1,175,989	(320,435)

Notes

All Projects are reported in Inclusive amounts for Public Account 2020/2021

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2021

	Notes	2021	2020
		\$	\$
<u>CURRENT PAYABLES</u>			
SPECIAL PURPOSE ACCOUNTS			
<u>Ministry of Agriculture and Fisheries</u>			
Cancer Research Facility (Scientific Research Organisation of Samoa)	2	0	4,574
Agriculture Sector COVID19 Response Plan		0	401
Samoa Agro Tourism Park - Construction of Fence at Atele		4,820	67,820
Rhinoceros Beetle		325,378	0
Fence Togitogiga		76,253	0
Clinical Vet Services		5,976	0
		412,427	72,794
<u>Samoa Bureau of Statistics</u>			
DHS-MICS		13,205	0
		13,205	0
<u>Ministry of Commerce, Industry and Labour</u>			
Private Sector Orgaization Grant		250,000	0
		250,000	0
<u>Ministry of Communication and Information Technology</u>			
Radio 2AP Station/Office Building Renovation Works		209,872	209,872
Utilities Expenses		41,832	80,000
		251,704	289,872
<u>Office of the Electoral Commission</u>			
Complete Procurements Related to Oec Building		258,966	0
Payment of 7 Casual Workers at Bi-Election		50,505	0
		309,471	0
<u>Ministry of Education, Sports and Culture</u>			
Cyclone Recovery Fund		1,583,821	2,206,103
Ministerial Meeting for Pacific Games 2019	2	0	12,034
Education Sector (Budget Support) Incomplete Projects		3,719,223	1,736,315
Samoa Arts and Culture Project Malifa		94,890	94,890
Reconstruction of Sports Field for Lona and Faleula Primary Schools		0	227,833
Reconstruction Design Works		726,923	0
Completion of Renovation for School Building		695,000	0
		6,819,857	4,277,175
<u>Ministry of Finance</u>			
Government of Samoa Land Project		5,556,473	6,365,669
Government Bowser		2,196,173	650,315
UTOS Contribution for Government Developments		5,838,579	3,934,440
Vaimea Development	2	0	118,144
Re-construction of Burnt Tank		0	560,650
Pacific Games 2019		4,499,971	4,671,688
Procurement of Government Vehicles (F1-Motor Vehicles)		1,882,878	3,164,247
Measles Outbreak (DONATIONS AND ASSISTANCE)	2	0	3,306,905
Disaster and Emergency Facility		7,144,305	7,516,918
COVID19 Response Plan		4,049,404	17,523,963
Cooling Systems (TATTE and FFMFII)		1,655,140	75,045
Agriculture Stimulus		1,200,000	0
Unemployment Subsidy		1,500,000	0
Partial Insurance Compensation of Exports-Agricultural		342,755	0
Partial Insurance Compensation of Exports-Fish Exports		400,000	0
Credit Facility at DBS		3,000,000	0
Community Outbreak		585,750	0
Frontline Workers Benefits		500,000	0
Funds for Quarantine Operations		3,000,000	0

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2021

	Notes	2021	2020
		\$	\$
<u>CURRENT PAYABLES</u>			
Central Cross Island Road Upgrade Project		10,000,000	0
World Bank Samoa Climate Resilient Transport Project		369,114	0
Land Compensation		475,000	0
Building Permit for Construction of Lelata Bridge		100,000	0
Vaimea Warehouse		1,000,000	0
Survey for Segment 2		280,000	0
Building Permit - Segment 3		100,000	0
Government Unforeseen Priorities		6,737,878	0
Vaisigano Bridge Counterparts		112,820	0
		62,526,240	47,887,985
<u>Ministry of Foreign Affairs and Trade</u>			
Chinese Embassy Assistance		900	1,140
One UN House Project		761,546	896,869
		762,446	898,009
<u>Ministry of Health</u>			
Overseas Treatment Scheme (HE-Overseas)		2,156,625	1,156,625
Medicine Supplies and Consumables Arrears (HE-MEDICINES)		3,735,060	4,951,375
Measles Unforeseen Funds (FY 2020)		887,088	1,000,000
Meti Clinic		200,000	57,000
Staff Benefits & Overtime		0	104,000
Doctors Rotation Program		97,557	91,533
NCD Clinic (Doctors & Nurses Salaries)		50,255	50,255
Pharmaceutical Warehouse/Partition Offices		335,586	381,586
CT Scan		316,380	0
MTII Savaii Kitchen Inpatient Ward		1,000,000	0
Mortuary Extension TTM Hospital Upolu		1,200,000	0
New Boiler TTM Hospital Upolu		1,000,000	0
Elevators - TTM MOH Headquarter		300,000	0
Air Con for all Hospitals		1,000,000	0
Containers		250,000	0
Oxyplant Building		996,942	0
Samoa Health Systems		3,615,618	0
Refurbishment District Hospital		1,864,145	0
Bulk Food Supplies		100,000	0
		19,105,255	7,792,374
<u>Ministry of Justice and Courts Administration</u>			
Outstanding Invoices for Cyclone Gita Damages	2	0	195
Drainage		200,000	0
Generator		150,000	0
Recording Machine		25,000	0
Repainting Court House		115,000	0
Fixing Elevator		96,000	0
Equipment for Video Conferencing		15,158	0
Remuneration for Temporary Legal Research Officers		134,542	0
Car Park		103,304	0
		839,005	195

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2021

	Notes	2021	2020
		\$	\$
<u>CURRENT PAYABLES</u>			
<u>Ministry of Natural Resources and Environment</u>			
Falefa and Lalomauga Watershed and Riverwall Protection		0	141,605
Rainwater Harvesting Program		228,903	182,767
Roads for Land Board Leased Lands		201,016	307,596
Water Sector Research Initiatives	2	0	20,000
Maota Office/Building Renovation Works	2	0	4,988
Retention Account	2	0	3,425
Surveying Equipments (Total Stations and GPS)		16	215,980
Land Compensation		990,000	0
Renovations for Post Office		115,332	0
Land Compensation Water Sector		500,000	0
Upgrade of Tamaligi Office		50,000	0
Strong Room for Land Division		50,000	0
Renovation of Vaiaata Landfill Office Premise		50,000	0
Renovation of Tafaiga Landfill Office Premise		50,000	0
Repairs Maintenance Works for Ozone Building Meteorology Office Faleolo		80,000	0
Biodiversity Day		20,000	0
UNCCD Land Day		20,000	0
National Environment Week		40,000	0
Water Sector Research Initiatives Impact Assessment		9,148	0
Professional Services for Road Survey		20,000	0
		2,424,414	876,361
<u>Ministry of Police</u>			
Police Preparations for Pacific Games 2019	2	0	22,929
Police Uniform		314,716	45,797
Samoa Police Academy		200,628	661,252
Salelologa Land Clearance and Levelling		456,924	0
Fagali'i Renovation		410,882	0
Installation of Fibre Optic for Tanumalala Prison		350,000	0
		1,733,150	729,978
<u>Office of the Ombudsman</u>			
Office Relocation to the SNPF Savalalo	323	37,832	
		323	37,832
<u>Samoa Prisons and Correction Services</u>			
Incomplete Projects for Financial Year 2018/2019		2,723,120	3,650,228
Surveillance Cameras and Lights for Tanumalala Prison		93,539	116,582
		2,816,659	3,766,810
<u>Ministry of Customs and Revenue</u>			
Official Uniform		59,896	52,538
Standby Generator		0	100,000
Computers		1	373,711
		59,897	526,249
<u>Ministry of Women, Community and Social Development</u>			
Tooa Salamasina Office/Building Renovation Works		101,145	171,403
Rural Water Facility Program (WS-Independent)		691,625	1,629,553
Tooa Building Maintenance & Floor Tiling Contract		183,922	300,000
Fuataga o le le Samoa		210,400	200,000
National Beautification Program		164,150	150,000
Procuring of a New Generator		270,000	270,000
		1,621,242	2,720,956

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2021

	Notes	2021	2020
		\$	\$
<u>CURRENT PAYABLES</u>			
<u>Ministry of Works, Transport and Infrastructure</u>			
Contract Extension for Friendship Park Supervising		0	69,440
Flooding Interventions		3,283,213	0
Outstanding CSO to EPC		825,147	0
		4,108,360	69,440
<u>Office of the Clerk of the Legislative Assembly</u>			
Parliamentary Special Committee Public Consultation		1,982	23,520
		1,982	23,520
<u>Ministry of Public Enterprises</u>			
Professional Services		42,000	0
		42,000	0
Total Special Purpose Accounts		104,097,636	69,969,551
<u>SUNDRY CREDITORS</u>			
Funds Accounts - Sundry Clearing		38,309	78,408
Unclaimed Monies		2,477,638	2,405,246
Transfer Account	1	995,631	798,046
Withheld and Unclaimed Salary	1	83,986	0
Others	1	113,127	113,815
Total Sundry Creditors		3,708,691	3,395,515
TOTAL CURRENT PAYABLES		107,806,328	73,365,066
<u>NON-CURRENT PAYABLES</u>			
<u>Leases</u>			
Building on Lease - <i>Trade Commissioner Residence</i>		12,566	138,228
Building on Lease - <i>Consular General Residence</i>		287,640	452,006
Building on Lease - <i>Samoa High Commission Office Canberra</i>		11,391,064	11,725,579
Building on Lease - <i>Malo of Samoa Center Building</i>	1	21,922,386	22,029,407
Building on Lease - <i>Samoa High Commission Building in Wellington</i>	3	8,967,575	0
Motor Vehicle Lease - <i>Bank of the South Pacific</i>		0	26,975
Total Leases		42,581,231	34,372,195
TOTAL NON-CURRENT PAYABLES		42,581,231	34,372,195
TOTAL PAYABLES		150,387,559	107,737,261

Notes

- 1 Prior period error - figure adjusted as per confirmation from Commercial Banks and Government Mutual Beneficial Bodies. Refer Note 6.5 under Schedule F.
- 2 These balances remained at 30th June 2020, which will be closed off in this FY2021 as the purposes that these accounts were created for are no longer valid.
- 3 New Building on Lease during the FY20/21

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES as at 30 June 2021

	Notes	2021	2020
		\$	\$
UNCALLED CAPITAL SUBSCRIPTIONS			
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])		11,951,754	12,053,078
International Bank for Reconstruction and Development (USD\$92,146,441.58)		245,283,542	246,869,318
International Development Association		42,567	42,567
Multilateral Investment Guarantee Agency (40 shares @ USD\$432,800)		1,108,919	1,159,513
Total Uncalled Capital Subscriptions		258,386,783	260,124,476
PROMISSORY NOTES			
<i>Paid-in Capital</i>			
Asian Development Bank		16,387	16,387
International Bank for Reconstruction and Development		2,963,389	2,963,389
Multilateral Investment Guarantee Agency		138,615	144,939
Total Promissory Notes		3,118,391	3,124,715
OTHER CONTINGENT LIABILITIES			
Asian Development Bank	1	102,942	102,942
Total Other Contingent Liabilities		102,942	102,942
GUARANTEES ISSUED			
Bank of South Pacific(Samoa) Limited			
Samoa Airways Limited	4	3,264,304	3,973,278
		3,264,304	3,973,278
European Investment Bank			
Development Bank of Samoa	5	4,512,007	8,176,785
		4,512,007	8,176,785
National Provident Fund			
Development Bank of Samoa	4	14,060,495	14,213,939
		14,060,495	14,213,939
Unit Trust of Samoa			
Samoa Shipping Services Ltd	4	1,095,374	1,148,456
Samoa Housing Corporation	4	7,323,059	4,440,598
Samoa Airways Limited	4	36,642,023	31,818,185
		45,060,456	37,407,238
Central Bank of Samoa			
Development Bank of Samoa	4	80,876,459	80,940,141
Samoa Housing Corporation	4	4,270,823	5,698,972
		85,147,282	86,639,113
Accident Compensation Corporation			
Unit Trust of Samoa	3+4	10,000,000	10,000,000
		10,000,000	10,000,000
Fly Aircraft Holdings Eighteen Ltd (FAHE Ltd)			
Polynesian Airlines Ltd	6	51,242,634	0
		51,242,634	0
Total Guarantees Issued		213,287,178	160,410,354
TOTAL CONTINGENT LIABILITIES		474,895,293	423,762,487

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES *as at 30 June 2021*

Notes

- ¹ Restating balance from Public Accounts 2020 while awaiting confirmation from ADB
- ³ The Accident Compensation Corporation lendings (convertible notes) to the Unit Trust of Samoa matures in FY 2022 hence repayments will be effective by then.
- ⁴ Balance as per Lender's Statements for FY20/21.
- ⁵ Balance as per SOE's Unaudited financial statement for FY20/21.
- ⁶ FAHE Ltd Samoa Airway lease deed of guarantee signed 12 February 2021

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES

OF THE TREASURY FUND

for the financial year ended 30 June 2021

	Notes	2021 Actual \$	2020 Actual \$
WRITE-OFF			
Computer Equipment	1	761,255	628,019
Furniture and Fittings	1	209,461	181,548
Musical Equipment	1	3,415	0
Motor Vehicles	1	2,274,308	1,943,000
Vehicle Parts	1	0	0
Office Equipment	1	589,666	588,630
Plant and Equipment	1	177,499	338,393
Medical Equipment	1	5,176	0
Communication Equipment	1	25,278	3,164
Expendable Items	1	2,071	344
Household Equipment	1	31,702	14,135
		<hr/> 4,079,831	
Bad Debts	2	29,391	0
		<hr/> 4,109,222	<hr/> 3,697,232

Notes

¹ The significant increase of assets write-off values for financial year 2021 is due to change of schedule format and purpose to be compatible with Schedule 9, Statement of Fixed Assets. The write-off values are recorded at their original costs at time of purchase and not the values that were resold at, which were previously used to record on this schedule. This is reflected in the prior year 2020 restating Write-off balances under Schedule 9 for financial year 2020.

² These are irrecoverable debts from former government employees confirmed from NPF that have been unemployed for five to seven years now.

GOVERNMENT OF SAMOA

SCHEDULE 15

STATEMENT OF EX GRATIA PAYMENTS OF THE TREASURY FUND for the financial year ended 30 June 2021

Notes	No. of Payments	2021		2020	
		Actuals	No. of Payments	Actuals	\$
Ex-Gratia Payments					
Death Benefits	1+2	2	29,458	2	18,880
		2	29,458	2	18,880

Notes

¹ Ex-gratia payments refer to the gratuitous payment of money where no legal obligation exists in accordance with the provisions of Section 119 of the Public Finance Management Act 2001.

² These ex-gratia payments relate to Staff Benefits payable upon Death to the spouse and/or next of kin.

TABLE OF CONTENTS

		Page
OTHER GOVERNMENT FUNDS		
Schedule		
16	Special Funds	110
17	National Loans Sinking Fund	111
18	Insurance Fund	112

GOVERNMENT OF SAMOA

SCHEDULE 16

SPECIAL FUNDS¹

STATEMENT OF ACCOUNTS

for the financial year ended 30 June 2021

	2021	Receipts	Payments	2020
	\$	\$	\$	\$
SPECIAL PURPOSE ACCOUNTS²				
Agriculture Show - <i>Agriculture & Fisheries</i> ³	7,523	0	86	7,609
Independence Committee- <i>Prime Minister & Cabinet</i>	43,137	0	60	43,197
Sports Injury Fund - <i>Education, Sports & Culture</i>	602,880	23,718	90	579,252
Land Compensation- <i>Natural Resources & Environment</i>	0	15,451	309,354	293,903
Malo Samoa Centre#1 - <i>Foreign Affairs & Trade</i>	610,324	654,595	391,612	347,341
Malo Samoa Centre#2- <i>Foreign Affairs & Trade</i>	89,376	3,490	0	85,886
Malo Samoa Centre Term Deposit- <i>Finance</i>	826,789	41,480	0	785,309
Samoa House Operation - <i>Foreign Affairs & Trade</i>	5,723	226	113	5,610
Auckland Samoa House Trust - <i>Foreign Affairs & Trade</i>	936,510	542,406	440,691	834,795
Samoa House Term Deposit - <i>Foreign Affairs & Trade</i>	2,383,559	147,351	0	2,236,208
Norship Maritime Trading Account- <i>Police</i>	110,629	79,372	18,320	49,577
Total Special Purpose Accounts	5,616,448	1,508,089	1,160,327	5,268,686
TRUST ACCOUNTS²				
Customs Deposit Account - <i>Customs & Revenue</i>	2,635,470	91,147	171,531	2,715,854
Law Trust Account, Apia - <i>Justice & Courts Administration</i>	827,265	515,656	1,017,725	1,329,333
Law Trust Account, Matautu - <i>Justice & Court Administration</i>	12,693	28,750	33,623	17,565
Law Trust Account, Tuasivi - <i>Justice & Court Administration</i> ³	17,336	28,267	19,195	8,264
Leases Trust Account - <i>Natural Resources & Environment</i>	2,245,666	1,084,223	1,349,195	2,510,638
Intellectual Properties Trust - <i>Commerce, Industry & Labour</i>	2,007	0	60	2,067
Asian Company Profiles Limited Trust - <i>Commerce, Industry & Labour</i>	527	0	60	587
Total Trust Accounts	5,740,963	1,748,043	2,591,389	6,584,308
TOTAL SPECIAL FUNDS	11,357,411	3,256,132	3,751,715	11,852,994

Notes:

¹ Special Funds are accounted for and reported on, separately from the Treasury Fund. Special Funds consist of both special purpose accounts and trust accounts which are maintained and operated by government departments.

² Authorisation, certification and operation of these accounts lie with the responsible departments. All reconciliations and verifications are done by the Ministry of Finance

³ Amendment of Opening Balance related to Prior Year Adjustment.

GOVERNMENT OF SAMOA

SCHEDULE 17

NATIONAL LOANS SINKING FUND STATEMENT OF ACCOUNTS

as at 30 June 2021

	2021	2020
	\$	\$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2021		
Assets		
Current Account - Domestic ANZ Bank	3,000,000	3,000,000
Current Account - BSP	1,946,887	1,896,830
Foreign Currencies	12,659,685	12,325,798
Government Bonds	109,934	312,038
Samoa Government Stocks	100	100
Current Account - Central Bank of Samoa	34,691,714	33,611,534
Current Account - BSP	0	1,720,609
Total Assets	52,408,320	52,866,909
Liabilities		
Principal Payable (Bonds)	0	200,000
Total Liabilities	0	200,000
Net Assets/(Liabilities)	52,408,320	52,666,909
Accumulated Capital Surplus/(Deficit)	52,408,320	52,666,909
 STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2021		
Accumulated Capital at the beginning of the year	52,666,909	49,864,905
Income		
Treasury Bonds Contribution	0	1,415,458
Investment Income	1,130,237	191,893
Exchange Gain	0	348,652
Portfolio Gain	870,450	853,061
Total Income	2,000,686	2,809,065
Expenditure		
Bank Fees	4	8
Exchange Loss (HSBC)	536,563	0
Withholding Tax	2,100	3,150
Investment Payout	1,720,608	0
Principal Payment (Bond)	0	3,902
Total Expenditure	2,259,276	7,060
Surplus/(Deficit)	(258,590)	2,802,005
Accumulated Capital at 30 June 2021	52,408,320	52,666,909

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND STATEMENT OF ACCOUNTS as at 30 June 2021

	2021	2020
	\$	\$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2021		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,101,764	3,234,849
National Bank of Samoa - Insurance Bank Account	10,839,865	6,158,519
	<hr/> 13,941,629	<hr/> 9,393,368
Net Assets/(Liabilities)	<hr/> 13,941,629	<hr/> 9,393,368
Accumulated Capital Surplus/(Deficit)	<hr/> 13,941,629	<hr/> 9,393,368
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2021		
Accumulated Capital at 30 June 2020	9,393,368	5,429,001
Income		
Treasury Fund Contributions (NBS Account)	4,701,551	4,009,750
Exchange Gain	0	57,435
Interest Received (CBS Account)	7,752	38,268
Total Income	<hr/> 4,709,303	<hr/> 4,105,453
Expenditure		
Insurance Premiums (NBS Account)	20,145	141,026
Exchange Loss (CBS Account)	140,837	0
Bank Charges (NBS Account)	60	60
Total Expenditure	<hr/> 161,042	<hr/> 141,086
Surplus/(Deficit)	<hr/> 4,548,261	<hr/> 3,964,367
Accumulated Capital at 30 June 2021	<hr/> 13,941,629	<hr/> 9,393,368