



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

**FOR THE FINANCIAL YEAR
ENDED 30th JUNE 2022**

Please address all correspondence to:
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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;)

24th June, 2024

Afioga Papalii Li'o Taelu Masipau
Honourable 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 2022, for tabling at its next Session.

Sincerely,

Lautimuia Afoa Vaai
MINISTER OF FINANCE



PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2022

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2022**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2022**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2022

	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Receipts and Payments Surplus/(Deficit)	41,830	63,166	30,527	75,634	67,496
Project Aid - Cash Grants Received	53,281	80,273	99,794	85,248	72,551
Government Capital Surplus/(Deficit)	1,621,220	1,507,263	1,145,273	987,496	858,112
Cash and Short Term Deposits	232,750	233,236	206,543	181,576	144,818
Receivables	280,610	252,262	248,002	242,724	246,067
Term Debts	949,448	1,004,392	1,012,332	1,058,552	1,113,793
National Loans Sinking Fund Net Assets	57,498	52,408	52,667	49,865	47,217



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2022**

Please address all correspondence
To the Chief Executive Officer

In reply, please quote the file reference



File ref:

GOVERNMENT OF SAMOA
MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION – 2021/2022 PUBLIC ACCOUNTS

The 2021/2022 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 2022.

For and on behalf of the Government of Samoa

Saoleititi Maeva Betham Vaai
Chief Executive Officer
31st January 2024

Olivetti Bentin
ACEO Accounts & Financial Reporting
31st January 2024

Please address all correspondences
to the Controller and Auditor General



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 12 months ended 30 June 2022 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 Amendments;
- Fairly reflect the financial position of the Government of Samoa as at 30 June 2022, and its financial performance for the year ended on that date.

Basis of the Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* section of our report. We are independent of the Ministry of Finance, in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter

Without modifying our opinion, we draw attention to the following points as outlined in Schedule F:

- **Note 2.3 (b) in relation to Government Assets, and Supporting Schedule 9.**
The disclosed balance of Government Assets in *Schedule D* and *Schedule 9* amounts to \$772,191,968 Tala, which excludes local land owned by the Government. For the first time, the financial statements recognize Land Assets under the management of the Ministry of Natural Resources and Environment (MNRE) valued at \$6.26 Billion Tala. It is important to note that this initial recognition is consistent with the basis of accounting as prescribed by IPSAS 17—Property, Plant, and Equipment, which requires the recognition of assets when the government controls the resources and future economic benefits or service potential are expected to flow to the entity. Furthermore, ongoing reforms aim to establish a comprehensive Lands Management Framework. This initiative, led by MNRE in

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AUDIT OFFICE

collaboration with the Samoa Land Corporation and the Samoa Trust Estates Corporation, is intended to consolidate all government lands. The aim is to accurately represent their value for reporting purposes in alignment with the requirements of IPSAS 17, which emphasizes fair value measurement for property, plant, and equipment, and the annual Public Accounts. This emphasis does not imply any reservation on our part concerning the overall Public Accounts.

- **Note 2.3 (a) (i) in relation to Cash, and Supporting Schedule 5.**

The One Government Grant (OGG) was expensed and captured in Schedule B, however it does not comply with the One Government Grant Manual to have the balances reported in the Finance One and Supporting Schedule 5: *Statement of Cash Balances*.

- **Note 2.4 (d) in relation to Contingent Liabilities, and Supporting Schedule 13.**

We draw attention to the disclosures concerning contingent liabilities. During our audit, we have considered the disclosures and assessed the related accounting treatment in accordance with the relevant financial reporting framework. We were unable to obtain specific confirmations regarding certain potential lawsuits and financial obligations. However, we have performed alternative audit procedures and have considered the efforts made by management to obtain and disclose relevant information in these areas. Based on our audit, the disclosures in the financial statements provide an appropriate representation and the potential impact of these contingencies is not expected to be material to the financial statements.

- **Note 6 in relation to Prior Period Adjustment, and Supporting Schedules 5, 6, 7 and 11.**

During our audit, the confirmations were provided by the Ministry of Finance to validate the adjustments made to some of the audited balances of the Public Account for the year ended 30th June 2021. These Prior Year Adjustments valued at \$14,422,853 Tala.

- **Note 8 in relation to Statement of Emergency Expenditures.**

Outlines in summary the expenditures incurred during the State of Emergency. The Parliament was not convened on its scheduled timeframe due to the Election uncertainty and Constitutional Crisis, therefore the Article 105 and 106 of the Constitution of the Independent State of Samoa were activated to authorize payments out of the Treasury Fund for emergency under a Warrant signed by the Head of State for the period 1st July to 30th September 2021.

- **Note 2.3 (c) (iii) in relation to Ministry for Customs and Revenue Outstanding Duties and Tax Receivables.**

The Public Accounts, for the first time, recognize and disclose the receivable balances of VAGST and Income Tax. This disclosure aligns with the requirements of IPSAS 28—Financial Instruments: Presentation, which governs the initial recognition, classification, and measurement of financial assets, including receivables. These standards ensure that receivables are recorded at their appropriate value, providing a faithful representation of the government's financial position regarding its tax receivables. The inclusion of these details enhances the transparency and comprehensiveness of the government's financial reporting. This emphasis is intended to underline the importance of these initial disclosures and does not cast doubt on the overall integrity and reliability of the financial statements.

Other Matters

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

- **Schedule 11.1.1 (pages 97 and 99) in relation to Statement of Cash Receipts and Payments for the Government of Samoa - Grants.**

During our audit, we identified an overdrawn balance related to three completed projects, amounting to a total of \$4,659,430 Tala. These projects are still reflected on the accounting system. Although

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AUDIT OFFICE

these balances do not affect the current years Main Schedules. As a consequence, these balances do not match with *Schedule 5: Statement of Cash Balances*. The projects in question include:

- 2051 Samoa Agriculture Competitiveness Expansion Project (SACEP) - \$1,644,094 Tala (closed in 2019)
 - 0403 Agriculture & Fisheries Cyclone Response Project (AFCRP) - \$743,728 Tala (closed in 2018)
 - 0351 Public Finance Management (PFM) – Finance Sector - \$2,271,608 Tala (closed in 2015)
- **Impact of COVID-19 pandemic**
During the financial period ending 30th June 2022, Samoa remained under the influence of the COVID-19 pandemic. A National Lockdown was officially instituted in mid-March 2022, following the confirmation of positive cases. The resulting financial impact manifested in the financial performance and affected related government programs, as evidenced in *Schedules 1.1* and *2.1* through *2.23*. This is also expressed in *Note 1.4* in relation to the *Impact of COVID-19 pandemic*.

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 31st January 2024, 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 delay in submission of evidence to substantiate the inclusion for the first time - Land Assets and Tax Receivables from the Ministry of Finance.

Apia, Samoa
31st January 2024

Vaofusi Terence Su'a

ASSISTANT CONTROLLER AND AUDITOR GENERAL



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GOVERNMENT OF SAMOA

SCHEDULE A

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2022

	Schedule	2022		2021
		\$ 000	\$ 000	\$ 000
		Govt Controlled	Third Party Controlled	
Cash Flows from Operations				
Cash was provided from				
Tax Revenues		546,333	0	531,043
Non-Tax Revenues		77,082	0	82,701
Cash Grant for Operating Expenditures - Domestic		15,000	0	16,275
Cash Grant for Operating Expenditures - Grant		201,385	28,423	192,695
Dividends		12,519	0	29,509
Others		5,710	0	5,423
Total Cash provided from operations		858,029	28,423	857,646
Cash was disbursed to				
Salaries and Wages		278,644	0	267,410
Goods & Services		186,273	0	179,760
Grants to Organizations		180,009	0	155,170
Grants to Individuals		4,298	0	6,268
CSO (operating)		8,000	0	8,825
Debt Service Costs		11,947	0	8,791
Other Statutory Expenditures		51,208	0	63,377
Transactions on Behalf of the State		41,973	0	54,163
Premiums		0	0	20
Others		2,763	0	204
Total Cash disbursed to operations		765,115	0	743,989
Net Cash flows from operations	C	92,914	28,423	113,657
Cash Flows from Investing Activities				
Cash was provided from				
Income from Investments		2,730	0	3,829
Sale of Fixed Assets		293	0	1,037
Others		14	0	8
Total Cash provided from investing activities		3,037	0	4,874
Cash was disbursed to				
Capital Expenditures		35,681	(28,423)	44,826
Capital Injections		7,000	0	9,033
Total Cash disbursed to investing activities		42,681	(28,423)	53,859
Net Cash flows from investing activities		(39,644)	(28,423)	(48,985)
Cash Flows from Financing Activities				
Cash was provided from				
On-lending Repayments		2,678	0	3,750
Total cash provided from financing activities		2,678	0	3,750
Cash was disbursed to				
Loan Repayments		55,650	0	30,088
Total cash disbursed to financing activities		55,650	0	30,088
Net Cash flows from financing activities		(52,973)	0	(26,338)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		297	0	38,334
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		259,807	0	227,789
PRIOR PERIOD ADJUSTMENTS		(1,271)	0	5
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH		3,925	0	(6,322)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5	262,758	0	259,807

GOVERNMENT OF SAMOA

SCHEDULE B

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

for the financial year ended 30 June 2022

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

				2022		2021	
		Original Budget Schedule (Appropriation) ¹	Final Budget (Appropriation) ²	Actual \$ '000	Difference Between Final Budget and Actual \$ '000	Actual \$ '000	Difference Between Current and Previous \$ '000
RECEIPTS							
Ordinary Receipts ³	1.1	635,147	631,187	650,371	(19,184)	660,915	(10,545)
External Grants ⁴	1.2	241,215	275,954	200,275	75,679	191,529	8,746
Total Receipts and Grants		876,362	907,141	850,646	56,495	852,444	(1,799)
less							
CURRENT PAYMENTS							
Statutory Payments ⁵	3	109,571	111,173	101,933	9,239	80,404	21,529
Expenditure Programs ⁵⁺⁸	1.1	700,213	717,198	638,419	78,779	628,026	10,393
Unforeseen Payments ⁸	4	21,006	17,824	14,347	3,477	6,629	7,717
Total Current Payments		830,790	846,194	754,699	91,495	715,059	39,639
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments ⁶	1.3	2,194	2,194	3,524	(1,331)	1,176	2,348
Grant financed project payments ⁶⁺⁷	1.2	149,596	159,499	51,262	108,237	79,619	(28,357)
Total Development Payments		151,790	161,692	54,786	106,906	80,795	(26,009)
Cash (Deficit)/surplus		(106,219)	(100,745)	41,161	(141,906)	56,590	(15,429)
Financed by							
Soft Term Loans to finance							
Development Expenditure	1.3	2,194	2,194	0	2,194	1,324	(1,324)
Soft Term Financing		2,194	2,194	0	2,194	1,324	(1,324)
Movement in Cash Balances		(104,025)	(98,551)	41,161	(139,712)	57,914	(16,754)

GOVERNMENT OF SAMOA

SCHEDULE B

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE GOVERNMENT OF SAMOA *for the financial year ended 30 June 2022*

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 \$650,363,549 excludes the Budget Support Funding Receipts of \$147,201,412 as it is reported under External Grants (refer Note 2 above) against its Budget of \$115,741,703. Same applies for Budget balances.

	Original Budget	Final Budget	Actual
Ordinary Receipts (Budget Summary)	635,147,203	631,186,533	650,370,586
Budget Support Funding	81,334,565	115,741,703	147,201,412
Ordinary Receipts (Schedule 1.1)	716,481,768	746,928,236	797,571,997

⁴ External Grants = The total External Grants Original Budget of \$241,215,049 is inclusive of the Budget Support Funding of \$81,334,565 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)	241,215,049	275,954,406	200,275,042
Budget Support Funding	81,334,565	115,741,703	147,201,412
	159,880,484	160,212,703	53,073,630
State Owned Enterprises	10,760,953	10,760,953	0
External Grants (Schedule 1.2)	149,119,531	149,451,750	53,073,630

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	2,193,766
State Owned Enterprises	0
	2,193,766

Estimates for Grant Financed projects

Ministries	138,835,083
State Owned Enterprises	10,760,953
	149,596,036

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 Ports Development Advance Project	310,318
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	27,030,719
Enhanced Road Access Project	1,082,309
	28,423,346

⁸ A total of \$18,676,328.52 from unutilised funds were rolled over into Special Accounts reported under Schedule 12 for FY21/22. These are also detailed in footnotes under ministries Schedule 2 and Schedule 4.

Expenditure Programs	17,929,863
Unforeseen Payments	746,465
	18,676,329

GOVERNMENT OF SAMOA

SCHEDULE C

**STATEMENT OF REVENUES AND EXPENSES
OF THE CENTRAL GOVERNMENT OF SAMOA**
for the financial year ended 30 June 2022

	2022 Actuals \$'000	2021 \$ \$'000
Schedule		
Revenue	12485169.36	
Operating Revenues		
Tax Revenues	546,402	531,290
Non-Tax Revenues	76,601	81,475
Grant Revenues - Domestic	15,000	16,275
Grant Revenues - Foreign Governments and International Organisations	201,593	192,678
Dividends	12,519	29,509
Others	13,354	3,297
Total Operating Revenues	865,469	854,524
Investing Revenues		
Income from Investments	458	718
Interest Received	2,291	3,119
Sale of Fixed Assets	293	1,037
Total Investing Revenues	3,043	4,874
Total Revenue	868,512	859,398
Expenses		
Operating Expenses		
Salaries and Wages	282,424	268,486
Goods and Services	201,418	178,992
Grants to Organisation	180,009	155,153
Grants to Individuals	4,298	6,268
Community Service Obligation	8,000	8,825
Transaction on Behalf of the State	41,973	54,163
VAGST	42,926	52,295
Premium	(181)	161
Others	12,485	11,335
Interest Payments on Loans	10,648	6,695
Capital Expenses	42,681	53,859
Total Expenses	826,682	796,232
Surplus/(Deficit) for the year	41,830	63,166
Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities		
Non-Operating Activity Adjustments		
Investing Revenues	(3,043)	(4,874)
Capital Expenses	42,681	53,859
Loss/(Gain) on Foreign Exchange	(6,834)	4,603
Non-Cash Movements		
(Increase)/Decrease in Account Receivable	(14,533)	3,624
Increase/(Decrease) in Accounts Payable	32,813	(1,553)
Net Cash Provided by Operating Activities	92,914	113,657

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	Schedule	2022 \$'000	2021 \$'000
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalent	5, 16, 18	306,392	277,558
Receivables			
Dividend Receivables	6	17,197	22,516
Government Ministries Receivables	6	9,534	11,954
Outstanding Duties Receivables	6	68,726	39,857
Guarantee Receivables	6	8,138	5,233
Other Receivables	6	443	605
Total Current Assets		104,037	80,165
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	176,573	174,470
Investments			
Public Trading Bodies	7	966,700	985,838
Public Beneficial Bodies	7	97,336	83,678
Independent Government Bodies	7	12,240	20,998
Mutual Bodies	7	223,264	207,720
Other Entities	7	1,595	1,595
Sinking Fund	17	57,498	52,408
Capital Subscriptions - International Finance Institutions	8	13,139	10,049
Fixed Assets	9	772,192	785,314
Total Non-Current Assets		2,320,536	2,322,071
TOTAL ASSETS		2,730,965	2,679,794
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Bank Overdrafts	5	43,634	17,752
Term Debts	10	84,755	74,457
Payables			
Special Purpose Accounts	12	55,414	104,098
Sundry Creditors	12	3,990	3,709
Total Current Liabilities		187,793	200,015
NON-CURRENT LIABILITIES			
Term Debts	10	864,694	929,935
Payables			
Leases	12	57,512	42,581
Total Non-Current Liabilities		922,205	972,517
TOTAL LIABILITIES		1,109,999	1,172,531
NET ASSETS/(LIABILITIES)	E	1,620,966	1,507,263
<u>EQUITY</u>	E	1,620,966	1,507,263

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	Schedule	2022 \$'000	2021 \$'000
<u>Opening Balance 1 July 2021</u>		1,507,263	1,145,273
<u>Changes in equity during the year</u>			
Surplus/(Deficit) for the year	C	41,830	63,166
Revaluation of government investments	7	217,160	295,250
Revaluation of government receivables	6	(225,498)	700,626
Revaluation of MCR Duties Receivables	6	28,870	(4,893)
Revaluation of foreign exchange reserve	10	(1,731)	(18,633)
Revaluation of fixed assets	9	(13,122)	60,214
Revaluation of Special Purpose Accounts	12	44,975	28,412
Revaluation of Lease Payables	12	(15,463)	(8,209)
Foreign Loan Proceeds/Drawings	10	1,024	(5,555)
Closed Off Special Purpose Accounts	12	24,532	4,234
Written off debts	6	810	(29)
Prior Period Adjustment - MCR Duties Receivable	6	0	34,964
Prior Period Adjustments - Other		10,315	(787,556)
<u>Equity as at 30th June 2022</u>	D	1,620,966	1,507,263

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2022***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 2022, Supporting Schedules, Schedules 6 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 Government's 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 actual 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 2022) 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 continue to disrupt economic activities not only in the public sector but also in the private sector and are reflected on the financial results of the government for financial year 2021/2022.

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 2021 to 30th June 2022.

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.

i. One Government Grant

The total Cash Balances on 30th June 2022 as per Bank Statements for all Schools under the OGG scheme are 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 the Ministry of Education to ensure the effective implementation of internal controls for proper accounting and disclosure of these accounts' balances going forward.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2022

Category	Number of Schools	Samoa Commercial Bank	Bank of the South Pacific
Government Primary Schools	144	1,555,088	
Mission Primary Schools	18	577,168	
Private Primary Schools	6	160,319	
Government College	23		1,998,461
Mission College	14		1,843,689
Private College	1		53,381
Special Schools	3	106,335	
TVET	4		372,875
Pre-Schools (ECE)	123	1,853,688	
Total		4,252,597	4,268,406

(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.

For the first time, government lands overseen by the Ministry of Natural Resources & Environment, as mandated by the Land Board, have been recognized in these Public Accounts. The lands, encompassing a total area of 81,297 acres (including 2 roods and 27 perches), are diverse in nature, comprising Leased and Licensed lands, areas reclaimed under Land Reclamation projects, National Parks and Reserves, as well as additional coastal mangrove cluster reserves proposed for conservation.

The preliminary valuation of these assets is estimated at WST\$ 6.264 billion. However, this valuation has not been included in the total fixed asset balance reported in Schedule 9, the Statement of Fixed Assets. The omission is due to the ongoing process of obtaining accurate market valuations to determine the fair value of the land assets as per IPSAS 17 Property, Plant, and Equipment.

In line with current reforms, a comprehensive Lands Management Framework is being developed. This initiative involves a collaborative effort between the Ministry of Natural Resources & Environment, the Samoa Land Corporation, and the Samoa Trust Estates Corporation. The objective is to integrate all government land holdings into a single portfolio, which will then be reflected accurately and completely in the annual Public Accounts for enhanced transparency and accountability to stakeholders.

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.

Establishment of an Asset Management Division in the Ministry of Finance is in the pipeline, in an effort to improve the disclosure of all Government fixed assets for reporting. The Ministry of Finance is also working together with donor partners on an Asset Management Policy Framework to ensure this is in place as a guide to manage and monitor Government fixed assets.

(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 (PTB) 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 2022

ii. Government Receivables

The below table discloses the balances of each Ministry's debtors control accounts as at 30th June 2022 and the aging by days:-

Ministry	Current 0-30 Days	>30 Days	90>Days	>180 Days	Total Outstanding
Finance-Accounts	0	0	0	372,755	372,755
Legislative Assembly	0	0	124,657	1,300	125,957
Agriculture	600	23,881	142,118	12,994	179,593
Attorney General	0	40	69,713	0	69,753
Audit Office	0	39,520	110,826	0	150,346
Commerce	0	0	0	0	0
Communication	0	0	0	363,124	363,124
Education	0	0	0	19,883	19,883
Finance	0	0	499,115	0	499,115
Foreign Affairs	0	0	155,382	0	155,382
Health	254,601	6,030	3,374,437	0	3,635,068
Justice	0	0	0	350	350
Natural Resources	0	0	0	2,747,310	2,747,310
Police	0	0	0	17,386	17,386
Public Service	0	0	44,255	0	44,255
Revenue	0	0	0	725,185	725,185
Works	0	0	220	132,468	132,688
Women	0	0	0	294,521	294,521
Statistics	0	0	1,250	0	1,250
Total Outstanding	255,201	69,470	4,521,973	4,687,276	9,533,919

iii. MCR Outstanding Duties and Tax Receivables

The audit opinion on the public accounts in the past years up to the year ended 30 June 2019 encouraged improvement on disclosures in assets, receivables and projects.

Since the production and audit of the Public Accounts for the year ended 30th 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 30th 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 2022, we have managed to bring into the whole of government public accounts and/or financial statements receivables pertaining to VAGST and Income Tax.

It is to be noted that more work is being contemplated in the accounting, reporting and disclosures of assets, receivable and projects in the financial year ending 30th June 2023 and subsequent years.

The work in 3 is broken down as follows:

GROSS DEFERRED DUTIES RECEIVABLE	8,107,709	
GROSS UNPAID DUTIES RECEIVABLE	19,215,393.05	
GROSS PAYE	12,533,414	
GROSS VAGST RECEIVABLE	0	
GROSS INCOME TAX RECEIVABLE	0	
TOTAL GROSS MCR RECEIVABLE		39,856,517
LESS DEFERRED DUTIES MOVEMENT DURING THE YEAR	(5,169,812)	
UNPAID DUTIES MOVEMENT DURING THE YEAR	18,484.05	
PAYE MOVEMENT DURING THE YEAR	6,421,770	
VAGST MOVEMENT DURING THE YEAR	(22,893,484)	
INCOME TAX MOVEMENT DURING THE YEAR	(15,302,996)	
TOTAL MOVEMENT DURING THE YEAR		(36,926,038)
LESS PROVISION FOR DOUBTFUL DEBTS - DEFERRED DUTIES	1,139,329	
PROVISION FOR DOUBTFUL DEBTS - UNPAID DUTIES	0	
PROVISION FOR DOUBTFUL DEBTS - PAYE	51,056	
PROVISION FOR DOUBTFUL DEBTS - VAGST	656,175	
PROVISION FOR DOUBTFUL DEBTS - INCOME TAX	6,209,886	
TOTAL PROVISION FOR DOUBTFUL DEBT		8,056,446
NET MCR RECEIVABLE		68,726,109

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.

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 2002.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2022

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 2022.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2021/2022	Interest Paid during FY 2021/2022	Disbursement during FY 2021/2022	Balance as at 30th June 2021	Balance as at 30th June 2022
Development Bank of Samoa						
<i>ADB6th Creditline</i>	5,000,000	144,704	0	0	0	0
<i>IDA15820</i>	3,934,499	509,901	90,099	0	1,802,041	1,292,140
Electric Power Corporation						
<i>PSEP</i>	182,287,298	0	0	0	111,385,520	111,385,520
Unit Trust of Samoa	7,900,000	724,167	0	0	4,015,834	3,291,667
Samoa Connectivity/Submarine Cable		0	581,268	0	57,266,393	60,603,310

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 2022 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:

	2022 \$	2021 \$
Land Transport Authority (WI)	46,784,942	50,496,930
Public Trust Office (FI)	554,258	1,462,040
Samoa Water Authority-CSO (WI)	11,240,000	13,240,000
National Kidney Foundation of Samoa (HE)	8,664,994	7,934,092
National University of Samoa (EC)	19,720,625	16,676,808
Samoa Fire and Emergencies Services Authority (PP)	10,408,372	8,757,435
Samoa Qualifications Authority (EC)	5,654,027	4,413,984
Samoa Sports Facilities Authority (EC)	2,375,743	2,021,392
Scientific Research Organization of Samoa (AG)	5,270,735	4,592,284
Samoa Tourism Authority (CL)	18,917,740	12,680,117
Office of the Regulator (CT)	2,365,630	2,012,723
Samoa Business Enterprise Centre (CL)	450,000	450,000
	132,407,066	124,737,805

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 -\$ 1,024,197 (2021: \$5,555,176) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Receipted through Treasury CBS Accounts:

	\$
Infrastructure	1,024,197
	<u>1,024,197</u>

(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	Lessee	Initial Date	Expiry Date	Current Portion	Non-current
<i>Trade Commissioner Residence</i>	SNPF	1/7/2011	31/7/2021	150,794	163,360
<i>Consular General Residence</i>	SNPF	1/4/2013	31/3/2023	164,366	123,274
<i>Samoa High Commission Office Canberra</i>	ACC	1/9/2017	31/8/2037	400,029	10,859,038
<i>Malo of Samoa Center Building</i>	UTOS	31/12/2016	30/6/2032	94,291	21,813,016
<i>Samoa High Commission Building in Wellington</i>	UTOS	23/04/2019	1/02/2041	21,155,026	19,975,611
<i>STEC Warehouse in Otahuhu</i>	ACC	1/10/2020	1/10/2035	4,577,425	0

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2022***(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. Any pending lawsuit and financial obligations are covered under the Unforeseen Expenditure vote. There were no contingent liabilities 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.

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). There were no figures reported for financial year 2022.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2022***NOTE 6: PRIOR PERIOD ADJUSTMENT**

During the financial year ended 2022, it was discovered that the following errors occurred in financial year 2021:

6.1 Cash Balances

Opening Cash balances for the following accounts have been revised. Unpresented cheques of prior years have been confirmed cancelled in FY21/22 and BSP Term Deposit closed in FY20/21 and balance transferred into BSP General Revenue Fund in August 2020.:

Bank Accounts	Audited balance -	Revised balance -
	2021	2021
Consulate General Operating - Auckland, New Zealand	386,337	390,492
High Commission Operating - Canberra	319,636	321,089
Samoa Consulate - Sydney	104,151	106,548
United Nations Mission Operating	1,325,594	1,326,818
BSP (Samoa) Investment Account	1,340,075	65,332
CBS #06-027A ADB Loan (Small Business Loan Scheme)	5,858	0
Total	3,481,651	2,210,279

6.2 Government Receivables

The account balances reported under the Statement of Receivables (Schedule 6) in financial year 2021 reported were revised as follows:

Ministry	Audited balance -	Revised balance -
	2021	2021
Prime Minister	533	15
Health	5,997,940	4,064,865
Total	5,998,473	4,064,880

6.3 Other Receivable

During the financial year ended 2022, 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 2021 reported were revised as follows:

Other Receivable	Audited balance -	Revised balance -
	2021	2021
Other	605,287	580,572
Total	605,287	580,572

6.4 Projects**Opening Balances Adjustments**

During the financial year ended 2022, it was discovered that the following errors occurred in Financial Year 2021 and amendments were made to show this effect in Financial Year 2021/2022.

Schedule 11.1 & Schedule 11.1.1

Projects	2022 (PA FY2022 Opening Balances)	2021 (PA FY2021 Closing Balances)	Differences	Impact
	\$	\$	\$	
0462- Samoa Agri-Business Support Project	(823,948)	(968,583)	144,636	understated
0556- Immunization Multimedia Awareness Campaign	12,116	18,833	(6,717)	overstated
Total	(811,832)	(949,750)	137,919	

6.5 Government Investments

The account balances reported under the Statement of Investments (Schedule 7.1) in financial year 2021 reported were revised as follows:

Government Public Trading Bodies	Audited balance -	Revised balance -
	2021	2021
Samoa Housing Corporation	37,145,126	36,895,126
Samoa Land Corporation Limited	48,180,949	67,096,500
Samoa Shipping Services Limited	621,590	453,118
Samoa Trust Estates Corporation	42,138,570	41,156,104
	128,086,235	145,600,848

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2022

NOTE 7: NEW PROJECTS CREATED WITHIN FY2022

7.1 During the financial year ended 2022, the following projects were created.

Projects Description	Codes
Imprest Account for Agribusiness Support Project (DFAT Fund)	0622
Support for the Establishment of SamCert	0623
Developing National Science, Technology and Innovation (ST & I) Policy	0627
Building Business Case For Investment in Coconut Industry in the Pacific	0629
UNICEF Spotlight Media Campaign Program	0630
MAF- Samoa Knowledge Society Initiative	0631
Strengthening and Capacity Building of Community and School for the Traffic on Road Safety	0632
Ombudsman Samoa Knowledge Society Initiative	0633
SLRC- Spotlight Initiative Project	0634
PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project (PIRAS-SAFPRO)	0637
Development and Implementation of a National Awareness Raising Strategy to Support Inclusive Education	0638
BHC Ending Violence Village Program	0639
Strengthening of Disability Specific Services by ENT & MDS	0640
Parliamentary Youth Program	0641
UNICEF Support Child Labour Rapid Assessment Survey in Samoa	0642
MICS Plus	0644
Public Health Laboratory	0645
Celebration of days of Shared Interest between FAO and MAF	0648
Child Protection in Education Sector - UNICEF	0649
Strengthening Resilience of Pacific Islands States through Universal Social Protection	0650
Providing Firefighting equipments to SFESA Project	0652
Circular Economy for the Recovery of Waste(CERO Waste)	0653
Social Protection for Resilience Joint Programme	0654
Samoa Tourism Recovery & Resilience Program (STRRP)	0655
Spotlight Initiative Project-(MPP)	0657

NOTE 8: STATEMENT OF EMERGENCY EXPENDITURES

8.1 As a result of parliament not convening due to political standoff post elections in April 2021, the budget for financial year 2021/2022 was not tabled in Parliament as required. Articles 105, 106 and 93 of the Constitution of the Independent State of Samoa were activated by the caretaker government to authorize payments out of the Treasury Fund for emergency budget for the first three months from 1st July to 30th September 2021, for continuance of essential services under a series of Warrants signed by the Head of State.

Below is a summary of the expenditures approved under this arrangement for the three months:-

Statement Description	Schedule	July	August	September	Total
Statement of Ministries Payments	Schedule 2.1	22,650,363	44,208,126	31,893,129	98,751,619
Statement of Ministries Special Purpose Accounts Payments	Schedule 2.1.1	613,733	1,580,171	4,125,191	6,319,095
Statement of Ministries Grants-Funded Development Project Payment	Schedule 2.2	1,754,616	3,803,867	4,171,081	9,729,563
Statement of Ministries Loan-Funded Development Project Payments	Schedule 2.3	0	0	493,148	493,148
Statement of Statutory Payments	Schedule 3	1,788,436	6,242,975	3,900,188	11,931,599
TOTAL		26,807,148	55,835,139	44,582,737	127,225,024

NOTE 9: SUBSEQUENT EVENTS

9.1 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 2022*

RECEIPTS & PAYMENTS BY MINISTRY

	2022			2021		
	Original Budget (Appropriation) ¹ \$	Final Budget (Appropriation) \$	Actual \$	Difference Between Final Budget and Actual \$	Actual \$	Difference Between Current and Previous Actual \$
CASH INFLOWS						
Agriculture & Fisheries	1,681,955	1,681,955	1,280,584	401,371	1,258,838	21,746
Attorney General	37,475	37,475	14,299	23,176	29,648	(15,349)
Controller & Auditor General	211,970	211,970	168,716	43,254	239,889	(71,173)
Bureau of Statistics	858,300	858,300	557,371	300,929	647,111	(89,741)
Commerce, Industry & Labour	620,475	620,475	1,002,422	(381,947)	849,514	152,908
Communication & Information Technology	356,177	356,177	327,919	28,258	375,513	(47,594)
Education, Sports & Culture	487,705	487,705	530,102	(42,397)	1,021,085	(490,983)
Electoral Commissioner	65,000	65,000	69,104	(4,104)	282,718	(213,614)
Finance ²	141,310,831	164,717,969	192,057,214	(27,339,245)	172,054,707	20,002,507
Foreign Affairs & Trade	80,000	80,000	57,817	22,183	71,486	(13,669)
Health	7,127,189	7,127,189	5,001,029	2,126,160	7,679,136	(2,678,107)
Justice & Courts Administration	1,396,362	1,396,362	921,740	474,622	1,032,451	(110,711)
Legislative Assembly	49,000	49,000	36,172	12,828	36,355	(183)
Natural Resources & Environment	5,260,982	5,260,982	4,019,730	1,241,251	6,273,123	(2,253,392)
Police	12,111,688	12,111,688	18,314,010	(6,202,322)	17,009,878	1,304,133
Prime Minister	5,563,011	5,563,011	4,533,078	1,029,933	3,003,126	1,529,952
Public Enterprises	4,168,019	11,207,349	12,518,530	(1,311,181)	19,508,720	(6,990,190)
Customs & Revenue	529,185,034	529,185,034	549,877,031	(20,691,997)	535,137,918	14,739,113
Regulator ³	3,565,706	3,565,706	4,658,226	(1,092,520)	3,182,526	1,475,700
Women, Community & Social Development	625,000	625,000	842,525	(217,525)	1,170,732	(328,207)
Works, Transport & Infrastructure	1,719,889	1,719,889	784,377	935,512	1,289,602	(505,225)
Total Receipts ⁴	716,481,768	746,928,236	797,571,997	(50,643,761)	772,154,075	25,417,923
CASH OUTFLOWS						
Agriculture & Fisheries	19,738,616	19,538,616	18,214,115	1,324,501	18,345,601	(131,486)
Attorney General ⁵	5,367,508	5,367,508	3,833,618	1,533,890	4,457,759	(624,141)
Controller & Auditor General ⁵	4,107,581	4,013,461	3,295,507	717,954	3,442,077	(146,569)
Bureau of Statistics ⁵	6,064,344	6,064,345	5,541,395	522,951	5,451,744	89,651
Commerce, Industry & Labour ⁵	27,653,566	27,673,565	25,709,199	1,964,366	19,421,461	6,287,738
Communication & Information Technology ⁵	11,183,481	11,183,483	8,041,356	3,142,127	7,147,946	893,410
Education, Sports & Culture ⁵	133,633,726	133,633,726	129,910,199	3,723,527	122,276,521	7,633,679
Electoral Commissioner ⁵	3,192,962	3,192,963	2,622,612	570,351	7,835,320	(5,212,708)
Finance ⁵	101,485,066	106,224,780	87,638,524	18,586,256	103,125,391	(15,486,867)
Foreign Affairs & Trade	22,979,753	23,495,884	19,568,560	3,927,324	20,534,111	(965,551)
Health ⁵	135,380,838	140,380,837	117,533,703	22,847,133	111,050,388	6,483,315
Justice & Courts Administration ⁵	16,667,214	16,667,218	12,407,039	4,260,179	12,926,066	(519,028)
Law Reform Commission	1,499,474	1,499,475	1,116,351	383,123	1,195,428	(79,077)
Legislative Assembly ⁵	7,333,917	7,333,916	6,515,272	818,643	6,227,160	288,112
Natural Resources & Environment ⁵	25,867,241	26,289,604	23,393,206	2,896,398	22,851,804	541,401
Ombudsman	1,483,635	1,483,635	1,432,720	50,916	1,613,935	(181,215)
Police	48,173,905	50,654,316	50,120,834	533,482	37,122,901	12,997,933
Prime Minister ⁵	10,145,940	10,145,940	8,614,359	1,531,581	7,901,976	712,383
Prisons & Corrections Services	0	0	0	0	7,569,966	(7,569,966)
Public Enterprises ⁵	3,158,808	3,158,808	2,977,595	181,214	2,782,885	194,710
Public Service Commission	8,525,285	8,525,285	6,695,029	1,830,256	5,025,256	1,669,773
Customs and Revenue	13,431,913	13,431,914	12,288,545	1,143,370	12,722,209	(433,664)
Women, Community & Social Development ⁵	24,984,980	24,984,981	19,508,809	5,476,172	9,844,628	9,664,181
Works, Transport & Infrastructure ⁵	68,153,268	72,253,266	71,440,095	813,172	77,153,293	(5,713,199)
Total Payments	700,213,021	717,197,526	638,418,641	78,778,885	628,025,825	10,392,816
NET CASH FLOWS	16,268,747	29,730,710	159,153,357	(129,422,646)	144,128,249	15,025,107

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 2022*

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 2022".

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)	59,976,265
Budget Support Funding (page XVI)	81,334,565
MOF Receipts Original Budget (Schedule 1.1)	141,310,830

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

Revised Budget	48,976,266
<u>Budget Support Funding</u>	
Approved Main Estimates (page XVI)	81,334,565
First Supplementary Estimates (page VI)	19,140,588
Second Supplementary Estimates (page III)	15,266,550
MOF Receipts Revised Budget (Schedule 1.1)	164,717,969

³ **Cash Inflows - Office of the Multi-Sector Regulator**

Telecommunication License Fees receipted 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)	635,147,203
Budget Support Funding (pg XVI) - Original Budget	81,334,565
Total Receipts Original Budget (Schedule 1.1)	716,481,767

Revised Budget - Ministries	631,186,533
Budget Support - Original Budget + Supplementary	115,741,703
Total Receipts Revised Budget (Schedule 1.1)	746,928,236

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 22/23.

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 2022*

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2022				2021
	Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	Opening Balance \$
Agriculture & Fisheries ²⁺³	(3,506,656)	21,860,894	4,497,262	7,450,738	(537,073)
Attorney General ³	2,207,569	779,432	273,967	356,524	2,292,257
Controller & Auditor General	4,290	0	0	0	4,290
Bureau of Statistics	(173,794)	100,000	285,615	235,489	(223,919)
Commerce, Industry & Labour ³	(82,118)	312,846	239,182	244,835	(74,979)
Communication & Information Technology	1,389,607	981,201	251,283	44,462	1,182,785
Education, Sports & Culture ³	22,737,643	11,951,239	10,993,849	258,915	11,902,709
Electoral Commissioner	32,300	231,748	39,409	0	(7,109)
Finance ²⁺³	16,110,246	25,042,358	18,052,802	17,085,290	15,164,764
Foreign Affairs & Trade	52,380	89,033	54	29,119	81,445
Health ²⁺³	10,443,517	19,452,999	2,470,731	6,320,913	14,190,522
Justice & Courts Administration	83,167	0	148,988	132,563	66,742
Law Reform Commission	102,311	90,130	262,456	195,624	35,479
Legislative Assembly	3,648,599	810,000	19,417	849,890	4,479,072
Natural Resources & Environment ³	1,796,522	20,023,771	9,531,445	10,588,702	2,859,731
Ombudsman	58,514	116,459	120,932	131,517	69,099
Police	(21,372)	170,267	16,050	61,201	23,779
Public Services Commission	0	10,000	0	0	0
Women, Community & Social Development ³	900,668	2,592,070	742,121	1,551,910	1,921,108
Works, Transport & Infrastructure ³	3,316,188	44,837,305	5,128,068	5,724,094	3,916,898
TOTAL	59,099,582	149,451,750	53,073,630	51,261,784	57,347,601

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

External Grants Main Estimates (Budget Summary/Sch B - pg I)	241,215,049
Budget Support Funding (JPAM - pg XVI)	81,334,565
	159,880,484
State Owned Enterprises	10,760,953
	149,119,531
First Supplementary Estimates - (pg III)	332,219
Projects implemented by Government Ministries (pgs XI-XII)	149,451,750

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 2022*

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2022 Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	2021 Opening Balance \$
Finance ²	(3,964,784)	2,193,766	0	2,500,186	(1,464,598)
Works, Transport & Infrastructure	268,186	0	0	1,024,223	1,292,409
TOTAL	(3,696,597)	2,193,766	0	3,524,408	(172,189)

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

Soft Term Financing (Budget Summary - Schedule B)	2,193,766
State Owned Enterprise	0
Ministries (Schedule 1.3)	<u>2,193,766</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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		88,000	57,200	57,200	(30,800)	118,000
Other Revenues						
Fees & Other Charges		1,192,584	1,624,755	1,624,755	432,171	1,140,838
TOTAL RECEIPTS		1,280,584	1,681,955	1,681,955	401,371	1,258,838
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		494,439	532,791	537,833	43,394	553,742
2.0 Ministerial Support		452,952	520,196	515,154	62,202	373,639
3.0 Agricultural Quarantine and Regulation Services		1,517,011	1,462,201	1,526,201	9,190	1,696,479
4.0 Crops Research, Commercial Development and Advisory Services		3,160,419	3,349,112	3,349,112	188,693	3,821,158
5.0 Animal Production, Health and Research Services		1,778,126	1,883,563	1,883,563	105,437	1,994,332
6.0 Fisheries Management, Planning and Research Services		1,984,270	2,196,796	2,196,797	212,527	2,301,759
7.0 Policy Development, Planning and Communication Services		777,249	716,427	824,775	47,526	687,865
8.0 Agriculture Sector Coordination Services		130,790	202,095	202,095	71,305	0
9.0 Savaii Operation		910,919	1,211,991	1,039,643	128,724	0
Total Outputs		11,206,176	12,075,172	12,075,173	868,997	11,428,973
Third Party Outputs						
Scientific Research Organisation of Samoa		5,270,735	5,270,735	5,270,735	0	4,592,284
Total Third Party Outputs		5,270,735	5,270,735	5,270,735	0	4,592,284
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		12,964	13,138	13,138	174	12,950
Asian Pacific Coconut Community		51,866	56,352	56,352	4,486	50,217
Asian Pacific Agriculture Research Institute		8,035	8,131	8,131	96	7,710
Forum Fisheries Agency		85,684	89,730	89,730	4,046	85,436
Western & Central Pacific Fisheries Conventions (Tuna Commission)		101,364	105,933	105,933	4,569	104,704
Rotterdam Convention		798	798	798	0	774
The International Treaty on Plant Genetic Resources for Food and Agriculture		0	223	223	223	0
International Fund for Agricultural Developments (IFAD)		26,336	27,102	27,102	766	25,927
Animal Production & Health Commission of Asia & Pacific (APHCA)		7,367	10,388	10,388	3,021	7,055
Matuaileoo Trust Inc		0	0	0	0	50,000
		294,413	311,795	311,795	17,382	344,773
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
Quarantine Office - Matautu Wharf		6,740	6,740	6,740	0	6,740
Quarantine Office - Faleolo Airport		13,962	14,190	14,190	228	11,825
Savaia		5,000	5,000	5,000	0	5,000
Toloa		6,000	9,000	9,000	3,000	6,000
Siumu		2,625	2,625	2,625	0	2,625
Sasina		5,000	5,000	5,000	0	5,000
Salelologa		5,296	5,296	5,296	(0)	0
Poutasi		0	1,300	1,300	1,300	0
Atele		11,250	11,250	11,250	0	11,250
Olomanu/Tausagi		43,478	43,478	43,478	0	43,478
SPA Lease		54,229	54,229	54,229	0	40,672

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
AGRICULTURE & FISHERIES						
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
		546,640	556,481	556,481	9,841	525,650
Government Policies/Initiatives						
Replanting of Coconut		0	0	0	0	77,115
Agricultural Development Project		228,911	140,437	260,437	31,526	222,671
Animal Protection Society		50,000	50,000	50,000	0	0
Rhinoceros Beetle Control Program		0	0	0	0	174,622
Breadfruit Propagation & Replanting program		0	0	0	0	29,729
Samoa Agro Tourism Project		0	0	0	0	46,367
Women in Business Development Inc.		0	0	0	0	300,000
Vegetables Production Technology		0	0	0	0	105,000
Export Authority Establishment		15,207	250,000	250,000	234,793	0
		294,118	440,437	560,437	266,319	955,505
Commemorative Events/Days						
Agriculture Show		179,507	500,000	180,000	493	0
Open Day		20,902	20,902	20,902	(0)	2,705
		200,409	520,902	200,902	493	2,705
VAGST Output Tax		401,623	563,094	563,094	161,471	495,711
Total Transactions on Behalf of State		1,737,204	2,392,709	2,192,709	455,505	2,324,344
TOTAL PAYMENTS - AGRICULTURE		18,214,115	19,738,617	19,538,617	1,324,502	18,345,601
RECEIPTS OVER PAYMENTS		(16,933,531)	(18,056,662)	(17,856,662)	(923,131)	(17,086,763)

GOVERNMENT DEVELOPMENT PROJECTS

		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening of Fisheries Information Management & Dissemination (FFA)		16,918	20,000	0	7,923	24,841
Relocation of Livestock Division Premises (Chinese Aid Funds)		38,776	0	186	0	38,590
Fisheries Development Project Supporting Small Scale Pelagic (Chinese Aid Funds)		273,876	150,000	0	94,339	368,216
Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities..etc (Australian Aid)		84,938	51,166	0	72,148	157,086
E-Phyto Sanitary Certification System (AusAid)	1	77,371	225,000	734	87,824	166,184
Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project (SPC)		119,107	94,562	126,499	3,234	(4,158)
World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM) (World Bank)	1	(546,552)	0	319,136	2,154,676	1,302,581
Improving Ruminant Production & Supply in Fiji & Samoa (AusAid)	1	63,906	34,082	71,507	102,983	96,173
Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140 (IFAD)		(284,201)	2,934,176	107,590	445,830	54,038
Fisheries Covid-19 Pandemic Stimulus Package 2 (FFA)		18,652	20,000	0	2,879	21,531
Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector (AusAid)		25,421	13,219	12,727	270	12,964
Deploying Coconut Diversity to Improve Livelihoods in the Pacific (SPC)		(9,727)	0	0	18,301	8,574
Circular Economy For the Recovery of Waste (CERO WASTE) (UNDP)		129,897	135,402	193,275	198,781	135,403
SAFPROM Matching Grants Programme Account (World Bank)		(1,515,593)	14,879,095	2,537,075	3,428,089	(624,580)
COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa (UNDP)		(24,973)	90,516	244,855	360,345	90,516
Developing National Science, Technology and Innovation (ST & I) Policy (UNESCO)		14	25,000	25,000	24,986	0
Building Business Case For Investment in Coconut Industry in the Pacific (AusAid)		4,883	18,438	18,438	13,555	0
MAF- Samoa Knowledge Society Initiative (UNESCO)		(2,000)	10,000	8,000	10,000	0
PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project (PIRAS-SAFPROM) (IFAD)		379,277	2,054,373	794,210	414,934	0

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 2022

		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Celebration of days of Shared Interest between FAO and MAF (FAO)		28,388	0	38,029	9,641	0
US Treaty on Economic Development Fund	2	0	1,000,000	0	0	0
Safeguarding threatened coconut diversity within the upgraded International Coconut Genebank for the South Pacific (SPC)	2	0	26,099	0	0	0
Safeguarding and Deploying Coconut Diversity to improve livelihoods in the Pacific (SPC)	2	0	46,523	0	0	0
FFA Ice Making Machine (FFA)	a	427	0	0	0	427
Rehabilitation of the Coconut Crop in Samoa (SPC)	a	492	0	0	0	492
Soil Management for Farm Resilience in the Pacific Islands (AusAid)	a	1,688	33,243	0	0	1,688
Reef Colonisation and Social Impacts from Tronchus Translocation (Australian Aid)	a	142	0	0	0	142
Agrometeorology Programme in Samoa (FAO)	a	41	0	0	0	41
Agriculture & Fisheries Cyclone Response Project (WB)	d+3	(743,728)	0	0	0	(743,728)
Samoa Agriculture Competitiveness Expansion Project (World Bank)	3	(1,644,094)	0	0	0	(1,644,094)
		(3,506,656)	21,860,894	4,497,262	7,450,738	(537,073)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(3,506,656)	21,860,894	4,497,262	7,450,738	(537,073)

Notes

a No movements during current financial year 2022

d No movements in the last 4 financial years

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

2 Estimates declared in Main Approved Estimates FY21/22.

3 Project is completed but hanging balance was supposed to be cleared in FY20/21 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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
ATTORNEY GENERAL'S OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		14,299	37,475	37,475	23,176	29,648
TOTAL RECEIPTS		14,299	37,475	37,475	23,176	29,648
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Government Ministries		348,784	399,571	399,571	50,787	360,216
2.0 Legislative Drafting		673,790	931,130	931,130	257,341	758,695
3.0 Criminal Prosecutions - District Court		546,030	780,753	780,753	234,723	673,232
4.0 Civil Litigation and Opinions		670,865	813,466	813,466	142,601	732,111
5.0 Commercial and International Law Division	1	512,401	838,628	838,628	326,227	578,131
6.0 Criminal Prosecutions - Supreme Court	1	492,700	889,979	889,979	397,279	694,516
Total Outputs		3,244,569	4,653,527	4,653,527	1,408,959	3,796,900
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		33,250	33,250	33,250	(0)	33,250
Brookers Online		21,000	21,000	21,000	0	21,000
International Association of Prosecutors		1,500	1,500	1,500	0	1,500
		55,750	55,750	55,750	(0)	55,750
Government Policies / Initiatives						
Prosecution Overseas Witness budget		61,279	70,000	70,000	8,721	69,900
Overseas Counsel's Opinions/Technical Assistance		18,302	50,000	50,000	31,698	49,905
Pathologist		23,527	80,000	80,000	56,473	52,947
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		418,772	515,664	515,664	96,892	488,417
VAGST Output Tax		114,528	142,567	142,567	28,039	116,692
Total Transactions on Behalf of State		589,050	713,981	713,981	124,931	660,859
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		3,833,618	5,367,508	5,367,508	1,533,890	4,457,759
RECEIPTS OVER PAYMENTS		(3,819,319)	(5,330,033)	(5,330,033)	(1,510,714)	(4,428,111)
GOVERNMENT DEVELOPMENT PROJECTS						
		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Pacific Prosecutors Conference (NZAid)	2	733,253	357,334	273,868	180,819	642,334
Pacific Islands Laws Officers Network (PILON) Meetings (AusAid)		1,487,252	268,001	0	1,820	1,489,072
Support for Samoa to Review and Reform Cyber Security Cyber Crime Legislation (AusAid)		(12,865)	154,097	99	173,885	160,921
Pacific Island Law Officers 38th Network and Meeting (Arrangement for the provision of funding for support)	a	(71)	0	0	0	(71)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		2,207,569	779,432	273,967	356,524	2,292,257

Notes

- 1 Savings from the following outputs have been transferred to Special Purpose Account reported under Schedule 12 to fund for the work stations at the Civil and Prosecution wing of Attorney General's Office in new FY22/23:-

Commercial and International Law Division	70,000
Criminal Prosecutions - Supreme Court	140,000
	210,000
- 2 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.
- a No movements during current financial year 2022

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
AUDIT OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		168,716	211,970	211,970	43,254	239,889
TOTAL RECEIPTS		168,716	211,970	211,970	43,254	239,889
PAYMENTS						
Outputs						
1.0 Strategic and Parliamentary Services	1	821,956	913,802	913,802	91,846	846,588
2.0 Financial Audit Services	1	1,136,134	1,299,512	1,299,512	163,378	1,190,539
3.0 Operational Audit Services	1	1,056,790	1,207,697	1,207,697	150,908	1,126,475
Total Outputs		3,014,880	3,421,011	3,421,011	406,131	3,163,602
Third Party Outputs						
Anti Corruption Authority		5,870	100,000	5,880	10	0
Total Third Party Outputs		5,870	100,000	5,880	10	0
Transactions on Behalf of State						
Membership Fees & Grants						
Association of Pacific Islands Public Auditors		0	1,200	1,200	1,200	0
International Congress of Supreme Audit Institution		0	5,000	5,000	5,000	0
South Pacific Association of Supreme Audit Institution		7,450	7,450	7,450	(0)	7,042
International Organisation of Supreme Audit Institutions		1,575	1,584	1,584	9	1,580
Team Mate Licensing and Maintenance		16,720	228,588	228,588	211,868	0
		25,745	243,822	243,822	218,077	8,623
Rents and Leases		166,359	195,818	195,818	29,459	165,876
VAGST Output Tax		82,652	146,930	146,930	64,278	103,976
Total Transactions on Behalf of State		274,756	586,570	586,570	311,814	278,474
TOTAL PAYMENTS - AUDIT OFFICE		3,295,507	4,107,581	4,013,461	717,954	3,442,077
RECEIPTS OVER PAYMENTS		(3,126,791)	(3,895,611)	(3,801,491)	(674,700)	(3,202,187)

GOVERNMENT DEVELOPMENT PROJECTS

		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
INTOSAI SAI Continuity During COVID19 (Other)	a	4,290	0	0	0	4,290
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		4,290	0	0	0	4,290

Notes

1 Savings from the following outputs have been transferred to Special Purpose Account reported under Schedule 12 to fund for Professional Services in new FY22/23:-

Strategic and Parliamentary Services	47,436.96
Financial Audit Services	151,320.34
Operational Audit Services	130,078.05
	<u>328,835.35</u>

a No movement during financial year 2022.

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		557,371	858,300	858,300	300,929	647,111
TOTAL RECEIPTS		557,371	858,300	858,300	300,929	647,111
PAYMENTS						
Outputs						
1.0 Policy assessment and Advise to Cabinet		253,735	357,723	351,291	97,556	307,838
2.0 Ministerial Support						9,107
2.0 Compilation of Finance Statistics		458,477	483,196	477,628	19,151	474,109
3.0 Compilation of Social Statistics		435,192	419,285	445,112	9,920	409,748
4.0 Compilation of Population Census and Survey Statistics		615,098	624,635	634,016	18,918	633,625
5.0 Management of Births, Deaths and Marriages		740,862	751,957	751,957	11,096	722,534
6.0 ICT and Data Processing		521,755	540,684	540,684	18,930	489,219
7.0 Compilation of Economics Statistics (formerly output 2)		495,214	504,759	504,760	9,545	495,746
8.0 National Identification System Division	1	363,585	646,220	623,015	259,431	238,455
Total Outputs		3,883,917	4,328,462	4,328,463	444,546	3,780,382
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		10,855	14,000	14,000	3,145	10,602
Government Policies / Initiatives						
Population Census		998,907	1,000,000	1,000,000	1,093	428,684
Agriculture Census		0	0	0	0	517,191
Demographic Health Survey and Disability Survey		0	0	0	0	101,781
		998,907	1,000,000	1,000,000	1,093	1,047,656
Rents & Leases						
Rents & Leases - DBS Building		101,002	114,016	114,016	13,014	105,176
Rent at FMFM II Building		277,050	277,050	277,050	0	277,050
Rent at Salelologa Savaii		11,889	12,000	12,000	111	11,150
		389,941	403,066	403,066	13,125	393,376
VAGST Output Tax		257,774	318,816	318,816	61,042	219,728
Total Transactions on Behalf of State		1,657,477	1,735,883	1,735,882	78,405	1,671,362
TOTAL PAYMENTS - BUREAU OF STATISTICS		5,541,395	6,064,345	6,064,345	522,950	5,451,744
RECEIPTS OVER PAYMENTS		(4,984,024)	(5,206,045)	(5,206,045)	(222,021)	(4,804,633)
GOVERNMENT DEVELOPMENT PROJECTS						
		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Birth Registration Campaign (United Nations Children's Fund (UNICEF))		156	0	0	42,678	42,834
UNFPA Sexual Reproductive Health 2021-2022 SBS (UNFPA)		24,000	100,000	50,600	26,600	0
MICS Plus (UNICEF)		2,988	0	169,199	166,211	0
Social Protection for Resilience Joint Programme (UNDP)		65,816	0	65,816	0	0
Parliamentarian Group Activity (UNFPA)	a	(255,530)	0	0	0	(255,530)
Multiple Indicator Cluster Survey (MICS) (UNICEF)	a	(11,240)	0	0	0	(11,240)
Strengthening Resilience of Pacific Islands States through Universal Social Protection (ESCAP)	a	17	0	0	0	17
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(173,794)	100,000	285,615	235,489	(223,919)

Notes

- 1 Unspent funds of \$200,000 have been transferred into Motor Vehicle Bulk Purchase Special Purpose Account under Ministry of Finance reported under Schedule 12 for purchasing of ministry new vehicle in new financial year 22/23.
- a No movements during current financial year 21/22.

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
COMMERCE, INDUSTRY & LABOUR						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,002,422	620,475	620,475	(381,947)	849,514
TOTAL RECEIPTS		1,002,422	620,475	620,475	(381,947)	849,514
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		819,742	832,440	845,985	26,243	805,037
2.0 Seasonal Employment Unit		806,552	857,697	857,697	51,146	717,608
3.0 Management of Investment Promotion & Industry Development		613,587	639,280	663,914	50,327	606,065
4.0 Enforcement of Fair Trading and Codex Development		749,536	818,821	789,057	39,521	742,862
5.0 Administration of Apprenticeship Scheme & Employment Services		552,146	611,014	613,062	60,916	554,164
6.0 Enforcement of Labour Standards & Assessment of Work Permits		542,566	566,268	571,420	28,853	536,273
7.0 Enforcement of Occupational Safety & Health Standards		374,176	395,074	395,074	20,899	373,827
8.0 Management of the Registries of Companies & Intellectual Properties		674,628	732,948	717,333	42,705	687,536
Total Outputs		5,132,933	5,453,543	5,453,543	320,611	5,023,372
Third Party Outputs						
Samoa Tourism Authority (STA)	1.1	18,917,740	19,842,310	19,842,310	924,570	12,680,117
Samoa Business Enterprise Centre (SBEC)		450,000	450,000	450,000	0	450,000
Total Third Party Outputs		19,367,740	20,292,310	20,292,310	924,570	13,130,117
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		10,251	11,642	11,642	1,391	11,585
International Organisation for Consumer Union		1,336	6,200	6,200	4,864	1,277
World Intellectual Property Organisation(WIPO)			12,000	12,000	12,000	0
World Association of Investment Promotion Agency		13,905	15,500	15,500	1,595	13,413
United Nations Industry Development		1,788	11,560	11,560	9,772	1,870
Corporate Registry Forum		592	1,565	1,565	974	1,106
Competition Commission		4,707	15,000	15,000	10,293	14,758
ISO Membership (Standards)		0	28,000	28,000	28,000	0
Grants to Associations		20,000	0	20,000	0	0
		52,579	101,467	121,467	68,888	44,009
Government Policies / Initiatives						
Contribution to Private Sector	1.2	0	250,000	250,000	250,000	0
Apprenticeship Training Provider (NUS)	1.3	0	178,000	178,000	178,000	93,867
E-Registry Database - Foster Moore (NZ)		124,021	124,021	124,021	(0)	60,483
World Intellectual Property Day (26 April)		7,707	10,000	10,000	2,293	8,984
Exporter of the Year Awards - SAME		0	10,000	10,000	10,000	0
OSH Day		0	10,000	10,000	10,000	9,982
		131,728	582,021	582,021	450,292	173,316
Rents and Leases						
ACB Building Rent/Lease		706,046	786,817	786,817	80,771	737,867
Rent - Fair Trading Division Office in Savaii		4,884	5,616	5,616	732	4,477
Rents & Leases for Home and Office of the Samoa Liaison Officers in NZ and Australia		157,451	167,677	167,677	10,226	88,986
		868,381	960,110	960,110	91,729	831,329
VAGST Output Tax		155,838	264,114	264,114	108,276	219,317
Total Transactions on Behalf of State		1,208,527	1,907,713	1,927,712	719,185	1,267,972
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR		25,709,199	27,653,566	27,673,565	1,964,366	19,421,461
RECEIPTS OVER PAYMENTS		(24,706,777)	(27,033,091)	(27,053,090)	(2,346,313)	(18,571,947)

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**
for the financial year ended 30 June 2022

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Enhanced Integrated Framework Trade (UNDP)		(221,038)	0	0	0	(221,038)
Samoa Private Sector Development Programme (NZ)	2	61,824	35,810	36,350	23,540	49,002
Assistance to Support the Labour Mobility Unit of Samoa (AusAid)	2	(206)	0	52,358	122,197	71,132
Support for the Labour Mobility Unit (Samoa) (AusAid)	e	0	71,179	0	0	0
Technical Assistance for the Review of Samoa National Emergency Employment Policy (ILO)		410	6,390	0	0	410
Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System (ESCAP)		9,019	31,328	0	6,319	15,338
Pre- Departure Orientation and Debriefing Sessions for RSE & SNP (ILO)		2,806	18,560	25,267	28,105	5,644
Occupational Safety and Health (OSH) Day (ILO)		(233)	19,922	0	2,070	1,837
ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19 (ILO)		2,697	28,116	0	0	2,697
UNICEF Support Child Labour Rapid Assessment Survey in Samoa (UNICEF)		62,604	101,541	125,207	62,604	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(82,118)	312,846	239,182	244,835	(74,979)

Notes

The following unspent funds have been transferred to Special Purpose Accounts reported under Schedule 12 for utilisation in new financial year 22/23:

1.1 Samoa Tourism Authority (STA)

Tourism Assistance (under Ministry of Finance) 805,325

1.2 Private Sector Organization

Contribution to Private Sector 250,000

1.3 NUSIOT Apprenticeship

Apprenticeship Training Provider (NUS) 163,895

2 Non-cash transactions are not reported in this Statement but under Schedule 11.

e Estimates declared in Main Approved Estimates document but no transactions for the FY21/22.

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		327,919	356,177	356,177	28,258	375,513
TOTAL RECEIPTS		327,919	356,177	356,177	28,258	375,513
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		261,394	316,874	291,876	30,482	271,816
2.0 Ministerial Support		480,447	501,220	535,784	55,337	288,850
3.0 Policy Development		450,207	484,855	472,655	22,449	431,259
4.0 Broadcasting Services		961,478	1,225,875	1,144,311	182,832	1,028,863
5.0 ICT Secretariat		472,596	408,056	492,256	19,660	330,226
Total Outputs		2,626,122	2,936,881	2,936,882	310,760	2,351,013
Third Party Output						
Office of the Regulator		2,365,630	2,365,630	2,365,630	0	2,012,723
Total Third Party Output		2,365,630	2,365,630	2,365,630	0	2,012,723
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		56,399	57,000	57,000	601	55,909
Asian Pacific Telecommunity		13,681	14,300	14,300	619	13,287
Pacific Island Telecom Association		0	1,000	1,000	1,000	672
Universal Postal Union Contribution		27,169	64,477	64,477	37,308	13,506
Asia Pacific Institute for Broadcasting Development		0	16,000	16,000	16,000	0
Commonwealth Telecommunication Organisation Fee		22,341	23,000	23,000	659	22,860
		119,591	175,777	175,777	56,186	106,234
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location		875,527	1,120,128	1,120,128	244,601	978,086
Samoa National Broadband Highway Spectrum Fees		246,430	246,510	246,510	80	246,430
Samoa National Broadband Highway Electricity		250,256	315,000	315,000	64,744	248,740
		1,372,214	1,681,638	1,681,638	309,424	1,473,256
Government Policies / Initiatives						
Digital Transformation Authority Establishment		0	80,000	80,000	80,000	0
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	257,100
Samoa National Broadband Highway Land Lease		2,609	3,000	3,000	391	3,000
Tui-Samoa Submarine Cable - Land Lease		5,217	6,000	6,000	783	6,000
CSL Monthly Management Fee		306,257	525,012	525,012	218,755	525,011
Samoa Innovation Park - Land Lease, Vaivase		0	30,000	30,000	30,000	0
Digital TV Studio Refurbishment		203,330	300,000	300,000	96,670	0
School Connectivity	1	338,410	2,000,000	2,000,000	1,661,590	0
		1,147,271	3,235,460	3,235,460	2,088,189	825,459

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
VAGST Output Tax		410,528	788,096	788,096	377,568	379,261
Total Transactions on Behalf of State		3,049,604	5,880,971	5,880,971	2,831,367	2,784,210
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		8,041,356	11,183,482	11,183,483	3,142,127	7,147,946
RECEIPTS OVER PAYMENTS		(7,713,437)	(10,827,305)	(10,827,306)	(3,113,869)	(6,772,433)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Knowledge Society Initiative (UNESCO)		32,797	75,005	57,690	17,699	(7,194)
Support for the Establishment of the Samoa Cyber Emergency Response Team (SamCERT) (NZ)		184,134	193,593	193,593	9,459	0
Strengthening Cyber Security Emergency Response Capability in Samoa (AusAid)		1,153,908	250,144	0	17,303	1,171,212
Digi Transformation Authority (NZ)	e	0	358,102	0	0	0
Support for Samoa to Review & Reform Cyber Security and Cybercrime Legislation (AusAid)	a	18,768	104,357	0	0	18,768
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,389,607	981,201	251,283	44,462	1,182,785

Notes

¹ Savings of \$1,661,589.56 have been transferred into Special Purpose Account for School Connectivity reported under Schedule 12 to be utilised in new financial year 2023.

a No movement during current financial year 2022.

e Estimates declared in Budget document - Approved Main Estimates but no transactions during financial year 21/22.

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
EDUCATION, SPORTS & CULTURE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		530,102	487,705	487,705	(42,397)	1,021,085
TOTAL RECEIPTS		530,102	487,705	487,705	(42,397)	1,021,085
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		874,691	1,012,968	1,012,968	138,277	798,908
2.0 Ministerial Support		413,184	571,651	571,651	158,467	417,903
3.0 Teaching Services	1	60,957,392	62,417,579	62,417,579	1,460,186	59,333,753
4.0 Teacher Development & Advisory Support Services	1	669,673	671,593	671,593	1,920	683,215
5.0 School Improvement Services	2	2,382,935	2,535,380	2,535,380	152,445	2,409,995
6.0 Curriculum Design & Material Services	2	1,503,423	1,679,306	1,679,306	175,883	1,269,818
7.0 Assessment & Examination Services	3	1,969,933	2,261,656	2,261,656	291,723	1,870,608
8.0 Policy Planning & Research Services		652,932	670,206	670,206	17,274	632,314
9.0 Asset Management Services		1,962,426	2,037,795	2,037,795	75,369	1,524,564
10.0 Public Library Services		565,072	615,290	615,290	50,218	601,144
11.0 Sports Development Services		481,787	523,982	523,982	42,195	484,927
12.0 Cultural Development Services		875,606	852,737	852,737	(22,869)	720,367
13.0 Monitoring, Evaluation and Review Services		707,724	728,487	728,487	20,763	726,098
14.0 Sector Coordination Services		454,528	473,948	473,948	19,420	453,545
Total Outputs		74,471,306	77,052,578	77,052,578	2,581,272	71,927,158
Third Party Outputs						
Grants and Subsidies						
One Government School Grant		17,760,580	17,726,320	17,726,320	(34,260)	17,867,951
National University of Samoa		19,720,625	19,720,625	19,720,625	0	16,676,808
Samoa Qualifications Authority		5,654,027	5,654,027	5,654,027	(0)	4,413,984
Samoa Sports Facility Authority		2,375,743	2,381,742	2,381,743	6,000	2,021,392
		45,510,975	45,482,714	45,482,715	(28,260)	40,980,135
Other Sports Activities						
Sports Development Fund (formerly known as International/National Sports Activities)		497,391	500,000	500,000	2,609	50,000
Samoa Rugby Union		350,000	350,000	350,000	0	350,000
Sports Equipment		34,783	40,000	40,000	5,217	33,752
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
		1,082,174	1,090,000	1,090,000	7,826	633,752
Total Third Party Outputs		46,593,149	46,572,714	46,572,715	(20,434)	41,613,887
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,727,633	1,744,332	1,744,332	16,699	1,530,515
United Nations Educational, Scientific and Cultural Organisation (UNESCO)		0	11,000	11,000	11,000	0
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs		0	46,969	46,969	46,969	52,000
Commonwealth Centre of Learning		156,199	156,199	156,199	(0)	157,915
		1,883,832	1,958,500	1,958,500	74,668	1,740,429
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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
EDUCATION, SPORTS & CULTURE						
Government Policies / Initiatives						
Construction of Sports Fields		264,057	300,000	300,000	35,943	450,000
Teacher's Higher Education Scheme		1,499,811	1,500,000	1,500,000	189	1,500,000
School Broadcast		1,530	54,000	54,000	52,470	28,630
Samoa Language Commission		180,716	285,454	285,454	104,738	138,899
One Government Grant Review		0	50,000	50,000.04	50,000	0
Samoa National Orchestra		10,497	40,000	40,000	29,503	36,084
Establishment of the National Archives & Records Authority		435,694	472,662	472,662	36,968	422,612
Teacher Annual Conference		10,435	50,000	50,000	39,565	49,989
Education Sector Budget Support		3,835,691	4,670,170	4,670,169	834,479	3,193,903
Renovation of School Buildings		0	0	0	0	305,000
		6,238,430	7,422,286	7,422,285	1,183,855	6,125,118
VAGST Output Tax		683,982	588,148	588,148	(95,834)	830,428
Total Transactions on Behalf of State		8,845,745	10,008,434	10,008,433	1,162,689	8,735,475
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		129,910,199	133,633,726	133,633,726	3,723,527	122,276,521
RECEIPTS OVER PAYMENTS		(129,380,097)	(133,146,021)	(133,146,021)	(3,765,924)	(121,255,435)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Virtual Gallery on "Heritage Buildings in Samoa & Ratification of the 03 convention, safeguard Intangible Cultural Heritage (UNESCO)		36,036	0	0	1,250	37,286
Literacy Improvement Project (USA Aid)		27,025	0	25,440	4,929	6,515
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)		43,361	0	1,019	0	42,342
Education Sector Support Programme (Other)		20,905,289	10,317,123	10,495,238	0	10,410,052
Family Life Education (UNFPA)		105,073	250,000	85,772	44,985	64,286
Nursing Workforce Development (NZ)		858,862	1,059,054	7,811	0	851,051
Pacific Islands Literacy and Numeracy Assessment (PILNA) (SPC)		(10,885)	0	0	10,885	0
Samoa Education Sector Printing Building (AusAid)		3,160	0	18	0	3,142
Samoa Inclusive Education (AusAid)		(223,333)	0	17,210	0	(240,544)
The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls (UNESCO)		239,970	0	250,990	132,267	121,247
COVID-19 Response Assistance to MESC (UNICEF)		95	57,073	0	14,434	14,529
Samoa Knowledge Society Initiative Project (UNESCO)		27,903	28,406	34,716	34,718	27,905
UNDP- Samoa Knowledge Society Initiative (UNDP)		(27,907)	146,313	0	0	(27,907)
UNFPA Sexual Reproductive Health 2021-2022 (NUS) (UNFPA)		60,033	0	65,035	5,002	0
Child Protection in Education Sector - UNICEF		155	0	10,600	10,445	0
Development and Implementation of a National Awareness Raising Strategy to Support Inclusive Education (AusAid)	4	100,000	0	0	0	0
Samoa Women in Science & Technology (AusAid)	a	459	0	0	0	459
The Development of Learning Resources with Focus on a Sustainable Pacific (UNESCO)	a	(2,431)	93,270	0	0	(2,431)
School Fee Scheme AUSAid & NZAid (Other)	b	594,777	0	0	0	594,777
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		22,737,643	11,951,239	10,993,849	258,915	11,902,709

Notes

Unspent funds from the following outputs have been rolled over to Special Purpose Accounts reported under Schedule 12 for utilisation in new financial year 22/23:-

¹ Budget Support (Procurement of new assets for all schools - computers, laptops, tv, webcam & speakers)

Teaching Services	91,891.00
Teacher Development & Advisory Support Services	560,000.00
	<u>651,891.00</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 2022*

² Supply and Installation of Standby Generator

School Improvement Services	75,157.71
Curriculum Design & Material Services	<u>150,000.00</u>
	<u>225,157.71</u>

³ Samoa Arts and Culture Project Malifa - Fence

Assessment & Examination Services	295,000.00
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^a No movements during current financial year - 2022

^b No movement in the last 2 financial years

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

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
ELECTORAL COMMISSIONER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		69,104	65,000	65,000	(4,104)	282,718
TOTAL RECEIPTS		69,104	65,000	65,000	(4,104)	282,718
PAYMENTS						
Outputs						
1.0 Policy Advice to the Executive Council	1.1.1	484,197	563,241	563,241	79,044	368,157
2.0 Electoral Services						
2.1 Registration Services	1.1.2	478,752	502,484	502,484	23,732	561,385
2.2 Electoral Operations & Returning Services	1.1.3	486,478	554,883	554,883	68,405	549,297
		965,230	1,057,367	1,057,367	92,137	1,110,682
3.0 Legal and Policy	1.1.4	484,011	519,868	519,868	35,857	262,785
4.0 Information & Technology Services	1.1.5	431,446	468,739	468,739	37,294	446,180
Total Outputs		2,364,883	2,609,216	2,609,216	244,333	2,187,804
Transactions on Behalf of State						
Commemorative Events/Days						
National Voters Day		18,104	20,000	20,000	1,896	12,899
Government Policies/initiatives						
Election Commission of Inquiries	1.2	109,377	200,000	200,000	90,623	0
New Building		0	0	0	0	2,362,201
General Election 2021		0	0	0	0	2,336,330
Rents & Leases - DBS & NPF Plaza		41,386	213,859	213,859	172,473	392,400
VAGST Output Tax		88,862	149,888	149,888	61,026	543,686
Total Transactions on Behalf of State		257,729	583,747	583,747	326,018	5,647,516
TOTAL PAYMENTS - ELECTORAL COMMISSIONER		2,622,612	3,192,963	3,192,963	570,351	7,835,320
RECEIPTS OVER PAYMENTS		(2,553,508)	(3,127,963)	(3,127,963)	(574,455)	(7,552,602)
GOVERNMENT DEVELOPMENT PROJECTS						
		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening Civic Awareness Program- Women in Leadership UN Women- OEC (Other)		32,300	231,748	39,409	0	(7,109)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		32,300	231,748	39,409	0	(7,109)

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 2022*

Notes

Unspent funds from the following outputs have been transferred into the below special purpose accounts reported under Schedule 12 for utilisation in new financial year 22/23:

<u>Motor Vehicle Bulk Purchase</u>	
1.1.1 Policy Advice to the Executive Council	73,356.52
1.1.2 Registration Services	16,629.64
1.1.3 Electoral Operations & Returning Services	30,263.07
1.1.4 Legal and Policy	29,885.11
1.1.5 Information & Technology Services	32,475.66
	182,610.00
<u>COI Consultations</u>	
1.2 Election Commission of Inquiries	90,623.00
	90,623.00

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		15,199,144	18,829,227	18,829,227	3,630,082	18,353,753
Capital Receipts						
Sales & Capital Receipts		293,160	0	0	(293,160)	1,037,391
On-lending Receipts						
On-lending Repayments		2,677,743	14,000,000	3,000,000	322,257	3,749,929
Income from Investments						
Income from Investments		2,389,290	2,843,634	2,843,634	454,345	13,523,538
Other Revenues						
Fees & Other Charges		9,191,631	9,303,405	9,303,405	111,774	7,826,669
		29,750,968	44,976,266	33,976,266	4,225,298	44,491,279
External Receipts						
Budget Support						
Budget Support		15,000,000	15,000,000	15,000,000	(0)	16,274,793
Aid Funds	1	147,201,412	81,334,565	115,741,703	(31,459,709)	111,238,912
		162,201,412	96,334,565	130,741,703	(31,459,709)	127,513,705
Fees & Other Charges - Regulator	2	4,658,226	3,565,706	3,565,706	(1,092,520)	3,182,526
Safety & Security Levy (Government of Samoa)	3	104,834			(104,834)	49,723
TOTAL RECEIPTS		192,057,214	141,310,831	164,717,969	(27,339,245)	172,054,707
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet	4a	700,929	848,865	813,158	112,229	708,016
2.0 Ministerial Support		527,128	590,963	572,526	45,399	362,685
3.0 Administration of Fiscal Policy & Budget Reforms		1,233,651	1,215,768	1,247,616	13,965	1,170,330
4.0 Internal Auditing and Investigation Services		612,350	621,923	621,923	9,574	579,255
5.0 Economic Planning and Policy		783,889	797,351	797,351	13,462	748,098
6.0 Accounting Services & Financial Reporting		2,106,231	2,115,138	2,133,702	27,471	2,108,362
7.0 Management of Government Buildings						
7.1 Management of the Fiame Mataafa Faumuina Mulinuu (FMFMII) Building		2,465,955	2,513,908	2,488,481	22,526	2,402,099
7.2 Management of Tui Atua Tupua Tamasese Efi (TATTE) Building		3,443,265	3,438,615	3,456,110	12,845	3,256,311
8.0 Information Technology Advice and Services		524,482	532,282	532,282	7,799	502,156
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)		307,561	313,568	313,568	6,007	314,250
10.0 Aid Coordination & Loan Management		717,441	721,245	726,739	9,298	656,110
11.0 Financial & Legal Services		250,638	257,061	257,061	6,424	219,495
12.0 Procurement Monitoring Services		342,597	345,897	346,324	3,727	296,077
13.0 Finance One System Support Services		282,227	287,594	287,594	5,367	283,474
14.0 Energy Policy and Coordination Division		369,176	361,357	374,922	5,746	341,071
15.0 Public Finance Management and Finance Sector Coordination		262,047	265,586	265,683	3,636	263,654
Total Outputs		14,929,566	15,227,121	15,235,040	305,474	14,211,442

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
FINANCE						
Transactions on Behalf of State						
Membership Fees						
African Caribbean and Pacific Secretariat		0	50,000	50,000	50,000	23,517
ADB/World Bank Capital Increases		2,476,163	3,430,048	3,430,048	953,885	419,968
AIIB Membership		205,935	224,000	224,000	18,065	202,583
		2,682,099	3,704,048	3,704,048	1,021,949	646,068
Commemorative Event						
Independence Day Celebration		220,695	300,000	300,000	79,305	1,739
		220,695	300,000	300,000	79,305	1,739
Counterpart Costs to Development Projects						
OPEC/Petroleum Tank Farm		327,824	680,318	480,318	152,494	749,674
Civil Society Support Programme		181,726	70,000	220,000	38,274	55,788
Private Sector Agri-Business Project		186,328	200,000	200,000	13,672	174,978
PCRAFI - Pacific Disaster Risk Insurance Premium		230,848	250,000	250,000	19,152	210,625
Pilot Programme for Climate Resilience		36,402	144,291	144,291	107,889	61,831
DBS EIB Repayments Reimbursements	4b	0	0	4,600,000	4,600,000	2,532,620
Samoa Airport Investment Project		17,022	0	0	(17,022)	602,655
Health Sector and E-Health Project		0	0	0	0	65,496
Samoa Connectivity Project		41,992	750,000	200,000	158,008	185,181
West Coast Road Project		28,604	100,000	100,000	71,396	183,137
Enhanced Road Access Project		61,645	80,000	80,000	18,355	9,379
UNFPA Multi Agreement: MWCS, MOH & SBS		0	50,000	50,000	50,000	52,554
Vehicle Loan Scheme (Overseas Missions)		0	50,000	50,000	50,000	0
Vaisigano Bridge Counterpart		0	0	0	0	87,180
Samoa Ports Development Project		3,059,043	500,000	3,649,239	590,196	8,324
Chinese Assistance - Samoa Police Academy		0	100,000	100,000	100,000	0
JICA Commissions		368	80,000	80,000	79,632	6,067
Chinese Assistance - Friendship Park		48,508	100,000	100,000	51,492	32,249
Chinese Assistance - Culture Centre		39,313	100,000	100,000	60,687	50,130
Land Compensation for the GCF Vaisigano Catchment Project		0	0	0	0	703,500
Payment for Fagali Airport to Samoa Airways		0	0	0	0	5,000,000
Samoa Climate Resilient Transport Project (SCRTP)		98,508	100,000	100,000	1,491	30,886
Samoa Parliament Redevelopment		0	0	0	0	144,245
Samoa Agriculture and Fishery Productivity and Market		0	50,000	50,000	50,000	80,212
ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		1,306	200,000	350,000	348,694	18,128
		4,359,437	3,604,609	10,903,848	6,544,411	11,044,839
Government Policies / Initiatives						
Government Bowser		2,649,057	2,650,000	2,650,000	943	2,089,902
Insurance on Government Assets		4,201,551	4,201,551	4,201,551	0	4,701,551
Computer Software Licenses		695,725	711,000	711,000	15,275	628,000
Network Fees and Maintenance		409,526	410,000	410,000	475	409,454
Maintenance Fees for the Commonwealth Secretariat		52,124	0	52,154	30	0
Debt Management System		50,000	50,000	50,000	0	50,000
NUS Scholarship Program		238,112	500,000	500,000	261,888	196,960
COVID-19 Response Plan Phase II		0	0	0	0	24,129,614
COVID-19 Phase 2 - N61		1,527	0	0	(1,527)	6,035,970
Disability Benefit Package		616,000	3,000,000	3,000,000	2,384,000	0
GoA SPCRP - Phase II LA Office		0	150,000	150,000	150,000	0
ADB Central Cross Island Road Upgrade Project		157	500,000	150,000	149,844	0
Shelter Hygiene Facilities		2,000,000	2,000,000	2,000,000	0	0
Senior Citizens Pension Scheme		33,388,308	33,388,308	33,388,308	0	27,088,308
Import Duty on Aid and Loan Funded Projects		1,999,848	3,500,000	2,000,000	152	1,217,568
VAGST on Aid and Loan Funded Projects		3,339,307	4,940,000	3,340,000	694	4,162,121
VAGST Component for the SPCRP		0	200,000	200,000	200,000	0
Private Sector Support Facility - COVID Assistance	4c	5,446,501	10,000,000	10,000,000	4,553,499	0
Assistances - Annual Reports for SOEs		0	250,000	250,000	250,000	0
Full Forensic Accounting Assessment of the Government Systems		0	250,000	250,000	250,000	0
Ending Violence Against Women Grants Program for CSC	4d	696,434	1,000,000	1,000,000	303,566	0
Initiatives for Combatting NCDs	4e	725,122	1,000,000	1,000,000	274,878	0
		56,509,298	68,700,859	65,303,013	8,793,715	70,709,448

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
FINANCE						
Rents & Leases						
Rents and Leases - CBS		919,632	1,276,543	1,276,543	356,911	1,002,114
Rents and Lease - DBS		1,729	20,745	20,745	19,016	20,745
Rents & Leases - Mangere		1,957,302	1,700,000	1,700,000	(257,302)	1,692,246
Otauhu Lease		871,921	0	830,402	(41,519)	0
Canberra Financing Lease		1,145,033	1,056,953	1,056,953	(88,080)	1,026,628
		4,895,616	4,054,241	4,884,643	(10,973)	3,741,733
Capital Injections						
Development Bank of Samoa (International Banks)		1,000,000	1,000,000	1,000,000	(0)	0
Samoa Trust Estates Corporation		1,000,000	1,000,000	1,000,000	(0)	500,000
		2,000,000	2,000,000	2,000,000	(0)	500,000
VAGST Output Tax		2,041,813	3,894,188	3,894,188	1,852,376	1,891,988
Safety & Security Levy (Government of Samoa)	3	0	0	0	0	378,134
Total Transactions on Behalf of State		72,708,958	86,257,945	90,989,740	18,280,782	88,913,949
TOTAL PAYMENTS - FINANCE		87,638,524	101,485,066	106,224,780	18,586,256	103,125,391
RECEIPTS OVER PAYMENTS		104,418,690	39,825,765	58,493,189	(45,925,501)	68,929,315

GOVERNMENT DEVELOPMENT PROJECTS

		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Australia partnership (AusAid)		954,117	0	54,745	0	899,372
Civil Society Support Programme Phase II (Aust/EU)		10,605	2,298,800	0	0	10,605
Samoa Tourism Support Programme (NZ Aid)		82,584	0	507	0	82,077
Tourism Cyclone Recovery Programme (NZ Aid)		(47,165)	0	9	0	(47,174)
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank)	5	1,022,927	6,405,329	4,546,385	3,870,403	346,945
Enhancing the climate resilience of the West Coast Road Project (World Bank)		(4,464,433)	0	0	0	(4,464,433)
Rosebud Trust - Manumalo Baptist School (Other)		(31,433)	0	3	0	(31,436)
Energy Bill and Sustainable Bioenergy Samoa (Other)		45,987	0	0	0	45,987
Samoa Agri-Business Support Project (ADB)		74,826	250,000	1,124,398	225,624	(823,948)
Samoa Agri-Business Support Project (GoA-DFAT)	e	0	1,793,492	0	0	0
Samoa Connectivity/Samoa Submarine Cable Project (Other)		766,813	4,181,243	835,254	816,062	747,621
Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga (AusAid)	5	(25,075)	0	0	25,113	38
Samoa Tourism Growth Partnership Program (NZ Aid)	5	660,506	1,020,591	12,950	147,883	795,439
Incentivising Business Establishment at Vaitele (NZ Aid)	5	196,063	0	941	17,491	212,613
Cyclone Gita Initial Response (Other)		20,543	0	128	0	20,415
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP)	6	2,173,406	7,498,939	7,421,288	6,956,704	1,730,853
Programmatic Preparation Advance No.IDA V202 (World Bank)		(288,406)	800,000	721	283,134	(5,994)
Samoa Population Action Plan (SPAP Project)		165,507	32,000	390,474	217,498	(7,469)
Construction of the Emergency Bailey Bridges (AusAid)		(105,956)	0	0	0	(105,956)
Chinese Assistance For COVID-19 Preparedness (Chinese Aid)		2,249	0	1,719	5,474	6,005
CSSP- PPCR World Bank		0	0	16	86,439	86,423
CSSP- UNDP Adaptation Fund UNDP		0	0	4	20	16
CSSP- EU		892,512	0	1,030	434,642	1,326,124
CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP		6,631,899	0	0	2,754,312	9,386,211
CSSP Phase 2- DFAT		565,040	0	189,219	505,884	881,706
11th EDF Technical Cooperation Facility (TCF) EU		971,828	761,963	0	61,825	1,033,653
Samoa Tourism Growth Partnership- PHASE 2 (NZ Aid)	5	1,780,487	0	0	267,715	2,048,202
APDRF COVID19 Emergency Response Project (ADB)		60,680	0	3	0	60,677
Imprest Account for Agribusiness Support Project (DFAT Fund)		98,258	0	507,325	409,067	0
PRC Samoa's COVID19 Prevention and Preparation (Chinese Aid)		511,692	0	511,692	0	0
Providing Firefighting equipments to SFESA Project (JapAid)		735,882	0	735,882	0	0

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 2022*

		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Samoa Tourism Recovery & Resilience Program (NZAid)	5	1,718,109	0	1,718,109	0	0
Women in Leadership in Samoa Project-NUS	b	(45)	0	0	0	(45)
Technical Cooperation Facility (EU)	c	1,587	0	0	0	1,587
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy	c	(23,011)	0	0	0	(23,011)
UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Is. Countries&Territories (UNESCO)	c	(654)	0	0	0	(654)
Chinese Miscellaneous Assistance (Chinese Aid)	f	703,896	0	0	0	703,896
Education Sector Project II	g	2,520,029	0	0	0	2,520,029
PFM - Finance Sector	h + 7	(2,271,608)	0	0	0	(2,271,608)
		16,110,246	25,042,358	18,052,802	17,085,290	15,164,764
Loans - GDP						
Petroleum Storage Facility Project - Phase IV (Other)		(3,964,784)	2,193,766	0	2,500,186	(1,464,598)
		(3,964,784)	2,193,766	0	2,500,186	(1,464,598)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		12,145,462	27,236,124	18,052,802	19,585,475	13,700,167

Notes

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 receipted 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.

Unspent funds from the following outputs have been transferred to Special Purpose Accounts reported under Schedule 12, to be utilised in new financial year 22/23.

^{4a} Policy Assessment & Advice to Cabinet

Motor Vehicles Delivery (ASCO Motors) 100,000.00

^{4b} DBS EIB Repayments Reimbursements

Capital Injection Repayment Reimbursement to DBS 4,600,000.00

^{4c} Private Sector Support Facility - COVID Assistance

PSSF - COVID Assistance 1,500,000.00

^{4d} Ending Violence Against Women Grants Program for CSOs

Ending Violence (under Ministry of Women) 200,000.00

^{4e} Initiatives for Combatting NCDs

Grants to District Councils for Non Communicable Diseases Program (under Ministry of Women) 274,878.33

⁵ Projects Implemented by SOEs

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

⁶ Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

⁷ Project is completed but hanging balance was to be cleared in FY20/21 after going through the write-off process.

b No movements in the last 2 financial years

c No movements in the last 3 financial years

e Estimates declared by donor for FY2022 per Approved Main Estimates but no transactins during financial year.

f No movements in the last 5 financial years

g No movements in the last 6 financial years

h No movements in the last 7 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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
FOREIGN AFFAIRS & TRADE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		57,817	80,000	80,000	22,183	71,486
TOTAL RECEIPTS		57,817	80,000	80,000	22,183	71,486
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister & Cabinet		1,016,532	576,967	1,026,273	9,741	438,176
2.1 Ambassador at large for the Pacific (Newly Created Output)		0	0	0	0	117,831
2.2 Political and International Relations and Protocol Services (Formerly Output 2)		546,359	502,495	585,495	39,135	512,190
3.0 Representation Overseas						
3.1 High Commission, Wellington		1,447,882	1,621,271	1,544,542	96,659	1,142,510
3.2 Consulate General, Auckland		1,077,122	1,316,440	1,316,440	239,318	986,810
3.3 Embassy, Brussels		1,435,657	1,929,165	1,929,165	493,508	1,552,785
3.4 Embassy, New York		2,771,217	2,745,699	2,690,699	(80,518)	2,052,987
3.5 High Commission, Canberra		894,650	1,492,804	1,592,054	697,404	996,538
3.6 Student Counsellor, Fiji		780,433	888,661	888,661	108,229	431,771
3.7 Consulate General, American Samoa		613,916	521,782	576,782	(37,133)	463,445
3.8 Embassy, Japan		1,695,793	2,276,298	2,276,297	580,504	1,685,052
3.9 Embassy, China		1,794,058	1,640,032	1,640,032	(154,026)	1,667,993
3.10 Consulate General, Sydney		1,074,610	1,266,875	1,266,874	192,264	1,000,521
3.11 Embassy - Geneva, Switzerland		351,359	976,367	882,052	530,693	34,742
		13,936,697	16,675,394	16,603,599	2,666,902	12,015,155
4.0 Bilateral Relations Division		476,437	510,817	510,817	34,380	424,516
5.0 Trade Development & Promotion		601,480	634,033	634,033	32,553	586,133
6.0 Protocol Services		312,908	326,064	326,064	13,157	262,876
7.0 Regional Relations		265,206	274,783	274,784	9,578	239,347
8.0 Legal Services		206,759	202,010	215,889	9,130	131,476
Total Outputs		17,362,377	19,702,562	20,176,951	2,814,574	14,727,699
Transactions on Behalf of State						
Membership Fees						
United Nations		74,724	74,726	74,726	2	74,648
Pacific Community		222,317	222,317	222,317	0	222,317
Forum Secretariat		177,808	177,809	177,809	1	188,053
Commonwealth Secretariat		117,355	117,727	117,727	372	117,145
United Nations Development Programme - Apia		427,268	500,000	500,000	72,732	456,234
United Nations Development Programme - Headquarters		0	14,085	14,085	14,085	15,068
Commonwealth Fund Technical Cooperation (CFTC)		31,999	32,000	32,000	1	60,800
UN Disengagement Observer Force(UNIDOF)		279	1,174	1,174	895	515
UN Interim Forces in Lebanon		0	2,348	2,348	2,348	2,066
Miscellaneous for Other United Nation Assessments		21,877	33,297	33,297	11,420	49,899
Pacific Island Centre		8,803	8,803	8,803	0	8,803
International Red Cross FK (96)40		0	4,695	4,695	4,695	3,419
Chemical Weapons Convention1992 ORPCW		0	3,173	3,173	3,173	0
Convention for the Suppression of the Financing of Terrorism 2001		0	3,173	3,173	3,173	0
Comprehensive Test Ban Treaty 1996		1,648	1,793	1,793	145	4,848
World Trade Organisation		75,350	75,351	75,351	1	75,342
International Tribunal for Law of the Sea		0	2,470	2,470	2,470	2,467
Organisation for Prohibition of Chemical Weapons		0	3,173	3,173	3,173	2,122
World Trade Organisation Office Geneva		33,750	33,750	33,750	0	33,750

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
FOREIGN AFFAIRS & TRADE						
International Criminal Court		5,264	5,264	5,264	0	5,262
International Seabed Authority		0	2,348	2,348	2,348	344
International Tribunal for the Prosecution of Persons		0	2,348	2,348	2,348	0
Commonwealth (Joint Office in New York)		0	25,000	25,000	25,000	0
Group of 77 ECDC (USD\$2,000)		0	4,806	4,806	4,806	12,497
UN Office for South-South Cooperation		0	2,564	2,564	2,564	3,508
		1,198,442	1,354,194	1,354,194	155,752	1,339,107
Hosting of Regional Meetings/Conferences						
Samoa Trade Talks		0	15,000	15,000	15,000	0
Preparations for CHOGM 2022		0	150,000	150,000	150,000	0
Meeting of the Pacific ACP-EU IEPA Trade		0	150,000	150,000	150,000	0
Pacific Labour Mobility Annual Meeting		0	150,000	150,000	150,000	0
Summit on the Signing of the EU-ACP Samoa Agreement (post Cotonou) Oct/Nov 2020		0	300,000	0	0	0
		0	765,000	465,000	465,000	0
Government Policies / Initiatives						
Government Scholarship Scheme		0	0	0	0	3,182,651
Relocation of the Embassy in Japan (Tokyo)		0	0	300,000	300,000	325,202
		0	0	300,000	300,000	3,507,852
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		231,383	319,941	361,680	130,297	183,095
Total Transactions on Behalf of State		2,206,182	3,277,190	3,318,929	1,112,747	5,806,411
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE		19,568,560	22,979,752	23,495,883	3,927,323	20,534,111
RECEIPTS OVER PAYMENTS		(19,510,743)	(22,899,752)	(23,415,883)	(3,905,139)	(20,462,625)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Streamlining Arms Data Collection and Reporting in Samoa (Other)		(351)	0	54	0	(405)
ICT Digital Solution Project (UNDP)		45,183	44,174	0	0	45,183
PACER Plus Readiness (Australian Aid)		15,620	44,859	0	29,119	44,739
Sub-Regional Localization Initiation Plan Project (UNDP)	a	136	0	0	0	136
Enhancing ICT Capabilities to Support National Commitments (FFA)	a	504	0	0	0	504
NZAID/AusAID-Harmonised Government Scholarship (Other)	b	(8,713)	0	0	0	(8,713)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		52,380	89,033	54	29,119	81,445

Notes

a No movements during current financial year - 2022

b No movements in the last 2 financial years

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 2022

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		5,001,029	7,127,189	7,127,189	2,126,160	7,679,136
TOTAL RECEIPTS		5,001,029	7,127,189	7,127,189	2,126,160	7,679,136
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	1,177,963	1,364,190	1,378,952	200,989	1,011,906
2.0 Ministerial Support		459,323	608,106	614,748	155,425	514,436
3.0 Strategic Planning, Policy and Research Division		733,153	768,742	793,780	60,628	752,267
4.0 Quality Assurance & Infection Control		1,071,725	1,140,919	1,242,746	171,022	1,768,029
5.0 Registrar and Health Professional Development		1,280,071	1,383,365	1,397,166	117,095	696,051
6.0 National Disease Surveillance & International Health Registration		1,945,508	1,795,131	1,963,306	17,798	1,662,501
7.0 Pharmaceutical Warehouse		1,194,489	1,032,722	1,227,065	32,576	821,292
8.0 Health Information System, Monitoring & Evaluation		755,462	768,113	800,372	44,909	788,463
9.0 Health Information Technology & Communication Services		1,228,188	1,254,682	1,298,439	70,251	1,213,728
10.0 Health Sector Coordination, Resourcing & Monitoring		722,165	849,607	870,976	148,812	739,493
11.0 Clinical - TTM Hospital Clinical Health Services		17,078,119	17,768,937	18,252,988	1,174,869	14,389,821
12.0 Clinical - Laboratory & Pathology		3,289,898	3,522,085	3,582,234	292,336	3,203,783
13.0 Clinical - Medical Imaging & Radiology Services		2,586,768	3,221,754	3,253,764	666,996	2,979,073
14.0 Clinical - Dental Health Services		2,885,666	3,174,846	3,352,761	467,095	2,844,505
15.0 Clinical - Pharmaceutical Services		1,942,469	2,166,614	2,233,927	291,459	2,276,377
16.0 Clinical - MTH Hospital		10,041,271	8,745,612	9,837,896	(203,376)	10,854,524
17.0 Clinical - Integrated Nursing Care Services		18,994,630	18,241,565	20,042,329	1,047,699	17,528,789
18.0 Clinical - Allied Health Services		0	0	0	0	2,304,243
19.0 Public Health - National Health Programs, Wellness, Health Promotion and Education		2,157,896	2,091,396	2,146,780	(11,116)	1,898,285
20.0 Public Health - Rural District Hospitals & Community Health Services		8,808,929	8,420,072	9,001,572	192,643	5,714,070
21.0 Public Health - Health Protection & Enforcement		1,879,965	2,433,591	2,460,253	580,288	3,148,061
Total Outputs		80,233,659	80,752,049	85,752,057	5,518,398	77,109,697
Third Party Outputs						
Grants and Subsidies						
Samoa National Kidney Foundation		8,664,994	8,664,994	8,664,994	0	7,934,092
Non Communicable Diseases Clinic		249,834	250,000	250,000	166	241,224
Red Cross		50,000	50,000	50,000	0	50,000
Samoa Cancer Society		75,000	75,000	75,000	0	40,000
GOSHEN Trust		50,000	50,000	50,000	0	50,000
Provision for Medical Fees		7,999,471	8,000,000	8,000,000	530	4,903,087
METI		100,000	100,000	100,000	(0)	0
Total Third Party Outputs		17,189,298	17,189,994	17,189,994	696	13,218,402

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 2022

Transactions on Behalf of State					
Membership					
WHO Contribution	0	35,000	35,000	35,000	0
Red Cross Contribution	5,800	5,800	5,800	(0)	5,800
Government Policies / Initiatives					
Returning Graduates (Doctors/Nurses)	2,365,186	2,000,000	2,000,000	(365,186)	2,343,469
Drinking Water Quality and Sanitation Monitoring and Awareness Program	88,380	90,500	90,500	2,120	66,091
Plumbing System Preventative Maintenance Services	261,071	1,200,000	1,200,000	938,929	0
Samoa Health Programs for Results	1,948,011	3,949,144	3,949,144	2,001,133	2,101,923
Land Payment - Hospital at Faleolo	55,455	73,750	107,950	52,495	0
Health Sector Program Counterpart Funds	0	116,000	116,000	116,000	71,826
Sleep Apnoea	0	0	0	0	200,000
Bulk Food Supplies (Output 2: TTM and Allied)	1,102,241	2,000,000	2,000,000	897,759	1,202,699
Consumables & Pathology Reagents (Output 3 Lab Services)	2,241,763	4,600,000	4,600,000	2,358,237	2,788,529
Dental Health Medical Consumables (Output 5: Dental)	448,557	852,287	852,287	403,731	246,845
Pharmacy Medical Consumables (Output 6: Pharmacy)	1,657,417	3,000,000	3,000,000	1,342,583	1,621,420
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	3,237,817	6,000,000	6,000,000	2,762,183	3,963,088
Vaccine Supplies (Output 8: Nursing)	471,442	590,000	590,000	118,558	304,428
Imaging X-Ray Films	17,387	145,000	145,000	127,613	33,905
Refurbishment of Rural Hospitals and Physician Housing	924,347	3,000,000	3,000,000	2,075,653	495,515
X-Ray Consumables	23,331	55,000	55,000	31,669	27,108
Bulk Cleaning and Disinfection Supplies	0	0	0	0	846,722
Security Services	0	600,000	600,000	600,000	0
Lawn Mowing Services	269,178	360,000	360,000	90,822	0
Commercial Cleaning Services	966,081	2,000,000	2,000,000	1,033,920	0
	16,077,664	30,631,681	30,665,881	14,588,217	16,313,569
Rents & Leases	0	34,200	0	0	93,715
VAGST Output Tax	4,027,283	6,732,109	6,732,109	2,704,826	4,309,206
Total Transactions on Behalf of State	20,110,747	37,438,790	37,438,790	17,328,044	20,722,289
TOTAL PAYMENTS - HEALTH	117,533,703	135,380,833	140,380,838	22,847,134	111,050,388
RECEIPTS OVER PAYMENTS	(112,532,674)	(128,253,644)	(133,253,649)	(20,720,974)	(103,371,252)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
WHO Grants (World Health Organisation)		50,582	0	0	6,000	56,582
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)		966	0	0	(265)	966
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)	2	(136,769)	180,000	0	267,675	135,087
Digital Radiography System General X-Ray Machine (AusAid)		(42,705)	0	3	141,565	98,858
Samoa Nursing Community Training Centre (NZ)		3,475,953	2,000,000	32,008	47,204	3,491,149
Capacity Building of Procurement & Supply Chain Management for MoH Staff (AusAid)		265,606	100,000	440	0	265,167
Australian Support for Measles Outbreak (AusAid)		9,474	0	10	0	9,465
Immunization Multimedia Awareness Campaign (UNICEF)		2,729	200,000	0	9,387	12,116
WHO Biennium 2020-2021 (WHO)		218,821	1,573,000	807,074	697,505	109,252
Providing Medical Equipment Against Measles & Infection Diseases (JapAid)		458,206	1,677,135	2,101	1,225,034	1,681,139

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 2022

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Samoa Covid-19 Emergency Response Project (World Bank)		1,136,306	3,300,000	4,669	78,038	1,209,675
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Vaccine Project) (ADB)		275,311	768,640	2,201	75,696	348,806
Samoa Health Systems Strengthening Program for Results PForR- IDA D527WS (World Bank)		6,105,244	3,955,316	17,301	0	6,087,944
Multi-Country Western Pacific (MCWP) Integrated HIV/TB Program (UNDP)		(25,075)	314,802	164,574	357,890	168,242
UNFPA- Sexual Reproductive Health 2021-2022 (MoH) (UNFPA)		(11,496)	250,000	251,555	318,195	55,144
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing (ADB)		(2,741,773)	512,426	531,827	3,022,895	(250,704)
System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF		239	350,000	64,630	62,494	(1,897)
Strengthening of Disability Specific Services by ENT & MDS	2	96,022		0	11,601	0
Public Health Laboratory (NZ)		592,339	353,937	592,339	0	0
Reproductive Health Programme/Project (United Nations Population Fund)	a	(96,888)	0	0	0	(96,888)
An Inventory Logistics Management System for Pharmaceutical Supplies (Samoa) (Australian Aid)	a	626,179	3,733,795	0	0	626,179
Motivation Australia Sub-Grant Mobility Unit (Mobility Device) (AusAid)	a	(24)	0	0	0	(24)
Eye Care Services (Other)	a	318	0	0	0	318
German Medical Funds (Medical Equipments for NHS) (Other)	c	35,281	35,281	0	0	35,281
Landing Costs- Medical Equipment Republic of South Korea (Other)	c	148,668	148,667	0	0	148,668
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		10,443,517	19,452,999	2,470,731	6,320,913	14,190,522

Notes

¹ Unspent funds of \$17,380.44 have been transferred into Special Account reported under Schedule 12 for payment of Dr Take Naseri's End of Contract benefits in financial year 22/23.

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

^a No movements in the last financial year

^c No movements in the last 3 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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		921,740	1,396,362	1,396,362	474,622	1,032,451
TOTAL RECEIPTS		921,740	1,396,362	1,396,362	474,622	1,032,451
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		615,395	650,504	650,504	35,109	521,462
2.0 Ministerial Support		431,390	519,741	519,740	88,350	403,694
3.0 Judiciary						
3.1 Land & Title		2,909,674	3,126,161	3,099,169	189,495	3,046,485
3.2 Judiciary		680,693	728,763	728,763	48,070	837,501
		3,590,368	3,854,924	3,827,932	237,565	3,883,986
4.0 Research, Policy & Planning		293,750	407,485	407,485	113,735	325,808
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services		651,232	710,008	710,008	58,776	688,265
5.2 Management of Warrants & Bailiff Services		415,477	405,788	405,788	(9,689)	460,794
5.3 Management and Maintenance of Affiliation Services		331,358	336,355	336,355	4,997	342,111
		1,398,067	1,452,151	1,452,151	54,084	1,491,170
6.0 Censoring Services		308,512	320,887	320,887	12,375	311,255
7.0 Management of Lands & Titles Court & Court of Appeal		868,983	922,621	922,622	53,638	913,370
8.0 Management and Servicing of Criminal and Civil Courts		1,230,051	1,275,535	1,264,557	34,507	1,104,902
9.0 Management & Servicing of Tuasivi Court		903,891	893,367	931,878	27,987	905,413
10.0 Mediation and Registration		830,841	971,703	924,878	94,037	756,604
11.0 Information Management and Registry		759,326	747,064	793,348	34,021	902,220
12.0 Law and Justice Secretariat		195,999	347,428	347,428	151,430	278,781
Total Outputs		11,426,573	12,363,410	12,363,410	936,837	11,798,665
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid		249,265	250,000	250,000	735	249,844
Reroofing of Court House		168,609	200,000	200,000	31,391	156,502
Surveying of Boundaries		0	325,543	325,543	325,543	0
Consultancy services for Lands & Titles Court		0	86,957	86,957	86,957	0
Savaii Courthouse	1	46,957	2,000,000	2,000,000	1,953,044	4,578
Repair of Central Aircondition		0	0	0	0	149,982
Establishment of a Community Law Centre		0	350,000	350,000	350,000	0
Separation of the Judiciary		0	30,000	30,000	30,000	0
Court of Appeal - Criminal and Civil		80,498	100,000	100,000	19,502	37,761
Land Lease (Salelologa)		4,600	6,360	6,360	1,760	6,360
		549,928	3,348,860	3,348,860	2,798,931	605,027
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
VAGST Output Tax		394,970	919,376	919,376	524,406	486,806
Total Transactions on Behalf of State		980,466	4,303,804	4,303,804	3,323,338	1,127,402
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		12,407,039	16,667,214	16,667,217	4,260,179	12,926,066
RECEIPTS OVER PAYMENTS		(11,485,298)	(15,270,852)	(15,270,855)	(3,785,557)	(11,893,615)

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 2022*

GOVERNMENT DEVELOPMENT PROJECTS

	<i>Notes</i>	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Law and Justice Spotlight Initiative Project (UNDP)		16,005	0	148,988	132,563	(419)
Psychologist Support to Specialist Courts (NZ Aid)	<i>a</i>	67,162	0	0	0	67,162
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		83,167	0	148,988	132,563	66,742

Notes

- 1 Unspent funds of \$200,000 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised for Savaii Courthouse in new financial year 22/23:
- a* No movements during current financial year - 2022

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
LAW REFORM COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister and the Board	1	860,781	1,239,506	1,239,506	378,725	984,524
Total Outputs		<u>860,781</u>	<u>1,239,506</u>	<u>1,239,506</u>	<u>378,725</u>	<u>984,524</u>
Transactions on Behalf of State						
Community Consultations		44,936	30,000	62,068	17,132	0
Rent and Lease (Government Building)		167,900	167,900	167,900	0	167,900
VAGST Output Tax		42,734	62,068	30,000	(12,734)	43,004
Total Transactions on Behalf of State		<u>255,570</u>	<u>259,968</u>	<u>259,968</u>	<u>4,398</u>	<u>210,904</u>
TOTAL PAYMENTS -LAW REFORM		<u>1,116,351</u>	<u>1,499,474</u>	<u>1,499,474</u>	<u>383,123</u>	<u>1,195,428</u>
GOVERNMENT DEVELOPMENT PROJECTS						
		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Technical Assistance From Sisters for Change to SLRC (Other)		35,212	90,130	433	700	35,479
SLRC- Spotlight Initiative Project (UNDP)		67,099	0	262,023	194,924	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>102,311</u>	<u>90,130</u>	<u>262,456</u>	<u>195,624</u>	<u>35,479</u>

Notes

- ¹ Unspent funds of \$33,470.70 have been transferred to Special Purpose Account reported under Schedule 12 to be utilised in FY22/23 for payment of Course Fees for 2 staff attending the 2022 Legislative Online Drafting Course from 20th June-15th July 2022.

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
LEGISLATIVE ASSEMBLY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		36,172	49,000	49,000	12,828	36,355
TOTAL RECEIPTS		36,172	49,000	49,000	12,828	36,355
PAYMENTS						
Outputs						
1.0 Servicing the Office of the Speaker		314,432	321,191	321,191	6,759	289,965
2.0 Servicing the Office of the Clerk		963,285	884,541	977,652	14,367	946,775
3.0 Servicing Parliamentary Procedures Group						
3.1 Servicing the Chamber & Procedure Office		718,937	704,867	734,756	15,820	661,016
3.2 Servicing the Parliamentary Committees Office		679,894	681,672	691,672	11,778	640,572
3.3 Servicing the Legal & Research Office		482,311	517,168	500,910	18,599	479,871
4.0 Conduct of Inter-Parliamentary Relations						
4.1 Servicing the Community Relations Services		433,386	445,919	445,919	12,534	463,833
4.2 Servicing Information Management Services		437,875	457,303	449,803	11,929	443,149
4.3 Servicing Information Communication and Technology Services		399,834	408,306	408,306	8,472	403,357
4.4 Servicing Reporting & Printing Services		722,817	724,746	738,256	15,440	653,051
4.5 Servicing Translation and Interpretation Services		616,610	677,191	634,439	17,829	658,011
Total Outputs		5,769,380	5,822,906	5,902,906	133,526	5,639,601
Transactions on Behalf of State						
Membership Fees and Grant						
Commonwealth Parliamentary Association		111,774	125,000	125,000	13,226	111,052
Society of Clerks		0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments		32,373	40,000	40,000	7,627	31,913
Association of Parliamentary Librarians of Asia & the Pacific		275	300	300	25	0
		144,421	165,485	165,485	21,064	142,965
Government Policies / Initiatives						
Contribution to Political Parties		200,000	200,000	200,000	0	0
Monetary Donations for Ex-Members of Parliament funerals		40,000	60,000	60,000	20,000	60,000
Parliamentary Programme (Education & Engagement)		6,170	175,000	95,000	88,830	110,335
Procedural Services		18,470	60,300	60,300	41,830	51,951
Separation of the Legislative		4,330	30,000	30,000	25,670	0
Parliamentary Institutional Strengthening		136,158	170,000	170,000	33,842	8,695
Constitutional Review	1	0	250,000	250,000	250,000	0
		405,128	945,300	865,300	460,172	230,981
VAGST Output Tax		196,344	400,226	400,226	203,883	213,613
Total Transactions on Behalf of State		745,893	1,511,011	1,431,011	685,118	587,559
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY		6,515,272	7,333,917	7,333,916	818,643	6,227,160
RECEIPTS OVER PAYMENTS		(6,479,100)	(7,284,917)	(7,284,916)	(805,815)	(6,190,805)

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 2022*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balanc \$
Grants - GDP						
Samoa Parliament Complex Redevelopment Project (Australian Aid)		3,589,800	800,000	6,697	839,004	4,422,107
CPA Technical Assistance Programme (Other)	<i>a</i>	56,965	10,000	0	0	56,965
Parliamentary Youth Program (USA)		1,834	0	12,720	10,886	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		3,648,599	810,000	19,417	849,890	4,479,072

Notes

¹ Unspent funds of \$250,00.00 have been transferred into special purpose account reported under Schedule 12 for Constitutional Review in new financial year 22/23.

a No movements during current financial year - 2022

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		2,185,903	0	0	(2,185,903)	4,046,767
Income from Investments		0	2,600	2,600	2,600	0
Other Revenues						
Fees & Other Charges		1,833,827	5,258,382	5,258,382	3,424,555	2,226,356
TOTAL RECEIPTS		4,019,730	5,260,982	5,260,982	1,241,251	6,273,123
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,122,933	1,139,283	1,067,925	(55,009)	1,015,555
2.0 Ministerial Support		393,985	0	484,802	90,817	458,809
3.0 Land Management		1,224,642	1,412,004	1,412,004	187,362	1,323,575
4.0 Land Technical Services		1,178,519	1,193,629	1,193,629	15,109	1,045,458
5.0 Environment Services		1,656,223	1,689,205	1,689,205	32,981	1,617,534
6.0 Forestry Management, Planning & Research Services		1,911,563	1,998,070	1,998,071	86,508	1,918,327
7.0 Meteorological, Hydrological, Geological & Geophysics Services		2,141,495	2,178,009	2,178,010	36,515	2,036,928
8.0 Sustainable Water Resources Management	1.1	1,202,474	1,329,328	1,329,328	126,853	1,179,783
9.0 Disaster Management		723,037	812,938	785,860	62,823	717,162
10.0 Water Sector Coordination Unit		741,898	756,182	756,182	14,284	720,922
11.0 Information and Communication Technology		558,367	588,143	588,144	29,776	509,259
Total Outputs		12,855,137	13,096,789	13,483,159	628,021	12,543,312
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		40,152	50,000	50,000	9,848	50,000
International Union Conservation of Nature		22,019	70,000	70,000	47,981	35,808
SPREP Work Programme		117,564	122,000	122,000	4,436	120,323
United Nations Framework for Climate Change Convention		0	1,500	1,500	1,500	939
Commonwealth Forestry Association -London		0	998	998	998	0
Asian Pacific Association of Forestry Institute		0	200	200	200	0
Convention on Biological Diversity		0	609	609	609	0
Convention on Migratory Species		385	500	500	115	265
RAMSAR Convention		0	2,900	2,900	2,900	2,818
United Nations Convention to Combat Desertification (UNCCD)		0	1,000	1,000	1,000	0
United Nation Environment Programme (UNEP)		375	2,000	2,000	1,625	0
Stockholm Convention		1,300	1,300	1,300	(0)	1,300
Basel Convention		0	3,500	3,500	3,500	335
Heritage		0	100	100	100	0
Rotterdam Convention		859	4,000	4,000	3,140	751
Waigani Convention		34	3,750	3,750	3,716	2,783
Convention for the International Trade of Endangered Species (CITES) Trust Fund		160	300	300	140	0
IRENA - International Renewable Energy Agency		0	600	600	600	489
		182,849	265,257	265,257	82,408	215,811

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
NATURAL RESOURCES & ENVIRONMENT						
Government Policies / Initiatives						
Waste Management Service Contracts	1.2	3,686,834	4,221,355	4,221,355	534,522	3,640,492
Land Compensation		2,000,000	2,000,000	2,000,000	0	3,000,000
Land Registration / Leasing Commission		56,818	66,000	66,000	9,182	61,115
Sludge Maintenance Contract (Upolu & Savaii)		162,960	164,100	164,100	1,140	104,000
Minamata Convention		0	5,000	5,000	5,000	1,674
National Environment Week		39,553	40,000	40,000	447	0
Customary Land Advisory Commission		201,272	205,000	205,000	3,728	173,164
Biodiversity Day		19,280	20,000	20,000	720	0
World Water and Forest Day		17,554	20,000	20,000	2,446	8,720
World Wetlands Day		17,651	20,000	20,000	2,349	17,088
Water Sector Annual Review		14,940	15,000	15,000	60	14,583
Water Sector Research Initiative and Impact Assessments	1.3	14,957	40,000	40,000	25,043	30,852
Lawn Maintenance		236,980	245,000	245,000	8,020	239,672
Public Toilet Maintenance and Cleaning	1.4	285,894	388,300	388,300	102,406	274,846
Sanitation Day		17,297	20,000	20,000	2,704	6,609
Millenium Development Goals		7,872	10,000	10,000	2,128	0
Renovation of Post Office		0	0	0	0	34,668
Garden Toilets		20,000	20,000	20,000	0	20,000
ERN Electricity Bill		64,889	65,000	65,000	111	56,384
Plumbers Association		7,581	10,000	10,000	2,419	0
Pacific water and wastewater Office lease	1.5	80,000	100,000	100,000	20,000	100,000
Technical Assistance/Professional Service - Water Sector	1.6	90,085	160,000	160,000	69,915	85,766
Rainfall harvesting program	1.7	0	150,000	150,000	150,000	0
Land Compensation - Water Sector		400,000	400,000	400,000	(0)	0
Friendship Park (Waterfront Garden & Tree Trimming)	1.8	9,711	200,000	200,000	190,289	0
Land Day		19,467	20,000	20,000	533	0
Energy Day		14,806	15,000	15,000	194	6,799
Regulator (Annual Fees)		5,540	32,000	32,000	26,460	0
National Forest Replanting	1.9	333,772	1,000,000	1,000,000	666,228	0
Roads for Land Board Leased Lands	1.10	486,368	500,000	500,000	13,632	117,020
		8,312,080	10,151,755	10,151,756	1,839,675	7,993,450
Rents and Leases		694,776	798,992	798,992	104,216	694,776
Lease of Customary Land for Observation Stations and Towers		0	51,000	51,000	51,000	31,383
Co-location Digicel Lease		184,692	184,692	184,692	0	184,691
VAGST Output Tax		1,163,671	1,318,753	1,354,748	191,077	1,188,381
Total Transactions on Behalf of State		10,538,068	12,770,450	12,806,444	2,268,376	10,308,493
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		23,393,206	25,867,242	26,289,603	2,896,398	22,851,804
RECEIPTS OVER PAYMENTS		(19,373,475)	(20,606,260)	(21,028,621)	(1,655,146)	(16,578,682)

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 2022*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNEP US Montreal Protocol (UNEP)		1,594	132,077	82,936	123,898	42,556
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in		38,931	0	0	13,800	52,731
Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)		(430,580)	2,066,700	0	1,549,141	1,118,560
Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)	2	702,701	7,000,000	6,309,642	6,144,046	539,371
Pacific Resilience Project (World Bank)		1,762,108	8,160,889	1,633,818	940,495	1,068,785
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)	2	(595,607)	1,340,698	1,363,053	1,425,893	(529,081)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)		14,703	14,703	0	0	14,703
Pacific Adaptation to Climate and Resilience Building (SPREP)		159,529	180,000	141,696	0	17,833
Biodiversity and Protected Areas Management (BIOPAMA) (IUCN)		218,745	310,652	0	30,134	248,879
The Project for Provision of Emergency Rescue Equipment to SFESA (Japan)		(3,367)	353,678	301	361,296	357,628
Support to Preparation of Samoa's 4th National Report on Biodiversity	e	0	152,901	0	0	0
Review of the National Implementation Plan (GEF/UNDP)	e	0	53,363	0	0	0
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDP)	a	(65)	0	0	0	(65)
Japan Grant Assistance	a	454	0	0	0	454
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)	a	618	0	0	0	618
Disaster Risk Management (NZ Aid)	a	2,043	98,679	0	0	2,043
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW) Project (South Pacific Commission)	a	(125,520)	P	0	0	(125,520)
Samoa Oceans Acidification Monitoring Project (MOU) (Other)	a	(5,827)	81,468	0	0	(5,827)
Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa (FAO)	a	9,675	25,774	0	0	9,675
Enhancing Resilience of Coastal Communities of Samoa (UNDP)	b	14,348	0	0	0	14,348
Two Samoas Environmental Collaboration Initiative	b	124	0	0	0	124
Climate and Oceans Support Program in the Pacific (Other)	b	(2,681)	0	0	0	(2,681)
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	b	(15,752)	0	0	0	(15,752)
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)	b	12,557	12,556	0	0	12,557
Pacific Risk Tool for Resilience Project (Other)	b	(10,796)	0	0	0	(10,796)
GEF Support to UNCCD 2018 National Reporting Process (Samoa) (UNEP)	b	6,656	9,579	0	0	6,656
Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa (Other)	b	30,054	30,054	0	0	30,054
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)	c	5,298	0	0	0	5,298
Composting of Green Waste (SPREP)	c	6,578	0	0	0	6,578
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>1,796,522</u>	<u>20,023,771</u>	<u>9,531,445</u>	<u>10,588,702</u>	<u>2,859,731</u>

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 2022*

Notes

¹ Unspent funds have been transferred to special purpose accounts listed below reported under Schedule 12, to be utilised in new financial year 22/23:

1.1	Motor Vehicle Bulk Purchase	109,000.00
1.2	Waste Management Service Contracts	534,521.74
1.3	Water Sector Research Initiative and Impact Assessments	25,043.48
1.4	Public Toilet Maintenance and Cleaning	102,405.64
1.5	Pacific water and wastewater Office lease	20,000.00
1.6	Technical Assistance/Professional Service - Water Sector	65,624.00
1.7	Rainfall harvesting program	150,000.00
1.8	Friendship Park (Waterfront Garden & Tree Trimming)	178,255.09
1.9	National Forest Replanting	643,510.27
1.10	Roads for Land Board Leased Lands	13,632.16
		<u>1,841,992.38</u>

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

^a No movements during current financial year - 2022

^b No movements in the last 2 financial years

^c No movements in the last 3 financial years

^e Estimate declared by donor for FY2022 as per Approved Estimates Documents.

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
OMBUDSMAN'S OFFICE						
PAYMENTS						
Outputs						
1.0 Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)		494,257	510,620	504,079	9,822	629,706
2.0 Human Rights		392,497	412,216	404,541	12,043	500,373
3.0 Special Investigation Unit		342,207	338,630	352,172	9,965	243,095
Total Outputs		1,228,962	1,261,466	1,260,791	31,830	1,373,175
Transactions on Behalf of State						
Membership Fees						
International Ombudsman Institute		2,279	2,500	2,500	221	2,424
Global Alliance of National Human Rights Institutions		14,234	14,234	14,234	0	14,234
Asia Pacific Forum of National Human Rights Institutions		3,967	4,094	4,094	127	3,852
Government Policies and Initiatives						
National Human Rights Day		14,705	15,000	15,000	295	14,576
Rents and Leases (NPF Plaza)		104,438	104,438	104,438	1	143,736
Rents and Leases (OB Taumeasina resident)		20,870	24,000	24,000	3,130	0
VAGST Output Tax		43,266	57,903	57,903	14,637	61,938
Total Transactions on Behalf of State		203,758	222,169	222,169	18,411	240,760
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE		1,432,720	1,483,635	1,482,960	50,240	1,613,935
GOVERNMENT DEVELOPMENT PROJECTS						
		2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
National Public Inquiry on Family Violence Project (UNDP)		42,855	79,999	8	35,610	78,456
National Public Inquiry Report (SRH/Support Implementation of Recommendation) (UNFPA)		14,831	36,460	20,240	0	(5,409)
Spotlight Initiative (UNDP)		822	0	80,683	75,913	(3,948)
Ombudsman Samoa Knowledge Society Initiative (UNESCO)		6	0	20,000	19,994	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		58,514	116,459	120,932	131,517	69,099

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 2022***

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
POLICE, PRISONS & CORRECTION SERVICES						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		18,314,010	12,111,688	12,111,688	(6,202,322)	17,009,878
TOTAL RECEIPTS		18,314,010	12,111,688	12,111,688	(6,202,322)	17,009,878
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		2,128,080	2,285,943	2,285,941	157,861	2,344,132
2.0 Ministerial Support		484,291	599,558	599,558	115,267	0
3.0 General policing - Upolu		9,322,755	8,789,015	8,826,588	(496,167)	8,972,431
4.0 General policing - Savaii		2,590,048	2,606,142	3,023,891	433,843	2,287,544
5.0 Criminal Investigations		2,238,633	2,234,553	2,234,553	(4,080)	2,114,427
6.0 Prosecution Services		453,264	469,805	497,023	43,759	391,225
7.0 Prison and Corrections (Formerly known as the Ministry of Prisons and Corrections)		6,245,008	6,504,006	6,504,007	258,999	0
8.0 Maritime Services		1,868,196	1,946,587	1,946,588	78,393	1,665,168
9.0 Specialist Response Services		4,021,485	4,181,822	4,144,250	122,765	4,009,465
10.0 Forensics & Intelligence Services		1,168,908	1,143,465	1,143,465	(25,443)	1,066,342
11.0 Traffic Services		4,061,850	3,553,591	3,526,372	(535,478)	3,622,603
Total Outputs		34,582,519	34,314,488	34,732,236	149,717	26,473,336
Third Party Outputs						
Grants & Subsidies						
Samoa Fire Services Authority		10,408,372	10,408,372	10,408,372	0	8,757,435
Total Third Party Outputs		10,408,372	10,408,372	10,408,372	0	8,757,435
Transactions on Behalf of State						
Government Policies / Initiatives						
Overseas Peacekeeping Missions		160,000	160,000	160,000	(0)	159,998
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		517,739	900,000	900,000	382,261	585,284
Hiring of Vehicle for Police Special Operations		40,000	40,000	40,000	(0)	40,000
Land Clearance and Levelling for Salelologa		0	0	0	0	43,076
License Plates and Stickers		348,756	300,000	300,000	(48,756)	0
Bulk Food for Prisoner		450,000	450,000	450,000	0	0
Uniforms and Personal Protection		129,826	150,000	150,000	20,174	0
Town Cleaning Project - Oloamanu		102,200	102,200	102,200	0	0
Doctor		98,748	100,000	100,000	1,252	0
Lawn mowing maintenance		100,000	100,000	100,000	(0)	95,719
NEOC Operations		1,999,510	0	2,000,000	490	0
		4,108,680	2,464,101	4,464,101	355,421	1,085,979
VAGST Output Tax		1,021,263	986,945	1,049,607	28,344	806,152
Total Transactions on Behalf of State		5,129,943	3,451,046	5,513,708	383,765	1,892,131
TOTAL PAYMENTS - POLICE		50,120,834	48,173,906	50,654,316	533,482	37,122,901
RECEIPTS OVER PAYMENTS		(31,806,824)	(36,062,218)	(38,542,628)	(6,735,804)	(20,113,024)

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 2022*

GOVERNMENT DEVELOPMENT PROJECTS

	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ)	732	170,267	0	9,202	9,934
Strengthening and Capacity Building of Community and School for the Traffic on Road Safety (WHO)	(51,999)	0	0	51,999	0
Spotlight Initiative Project (UNESCO)	16,050	0	16,050	0	0
Dog Shelter Construction/Rent (NZ) ^c	13,845	0	0	0	13,845
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(21,372)	170,267	16,050	61,201	23,779

Notes

^c No movements in the last three 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 2022

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
PRIME MINISTER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		4,533,078	5,563,011	5,563,011	1,029,933	3,003,126
TOTAL RECEIPTS		4,533,078	5,563,011	5,563,011	1,029,933	3,003,126
PAYMENTS						
Outputs						
1.0 Servicing the Executive Office						
1.1 Servicing the Office of the Head of State		601,397	599,153	612,697	11,300	549,842
1.2 Servicing the Office of the Council of Deputies		223,148	247,146	233,602	10,454	212,959
		824,545	846,299	846,299	21,754	762,801
2.0 Policy Advice to the Prime Minister		482,217	583,640	637,521	155,304	373,519
3.0 Prime Ministerial Support		694,614	924,804	877,679	183,065	594,399
4.0 Immigration Policy Administration	1	1,281,857	1,850,745	1,787,122	505,265	1,384,609
5.0 Cabinet Secretariat		607,343	624,370	624,369	17,027	585,330
6.0 Communications and Press Division	1	1,015,842	1,130,477	1,130,476	114,635	963,230
7.0 Information, Communication and Technology (ICT) Division	1	459,105	481,241	481,241	22,135	363,667
8.0 Policy Implementation, Monitoring Division	1	756,786	804,294	804,294	47,508	703,403
9.0 Disaster Management		473,310	385,921	442,789	(30,521)	0
Total Outputs		6,595,619	7,631,791	7,631,790	1,036,172	5,730,959
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		6,506	8,200	8,200	1,694	2,896
		14,859	16,553	16,553	1,694	11,249
Commemorative Events						
American Samoa Flag Day		0	60,000	60,000	60,000	0
Prayer & Fasting Week		11,696	15,000	15,000	3,304	12,303
		11,696	75,000	75,000	63,304	12,303
Government Policies / Initiatives						
Transnational Crime Unit		49,708	50,500	50,500	792	31,988
Immigration Support Systems		196,698	261,233	261,233	64,535	254,665
Purchase of New Passports		492,476	710,000	710,000	217,524	710,000
Special Pension		14,400	14,400	14,400	0	14,400
Organic Farming Committee		0	25,770	25,770	25,770	14,250
Samoa Returnees Charitable Trust		150,000	150,000	150,000	0	0
Swearing-in of new CEOs ceremonies		4,127	10,000	10,000	5,873	0
Electronic Document Management System (EDMS)		71,598	83,000	83,000	11,402	68,409
Cabinet Advisory Committee		0	0	0	0	18,750
Two Samoa Talks		0	50,000	50,000	50,000	0
		979,008	1,354,903	1,354,903	375,895	1,112,462
Rents & Leases						
Rents & Leases (Government Building)		562,318	562,318	562,318	(0)	562,318
Rents & Leases (Immigration & VIP faleoloa)		33,597	34,144	34,144	546	33,751
Swearing-in of Cabinet Ministers		0	0	0	0	8,639
Rents & Leases for Pacific Immigration Directors Conference (DBS)		32,035	54,920	54,920	22,885	54,917
		627,950	651,382	651,382	23,432	659,625
VAGST Output Tax		385,227	416,312	416,312	31,085	375,378
Total Transactions on Behalf of State		2,018,740	2,514,150	2,514,150	495,410	2,171,017
TOTAL PAYMENTS - PRIME MINISTER'S		8,614,359	10,145,941	10,145,940	1,531,582	7,901,976
RECEIPTS OVER PAYMENTS		(4,081,280)	(4,582,930)	(4,582,929)	(501,649)	(4,898,850)

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT
for the financial year ended 30 June 2022

Notes

¹ Savings at total of \$622,795.82 have been transferred to Special Purpose Account reported under Scheduel 12 for procurement of Capital items in new financial year 22/23:

Immigration Policy Administration	485,354.55
Communications and Press Division	82,355.42
Information, Communication and Technology (ICT) Division	16,865.38
Policy Implementation, Monitoring Division	38,220.47
	<u>622,795.82</u>

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
PUBLIC ENTERPRISES						
RECEIPTS						
Ordinary Receipts						
Income From Investments						
Dividends (from Commercial Entities)		12,518,530	4,168,019	11,207,349	(1,311,181)	19,508,720
TOTAL RECEIPTS		12,518,530	4,168,019	11,207,349	(1,311,181)	19,508,720
PAYMENTS						
Outputs						
1.0 Policy Advice to Minister		315,947	328,105	324,625	8,678	287,593
2.0 Ministerial Support	1	350,822	419,017	419,017	68,195	295,054
3.0 Commercial Entities Monitoring Division		505,836	515,470	515,470	9,634	482,413
4.0 Public Bodies Governance Division		478,053	487,034	485,234	7,181	452,887
5.0 Mutual and Beneficial Bodies Monitoring Division		358,556	350,700	355,980	(2,576)	339,343
6.0 Public Private Partnership and Privatisation Division		428,449	436,313	436,313	7,863	394,830
Total Outputs		2,437,663	2,536,639	2,536,639	98,977	2,252,120
Transactions on Behalf of State						
Government Policies / Initiatives						
Rents & Leases - FMFM II Building		37,450	40,900	40,900	3,450	37,450
Rents & Leases - SNPF Plaza		355,322	356,543	356,543	1,221	354,634
Independence Selection Committee		73,449	73,500	73,500	51	62,341
Privatisation		0	25,000	25,000	25,000	0
		466,221	495,943	495,943	29,722	454,425
VAGST Output Tax		73,711	126,226	126,226	52,515	76,339
Total Transactions on Behalf of State		539,932	622,169	622,169	82,237	530,765
TOTAL PAYMENTS - PUBLIC ENTERPRISES		2,977,595	3,158,808	3,158,808	181,214	2,782,885
RECEIPTS OVER PAYMENTS		9,540,936	1,009,211	8,048,541	(1,492,395)	16,725,835

Notes

- ¹ Unspent funds of \$61,800 have been transferred into a Special Account reported under Schedule 12, for the payment of Reconstruction Works for Minister's Office that falls later in July in new financial year 22/23 .

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
PUBLIC SERVICE COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		602,060	654,445	624,298	22,238	681,751
2.0 Legal & Investigations (Previously Output 9)		308,543	322,970	322,970	14,426	298,565
3.0 Senior Executive Services		772,308	769,644	783,218	10,910	769,774
4.0 Human Resource Management		454,897	504,344	487,770	32,873	439,285
5.0 Human Resource Management Information Systems		606,903	619,220	619,220	12,317	597,557
6.0 Public Service Performance & Policy		514,677	541,704	541,704	27,027	511,405
7.0 Human Resource Planning & Development		746,542	720,847	753,994	7,453	684,739
8.0 Public Administration Sector Coordination		327,104	331,734	331,734	4,630	322,848
Total Outputs		4,333,034	4,464,907	4,464,907	131,874	4,305,922
Transactions on Behalf of State						
Membership Fees & Grants						
Harvard Business Review, The Economist		0	1,890	1,890	1,890	1,140
Eastern Regional Organisation for Public Administration (EUROPA Fees)		468	1,336	1,336	868	461
		468	3,226	3,226	2,758	1,602
Government Policies / Initiatives						
Remuneration Tribunal		227,337	277,579	277,579	50,242	200,690
CEO Forum & Professional Development		0	10,000	10,000	10,000	0
Human Resource Module License		165,358	165,376	165,376	17	129,765
Public Service Day		0	17,000	17,000	17,000	17,000
Government Scholarship Scheme		1,649,526	3,200,000	3,200,000	1,550,474	0
		2,042,221	3,669,955	3,669,955	1,627,734	347,454
Rents & Leases (Government Building)		232,870	267,800	267,800	34,930	267,800
VAGST Output Tax		86,437	119,398	119,398	32,961	102,478
Total Transactions on Behalf of State		2,361,996	4,060,379	4,060,379	1,698,383	719,334
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		6,695,029	8,525,286	8,525,286	1,830,257	5,025,256
RECEIPTS OVER PAYMENTS		(6,695,029)	(8,525,286)	(8,525,286)	(1,830,257)	(5,025,256)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Knowledge Society Initiative (UNESCO)	1	0	10,000	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		0	10,000	0	0	0

Notes

¹ Project declared in Main Approved Estimates FY21/22 document but no transactions during financial year.

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 2022*

	2022	Original Estimate	Final Estimate	(Over)/Under	2021
REVENUE	Note	\$	\$	\$	\$
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties		184,136,647	180,882,112	(3,254,535)	180,882,112
VAGST		218,744,652	212,969,419	(5,775,233)	212,947,607
Other		143,460,353	131,745,317	(11,715,036)	137,182,000
Other Revenues					
Fees & Other Charges		3,535,378	3,588,186	52,807	4,126,198
TOTAL RECEIPTS		549,877,031	529,185,034	(20,691,997)	535,137,918
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister		1,075,775	1,156,882	81,107	1,062,355
2.0 Ministerial Support		493,234	555,332	62,098	440,726
3.0 Taxpayer Services		1,031,870	1,111,915	80,045	1,085,191
4.0 Collection, Recoveries and Enforcement		813,427	844,224	30,797	854,258
5.0 Audit and Investigation		962,387	1,001,126	38,740	984,498
6.0 Border Operations		1,378,940	1,424,424	45,484	1,349,592
7.0 Risk & Compliance		621,499	690,290	68,791	666,012
8.0 Information Technology		1,028,582	1,055,055	26,473	1,048,202
9.0 Revenue Services		651,519	696,805	45,286	675,934
10.0 Client Service		756,148	779,079	22,931	808,383
11.0 Legal and Technical Support Services		554,977	666,011	111,034	644,828
12.0 Policy, Forecasting and Business Improvement		728,208	737,660	9,452	686,824
Total Outputs		10,096,567	10,718,805	622,239	10,306,803
Transactions on Behalf of State					
Membership Fees					
Commonwealth Association of Tax Administration		15,000	15,000	0	15,000
World Customs Organisation Contribution		68,483	68,483	0	68,483
Oceania Customs Organisation		0	49,000	49,000	48,283
ASYCUDA Support Mechanism		157,915	250,000	92,085	213,744
Pacific Island Tax Agreement and Administration (PITAA)		39,090	39,090	0	38,101
		280,488	421,573	141,085	383,610
Government Policies / Initiatives					
ASYCUDA System maintenance		4,857	48,000	43,143	42,150
Data Tech International (DTI)		623,145	681,155	58,009	645,820
Collection Enforcement Assistance		94,668	125,000	30,332	125,000
Data Torque - Revenue Management System		61,007	97,400	36,393	62,548
Inclusive framework on base erosion profit shifting		63,798	66,817	3,018	0
Automated Exchange of Information System (AEIOS)		184,786	184,920	134	184,397
Official Uniform		17,728	50,000	32,272	1,203
		1,049,990	1,253,292	203,302	1,061,119
Commemorative Events					
International Customs Day		2,024	10,000	7,976	5,819
Rents and Leases					
Rents & Leases - DBS		477,219	482,666	5,447	482,657
Rents & Leases - Airports		13,640	13,956	316	13,640
Rents & Leases - Minister's Office (Government Building)		34,348	34,348	(0)	34,348
Rents & Leases - Savaii(Samoa Land Corporation)		9,565	14,300	4,735	8,696
Rent and Leases - SPA		0	67,813	67,813	0
		534,772	613,083	78,311	539,341
VAGST Output Tax		324,705	415,161	90,456	425,517
Total Transactions on Behalf of State		2,191,977	2,713,109	521,131	2,415,406
TOTAL PAYMENTS - REVENUE		12,288,545	13,431,914	1,143,370	12,722,209
RECEIPTS OVER PAYMENTS		537,588,486	515,753,120	(21,835,366)	522,415,709

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		842,525	625,000	625,000	(217,525)	1,170,732
TOTAL RECEIPTS		842,525	625,000	625,000	(217,525)	1,170,732
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		451,547	705,997	705,997	254,450	712,501
2.0 Ministerial Support		441,089	770,575	770,575	329,486	468,097
3.0 Social Development Services (Former Outputs 3 & 4)		858,288	1,009,167	1,009,168	150,880	1,904,918
4.0 Governance		4,186,092	4,647,195	4,647,195	461,103	2,562,897
5.0 Community Economic Services		614,753	736,899	736,899	122,146	600,071
6.0 Printing Services		1,023,499	1,210,182	1,210,182	186,683	1,695,377
7.0 Research, Policy & Planning		662,413	766,198	766,198	103,785	708,277
8.0 Community Communications - Audio Visual & Publications		399,744	636,334	636,334	236,590	0
Total Outputs		8,637,425	10,482,547	10,482,548	1,845,123	8,652,136
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		24,941	28,399	28,399	3,458	22,171
United Nations Fund for Population Activity		0	14,843	14,843	14,843	7,673
United Nations International Children's Emergency Fund		0	4,948	4,948	4,948	2,571
		24,941	48,190	48,190	23,249	32,415
Commemorative Events / Days						
Mothers' Day of Samoa		5,800	20,000	20,000	14,200	8,991
National Youth Week		0	20,000	20,000	20,000	7,500
Fuataga o le o le Malo		399,949	400,000	400,000	51	816,080
Fathers' Day of Samoa		0	20,000	20,000	20,000	10,000
International Disability Day		9,053	10,000	10,000	947	8,548
Fa'aaloaloga for Community Programs		0	0	0	0	4,060
		414,802	470,000	470,000	55,198	855,179
Government Policies / Initiatives						
Independent Water Schemes		89,003	100,000	100,000	10,997	0
National Beautification Activities & Awards		141,465	150,000	150,000	8,535	0
District and Community Development Program Scoping	1	7,920,381	11,000,000	11,000,000	3,079,619	0
Support for Komiti Tumama		2,021,500	2,100,000	2,100,000	78,500	0
NGO Capacity Support Programme		0	250,000	250,000	250,000	0
		10,172,348	13,600,000	13,600,000	3,427,652	0
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		225,093	350,043	350,043	124,950	270,698
Total Transactions on Behalf of State		10,871,384	14,502,433	14,502,433	3,631,049	1,192,492
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		19,508,809	24,984,980	24,984,981	5,476,172	9,844,628
RECEIPTS OVER PAYMENTS		(18,666,284)	(24,359,980)	(24,359,981)	(5,693,697)	(8,673,896)

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 2022*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNICEF Pacific Children's Programme (UNICEF)		103,314	111,668	224,216	125,913	5,010
Samoa Disability Program (Australian Aid)	2	168,487	2,118,272	3,749	906,287	1,281,678
Samoa National Action Plan on Youth Employment (ILO)		1,106	0	2	0	1,104
Samoa Women Shaping Development Program (Australian Aid)		6,274	0	1,208	17,942	23,007
Risk Communication and Community Engagement (UNICEF)		0	0	3,515	0	(3,515)
UNFPA- Sexual Reproductive Health 2021-2022 (MWCSD)(UNFPA)		201,782	130,000	282,641	223,774	142,915
Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participation (Other)		(52,000)	181,360	0	127,535	75,535
UNICEF Spotlight Media Campaign Program (UNICEF)		10,545	0	95,370	84,825	0
BHC Ending Violence Village Program (British Aid)		2,075	50,770	24,044	21,969	0
Strengthening Resilience of Pacific Islands States through Universal Social Protection (UNESCO)		41,198	0	70,473	29,275	0
Circular Economy for the Recovery of Waste(CERO Waste) (UNDP))		22,513	0	36,903	14,390	0
Gender Based Violence Project (UNPFA)	a	(101,843)	0	0	0	(101,843)
Youth Employment Program (UNDP)	a	(2)	0	0	0	(2)
CERF- MHPSS Capacity Building: Measles Outbreak Response (UNICEF)	a	11,835	0	0	0	11,835
UNDP- Community Response to COVID-19 (UNDP)	a	486	0	0	0	486
WHO- Community Response to COVID-19 (WHO)	a	1,103	0	0	0	1,103
Community Development Sector Response for Measles Epidemic (Other)	b	2,737	0	0	0	2,737
Youth Arts Incubator for Economic Empowerment of Young People (Other)	f	479,364	0	0	0	479,364
Community Centre/Samoan Fale for MWCSD in Savaii (JAPAID)	g	1,694	0	0	0	1,694
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		900,668	2,592,070	742,121	1,551,910	1,921,108

Notes

- ¹ Remaining funds of \$3,079,619 have been transferred into Special Purpose Account reported under Schedule 12 for District and Community Development Program Scoping in new financial year 22/23 .
- ² Non-cash transactions are not reflected on this Statement but on Schedule 11.
- a No movement in current financial year 2022.
- b No movements in the last 2 financial years
- d No movements in the last 4 financial years
- f No movements in the last 5 financial years
- g No movements in the last 6 financial years

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 2022***

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		32,599	29,817	29,817	(2,782)	30,355
Other Revenues						
Fees & Other Charges		751,778	1,690,072	1,690,072	938,294	1,259,248
TOTAL RECEIPTS		784,377	1,719,889	1,719,889	935,512	1,289,602
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		489,339	519,744	519,744	30,405	511,139
2.0 Ministerial Support		430,567	625,799	604,930	174,363	417,529
3.0 Civil Aviation Policy Administration and Regulation		584,531	576,340	584,753	221	519,208
4.0 Maritime Policy Administration and Regulation		705,487	789,856	789,856	84,369	751,166
5.0 Land Transport Services		497,527	482,079	502,948	5,420	443,913
6.0 Policy and Planning		287,346	297,292	297,292	9,946	298,491
7.0 Asset Management - Buildings		667,879	680,686	680,686	12,807	685,723
8.0 Planning & Urban Management Services	1	1,018,043	1,230,045	1,221,632	203,589	929,242
Total Outputs		4,680,719	5,201,841	5,201,840	521,121	4,556,411
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		4,000,000	2,000,000	4,000,000	0	4,000,000
Electric Power Corporation - CSO		4,000,000	2,000,000	4,000,000	0	4,000,000
Land Transport Authority		46,784,942	46,784,942	46,784,942	0	50,496,930
Samoa Water Authority (Sector Budget Support)		11,240,000	11,240,000	11,240,000	0	13,240,000
Total Third Party Outputs		66,024,942	62,024,942	66,024,942	0	71,736,930
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		131,964	132,200	132,200	236	126,654
International Maritime Organisation		20,234	23,000	23,000	2,766	19,950
Pacific Aviation Safety Office (PASO)		63,547	65,238	65,238	1,691	65,238
International Hydrographic Organisation Membership		25,000	25,000	25,000	(0)	25,000
		240,746	245,438	245,438	4,692	236,841
Counterpart Costs to Development Projects						
Sanitation (Water Sector)		9,744	10,000	10,000	256	4,239
Drainage (Water Sector)		4,993	5,000	5,000	7	5,214
Safety and Security Levy		0	0	0	0	201,799
Improved Coastal Resilience for Apolima and Manono		0	250,000	250,000	250,000	0
Street Addressing		98,136	0	100,000	1,864	0
		112,874	265,000	365,000	252,126	211,253
Rents & Leases (TATTE Building)		227,530	232,760	232,760	5,230	227,530
VAGST Output Tax		153,283	183,286	183,286	30,003	184,328
Total Transactions on Behalf of State		734,433	926,485	1,026,484	292,051	859,953
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		71,440,095	68,153,268	72,253,266	813,172	77,153,293
RECEIPTS OVER PAYMENTS		(70,655,718)	(66,433,379)	(70,533,377)	122,341	(75,863,691)

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 2022*

	Notes	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2022 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Aviation Investment Project (World Bank)		383,098	0	0	24,474	407,572
Apia Waterfront Development Project (NZ Aid)		234,265	0	2,078	111,676	343,863
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)		48,000	0	87	48,521	96,434
Samoa Climate Resilient Transport Project (World Bank)	2	1,149,920	33,307,712	5,125,903	5,539,423	1,568,123
Central Cross Island Road Upgrade Project (ADB)		1,478,233	11,529,593	0	0	1,478,233
Samoa Aviation Project (PRIF Fund) (World Bank)	b	10,093	0	0	0	10,093
Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia (UNESCO)	b	257	0	0	0	257
Marine Pollution Fund Regulation (SPREP)	d	12,324	0	0	0	12,324
		3,316,188	44,837,305	5,128,068	5,724,094	3,916,898
Loans - GDP						
Samoa Aviation Investment Project- Loan Agreement (WB)	a	268,186	0	0	1,024,223	1,292,409
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		3,584,375	44,837,305	5,128,068	6,748,317	5,209,307

Notes

- ¹ Unspent funds under output 8 of \$83,000.00 have been transferred to Motor Vehicle Bulk Purchase Special Purpose Account under Ministry of Finance reported under Schedule 12, to purchase new ministry vehicle in new financial year 22/23 as approved under FK(22)31.
- ^a No movements in current financial year 2022
- ^b No movements in the last 2 financial years
- ^d No movements in the last 4 financial years
- 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 2022

	Schedule	2022 \$	Estimate (Original) \$	Estimate (Final) \$	(Over)/Under \$	2021 \$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	66,221,042	71,330,079	71,330,079	5,109,038	38,620,585
Statutory Remuneration	3.2	10,412,839	9,641,358	11,242,945	830,107	8,002,740
Other Expenditure	3.3	25,299,372	28,599,479	28,599,479	3,300,107	33,780,803
TOTAL STATUTORY EXPENDITURE		101,933,252	109,570,917	111,172,504	9,239,251	80,404,129
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		2,909,206	2,966,551	2,966,551	57,345	3,068,736
External Loan Principal Repayments		52,741,212	52,371,891	52,371,891	(369,321)	28,858,718
Loan Interest and Service Charges		238,557	584,870	584,870	346,313	482,685
External Loan Interest and Service Charges		10,332,066	15,406,768	15,406,768	5,074,702	6,210,447
Statutory Remuneration and Expenses		10,412,839	9,641,358	11,242,945	830,107	8,002,740
Tax Refunds		22,955,793	26,100,000	26,100,000	3,144,207	32,787,645
Other Expenditure		2,343,579	2,499,479	2,499,479	155,900	993,159
TOTAL STATUTORY EXPENDITURE		101,933,252	109,570,917	111,172,504	9,239,251	80,404,129

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$71.3 million; inclusive of Exchange Fluctuation estimates as per Approved Estimates FY21/22

Total Balance of Schedule 3 Reported under Schedule B

Schedule 3 Total 101,933,252

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2022

Note	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
S.T.E.C. Agricultural Development Loan 1980005	0	0	0	0	112,686
Forestry Development Loan 1980006	0	0	0	0	78,673
Development Bank Loan 1981006	217,841	219,284	219,284	1,443	440,072
S.T.E.C. Special Assistance Loan 1983001	102,414	102,464	102,464	50	102,354
Development Bank Loan 1985001	541,734	548,349	548,349	6,615	544,162
Multiproject Loan 1985003	651,822	662,522	662,522	10,700	664,665
Afulilo Hydropower Project Loan 1986003	739,792	742,149	742,149	2,357	728,590
Telecommunications Loan 1989001	972,022	968,155	968,155	(3,867)	963,448
Agriculture Program Loan 1989004	2,102,745	2,094,380	2,094,380	(8,365)	2,084,110
Emergency Power Rehabilitation Loan 1990002	40,698	40,828	40,828	130	40,072
Cyclone Damage Rehabilitation Project 1992012	919,153	915,497	915,497	(3,656)	910,782
Afulilo Hydropower Supplementary Loan 1993002	252,579	251,574	251,574	(1,005)	250,269
Financial Sector Program Loan 1998001	911,842	912,403	912,403	561	910,277
Samoa Education Project 2000003	865,612	873,501	873,501	7,889	863,745
Small Business Development Project 2001001	379,902	381,115	381,115	1,213	375,410
Afulilo Power Improvement Project 2002001	61,089	61,284	61,284	195	60,352
Sanitation & Drainage Project 2004003	1,027,158	1,087,523	1,087,523	60,365	1,059,964
Education Sector Project Phase II 2006002	971,335	974,435	974,435	3,100	959,042
Samoa Power Sector Expansion Project 2007003	3,266,736	3,277,159	3,277,159	10,423	3,224,490
Samoa Sanitation and Drainage Project 2009038	337,032	338,108	338,108	1,076	332,651
Economic Recovery Support Program 2010003	2,850,248	2,851,960	2,851,960	1,712	2,860,271
Economic Recovery Support Program-Subprogram 2 2012001	1,923,992	1,940,149	1,940,149	16,157	1,912,995
Total ADB Loan Payments	19,135,746	19,242,839	19,242,839	107,093	19,479,080
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	11,979	14,634	14,634	2,655	0
Regional Telecommunications Loan 2000005	280,936	297,940	297,940	17,004	446,175
Total EEC and EIB Loan Payments	292,914	312,574	312,574	19,660	446,175
International Development Association (IDA)					
Highway Road Development Loan 1975001	351,682	357,303	357,303	5,621	350,219
Savaii Agricultural Development Loan 1979010	537,151	546,409	546,409	9,258	541,697
Second Agriculture Development Loan 1981001	101,561	101,508	101,508	(53)	101,369
Development Bank Loan 1985002	224,900	226,149	226,149	1,249	224,019
Multiproject Loan 1986001	283,019	282,869	282,869	(150)	282,416
Afulilo Hydropower Project Loan 1987001	295,401	297,167	297,167	1,766	292,113
Telecommunications Loan 1989002	556,030	564,044	564,044	8,014	563,788
Emergency Road Rehabilitation Loan 1990001	2,276,200	2,296,723	2,296,723	20,523	2,277,587
Afulilo Hydropower Supplementary Loan 1993003	31,396	31,584	31,584	188	31,046
Infrastructure Assets Management Loan 1999001	1,729,988	1,729,065	1,729,065	(923)	1,726,030
Health Sector Management Project 2000002	638,552	640,965	640,965	2,413	631,442
Postal & Telecommunication Reform Project 2003001	251,274	265,157	265,157	13,883	257,151
Infrastructure Asset Management Project Phase II 2004001	877,293	877,917	877,917	624	872,397
Infrastructure Asset Management Project - AFC 2007004	215,790	215,944	215,944	154	214,562
Cyclone Emergency Recovery Project 2004002	133,309	140,641	140,641	7,332	136,421
Health Sector Management Project Phase II 2008001	189,953	190,088	190,088	135	188,866
Economic Crisis Support Credit IDA (4766-0) 2010002	1,318,126	1,335,278	1,335,278	17,152	1,329,542
Post Tsunami Reconstruction Project 2010005	666,012	669,794	669,794	3,783	416,620
Health Sector Management Programme Support Project 2010004	202,039	202,315	202,315	276	199,120
Samoa Agriculture Competitiveness Enhancement Project 2012004	142,035	142,234	142,234	199	139,325
Additional Financing for the Pacific Aviation Program-SAIP 2016001	330,222	338,947	338,947	8,725	294,601
Second Fiscal and Economic Reform Operation Project 2016002	97,260	101,389	101,389	4,129	99,326
Total IDA Loan Payments	11,449,193	11,553,490	11,553,490	104,297	11,169,657

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2022

	Note	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
EXPENDITURE BY LENDER/LOAN						
EXTERNAL DEBT SERVICING						
Japanese Aid Funds (JICA)						
JICA-SAM-R1-D 2021001		363,157	438,701	438,701	75,544	0
Total IDA Loan Payments		363,157	438,701	438,701	75,544	0
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001		836,889	807,283	807,283	(29,606)	827,853
Petroleum Bulk Storage Facility Project Phase IV 2011001		2,701,476	2,852,850	2,852,850	151,374	2,733,165
Total OPEC Loan Payments		3,538,365	3,660,133	3,660,133	121,768	3,561,018
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001		2,350,644	2,235,780	2,235,780	(114,864)	0
Government Building 2008002		4,526,099	4,304,594	4,304,594	(221,505)	0
National Medical 2010001		3,251,319	3,091,969	3,091,969	(159,350)	0
Samoa Medical C 2012002		3,282,002	3,120,856	3,120,856	(161,146)	0
Samoa National Broadband Highway Project 2012003		2,161,588	2,055,454	2,055,454	(106,134)	0
Faleolo International Airport Upgrading Project 2014001		5,667,422	5,388,565	5,388,565	(278,857)	0
DSSI 2020 2020001		4,078,250	4,509,712	4,509,712	431,462	209,638
JICA-SAM-R1-D2 2021002		433,240	0	0	(433,240)	0
JICALG-20220120((DSSI)) 2021004		215,980	0	0	(215,980)	0
Total People's Republic of China (PRC)		25,966,544	24,706,930	24,706,930	(1,259,614)	209,638
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005		89,797	90,566	90,566	769	89,924
I.F.A.D Rural Activation Project 1993001		113,604	114,577	114,577	973	113,672
Samoa Power Sector Expansion Project 2007002		2,123,958	2,658,848	2,658,848	534,890	0
Total Other Lenders' Payments		2,327,358	2,863,991	2,863,991	536,633	203,596
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE	1	63,073,279	67,778,659	67,778,659	4,705,381	35,069,165
DOMESTIC DEBT SERVICING						
Development Bank of Samoa (UTOS)		1,996,703	2,400,000	2,400,000	403,297	2,400,000
Samoa Trust Estates Corporation (UTOS)		1,151,060	1,151,420	1,151,420	360	1,151,420
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE		3,147,763	3,551,420	3,551,420	403,657	3,551,420
DEBT SERVICING EXPENDITURE BY PURPOSE						
Principal Repayments		55,650,418	55,338,442	55,338,442	(311,976)	31,927,454
Interest and Service Charges	2	10,570,623	15,991,638	15,991,638	5,421,015	6,693,132
TOTAL DEBT SERVICING EXPENDITURE		66,221,042	71,330,080	71,330,080	5,109,038	38,620,585

Notes:

¹ The Total Original and Final Estimate of \$67,778,659 is inclusive of Exchange Fluctuation of \$5million.

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

Total Debt Servicing Expenditure as per Statement	\$66,221,042
Total Debt Servicing Expenditure for FY2021/2022	\$66,221,042

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE STATUTORY REMUNERATION *for the financial year ended 30 June 2022*

	Notes	2022	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
Head of State Act 1965						
Head of State		229,920	230,202	230,202	282	230,201
Council of Deputies		120,115	360,345	360,345	240,230	120,115
		350,035	590,547	590,547	240,512	350,316
Civil List Act 1964						
Prime Minister		261,170	219,196	277,300	16,130	219,240
Deputy Prime Minister		201,592	174,155	214,713	13,122	87,044
Ministers	1	2,176,180	1,783,582	2,197,530	21,350	1,880,676
Speaker	1	200,634	158,144	196,623	(4,011)	158,254
Deputy Speaker	1	148,773	117,709	149,577	804	117,753
Leader of Opposition	1	120,232	126,047	126,047	5,815	0
Deputy Leader of Opposition		132,570	111,353	142,008	9,438	0
Members of Parliament	1	2,438,230	2,536,748	3,524,722	1,086,492	1,496,399
Parliamentary & Committee		592,686	300,000	300,000	(292,686)	541,124
		6,272,066	5,526,936	7,128,522	856,455	4,500,490
Judicature Ordinance Act 1961						
Chief Justice		234,752	219,276	219,276	(15,476)	200,812
Supreme Court Judges		838,677	951,969	951,969	113,292	801,706
Lands & Title President		167,874	164,494	164,494	(3,380)	203,725
District Court Judges		642,498	454,255	454,255	(188,243)	616,069
		1,883,801	1,789,994	1,789,994	(93,807)	1,822,312
Audit Act 2013						
Controller & Auditor General		141,732	141,733	141,733	1	140,488
Parliamentary Under-Secretaries Act 1968						
Associate Ministers		1,629,568	1,454,020	1,454,020	(175,547)	1,047,005
Ombudsman Act 1988						
Ombudsman		135,636	138,129	138,129	2,492	142,130
TOTAL STATUTORY EXPENDITURE		10,412,839	9,641,358	11,242,944	830,106	8,002,741

Notes

¹ Inclusive in those balance were payment made for the CareTaker and the Ministers

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE

OTHER EXPENDITURE

for the financial year ended 30 June 2022

	2022 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2021 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	102,587	200,000	200,000	97,413	107,070
Merit Awards - Merit Act 1992/1993	16,513	75,000	75,000	58,487	11,263
Parliamentary Pension Scheme - Contributions	386,000	386,000	386,000	0	384,780
Grant to the Public Trust Office - Public Trust Office Act 1975	554,258	554,258	554,258	0	490,045
Sinking Fund Contribution	1,284,221	1,284,221	1,284,221	0	0
Income Tax Refunds - Income Tax Administration Act 2012	7,304,427	5,000,000	5,000,000	(2,304,427)	8,259,111
VAGST Refunds - VAGST Tax Act 1992/1993	14,671,998	15,000,000	15,000,000	328,002	21,714,600
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	979,369	6,000,000	6,000,000	5,020,631	2,813,934
TOTAL EXPENDITURE	25,299,372	28,599,479	28,599,479	3,300,107	33,780,803

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2022

Original Estimates \$ 21,006,391

	Notes	2022 \$	Final Estimate \$	Over/Under \$	2021 \$
Unforeseen Expenditure By Ministry					
Agriculture (AG)		0	459,552	459,552	0
Attorney General (AT)		0	0	0	100,000
Commerce, Industry and Labour (CL)		37,507	41,800	4,293	75,187
Education, Sports & Culture (EC)		0	0	0	20,000
Electoral Commissioner (EV)		524,478	541,490	17,012	1,017,476
Finance (FI)		11,517,069	11,520,000	2,931	0
Foreign Affairs & Trade (FT)	1	118,483	864,949	746,465	0
Health (HE)		1,905,800	4,101,782	2,195,982	586,459
Statistics (BS)		32,718	45,460	12,742	0
Legislative (AA)		0	0	0	1,177,966
Natural Resources & Environment (NE)		27,612	35,650	8,038	3,338,337
Prime Minister's (PM)		10,650	10,650	0	246,596
Public Service (PS)		0	1,951	1,951	
Police and Prisons Correction Services (PP)		138,568	166,703	28,135	0
Works Transport & Infrastructure (WI)		33,868	33,868	0	67,385
Total Unforeseen Expenditure		14,346,753	17,823,854	3,477,101	6,629,407

Notes

¹ Remaining amounts for the following ministries have been transferred to Special Purpose Accounts to be utilised in new financial year 2023

Ministries	FKs	Amounts
FT	FK(19) 26	746,465
Total		746,465

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2022

Total Estimates for 2021/2022

\$ 21,006,391

Unforeseen Expenditure By Purpose	2022 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
AWS Hosting charges companies E-Registry	37,507	41,800	FK (22) 18	CL
Government Monetary donation to SMOGA	20,000	20,000	FK(21) 47	FI
Funds allocated for Covid 19 response activities	5,388,186	6,000,000	FK(22) Faapitoa 06	FI
Fund allocated for NEOC expenses and activities	4,108,883	5,497,069	FK(22) 13	FI
Payment of Capital Injection for FY21/22 SAMOA AIRWAYS	2,000,000	2,000,000	FK(22) 09	FI
Government assistance for Tonga's Natural Disaster	118,483	118,483	FK(22) 03	FT
Payment for Public Servants Overtime works during Mass Vaccination Campaign (MMR)	27,612	300,000	FK(21) 38	NE
To finance his Honorable Tuilaepa Sailele Malielegaoi and his Good Lady's Medical Check in New Zealand	21,286	21,278	FK(22) 04	HE
Payment for Public Servants Overtime works during Mass Vaccination Campaign (MMR)	91,595	112,912	FK(20) Faapitoa 53	HE
OVT bills for the month of March 2022	1,778,267	4,000,000	FK(22)09	HE
Government assistance to deceased (Caroline Apelu)	14,652	150,000	FK(22) 11	HE
Government Gifts for Afioga Patu Tiavaasu'e Falefatu Sapolu	10,650	10,800	FK(21) 47	PM
Peace Keeping and Security at the Opening of the First Session of the XVIIth Parliament	138,568	181,450	FK(21) Faapitoa 27	PP
To finance the Office of the Electoral Commissioner's preparation for Bi-Election for 7 Districts	418,195	551,536	FK(21) 43	EV
To finance the Office of the Electoral Commissioner's preparation for Bi-Election for Gagaifomauga #2	106,283	138,960	FK(22) 16	EV
Fund to complete the 2021 Census Work	32,718	45,460	FK(21) 43	BS
Payment dredging and desiltation of Matatufu River	33,868	80,000	FK(21) Faapitoa 6	WI
Total Unforeseen Expenditure	14,346,753	19,269,749		

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	2022					2021
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
TREASURY FUND						
PETTY CASH IMPREST	31,650					31,650
CASH IN BANK						
Domestic:						
ANZ Bank (Samoa) Limited						
Direct Transfers	160,140	16,597,407		17,135,882		698,614
General Disbursement ²	(13,039,414)	192,220,931		200,746,855		(4,513,490)
Inland Revenue Tax Refund Imprest	186,631	7,735,179		7,304,438		(244,110)
Inland Revenue VAGST Refund Imprest	192,835	4,678,020		4,187,361		(297,825)
GOS EFTPOS Deposit	288,600	21,622,872		22,400,005		1,065,732
Bank of the South Pacific (Samoa) Limited						
Treasury Fund ²	(28,211,323)	336,116,856		351,631,832		(12,696,347)
GOS General Revenue Fund	3,378,737	591,324,174		599,400,000		11,454,563
GOS EFTPOS Deposit ¹	4,767,103	19,008,992		18,507,003		4,265,114
Measles Outbreak - Donation	1,877,940					1,877,940
Security for Set Off Arrangement	13,653,000					13,653,000
GOS Direct Transfer account	251,904	598,407		1,000,000		653,497
National Bank of Samoa						
Treasury Fund	929,078	54,404,736		56,774,008		3,298,350
Samoa Commercial Bank						
Treasury Fund ²	(1,716,515)	103,961,945		105,826,220		147,760
Central Bank of Samoa						
Treasury Fund Deposit	17,354,951	39,662,033	31	47,407,630	438	25,100,955
Coins Transfer account	249,743					249,743
Samoa Treasury Fund	46,146,406	55,483,024	2,888,285	76,342,837	68,700	64,186,634
Foreign Bank Accounts:						
ANZ Banking Group						
Consulate General Operating - Auckland, New Zealand ⁶	286,431	882,568	1,671	957,195	31,105	390,492
Samoa Consulate General NZ (EFTPOS)	581,150	421,237	3,551	29,860	32,559	218,781
High Commission Operating - Wellington, New Zealand	161,495	1,167,206		1,363,547	35,132	392,968
Student Counsellor - Fiji	298,866	912,534	213	835,449	11,807	233,375
British Pound Account - Britain	2,904				228	3,132
Treasury Operating - Wellington, New Zealand	732,626	1,186,210	14,405	722,301	42,213	296,524
Samoa Consulate - Pagopago (Mission Payments)	144,600	329,745	15,381	392,876	3,715	196,064
Samoa Consulate - Pagopago (Revenue Account)	3,180,958	410,823	215,557	394,087	43,430	2,992,095
GOS Term Deposit ³	2,877,305	24,102	22,003	197,871	-	3,029,070
Westpac Banking Corporation, Australia						
High Commission Operating - Canberra ⁶	602,410	1,669,010	26,832	1,378,476	36,045	321,089
High Commission revenue - Canberra	224,612	6,559	6,776	454	13,786	225,517
High Commission Maxi Bonus-Canberra	10,788	1	331		674	11,129
Samoa Consulate - Sydney ⁶	128,803	1,084,044	2,003	1,049,757	14,035	106,548
Samoa Consulate Sydney - MCIL	19,103	121,424	574	103,263	2,442	2,810
GOS Revenue Sydney	444,531	62,607	13,355	65,949	27,322	461,840
United Nations Federal Credit Union - New York (USA)						
United Nations Mission Operating ⁶	1,285,908	2,687,058	100,276	2,793,674	34,570	1,326,818
Mission Savings	222,452	221,862	491	27	2	128
Fortis Banque, Belgium						
Embassy Operating	761,731	1,467,472		1,199,212	84,457	577,928

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	2022					2021
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
Asian Banking Groups						
Embassy Japan - Bank of Japan	712,088	2,141,078		1,872,146	276,113	719,269
Embassy China (USD Account) - Bank of China	135,888		9,474	2,435	1,944	130,794
Embassy China (RMB Account) - Bank of China	1,159,176	1,528,572	41,368	1,585,007	44,092	1,218,334
Samoa Embassy Geneva	259,986	528,999	3,120	272,133		0
SHORT TERM INVESTMENTS:						
Bank of the South Pacific (Samoa) Limited						
Investment Account ⁴⁺⁶	66,596	1,264				65,332
ANZ Banking Group						
Staff Renovation - Wellington, New Zealand	79	0	1		5	84
GOS Land in New Zealand - Auckland, New Zealand	226,476	653,802	6,579	462,715	16,854	45,664
TOTAL TREASURY FUND ²	61,028,426	1,460,922,756	3,372,279	1,524,342,506	821,672	121,897,569
DEVELOPMENT FUND:						
Central Bank of Samoa						
Samoa Education Sector Phase II	2,852,402	11,546	156,700			2,684,156
Samoa Schoolnet	0	3	141	2,569		2,425
CBS Earthquake & Tsunami Disaster Response Project	0	67	869	15,818	0	14,882
CBS 06-054 NZ Aid Post Tsunami Concessional Finance	0			1		1
Samoa, Australia Partnership Project	13,524,931	54,745	743,010			12,727,176
Clean Energy Fund Account	472,626	1,770				470,857
Samoa Inclusive Education	6,094	11			196	6,278
CBS #06-027A ADB Loan (Small Business Loan Scheme) ⁶	0					0
CBS Government-Export Guarantee Scheme	196,595					196,595
Australian Support for Measles Outbreak	0	10		5,272	169	5,432
Enhanced integrated framework	0	0	1		27	25
Tourism Cyclone Recovery Programme	0	9		2,096		2,087
Samoa Tourism Support Programme	135,381	507				134,874
Samoa Aviation Investment Project	0	1,208		24,415	28	23,236
Agriculture & Fisheries Cyclone Recovery Response Project	0		1	12		11
Samoa Disability Program	2,006,413	3,749		101,903	67,138	2,171,705
Samoa Parliament Complex Redevelopment Project	3,392,082	6,697		735,333	122,282	4,243,000
Relocation of Livestock Division Premises	41,536	186				41,350
Rosabud Trust - Manumalo Baptist School	0	3	29	523	0	491
Enhanced Road Access Project	1,047,784	4,579,245	13,320	3,918,248	0	373,466
Enhancing the Climate Resilience	241	11,064	37,021	2,577,272		2,529,428
Samoa National Action	0	2		554		552
Apia Waterfront	143,917	2,079		111,676	13,686	267,200
Samoa Women Shaping	320,854	1,208		2,302		321,948
Education Sector Support Programme - Budget Support	11,402,796	10,512,437		10,289,520		11,179,880
Pacific Resilience Project	1,795,330	1,633,818	86,049	940,124		1,015,587
EU-GIZ Adapting to Climate Change & SE	21,649				1,664	23,313
Imprest Ac for Agribusiness Support Project	207,746	383,820	3,256	185,408		6,078
Budget Support (NZ & AUS)	0	2,442		652,288		649,846
Safety & Security Levy	4,345,113	109,416				4,235,697
Samoa Connectivity Project	417,352	835,254	56,185	1,089,010	217	615,140
Scholarship & Equipment Fund for Education	251,869	1,019	13,837			237,012
Secondment of Samoa UN-Mission(SAT)	0	3		8,714		8,711
Secondment of Samoa UN Mssion DRP(USD)	0	2	104	1,895		1,788

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	2022					2021
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
ADB TA- Establishment of an Advance Payment Facility	0		0	6	0	6
Samoa Tourism Growth Partnership Program	1,559,755	14,669		96,911		1,641,997
Public Sector Financial Management Project	0	0	1	19		18
National Public Inquiry into family Violence Project	1,760	8			268	2,020
Samoa Renewable Energy Phase 2 Project	844	99		48,521	572	49,837
Incentivising Business Establishment at Vaitele Project	90,708	941		17,491	5,798	113,056
Management to Enhance Climate Resilience of Vaisigano River	5,361,627	7,424,200		5,257,588	1	3,195,017
Post Tropical Cyclone Gita Recovery	0	128	0	13,562	843	14,278
Samoa Land Corporation	134,035	502				133,533
Support Samoa to Review Cyber Security	0	8,521	0	182,299	3,547	177,324
Nursing Workforce Development	830,530	7,811			51,602	874,322
Samoa Private Sector Development Program	42,987	36,350		14,116	3,549	24,303
Programmatic Preparation Advance No. IDA V202	6,628	721	14,948	283,134		274,092
Streamlining Arms Data Collection and Reporting in Samoa	0	54	734	13,369		12,581
GCF Vaisigano Catchment Project Retention Maintenance	1,820,855	382,249		103,532		1,542,138
Technical Assistance from Sisters for Change to Samoa Law	83,413	433			21,099	104,079
IDA Grant D367 WS Samoa Climate Resilient Transport Project	1,261,957	5,125,920	104,124	5,511,132		1,543,045
Digital Radiography (DR) General Xray Machine	1,044	141,389	126	141,565		1,094
Electric Phyto Sanitary Certification System	398,157	734		12,793		410,215
Samoa Nursing Community Training Center	3,401,146	32,008		45,944	210,566	3,625,649
Samoa Education Sector Printing Building	9,790	18			315	10,087
Capacity Building of Procurement & Supply Chain Management	238,446	440			7,661	245,668
IDA - World Bank Samoa Agriculture & Fisheries Productivity ²	(666,783)	331,805	1,010	2,338,370	715	1,338,063
Second Resilience Development Policy Operation with CAT-DDO	5,012,669		276,006			4,736,664
Medical Equipment for Measles & Infectious Diseases	317,753	2,101	32,525	1,225,034		1,508,160
IFAD - Samoa Agriculture & Fisheries Productivity & Maketi	253,760	107,590	19,098	250,855	1	377,928
NZ Support for Measles Recovery Plan & COVID 19 Preparedness	0	26		2,756	171	2,901
Samoa Aviation Investment Project- Loan	0			1,024,223	682	1,024,905
Samoa Covid19- Emergency Response Project	1,100,410	4,669	63,980	113,091	8	1,144,860
DFAT Covid-19 Samoa Support Package	0	0		235	8	243
Forum Fisheries Agency (FFA) - US Treaty Development Fund	6,969,737	2,545,879	309,892			4,113,966
CSSP- PPCR World Bank	0	16		86,439		86,423
CSSP- UNDP Adaptation	0	4		20		16
CSSp- EU	892,512	1,030		434,642		1,326,124
CSSp- GCF Climate Resilience of the Vaisigano Project	6,631,899	10		2,754,322		9,386,211
CSSP Phase 2- DFAT	565,028	189,206		505,884		881,706
11th EDF- Technical Cooperation Facility (TCF)	971,828			61,825		1,033,653
APDRF COVID19 Emergency Response Project	0	47		801		754
Samoa Tourism Growth Partnership Interim Arrangement	779,234			415,598	45,409	1,240,241
Agreement No. 0718- Health Expenditure&Livelihood Program	0	15	208	3,778		3,555

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	2022					2021
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
Samoa Health System Strengthening Program (PforR)	4,274,128	17,301	234,805			4,022,023
First Response, Recovery & Resilience Development	807,779		44,478			763,302
Systems Strengthening for Effective Coverage of New Vaccines	475,055	2,201	29,786	69,862		512,931
The Project for Provision of Emergency Rescue Equipment to	3,961	301	5,697	361,296		359,259
G0771- Sam Central Cross Island Road Upgrade Project	1,569,460		86,417			1,483,043
DFA No 76555 Samoa Fiscal Resilience Program	0	4,736		7,520,085	183,423	7,698,772
Samoa New Zealand General Budget Support	0	11,998,939		20,948,670	4,222	8,953,952
Strengthening Cyber Security Emergency Response in Samoa	1,118,485				35,983	1,154,468
Strengthening Cyber Security Emergency Response Capability in Samoa Pr (MFAT)	182,620	193,593			10,973	0
NZ Samoa Covid-19 Financial Support Package	0	34,810,507		33,916,767	893,740	0
Imprest A/c for Agribusiness Support Pr (DFAT Fund)	114,633	507,325	16,420	409,111		0
Public Health Laboratory	626,197	592,339	33,857			0
PRAS Facility	685,249	794,210	30,673	139,634		0
GGP - Providing Firefighting Equipment for SFESA	767,064	737,479	29,585			0
Grant No.0759	13,604,962	26,330,275	648,678	13,373,990		0
DFA No.77402	869,462	19,381,390	0	18,000,023	511,905	0
Samoa Tourism Recovery & Resilience Prog (STRRP)	1,685,444	1,718,109			32,665	0
Grant No.0623	542,310	531,827	10,484			0
CBS 06-172 IDA	37,493,224	37,493,224				0
CBS 06-152 IDA	26,247,007	25,873,082	373,925			
TOTAL DEVELOPMENT FUNDS ²	171,721,481	195,498,753	3,104,054	136,364,247	2,231,134	111,338,706
TRUST AND SPECIAL PURPOSE ACCOUNT:						
SPECIAL PURPOSE ACCOUNT						
Agriculture Show - Agriculture	7,463			60		7,523
Independence Committee - Prime Minister's Office	0			43,137		43,137
Sport Injury Fund - Education, Sports and Culture	626,000	23,210		90		602,880
Malo o Samoa Centre#1 - Ministry of Foreign Affairs	545,738	658,292		687,000	35,878	610,324
Malo o Samoa Centre#2 - Ministry of Foreign Affairs	84,315	90			5,150	89,376
Samoa House Operation - Ministry of Finance	5,288			111	323	5,723
Auckland Samoa House - Ministry of Finance	967,753	538,896		450,630	57,022	936,510
Samoa House Term Deposits	2,257,262	11,429			137,725	2,383,559
Norship Maritime Trading Account-Ministry of Police	155,995	76,383		26,021	4,995	110,629
Malo Samoa Centre Term Deposit	782,687	3,747			47,849	826,789
	5,432,503	1,312,047		1,207,050	288,943	5,616,449
TRUST ACCOUNTS:						
Custom Deposit Account - Ministry of Revenue	2,634,111	56,156		57,514		2,635,470
Law Trust Account, Apia - Justice and Court Administration	997,282	377,582		207,564		827,265
Law Trust Account, Sogi - Justice and Court Administration	19,634	30,345		23,404		12,693
Law Trust Account, Tuasivi - Justice and Courts Administration	19,354	13,838		11,819		17,336
Leases Trust Account - Ministry of Natural Resources	2,564,786	1,621,344		1,302,224		2,245,666

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2022

	2022				2021	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
Intellectual Properties Trust- Commerce, Industry and Labour	1,947			60		2,007
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	467			60		527
	6,237,582	2,099,265		1,602,646		5,740,962
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT ²	11,670,085	3,411,312		2,809,696	288,943	11,357,412
INSURANCE FUND						
CASH IN BANK	15,041,356	4,201,551		60		10,839,865
SHORT TERM INVESTMENT	3,296,186	13,682	180,740			3,101,764
TOTAL CASH BALANCE, INSURANCE FUND ²	18,337,542	4,215,233	180,740	60		13,941,629
TOTAL FOR ALL FUNDS	262,757,533	1,664,048,054	6,657,073	1,663,516,509	3,341,750	258,535,316

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	4,713,345
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	53,758
Total			4,767,103

² Summary of all Funds for Schedule D:

	2021	2022
Cash on hand and at bank	276,287,088	306,391,569
Bank overdrafts	(17,751,771)	(43,634,036)
Total Cash Balance	258,535,317	262,757,533

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	2,877,305
Total			2,877,305

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	66,596
GOS Term Deposit for OD Security	105327	Ministry of Finance	0
GOS Term Deposit Westpac	105330	Ministry of Finance	0
Total			66,596

⁵ Exchange fluctuations for Cash Inflows and Outflows are disclosed separately in accordance with IPSAS 1.7.8 for the first time.

⁶ Prior Year Adjustments of Opening Balances - Unpresented cheques of prior years just confirmed cancelled in FY21/22 and Term Deposit closed in FY20/21 and transferred balance into BSP General Revenue Fund in August 2020.

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2022

	Notes	2022 \$	2021 \$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES	2.3(c)i		
Samoa Airways Limited	1	0	14,932,749
Public Trust Office	1+3	247,262	288,528
Samoa Housing Corporation	1+3	2,473,890	1,560,738
Samoa International Finance Authority	1+3	0	211,165
Samoa Land Corporation	1+3	10,717,108	1,478,492
Samoa Ports Authority	1+3	3,237,973	3,182,748
Samoa Post Limited	1+3	266,850	56,229
Samoa Shipping Corporation	1	0	123,830
Samoa Shipping Services	1	10,721	0
Samoa Water Authority	1	161,776	161,776
Unit Trust of Samoa(Management) Ltd	1	81,006	104,397
Total Dividend Receivables to Government		17,196,586	22,100,652
GOVERNMENT MINISTRIES RECEIVABLES	2.3(c)ii		
Finance - Accounts		372,755	115,937
Legislative		125,957	125,257
Agriculture & Fisheries		179,593	52,801
Attorney General		69,753	69,713
Audit Office		150,346	83,226
Commerce, Industry & Labour		0	0
Communication & Information Technology		363,124	331,180
Education, Sports & Culture		19,883	26,499
Finance		499,115	396,631
Foreign Affairs & Trade		155,382	155,382
Health	3	3,635,068	4,064,865
Justice and Courts Administration		350	350
Natural Resources & Environment		2,747,310	3,067,512
Prime Minister	3	0	15
Police		17,386	14,997
Public Service Commission		44,255	44,255
Revenue		725,185	725,185
Works, Transport & Infrastructure		132,688	113,384
Women, Community & Social Development		294,521	631,121
Bureau of Statistics		1,250	2,550
Total Government Ministries Receivables		9,533,920	10,020,859
OUTSTANDING DUTIES RECEIVABLES			
Deferred Duties		12,138,192	8,107,709
Pre Release Duties		19,196,909	19,215,393
PAYE		6,060,589	12,533,414
VAGST	6	22,237,309	0
Income Tax	6	9,093,110	0
Total Outstanding Duties Receivables		68,726,109	39,856,517

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2022

	Notes	2022 \$	2021 \$
GUARANTEE FEE RECEIVABLES	2.3(c)iii		
Development Bank of Samoa	2	177,234	177,233
Samoa Shipping Services	2	78,965	68,344
Samoa Trust Estate Corporation	2	83,579	83,579
Samoa Housing Corporation	2	454,391	381,481
Samoa Airways Limited	2	4,539,432	2,118,255
Samoa Land Corporation	2	644,243	644,243
Unit Trust of Samoa	2	1,860,000	1,760,000
Samoa Airport Authority	2+5	300,000	0
Total Guarantee Fee Receivables		8,137,845	5,233,136
OTHER RECEIVABLES	3	442,798	580,572
TOTAL CURRENT RECEIVABLES		104,037,258	77,791,736
NON-CURRENT RECEIVABLES			
LOAN BALANCES - GOVERNMENT LENDING	2.3(c)iv		
Development Bank of Samoa	4	1,292,140	1,802,041
Electric Power Corporation	4	111,385,520	111,385,520
Unit Trust of Samoa	4	3,291,667	4,015,834
Samoa Submarine Cable Company Limited	4	60,603,310	57,266,393
Total Public Bodies' Loan Balances to Government		176,572,636	174,469,788
TOTAL NON-CURRENT RECEIVABLES		176,572,636	174,469,788
TOTAL RECEIVABLES		280,609,894	252,261,523

Notes

¹ Balance as per SOE Audited Final Accounts 2021/2022

² Balance as per ACDM Worksheets for FY 2021/2022

³ Prior Year adjustments

⁴ Balance as per Lender's Statement for FY 2021/2022

⁵ 3% Guarantee fee charged for new guarantee issued to Samoa Airport Authority for loan contracted with UTOS

⁶ Balances from MCR reported for the first time according to MCR analysis.

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2022

	Notes	Type	Ownership	Accumulated Capital Injection	Current Capital Injection/Grant	Revaluation Reserve	Retained Earnings	2022	2021
			%	\$	\$	\$	\$	\$	\$
INVESTMENTS									
Government Public Trading Bodies									
	2.3 (v)								
Development Bank of Samoa	1	*	100	50,000,000	0	36,959,738	(22,020,825)	64,938,913	61,627,663
Electric Power Corporation	1	*	100	160,279,631	0	137,391,328	10,425,593	308,096,551	331,896,475
Public Trust Office	1	*	100	18,780,650	0	(8,628,331)	(4,520,247)	5,632,072	5,424,740.00
Samoa Airways Limited	2	*	100					46,944,901	46,944,901
Samoa Airport Authority	1	^*	100	93,451,084	0	743,235	(69,671,494)	24,522,825	45,388,137
Samoa International Finance Authority	1	~		91,898,974	0	0	0	91,898,974	95,910,156
Samoa Housing Corporation	1+3	*	100	20,838,000	0	17,752,981	0	38,590,981	36,895,126
Samoa Land Corporation Limited	1+3	*	100	2,400,000	0	0	65,496,747	67,896,747	67,096,500
Samoa Ports Authority	1	*	100	23,479,487	0	106,818,752	31,022,423	161,320,662	154,386,541
Samoa Post Limited	1	*	100	500,000	0	0	4,236,286	4,736,286	3,969,430
Samoa Shipping Corporation Limited	1	*	100	15,603,340	0	2,144,797	24,092,209	41,840,346	42,731,008
Samoa Shipping Services Limited	1+3	*	50	4,660,278	0	0	(4,202,345)	457,933	453,118
Samoa Trust Estates Corporation	2+3	^	100					41,156,104	41,156,104
Samoa Water Authority	1	^*	100	84,660,413	0	35,294,097	(54,631,057)	65,323,453	66,456,888
Unit Trust of Samoa	1	*	100	1,800,000	0	0	1,543,350	3,343,350	3,016,299
Total Investments in Government PTB				568,351,857	0	328,476,597	(18,229,360)	966,700,098	1,003,353,086
Government Public Beneficial Bodies									
	2.3 (v)								
Accident Compensation Corporation	1	*^	100	46,000,000		177,264,242		223,264,242	207,719,799
Gambling Control Authority	1	*	100	148,682	0	0	3,935,271	4,083,954	4,973,131
Land Transport Authority	1	^	100	2,530,227	710,597	0	1,761,169	5,001,993	3,240,824
National Kidney Foundation of Samoa	1	^	100	1,183,885	0	0	3,073,545	4,257,430	4,649,626
National University of Samoa	1	*^	100	29,997,837	0	18,366,000	265,779	48,629,616	43,641,973
Samoa Fire and Emergencies Services Authority	1	^	100	1,149,523	0	899,484	6,481,677	8,530,684	6,813,252
Samoa Qualifications Authority	1	*	100	62,820	0	0	2,811,554	2,874,374	2,856,485
Samoa Sports Facilities Authority	1	^	100	61,988,478	0	0	(55,171,352)	6,817,126	6,315,984
Samoa Tourism Authority	1	*	100	12,062,046	0	0	0	12,062,046	6,637,704
Scientific Research of Samoa	1	*	100	4,549,069			529,916	5,078,985	4,549,069
Total Investments in Government PBB				159,672,567	710,597	196,529,726	(36,312,441)	320,600,450	291,397,847
Independent Government Bodies									
Central Bank of Samoa	1		100	20,000,000		(7,760,000)	0	12,240,000	20,998,000
				20,000,000	0	(7,760,000)	0	12,240,000	20,998,000
Other Entities									
Fiji Airways	4		12		0	0	0	41,714	41,714
Pacific Forum Line Limited	5		50		0	0	0	1,552,826	1,552,826
				0	0	0	0	1,594,540	1,594,540
TOTAL INVESTMENTS				748,024,424	710,597	517,246,323	(54,541,801)	1,301,135,088	1,317,343,473

Notes

¹ Balance as per SOE Audited Accounts 2022

² Restating balance in Public Accounts 2020/2021 while awaiting confirmation from SOE and Final Audited Accounts 2021/2022.

³ Prior year adjustments as per Audited Statements

⁴ Restating balance from the updated figure in Public Accounts 2015/2016 to await the finalisation of financial statements

⁵ Restating balance from Public Accounts FY2009-2010 to await finalisation of financial statements

⁶ 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 2022

FINANCIAL INFORMATION ON INVESTMENTS	Current Ratio	Borrowing Ratio	Return on Equity Ratio	Total Assets	Total Liabilities	30 June 2022 Equity
			%	\$	\$	\$
Government Public Trading Bodies						
Development Bank of Samoa ¹	1.52	0.00	-4%	159,470,745	94,531,832	64,938,913
Electric Power Corporation ¹	2.51	0.00	-8%	516,778,002	208,681,451	308,096,551
Public Trust Office ¹	12.89	0.00	6%	13,944,264	8,312,192	5,632,072
Samoa Airways Limited ²						0
Samoa Airport Authority ¹	0.46	0.00	60%	254,206,842	229,684,017	24,522,825
Samoa Housing Corporation ¹	0.50	0.00	7%	68,503,476	29,912,495	38,590,981
Samoa International Finance Authority ¹	25.72	0.00	19%	94,342,910	2,443,937	91,898,974
Samoa Land Corporation Limited ¹	0.99	0.19	-1%	114,239,557	46,342,810	67,896,747
Samoa Ports Authority ¹	2.27	0.00	7%	284,707,600	123,386,938	161,320,662
Samoa Post Limited ¹	2.85	0.00	-8%	7,641,407	2,905,121	4,736,286
Samoa Shipping Corporation Limited ¹	2.34	0.00	-2%	78,738,788	36,898,442	41,840,346
Samoa Shipping Services Limited ¹	4.49	0.00	7%	2,036,171	1,578,237	457,933
Samoa Trust Estates Corporation ²						0
Samoa Water Authority ¹	9.72	0.00	-2%	211,351,807	146,028,355	65,323,453
Unit Trust of Samoa ¹	2.48	0.00	16%	5,124,103	1,780,752	3,343,350
Total Government PTB				1,811,085,672	932,486,579	878,599,093
Government Public Beneficial Bodies						
Accident Compensation Corporation ¹	74.34	0.00	8%	225,265,431	2,001,188	223,264,242
Gambling Control Authority ¹	1.44	0.00	-20%	6,179,433	2,095,479	4,083,954
Land Transport Authority ¹	1.12	0.00	43%	20,344,156	15,342,165	5,001,993
National Kidney Foundation of Samoa ¹	8.33	0.00	-9%	6,451,372	2,193,942	4,257,430
National University of Samoa ¹	2.39	0.00	1%	88,697,055	40,067,439	48,629,616
Samoa Fire and Emergencies Services Authority ¹	12.33	0.00	22%	10,939,719	2,409,034	8,530,684
Samoa Qualifications Authority ¹	6.00	0.00	1%	4,826,002	1,951,629	2,874,373
Samoa Sports Facilities Authority ¹	0.05	0.00	8%	94,742,509	87,925,383	6,817,126
Samoa Tourism Authority ¹	55.14	0.00	70%	12,338,885	276,837	12,062,046
Scientific Research of Samoa ¹	1.12	0.00	11%	6,452,997	1,374,013	5,078,985
Total Government PBB				476,237,559	155,637,109	320,600,449
Independent Government Bodies						
Central Bank of Samoa ¹	2.17	0.00	-18%	1,025,394,000	1,013,154,000	12,240,000
				1,025,394,000	1,013,154,000	12,240,000
Other Entities						
Fiji Airways ²	0.00	0.00	0%	0	0	0
Pacific Forum Line Limited ²	0.00	0.00	0%	0	0	0
				0	0	0
TOTAL PUBLIC BODIES SECTOR SEGMENT				3,312,717,231	2,101,277,688	1,211,439,542

Notes

¹ Balance as per SOE Audited Accounts FY 2022

² SOE Audited/Unaudited Accounts 2022 was not provided for verification hence ratios could not be determined.

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS International Finance Institutions *as at 30 June 2022*

	2022 \$	2021 \$
CAPITAL SUBSCRIPTIONS		
Asian Development Bank		
21 Shares of 10,000 SDRs each fully paid	755,940	767,544
International Bank for Reconstruction and Development		
Partially paid shares	11,211,401	8,170,812
International Development Association ¹⁺²		
441 Subscriptions fully paid	165,045	160,216
International Finance Corporation ²		
35 Shares of USD\$1,000 each fully paid	723,970	684,107
International Fund for Agricultural Development		
USD\$50,000 investment in subscriptions	135,575	128,110
Multilateral Investment Guarantee Agency ²		
5 Shares of USD\$10,820 each partially paid	146,692	138,615
TOTAL CAPITAL SUBSCRIPTIONS	13,138,622	10,049,403

Notes

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

² Restated balances from FY2021 but movement was due to exchange rate fluctuation

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS

as at 30 June 2022

	Notes	2022 \$	Write-Off \$	Additions \$	Exchange Fluctuation \$	2021 \$
Land		33,663,980	0	0	(3,942,498)	37,606,478
Building		563,059,268	0	1,054,942	1,826,250	560,178,076
Vehicles		42,519,751	2,729,958	4,323,573		40,926,136
Furniture & Fitting		16,973,954	462,228	1,592,251		15,843,931
Household Equipment		932,711	22,004	57,414		897,301
Computer Equipment		23,123,013	771,669	3,388,065		20,506,617
Plant & Equipment		20,551,472	24,249,299	2,570,729		42,230,042
Office Equipment		25,089,169	561,301	3,272,838		22,377,633
Communication Equipment		734,489	62,301	32,489		764,301
Lease Assets	1	38,445,513	0	0		38,445,513
Medical Equipment		4,808,488	13,733	1,431,850		3,390,371
Infrastructure		792,085	0	0		792,085
Sport Equipment		26,150	0	0		26,150
Books		1,420	0	0		1,420
Musical Equipment		1,007,129	0	135,615		871,514
Expendable Items		449,694	3,442	10,005		443,131
Vehicles Parts		13,681		0		13,681
TOTAL FIXED ASSETS	2	772,191,968	28,875,934	17,869,771	(2,116,248)	785,314,380

Notes

1

Leased Assets consist of Government Ministries Leased Buildings. The 3 Buildings in Auckland and 1 in Canberra had outstanding balance of \$32.95 million

2

Donated Assets are recorded at the best market price with accumulated value as at 30th June 2021 of \$80.3 milion and are included in the Total Fixed Assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2022

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation Gain/(Loss)	Undrawn Balance Available	2022	2021
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
Development Bank Loan 1981006	0	216,063	2,129	0	0	218,193
S.T.E.C. Special Assistance Loan 1983001	0	101,036	(295)	0	96,789	197,529
Development Bank Loan 1985001	0	525,111	6,000	0	1,325,465	1,856,576
Multiproject Loan 1985003	0	628,140	7,415	0	2,219,886	2,855,441
Afulilo Hydropower Project Loan 1986003	0	704,127	1,058	0	3,167,532	3,872,717
Telecommunications Loan 1989001	0	900,267	(1,748)	0	6,289,732	7,188,251
Agriculture Program Loan 1989004	0	1,938,579	(3,764)	0	14,505,414	16,440,229
Emergency Power Rehabilitation Loan 1990002	0	37,721	57	0	276,688	314,466
Cyclone Damage Rehabilitation Project 1992012	0	824,564	(1,601)	0	8,636,203	9,459,166
Afulilo Hydropower Supplementary Loan 1993002	0	225,623	(438)	0	2,470,023	2,695,208
Financial Sector Program Loan 1998001	0	783,771	(2,290)	0	12,505,991	13,287,472
Samoa Education Project 2000003	0	745,538	6,669	0	7,522,091	8,274,299
Small Business Development Project 2001001	0	327,700	492	0	3,282,001	3,610,193
Afulilo Power Improvement Project 2002001	0	51,693	78	0	595,419	647,189
Sanitation & Drainage Project 2004003	0	853,838	14,643	0	11,724,486	12,592,967
Education Sector Project Phase II 2006002	0	782,291	1,175	0	12,143,612	12,927,079
Samoa Power Sector Expansion Project 2007003	0	2,568,985	3,859	0	45,024,658	47,597,502
Samoa Sanitation and Drainage Project 2009038	0	263,493	396	0	4,750,000	5,013,889
Economic Recovery Support Program 2010003	0	2,416,318	(7,059)	0	27,706,481	30,115,741
Economic Recovery Support Program-Subprogram 2012001	0	1,591,750	(3,091)	0	20,652,540	22,241,200
Total ADB Loan Payments	0	16,486,609	23,687	0	184,895,011	201,405,307
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009 ¹	0	11,873	11,523	0	154,084	177,479
Regional Telecommunications Loan 2000005	0	267,569	199,488	0	2,414,249	2,881,306
Total EEC and EIB Loan Debt	0	279,442	211,011	0	2,568,333	3,058,785
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	342,067	(62,979)	0	1,073,753	1,352,840
Savaii Agricultural Development Loan 1979010	0	505,859	(223,584)	0	3,979,756	4,262,031
Second Agriculture Development Loan 1981001	0	95,206	(287)	0	807,299	902,218
Development Bank Loan 1985002	0	203,413	1,594	0	2,665,221	2,870,229
Multiproject Loan 1986001	0	256,329	(773)	0	3,449,999	3,705,555
Afulilo Hydropower Project Loan 1987001	0	266,208	459	0	3,866,667	4,133,333
Telecommunications Loan 1989002	0	528,014	5,045	0	3,731,602	4,264,661
Emergency Road Rehabilitation Loan 1990001	0	2,148,040	7,242	0	17,242,375	19,397,656
Afulilo Hydropower Supplementary Loan 1993003	0	28,292	49	0	411,120	439,461
Infrastructure Assets Management Loan 1999001	0	1,530,542	(4,617)	0	25,940,740	27,466,666
Health Sector Management Project 2000002	0	556,707	5,234	0	10,115,061	10,677,002
Postal & Telecommunication Reform Project 2003001	0	193,320	3,407	0	7,967,472	8,164,200
Infrastructure Asset Management Project Phase II 2004001	0	667,471	(804)	0	27,666,667	28,333,333
Cyclone Emergency Recovery Project 2004002	0	101,689	1,792	0	4,346,225	4,449,707
Infrastructure Asset Management Project - AFC 2007004	0	160,971	(194)	0	7,234,964	7,395,741
Health Sector Management Project Phase II 2008001	0	140,911	(170)	0	6,474,074	6,614,815
Economic Crisis Support Credit IDA (4766-0) 2010002	0	968,868	8,909	0	46,933,334	47,911,111
Post Tsunami Reconstruction Project 2010005	0	485,321	3,804	0	23,722,528	24,211,653
Health Sector Management Programme Support Project 2010004	0	147,109	1,039	0	7,111,111	7,259,260
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	(1,024,197)	0	15,651	0	43,622,139	44,661,987
Second Fiscal and Economic Reform Operation Project 2016002 ¹	0	0	0	0	13,333,333	13,333,333
Total IDA Loan Debt	(1,024,197)	9,326,336	(239,182)	0	280,659,958	290,771,309

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2022

	Loan Drawdown \$	Principal Repayment \$	Foreign Exchange Fluctuation Gain/(Loss) \$	Undrawn Balance Available \$	2022 \$	2021 \$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001	0	740,049	(125,758)	0	1,902,673	2,516,964
Petroleum Bulk Storage Facility Project Phase IV 2011001	0	2,064,202	(769,815)	5,804,141	13,718,636	15,013,024
Total OPEC Loan Payments	0	2,804,251	(895,572)	5,804,141	15,621,309	17,529,987
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001 ²	0	2,097,540	1,523,174	0	22,976,388	26,597,102
Government Building 2008002 ²	0	3,932,888	2,615,023	0	54,830,016	61,377,927
National Medical 2010001 ²	0	2,753,022	1,661,867	0	46,605,513	51,020,402
Samoa Medical Centre 2012002 ²	0	2,687,474	1,402,787	0	56,200,766	60,291,026
Samoa National Broadband Highway Project 2012003 ²	0	1,770,020	923,902	0	37,014,873	39,708,794
Faleolo International Airport Upgrading Project 2014001 ²	0	4,457,273	1,871,487	0	115,404,130	121,732,890
Debt Service Suspension Initiative (DSSI) 2020 2020001 ²	0	3,640,085	(461,214)	0	18,124,257	21,303,127
Debt Service Suspension Initiative 2021 Phase 1- 004 2021002 ²	0	0	(440,968)	0	21,504,633	21,063,665
Agreement on DSSI GCL20210350735 COVID19 DSSI 3 ²	0	0	(21,388,793)	0	21,388,793	0
Total People's Republic of China (PRC)	0	21,338,301	(12,292,735)	0	394,049,367	403,094,934
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	81,451	698	0	780,221	862,369
I.F.A.D Rural Activation Project 1993001	0	93,694	802	0	1,937,222	2,031,719
Samoa Power Sector Expansion Project 2007002	0	1,981,669	12,867,626	0	61,306,398	76,155,693
JICA-SAM-R1-D 2021001 ²	0	349,460	362,565	0	1,778,324	2,490,350
JICA-SAM-R1-D2 2021003 ²	0	0	355,356	0	2,128,788	2,484,144
JICALG-20220120 2022001 ²	0	0	(2,125,181)	0	2,125,181	0
Total Other Lenders' Payments	0	2,506,273	11,461,866	0	70,056,135	84,024,274
TOTAL FOREIGN CURRENCY BORROWINGS	(1,024,197)	52,741,212	(1,730,925)	5,804,141	947,850,112	999,884,596
DOMESTIC BORROWING						
Development Bank Of Samoa (UTOS) 2012101	0	1,935,273	0	0	0	1,935,273
Samoa Trust Estates Corporation (UTOS) 2018101	0	973,933	0	0	1,598,272	2,572,205
TOTAL DOMESTIC CURRENCY BORROWINGS	0	2,909,206	0	0	1,598,272	4,507,478
TOTAL BORROWINGS ³	(1,024,197)	55,650,418	(1,730,925)	5,804,141	949,448,384	1,004,392,074
Notes						
FOREIGN CURRENCY BORROWINGS BY CURRENCY						
Special Drawings Right					463,218,905	489,455,833
US Dollar					20,674,816	23,144,857
European Currency					2,527,200	3,011,369
Chinese Yuan Renminbi					394,049,366	403,094,933
Japan Yen					67,338,692	81,130,187
Danish Krone					4,456	5,084
British Pound					36,677	42,333
					947,850,112	999,884,596
Total Current Borrowings					84,754,682	74,456,585
Total Non-Current Borrowings					864,693,703	929,935,489
TOTAL BORROWINGS					949,448,385	1,004,392,074

Notes

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

² Due to Covid-19 principal repayments have been ceased through DSSI- Debt Service Suspension Initiative as per agreement with lenders

³ The public debt level is not to exceed the current level of 55% of GDP as per the Fiscal Strategy. Total Debt at the End of the Financial Year 21/22 was SAT\$949.4 million which is equivalent to 51.8% of the GDP as per Debt Bulletin June 2022 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 2022

	Codes	2022 \$	Receipts \$	Payments \$	2021 \$
Contributions by Donors					
Australian Aid ¹⁺²	AUS	6,672,352	634,100	3,244,802	9,283,054
Asian Development Bank ¹	ADB	1,631,324	1,658,429	3,360,198	3,333,094
British Aid Fund	BRT	2,075	24,044	21,969	0
Chinese Aid Funds	CHN	1,298,256	512,897	5,474	790,832
European Union	EU	1,865,927	1,030	496,467	2,361,365
Food and Agriculture Organisation	FAO	38,104	38,029	9,641	9,716
Forum Fisheries Agency ¹	FFA	310,671	0	104,848	415,519
International Labour Organisation	ILO	3,536	19,018	27,175	11,692
IUCN-World Conservation Union	IUC	224,043	0	30,134	254,177
Japanese Aid Funds	JPN	1,192,870	738,284	1,586,329	2,040,915
New Zealand Aid Funds ¹⁺²	NZA	10,665,749	2,872,488	864,712	8,657,973
South Pacific Regional Environment Programme (SPREP)	SPR	178,430	141,696	0	36,734
South Pacific Commission ¹	SPC	(42,285)	126,499	32,420	(136,364)
United Nations Development Programme ¹⁺²	UND	8,971,592	16,291,103	18,648,765	11,329,255
United Nations Educational Social and Cultural Organisation ¹	UNS	643,219	736,993	270,190	176,416
United Nations Environment Program	UNE	61,885	82,936	137,698	116,647
UNITAR ¹	UNT	12,557	0	0	12,557
United Nations Fund for Population Activity ¹	UNF	111,374	1,146,317	830,149	(204,794)
United Nations International Children Educational Fund ¹	UNI	178,929	692,738	583,480	69,671
United States of America Aid Funds	USA	28,859	38,160	15,815	6,515
World Health Organisation ¹	WHO	(38,217)	553,000	758,154	166,937
International Fund for Agricultural Development ¹	IFA	95,075	901,801	860,764	54,038
ESCAP	ESC	12,287	6,251	9,319	15,355
Organization for Petroleum Exporting (OPEC)	OPE	2,672	2,672	0	0
World Bank ¹	WB	1,933,769	14,185,024	17,975,128	5,723,872
Other ¹⁺²	OTH	23,044,560	11,877,745	1,655,640	12,822,456
Total Contribution by Donors		59,099,613	53,281,254	51,529,272	57,347,631
Payment by Sector					
Agriculture ¹⁺²	AGR	(3,456,904)	5,621,660	7,717,580	(1,360,983)
Commerce	COM	114,151	187,765	140,115	66,502
Community	CMY	10,561,724	789,431	4,327,987	14,100,280
Education	EDU	25,112,452	11,008,080	213,930	14,318,302
Energy	ENE	(524,631)	1,363,140	1,478,099	(409,672)
Environment	ENV	5,301,220	16,325,563	16,143,811	5,119,468
Finance	FIN	(2,367,677)	509,896	697,675	(2,179,899)
Health ¹⁺²	HEA	11,212,651	3,637,132	6,666,440	14,241,959
Law	LAW	2,514,202	698,139	742,539	2,558,602
Infrastructure	INF	4,625,050	4,553,082	4,709,407	4,781,376
Media	MED	32,797	57,690	17,699	(7,194)
Public Administration	PUB	4,226	290,474	208,890	(77,358)
Statistics	STA	17	0	0	17
Postal & Telecommunication	POS	766,813	835,254	816,062.20	747,621
Transport	TRP	(1,549,047)	5,125,903	5,568,581	(1,106,369)
Tourism	TOU	4,441,977	1,733,653	527,274	3,235,597
Trade	TRD	15,704	52,413	152,815	116,107
Welfare and Social Services	WEL	840,890	437,235	1,400,366	1,804,022
Other	OTH	1,453,998	54,745	0	1,399,253
Total Payment by Sector		59,099,613	53,281,254	51,529,272	57,347,631

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 2022*

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 2021/2022

Additional disclosure:

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

Projects	Donors	2022 \$	2021 \$
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project	Asian Development Bank	0	7,296,816
Samoa Ports Development Advance Project	Asian Development Bank	310,318	655,756
Renewable Energy Development & Power Sector Rehabilitation Project	Asian Development Bank	0	1,372,842
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	Asian Development Bank	27,030,719	2,621,332
Economy-wide integration of Climate Change Adaptation (EWACC)	UNDP	0	206,501
Integrated Flood Management to Enhance Climate Resilience	UNDP	0	3,266,265
Improving the Performance and Reliability of RE Power Systems in Samoa (IMPRESS)	UNDP	0	216,330
Strengthening Multi-Sectoral Management of Critical	UNDP	0	483,028
Enhancing the Climate Resilience of the West Coast Road	World Bank	0	2,577,673
Samoa COVID19 Emergency Response Project	World Bank	0	2,403,204
Samoa Aviation Investment Project	World Bank/IDA	0	537,954
Enhanced Road Access Project	World Bank	1,082,309	0
TOTAL		28,423,346	21,637,701

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 2022

	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES				
Agriculture & Fisheries				
0042 - FFA Ice Making	427	0	0	427
0290 - Strengthening of Fisheries Info Management	16,918	0	7,923	24,841
0315 - Rehabilitation of the Coconut Crop in Samoa	492	0	0	492
0403 - AFCRP -Agriculture & Fisheries Cyclone Response Project	(743,728)	0	0	(743,728)
0426 -Relocation of Livestock Division Premises	38,776	186	0	38,590
0477 - Deployment of Fish Aggregating Devices in Samoa	273,876	0	94,339	368,216
0490 - Soil Management for Farm Resilience in the Pacific Islands	1,688	0	0	1,688
0494 - Reef Colonisation and Social Impacts from Tronchus	142	0	0	142
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production	84,938	0	72,148	157,086
2051 - WB/Samoa Agriculture Competitiveness Expansion Project	(1,644,094)	0	0	(1,644,094)
0539- E-Phyto Sanitary Certification System	77,371	734	89,547	166,184
0549-Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project	119,107	126,499	3,234	(4,158)
0560-World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM)	(546,552)	319,136	2,168,268	1,302,581
0565-MAF- Agrometeorology Programme in Samoa	41	0	0	41
0566-Improving Ruminant Production & Supply in Fiji & Samoa	63,906	71,507	103,773	96,173
0571-IFAD- Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140	(284,201)	107,590	445,830	54,038
0576-Fisheries Covid-19 Pandemic Stimulus Package	18,652	0	2,879	21,531
0608-Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector	25,421	12,727	270	12,964
0609-Deploying Coconut Diversity to Improve Livelihoods in the Pacific	(9,727)	0	18,301	8,574
0610-Circular Economy For the Recovery of Waste (CERO WASTE)	129,897	193,275	198,781	135,403
0614-SAFPROM Matching Grants Programme Account	(1,515,593)	2,537,075	3,428,089	(624,580)
0621-COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa	(24,973)	244,855	360,345	90,516
0627 - Developing National Science, Technology and Innovation Policy	14	25,000	24,986	0
0629 - Building Business Case For Investment in Coconut Industry in the Pacific	4,883	18,438	13,555	0
0631 -MAF- Samoa Knowledge Society Initiative	(2,000)	8,000	10,000	0
0637 - PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project	379,277	794,210	414,934	0
0648 - Celebration of days of Shared Interest between FAO and MAF	28,388	38,029	9,641	0
Total	(3,506,656)	4,497,262	7,466,844	(537,073)
Attorney General's Office				
0312 - Pacific Prosecutors Conference	733,253	273,868	182,949	642,334
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	1,487,252	0	1,820	1,489,072
0505 - Support for Samoa to Review and Reform Cyber Security	(12,865)	99	173,885	160,921
0545- Pacific Island Law Officers 38th Network and Meeting	(71)			(71)
Total	2,207,569	273,967	358,654	2,292,257
Audit Office				
0597-INTOSAI SAI Continuity During COVID19	4,290	0	0	4,290
Total	4,290	0	0	4,290
Bureau of Statistics				
0336 - Parliamentarian Group Activity	(255,530)	0	0	(255,530)
0491 - Birth Registration Campaign	156	0	42,678	42,834
0544- Multiple Indicator Cluster Survey (MICS)	(11,240)	0	0	(11,240)
0595 -Strengthening Resilience of Pacific Islands	17	0	0	17
0604- UNFPA- Sexual Reproductive Health 2021-2022 (SBS)	24,000	50,600	26,600	0
0644 - MICS Plus	2,988	169,199	166,211	0
0654 -Social Protection for Resilience Joint Programme	65,816	65,816	0	0
Total	(173,794)	285,615	235,490	(223,919)

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 2022

	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES				
Commerce, Industry & Labour				
0313 -Enhanced Integrated Framework Trade	(221,038)	0	0	(221,038)
0518- Samoa Private Sector Development Programme	61,824	36,350	23,527	49,002
0547- Assistance to Support the Labour Mobility Unit of Samoa	(206)	52,358	123,696	71,132
0596 Technical Assistance for the Review of Samoa National Emergency Employmnt Policy	410	0	0	410
0599-Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System	9,019	0	6,319	15,338
0600-Pre- Departure Orientation and Debriefing Sessions for RSE &SNP	2,806	25,267	28,105	5,644
0611-Occupational Safety and Health (OSH) Day	(233)	0	2,070	1,837
0612-ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19	2,697	0	0	2,697
0642 -UNICEF Support Child Labour Rapid Assessment Survey in Samoa	62,604	125,207	62,604	0
Total	(82,118)	239,182	246,321	(74,979)
Communication, Information & Technology				
0522- MCIT- Support For Samoa to Review & Reform Cyber Security and Cybercrime Legislation	18,768	0	0	18,768
0577-Knowledge Society Initiative	32,797	57,690	17,699	(7,194)
0623 - Support for the Establishment of SamCert	184,134	193,593	9,459	0
0624-Strengthening Cyber Security Emergency Response Capability in Samoa	1,153,908	0	17,303	1,171,212
Total	1,389,607	251,283	44,462	1,182,785
Education, Sports & Culture				
0329 - School Fee Scheme AUSAID & NZAID	594,777	0	0	594,777
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratification	36,036	0	1,250	37,286
0378 - Literacy Improvement project	27,025	25,440	4,929	6,515
0455 - Scholarship & Equipments	43,361	1,019	0	42,342
0460 - Education Sector	20,905,289	10,495,238	0	10,410,052
0513 - Family Life Education	105,073	85,772	44,985	64,286
0519- Nursing Workforce Development	858,862	7,811	0	851,051
0542- Samoa Education Sector Printing Building	3,160	18	0	3,142
0552 Women in Science Technology (WIST)	459	0	0	459
0559-Samoa Inclusive Education	(223,333)	17,210	0	(240,544)
0570-The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls	239,970	250,990	132,267	121,247
0589 COVID-19 Response to MESC	95	0	14,434	14,529
0590-The Development of Learning Resources with Focus on a Sustainable Pacific	(2,431)	0	0	(2,431)
0591-Samoa Knowledge Society Initiative Project	27,903	34,716	34,718	27,905
0613-UNDP- Samoa Knowledge Society Initiative	(27,907)	0	0	(27,907)
0618 UNFPA Sexual Reproductive Health	60,033	65,035	5,002	0
0523 - Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018	(10,885)	0	10,885	0
0638 -Development and Implementation of a National Awareness Raising Strategy to Support Inclusive Education	100,000	100,000	0	0
0649 -Child Protection in Education Sector - UNICEF	155	10,600	10,445	0
Total	22,737,643	11,093,849	258,915	11,902,709
Electoral Voters Office				
0520 - Women in Leadership in Samoa (WILS)	0	0	0	0
0616-Strengthening Civic Awareness Program- Women in Leadership UN Women- OEC	32,300	39,409	0	(7,109)
Total	32,301	39,409	0	(7,108)

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 2022

	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES				
Finance				
0037 - Chinese Miscellaneous Assistance	703,896	0	0	703,896
0330 - Samoa Australia Partnership	954,117	54,745	0	899,372
0338 - Civil Society	10,605	0	0	10,605
0351 - PFM - Finance Sector	(2,271,608)	0	0	(2,271,608)
0369 - Samoa Tourism Support Program	82,584	507	0	82,077
0390 - Toursim Cyclone Recovery Programme	(47,165)	9	0	(47,174)
0395-Technical Co-operation Facility	1,587	0	0	1,587
0399 - Enhanced Road Access Project	1,022,927	4,546,385	3,870,403	346,945
0415 - Enhancing the Climate Resilience of the West Coast Road	(4,464,433)	0	0	(4,464,433)
0427 - Rosebud Trust - Manumalo Baptist School	(31,433)	3	0	(31,436)
0453 - Energy Bill and Sustainable Bioenergy Samoa	45,987	0	0	45,987
0461 - IN-country Co-ordinator to support Technical & Financial	(23,011)	0	0	(23,011)
0462 - Samoa Agri-Business Support Project ¹	74,826	1,124,398	225,624	(823,948)
0464 - Samoa Connectivity/Samoa Submarine Cable Project	766,813	835,254	816,062	747,621
0465- Enhanced Fruit production and postharvest handling systems	(25,075)	0	25,113	37.76
0478 - Samoa Tourism	660,506	12,950	147,883	795,439
0493 - Incentivising Business Establishment at Vaitele	196,063	941	17,491	212,613
0496 - Cyclone Gita	20,543	128	0	20,415
0499 - Integrated Flood Management	2,173,406	7,421,288	6,978,735	1,730,853
0509 - Programmatic Preparation Advance No. IDA V202	(288,406)	721	283,134	(5,994)
0512 - Samoa Population Action Plan (SPAP Project)	165,507	390,474	217,498	(7,469)
0516 - UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Island Countries&Territories	(654)	0	0	(654)
0532- Construction of the Emergency Bailey Bridges	(105,956)	0	0	(105,956)
0537- Women in Leadership in Samoa Project-NUS	(45)	0	0	(45)
0578-Chinese Assistance for COVID19 Preparedness	2,249	1,719	5,474	6,005
0583-CSSP- PPCR World Bank	0	16	86,439	86,423
0584-CSSP- UNDP Adaptation Fund UNDP	0	4	20	16
0585-CSSP- EU	892,512	1,030	434,642	1,326,124
0586-CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP ²	6,631,899	0	2,754,312	9,386,211
0587-CSSP Phase 2- DFAT	565,040	189,219	505,884	881,706
0588-11th EDF Technical Cooperation Facility (TCF) EU	971,828	0	61,825	1,033,653
0593-Samoa Tourism Growth Partnership- PHASE 2	1,780,487	0	267,715	2,048,202
0594-APDRF COVID19 Emergency Response Project	60,680	3		60,677
0622 Imprest Account for Agribusiness Support Project (DFAT Fund)	98,258	507,325	409,067	0
0655 - Samoa Tourism Recovery & Resilience Program (STRRP)	1,718,109	1,718,109	0	0
0652 - Providing Firefighting equipments to SFESA Project	735,882	735,882	0	0
0643- PRC Samoa's COVID19 Prevention and Preparation	511,692	511,692	0	0
2036 - Education Sector Project II	2,520,029	0	0	2,520,029
Total	16,110,246	18,052,802	17,107,321	15,164,764
Foreign Affairs & Trade				
0242 - NZAID/AusAID-Harmonised Government Scholarship	(8,713)	0	0	(8,713)
0507 - PACER Plus Readiness	15,620	0	29,119	44,739
0511- Streamlining Arms Data Collection and Reporting in Samoa	(351)	54	0	(405)
0555-ICT Digital Solution Project	45,183	0	0	45,183
0579 Sub-Regional Localization Initiation Plan Project	136	0	0	136
0581 -Enhancing ICT Capabilities to Support National Commitments	504	0	0	504
Total	52,380	54	29,119	81,445

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 2022

	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES				
Health				
0192 - WHO Grants 2004	50,582	0	6,000	56,582
0376 - Reproductive Health	(96,888)	0	0	(96,888)
0452 - UNDP - Global Fund to Fight Aid, TB & Malaria	996	0	0	996
0536- Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa	(136,769)	0	271,856	135,087
0538- Digital Radiography System General X-Ray Machine	(42,705)	3	141,565	98,858
0541- Samoa Nursing Community Training Centre	3,475,953	32,008	47,204	3,491,149
0543- Capacity Building of Procurement & Supply Chain Management for MoH Staff	265,606	440	0	265,167
0495 -An Inventory Logistics Management System for Pharmaceutical	626,179	0	0	626,179
0501 -German Medical Funds (Medical Equipments for NHS)	35,281	0	0	35,281
0502-Motivation Australia Sub-Grant Mobility Unit (Mobility Devices)	(24)	0	0	(24)
0504 - Eye Care Services	318	0	0	318
0506 - Landing Costs- Medical Equipment Republic of South Korea	148,668	0	0	148,668
0553-Australian Support for Measles Outbreak	9,474	10	0	9,465
0556-Immunization Multimedia Awareness Campaign ¹	2,729	0	9,387	12,116
0563 WHO Biennium	218,821	807,074	697,505	109,252
0567-Providing Medical Equipment Against Measles & Infection Diseases	458,206	2,101	1,225,034	1,681,139
0574-World Bank- Samoa Covid-19 Emergency Response Project	1,136,306	4,669	78,038	1,209,675
0575 Systems strengthening Vaccines Project	275,311	2,201	75,696	348,806
0601- PforR -Samoa Health Systems Strengthening Program for Results	6,105,244	17,301	0	6,087,944
0602 MCWP Programme for HIV/TB	(25,075)	164,574	357,890	168,242
0605-UNFPA- Sexual Reproductive Health 2021-2022 (MoH)	(11,496)	251,555	318,195	55,144
0607-Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing	(2,741,773)	531,827	3,022,895	(250,704)
0617-System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF	239	64,630	62,494	(1,897)
0640 - Strenthening of Disability Specific Services by ENT & MDS	96,022	107,623	11,601	0
0645 - Public Health Laboratory	592,339	592,339	0	0
Total	10,443,547	2,578,354	6,325,359	14,190,552
Justice & Courts Administration				
0531- Psychologist Support to Specialist Courts	67,162	0	0	67,162
0580 Law & Justice Sector	16,005	148,988	132,563	(419)
Total	83,167	148,988	132,563	66,742
Samoa Law Reform				
0540- Technical Assistance From Sisters for Change to SLRC	35,212	433	700	35,479
0634 -SLRC- Spotlight Initiative Project	67,099	262,023	194,924	0
Total	102,311	262,456	195,624	35,479
Legislative Assembly				
0423 - SPCRP -Samoa Parliament Complex Redevelopment Project	3,589,800	6,697	839,004	4,422,107
0550- CPA Technical Assistance Programme	56,965	0	0	56,965
0641 - Parliamentary Youth Program	1,834	12,720	10,886	0
Total	3,648,599	19,417	849,890	4,479,072

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 2022

	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES				
Natural Resources & Environment				
0172 - UNEP US Montreal Protocol	1,594	82,936	123,898	42,556
0308 - Greenhouse Gas Abatement Project	5,298	0	0	5,298
0380 - Enhancing Resilience of Coastal Communities of Samoa	14,348	0	0	14,348
0381 - Two Samoas Environmental Collaboration Initiative	124	0	0	124
0408 - Climate and Oceans Support Program in the Pacific	(2,681)	0	0	(2,681)
0425 - SMSMCL - Strengthening Multi-Sectoral Management of Critical Landscapes	(65)	0	0	(65)
0432 - Global Environment Facility - review of the National Implementation plan	38,931	0	13,800	52,731
0433 - Enhancing Climate Resilience of Coastal Resources & Communities	(430,580)	0	1,549,141	1,118,560
0439 - Japan Grant Assistance	454	0	0	454
0441 - Economy-wide integration of climate change adaptation	702,701	6,309,642	6,146,312	539,371
0448 - Pacific Resilience Project	1,762,108	1,633,818	940,495	1,068,785
0456 - Policy Development coastal typography survey	618	0	0	618
0457 - Composting of Green Waste	6,578	0	0	6,578
0471 - Disaster Risk Management	2,043	0	0	2,043
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP)	(15,752)	0	0	(15,752)
0474 - Strengthen National Decision Making toward Ratification of the Minamata Convention	12,557	0	0	12,557
0476 - Pacific Risk Tool for Resilience Project	(10,796)	0	0	(10,796)
0485 - Improving the Performance and Reliability of RE Power System	(595,607)	1,363,053	1,429,578	(529,081)
0486 - GEF Pacific Ridge -to-Reef (R2R) Integration of Water (IW)	(125,520)	0	0	(125,520)
0503 - Support Preparation Interim National Report-Nagoya Protocol	14,703	0	0	14,703
0514 - GEF Support to UNCCD 2018 National Reporting Process (Samoa)	6,656	0	0	6,656
0557-Samoa Oceans Acidification Monitoring Project (MOU)	(5,827)	0	0	(5,827)
0561-Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa	9,675	0	0	9,675
0562-Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa	30,054	0	0	30,054
0592-Pacific Adaptation to Climate and Resilience Building	159,529	141,696		17,833
0603-Biodiversity and Protected Areas Management (BIOPAMA)	218,745	0	30,134	248,879
0625-The Project for Provision of Emergency Resce Equipment to SFESA	(3,367)	301	361,296	357,628
Total	1,796,523	9,531,445	10,594,654	2,859,731
Ombudsman's Office				
0475 - National Public Inquiry on Family Violence Project	42,855	8	35,610	78,456
0500 - Sexual Orientation, Gender Identity and Sex Characteristics	1	0	0	1
0546- National Public Inquiry Report (SRH/Support Implementation of Recommendation)	14,831	20,240	0	(5,409)
0568-Spotlight Initiative	822	80,683	75,913	(3,948)
0633 - Ombudsman Samoa Knowledge Society Initiative	6	20,000	19,994	
Total	58,515	120,932	131,517	69,099
Police				
0428 - DOG Shelter Construction	13,845	0	0	13,845
0632 - Strengthening and Capacity Building of Community and School for the Traffic on Road Safety	(51,999)	0	51,999	0
0657 - Spotlight Initiative Project-(MPP)	16,050	16,050	0	0
Total	(22,104)	16,050	51,999	13,845
Prisons and Corrections Services				
0508 - Samoa Prisons and Correctional Services Rehabilitation Programmes	732	0	9,202	9,934
Total	732	0	9,202	9,934

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 2022

	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES				
Women, Community & Social Development				
0248 - Gender Based Violence Project	(101,843)	0	0	(101,843)
0261-UNICEF Pacific Children's Programme	103,314	224,216	125,913	5,010
0416 - Samoa Disability Program (Agreement #66218)	168,487	3,749	1,116,940	1,281,678
0436 - Samoa National Action Plan on Youth Employment	1,106	2		1,104
0440 - Samoa Women Shaping Development	6,274	1,208	17,942	23,007
0445 -Community Centre/Samoan Fale for MWCSD in Savaii	1,694	0	0	1,694
0450 - Youth Employment Program	(2)	0	0	(2)
0454 - Youth Arts Incubator for Economic Empowerment	479,364	0	0	479,364
0554-Community Development Sector Response for Measles Epidemic	2,737	0	0	2,737
0569-CERF- MHPSS Capacity Building: Measles Outbreak Response	11,835	0	0	11,835
0572 UNDP Community response	486	0	0	486
0573-WHO- Community Response to COVID-19	1,103	0	0	1,103
0582-Risk Communication and Community Engagement	0	3,515	0	(3,515)
0606-UNFPA- Sexual Reproductive Health 2021-2022 (MWCSD)	201,782	282,641	223,774	142,915
0615-Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participation	(52,000)	0	127,535	75,535
0630 - UNICEF Spotlight Media Campaign Program	10,545	95,370	84,825	0
0639 - BHC Ending Violence Village Program	2,075	24,044	21,969	0
0650 -Strengthening Resilience of Pacific Islands States through Universal Social Protection	41,198	70,473	29,275	0
0653 -Circular Economy for the Recovery of Waste(CERO Waste)	22,513	36,903	14,390	0
Total	900,668	742,121	1,762,562	1,921,108
Works, Transport & Infrastructure				
0405 - Samoa Aviation Investment Project	383,098	0	24,474	407,572
0438 -Apia Waterfront Development Project	234,265	2,078	111,676	343,863
0447 - Samoa Aviation Project	10,092	0	0	10,092
0484 - Marine Pollution Fund Regulation	12,324	0	0	12,324
0487 - Samoa Renewable Energy Partnership- Phase 2	48,000	87	48,521	96,434
0528- Samoa Climate Resilient Transport Project	1,149,920	5,125,903	5,544,106	1,568,123
0534- Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia	257	0	0	257
0626-Central Cross Island Road Upgrade Project	1,478,233	0	0	1,478,233
Total	3,316,188	5,128,068	5,728,778	3,916,898
TOTAL PROJECT BALANCES	59,099,613	53,281,254	51,529,272	57,347,631

Notes

¹ Amendment of Opening Balances related to prior year adjustments

All Projects are reported in Inclusive amounts for Public Account 2021/2022

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 2022

	2022	Receipts	Payments	2021
	\$	\$	\$	\$
Contributions by Lenders				
World Bank	268,186	0	1,024,223	1,292,409
Other	(3,964,784)	0	2,500,186	(1,464,598)
Total Contribution by Lender	(3,696,597)	0	3,524,408	(172,189)
Payment by Sector				
Transport	268,186	0	1,024,223	1,292,409
Energy	(3,964,784)	0	2,500,186	(1,464,598)
Total Payment by Sector	(3,696,597)	0	3,524,408	(172,189)

Additional disclosure:

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

Projects	Donors	2022 \$	2021 \$
Samoa Aviation Investment Project(SAIP)	World Bank/IDA	0	2,437,244
TOTAL		0	2,437,244

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 2022

	Donors	Sectors	2022 \$	Receipts \$	Payments \$	2021 \$
MINISTRIES						
Finance						
2050 - Petroleum Storage Facility Project	OTH	ENE	(3,964,784)	0	2,500,186	(1,464,598)
Total			(3,964,784)	0	2,500,186	(1,464,598)
Works, Transport & Infrastructure						
2053- Samoa Aviation Investment Project	WB	TRP	268,186	0	1,024,223	1,292,409
Total			268,186	0	1,024,223	1,292,409
Total Amounts			(3,696,597)	0	3,524,408	(172,189)

Notes

All Projects are reported in Inclusive amounts for Public Account 2021/2022

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2022

	Notes	2022 \$	2021 \$
<u>CURRENT PAYABLES</u>			
SPECIAL PURPOSE ACCOUNTS			
<u>Ministry of Agriculture and Fisheries</u>			
Samoa Agro Tourism Park - Construction of Fence at Atele	1	0	4,820
Rhinoceros Beetle	1	0	325,378
Fence Togitogiga	1	0	76,253
Clinical Vet Services	1	0	5,976
		0	412,427
<u>Samoa Bureau of Statistics</u>			
DHS-MICS	1	0	13,205
		0	13,205
<u>Ministry of Commerce, Industry and Labour</u>			
Private Sector Organization Grant	1	250,000	250,000
NUSIOT Apprenticeship		163,895	0
		413,895	250,000
<u>Ministry of Communication and Information Technology</u>			
Radio 2AP Station/Office Building Renovation Works	1	0	209,872
Utilities Expenses	1	0	41,832
School Connectivity		1,661,590	0
		1,661,590	251,704
<u>Office of the Electoral Commission</u>			
Complete Procurements Related to OEC Building		170,044	258,966
Payment of 7 Casual Workers at Bi-Election		0	50,505
COI Consultations		90,623	
		260,667	309,471
<u>Ministry of Education, Sports and Culture</u>			
Cyclone Recovery Fund	1	0	1,583,821
Education Sector (Budget Support) Incomplete Projects		2,481,313	3,719,223
Samoa Arts and Culture Project Malifa		313,092	94,890
Reconstruction Design Works	1	0	726,923
Completion of Renovation for School Building		545,000	695,000
Supply and Installation of the Standby Generator		225,158	0
		3,564,563	6,819,856
<u>Ministry of Finance</u>			
Government of Samoa Land Project		0	5,556,473
Government Bowser		2,196,173	2,196,173
UTOS Contribution for Government Developments	1	0	5,838,579
Pacific Games 2019	1	0	4,499,971
Procurement of Government Vehicles (F1-Motor Vehicles)		1,467,331	1,882,878
Disaster and Emergency Facility		6,469,352	7,144,305
COVID19 Response Plan		3,640,711	4,049,404
Cooling Systems (TATTE and FMFMII)		98,373	1,655,140
Agriculture Stimulus	1	0	1,200,000
Unemployment Subsidy	1	0	1,500,000
Partial Insurance Compensation of Exports-Agricultural	1	0	342,755
Partial Insurance Compensation of Exports-Fish Exports	1	0	400,000
Credit Facility at DBS	1	0	3,000,000
Community Outbreak	1	0	585,750
Frontline Workers Benefits	1	0	500,000
Funds for Quarantine Operations	1	0	3,000,000

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2022

	Notes	2022 \$	2021 \$
<u>CURRENT PAYABLES</u>			
Central Cross Island Road Upgrade Project		7,323,955	10,000,000
World Bank Samoa Climate Resilient Transport Project	1	0	369,114
Land Compensation		463,000	475,000
Building Permit for Construction of Lelata Bridge	1	0	100,000
Vaimea Warehouse		1,000,000	1,000,000
Survey for Segment 2		224,240	280,000
Building Permit - Segment 3		100,000	100,000
Government Unforeseen Priorities	1	0	6,737,878
Vaisigano Bridge Counterparts	1	0	112,820
Tourism Assistance (STA)		805,325	0
Private Sector Support Facility - COVID Assistance		1,500,000	0
DBS Capital Injection		4,600,000	0
		29,888,459	62,526,240
<u>Ministry of Foreign Affairs and Trade</u>			
Chinese Embassy Assistance	1	0	900
One UN House Project		1,483,154	761,546
		1,483,154	762,446
<u>Ministry of Health</u>			
Overseas Treatment Scheme (HE-Overseas)	1	0	2,156,625
Medicine Supplies and Consumables Arrears (HE-MEDICINES)	1	0	3,735,060
Measles Unforeseen Funds (FY 2020)	1	0	887,088
Meti Clinic	1	0	200,000
Doctors Rotation Program	1	0	97,557
NCD Clinic (Doctors & Nurses Salaries)	1	0	50,255
Pharmaceutical Warehouse/Partition Offices	1	0	335,586
CT Scan		823,122	316,380
MT2 Savaii Kitchen Inpatient Ward		1,000,000	1,000,000
Mortuary Extension TTM Hospital Upolu		1,200,000	1,200,000
New Boiler TTM Hospital Upolu		1,000,000	1,000,000
Elevators - TTM MOH Headquarter	1	0	300,000
Air Con for all Hospitals	1	0	1,000,000
Containers	1	0	250,000
Oxyplant Building	1	0	996,942
Samoa Health Systems	1	0	3,615,618
Refurbishment District Hospital		1,703,064	1,864,145
Bulk Food Supplies	1	0	100,000
Dr. Take Naseri's End of Contract Benefits		17,380	0
		5,743,566	19,105,255
<u>Ministry of Justice and Courts Administration</u>			
Drainage	1	0	200,000
Generator	1	0	150,000
Recording Machine	1	0	25,000
Repainting Court House	1	0	115,000
Fixing Elevator	1	0	96,000
Equipment for Video Conferencing	1	0	15,158
Remuneration for Temporary Legal Research Officers	1	0	134,542
Car Park	1	0	103,304
Savaii Court House		200,000	0
		200,000	839,005

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2022

	Notes	2022 \$	2021 \$
<u>CURRENT PAYABLES</u>			
<u>Ministry of Natural Resources and Environment</u>			
Rainwater Harvesting Program		200,000	228,903
Roads for Land Board Leased Lands		16,949	201,016
Surveying Equipments (Total Stations and GPS)	1	0	16
Land Compensation	1	0	990,000
Renovations for Post Office		82,841	115,332
Land Compensation Water Sector	1	0	500,000
Upgrade of Tamaligi Office		50,000	50,000
Strong Room for Land Divison		50,000	50,000
Renovation of Vaiaata Landfill Office Premise		50,000	50,000
Renovation of Tafaigata Landfill Office Premise		50,000	50,000
Repairs Maintenance Works for Ozone Building Met. Office Faleolo		4,867	80,000
Biodiversity Day	1	0	20,000
UNCCD Land Day	1	0	20,000
National Enivornment Week	1	0	40,000
Water Sector Research Initiatives Impact Assessment		26,478	9,148
Professional Services for Road Survey	1	0	20,000
National Forest Replanting		643,510	0
Rainfall Harvesting Program		150,000	0
Technical Assistance/Professional Services		65,624	0
Friendship Park		178,255	0
Pacific Water & Water Office Lease		20,000	0
Public Toilet Maintenance & Cleaning		102,406	0
Waste Management Service Contracts		534,522	0
		2,225,453	2,424,414
<u>Ministry of Police</u>			
Police Uniform	1	0	314,716
Samoa Police Academy		144,557	200,628
Salelologa Land Clearance and Levelling		60,625	456,924
Fagalii Renovation		57,523	410,882
Intsallation of Fibre Optic for Tanumalala Prison		350,000	350,000
		612,705	1,733,150
<u>Office of the Ombudsman</u>			
Office Relocation to the SNPF Savalalo	1	0	323
		0	323
<u>Samoa Prisons and Correction Services</u>			
Incomplete Projects for Financial Year 2018/2019		1,964,548	2,723,120
Surveillance Cameras and Lights for Tanumalala Prison	1	0	93,539
		1,964,548	2,816,659
<u>Ministry of Customs and Revenue</u>			
Official Uniform	1	0	59,896
		0	59,896
<u>Ministry of Women, Community and Social Development</u>			
Tooa Salamasina Office/Building Renovation Works	1	0	183,922
Rural Water Facility Program (WS-Independent)	1	0	691,625
Tooa Building Maintenance & Floor Tiling Contract	1	0	101,145
Fuataga o le le Samoa	1	0	210,400
National Beautification Program	1	0	164,150
Procuring of a New Generator		270,000	270,000
NCD Progam		274,878	0
District and Community Development Program Scoping		3,079,619	0
Ending Violence		200,000	0
		3,824,498	1,621,242

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2022

	Notes	2022 \$	2021 \$
CURRENT PAYABLES			
<u>Ministry of Works, Transport and Infrastructure</u>			
Flooding Interventions		2,064,124	3,283,213
Outstanding CSO to EPC	1	0	825,147
		2,064,124	4,108,360
<u>Office of the Clerk of the Legislative Assembly</u>			
Parliamentary Special Committee Public Consultation	1	0	1,982
Constitutional Review (OOCLA)		250,000	0
		250,000	1,982
<u>Ministry of Public Enterprises</u>			
Professional Services	1	0	42,000
Reconstruction works for Minister's office		61,800	0
		61,800	42,000
<u>Ministry of the Prime Minister & Cabinet</u>			
Capital Items		622,796	0
		622,796	0
<u>Audit Office</u>			
Professional Services		328,835	0
		328,835	0
<u>Office of the Attorney General</u>			
Office Renovation		210,000	0
		210,000	0
<u>Law Reform</u>			
LC Course Fee		33,471	0
		33,471	0
Total Special Purpose Accounts		55,414,124	104,097,635
SUNDRY CREDITORS			
Funds Accounts - Sundry Clearing		16,054	38,309
Unclaimed Monies		1,704,318	2,477,638
Transfer Account		1,718,580	995,631
Withheld and Unclaimed Salary		78,019	83,986
Others		473,420	113,127
Total Sundry Creditors		3,990,392	3,708,691
TOTAL CURRENT PAYABLES		59,404,516	107,806,327
NON-CURRENT PAYABLES			
Leases			
Building on Lease - Trade Commissioner Residence, Auckland (NPF)	2	163,360	12,566
Building on Lease - Consular General Residence, Auckland (NPF)	2	123,274	287,640
Building on Lease - Samoa High Commission Office Canberra (ACC)	2	10,859,038	11,391,064
Building on Lease - Malo of Samoa Center Building, Mangere (UTOS)	2	21,813,016	21,922,386
Building on Lease - Samoa High Commission Building in Wellington (UTOS)	2	19,975,611	8,967,575
Building on Lease -STEC Warehouse in Otahuhu (ACC)	2	4,577,425	0
Total Leases		57,511,723	42,581,231
TOTAL NON-CURRENT PAYABLES		57,511,723	42,581,231
TOTAL PAYABLES		116,916,239	150,387,558

Notes

¹ Accounts closed off due to unutilized funds, absence of justification and request from Ministries for MOF's approval to carry forward and the purposes for which the accounts were created for are no longer valid.

² Balance as per Financier Confirmation as at 30th June 2022.

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES

as at 30 June 2022

	Notes	2022 \$	2021 \$
UNCALLED CAPITAL SUBSCRIPTIONS			
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])		11,771,058	11,951,754
International Bank for Reconstruction and Development (USD\$92,146,441.58)		277,619,144	245,283,542
International Development Association	1	42,567	42,567
Multilateral Investment Guarantee Agency (40 shares @ USD\$432,800)	1	1,173,536	1,108,919
Total Uncalled Capital Subscriptions		290,606,305	258,386,783
PROMISSORY NOTES			
<u>Paid-in Capital</u>			
Asian Development Bank		16,387	16,387
International Bank for Reconstruction and Development		2,963,389	2,963,389
Multilateral Investment Guarantee Agency	1	146,692	138,615
Total Promissory Notes		3,126,468	3,118,391
OTHER CONTINGENT LIABILITIES			
Asian Development Bank		105,428	102,942
Total Other Contingent Liabilities		105,428	102,942
GUARANTEES ISSUED			
Bank of South Pacific(Samoa) Limited			
Samoa Airways Limited	2	2,627,079	3,264,304
		2,627,079	3,264,304
European Investment Bank			
Development Bank of Samoa	2	2,460,269	4,512,007
		2,460,269	4,512,007
National Provident Fund			
Development Bank of Samoa	3	12,950,083	14,060,495
		12,950,083	14,060,495
Unit Trust of Samoa			
Samoa Shipping Services Ltd	3	1,043,215	1,095,374
Samoa Housing Corporation	2	7,188,098	7,323,059
Samoa Airways Limited	3	50,379,595	36,642,023
Samoa Airport Authority	5	8,955,662	-
		67,566,569	45,060,456
Central Bank of Samoa			
Development Bank of Samoa	2	76,843,311	80,876,459
Samoa Housing Corporation	2	2,815,093	4,270,823
		79,658,404	85,147,282

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES

as at 30 June 2022

	Notes	2022 \$	2021 \$
Accident Compensation Corporation			
Unit Trust of Samoa	6	0	10,000,000
		0	10,000,000
Fly Aircraft Holdings Eighteen Ltd (FAHE Ltd)			
Polynesian Airlines Ltd	4	0	51,242,634
		0	51,242,634
Total Guarantees Issued		165,262,404	213,287,178
TOTAL CONTINGENT LIABILITIES		459,100,605	474,895,293

Notes

¹ Restating balance due to no confirmation but the movement was caused by the exchange rate fluctuation

² Balance as per ACDM Statements for FY21/22.

³ Balance as per Creditors Statement for FY21/22.

⁴ FAHE Ltd Samoa Airway lease has been completed

⁵ New GOS guarantee issued to SAA in October 2021 for UTOS loan as per FK(21)36

⁶ All ACC convertible notes have matured

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND

for the financial year ended 30 June 2022

	Notes	2022 Actual \$	2021 Actual \$
WRITE-OFF			
Computer Equipment	1	771,669	761,255
Furniture and Fittings	1	462,228	209,461
Musical Equipment	1	0	3,415
Motor Vehicles	1	2,729,958	2,274,308
Office Equipment	1	561,301	589,666
Plant and Equipment	1	24,249,299	177,499
Medical Equipment	1	13,733	5,176
Communication Equipment	1	62,301	25,278
Expendable Items	1	3,442	2,071
Household Equipment	1	22,004	31,702
		28,875,934	4,079,831
Bad Debts	2	0	29,391
TOTAL		28,875,934	4,109,222

Notes

¹ The significant increase of assets write-off values for financial year 2022 is due to the Nafanua Police vessel that was accidentally sunk at Salelologa wharf during the Police operation in Savaii.

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 2022

			2022		2021
	Notes	No. of Payments	Actuals	No. of Payments	Actuals
			\$		\$
Ex-Gratia Payments					
Death Benefits	1+2	3	27,259	2	29,458
		3	27,259	2	29,458

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.

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GOVERNMENT OF SAMOA

SCHEDULE 16

SPECIAL FUNDS¹ STATEMENT OF ACCOUNTS *for the financial year ended 30 June 2022*

	2022	Receipts	Payments	2021
	\$	\$	\$	\$
SPECIAL PURPOSE ACCOUNTS²				
Agriculture Show - <i>Agriculture & Fisheries</i>	7,463	0	60	7,523
Independence Committee- <i>Prime Minister & Cabinet</i>	0	0	43,137	43,137
Sports Injury Fund - <i>Education, Sports & Culture</i>	626,000	23,210	90	602,880
Malo Samoa Centre#1 - <i>Finance</i>	545,737	658,292	722,879	610,324
Malo Samoa Centre#2- <i>Finance</i>	84,315	90	5,150	89,376
Malo Samoa Centre Term Deposit- <i>Finance</i>	782,687	3,747	47,849	826,789
Samoa House Operation - <i>Finance</i>	5,288	0	435	5,723
Auckland Samoa House Trust - <i>Finance</i>	967,753	538,896	507,653	936,510
Samoa House Term Deposit - <i>Finance</i>	2,257,262	11,429	137,725	2,383,559
Norship Maritime Trading Account- <i>Police</i>	155,995	76,383	31,016	110,629
Total Special Purpose Accounts	5,432,502	1,312,046	1,495,994	5,616,449
TRUST ACCOUNTS²				
Customs Deposit Account - <i>Customs & Revenue</i>	2,634,111	56,156	57,514	2,635,470
Law Trust Account, Apia - <i>Justice & Courts Administration</i>	997,283	377,582	207,564	827,265
Law Trust Account, Matautu - <i>Justice & Court Administration</i>	19,634	30,345	23,404	12,693
Law Trust Account, Tuasivi - <i>Justice & Court Administration</i>	19,354	13,838	11,819	17,336
Leases Trust Account - <i>Natural Resources & Environment</i>	2,564,786	1,621,344	1,302,224	2,245,666
Intellectual Properties Trust - <i>Commerce, Industry & Labour</i>	1,947	0	60	2,007
Asian Company Profiles Limited Trust - <i>Commerce, Industry & Labour</i>	467	0	60	527
Total Trust Accounts	6,237,582	2,099,265	1,602,645	5,740,962
TOTAL SPECIAL FUNDS	11,670,084	3,411,311	3,098,639	11,357,412

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.

GOVERNMENT OF SAMOA

SCHEDULE 17

NATIONAL LOANS SINKING FUND STATEMENT OF ACCOUNTS

as at 30 June 2022

	2022 \$	2021 \$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2022		
Assets		
Current Account - Domestic ANZ Bank	0	3,000,000
Current Account - BSP	2,005,293	1,946,887
Foreign Currencies	12,659,685	12,659,685
Government Bonds	0	109,934
Samoa Government Stocks	100	100
Current Account - Central Bank of Samoa	42,832,493	34,691,714
Total Assets	57,497,571	52,408,319
Net Assets/(Liabilities)	57,497,571	52,408,319
Accumulated Capital Surplus/(Deficit)	57,497,571	52,408,319
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2022		
Accumulated Capital at the beginning of the year	52,408,319	52,666,909
Income		
Treasury Bonds Contribution	1,284,221	0
Investment Income	3,915,002	1,203,563
Portfolio Gain	0	870,450
Total Income	5,199,223	2,074,012
Expenditure		
Bank Fees	0	4
Exchange Loss (HSBC)	0	536,563
Withholding Tax	0	2,100
Investment Payout	109,971	1,793,935
Total Expenditure	109,971	2,332,602
Surplus/(Deficit)	5,089,252	(258,590)
Accumulated Capital at 30 June 2022	57,497,571	52,408,319

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND STATEMENT OF ACCOUNTS *as at 30 June 2022*

	2022 \$	2021 \$
STATEMENT OF ASSETS AND LIABILITIES		
<i>as at 30 June 2022</i>		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,296,186	3,101,764
National Bank of Samoa - Insurance Bank Account	15,041,356	10,839,865
	18,337,542	13,941,629
Net Assets/(Liabilities)	18,337,542	13,941,629
Accumulated Capital Surplus/(Deficit)	18,337,542	13,941,629
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
<i>for the financial year ended 30 June 2022</i>		
Accumulated Capital at 30 June 2021	13,941,629	9,393,368
Income		
Treasury Fund Contributions (NBS Account)	4,201,551	4,701,551
Exchange Gain	0	0
Interest Received (CBS Account)	13,682	7,752
Total Income	4,215,233	4,709,303
Expenditure		
Insurance Premiums (NBS Account)	0	20,145
Exchange Loss (CBS Account)	(180,740)	140,837
Bank Charges (NBS Account)	60	60
Total Expenditure	(180,680)	161,042
Surplus/(Deficit)	4,395,913	4,548,261
Accumulated Capital at 30 June 2022	18,337,542	13,941,629