



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

**FOR THE FINANCIAL YEAR
ENDED 30th JUNE 2023**

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Government of Samoa

OFFICE OF THE MINISTER OF FINANCE

3rd December, 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 2023, for tabling at its next Session.

Sincerely,

Lautimua Afoa Uelese Vaai
MINISTER OF FINANCE



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2023**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2023

	Schedule	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
Receipts and Payments Surplus/(Deficit)	C	172,650	41,830	63,166	30,527	75,634
Project Aid - Cash Grants Received	11.1	55,078	53,281	80,273	99,794	85,248
Government Capital Surplus/(Deficit)	D & E	1,735,621	1,682,811	1,507,263	1,145,273	987,496
Cash and Short Term Deposits	5	313,235	232,750	233,236	206,543	181,576
Receivables	6	276,393	280,722	252,262	248,002	242,724
Term Debts	10	907,520	949,448	1,004,392	1,012,332	1,058,552
National Loans Sinking Fund Net Assets	17	65,325	57,498	52,408	52,667	49,865



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023**

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 – 2022/2023 PUBLIC ACCOUNTS

The 2022/2023 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, an adequate system of internal control has been established and maintained throughout the reporting period to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Government of Samoa and that 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 2023.

For and on behalf of the Government of Samoa

Autā Peresitene Kirifi
Acting Chief Executive Officer
26th November 2024

Paul Chan Tung
Acting ACEO Accounts & Financial Reporting
26th November 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 2023 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 for the year ended 30 June 2023 (Schedule A);
- Consolidated Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2023 (Schedule B);
- Notes to the Consolidated Public Accounts for the year ended 30 June 2023 (Schedule F), and
- Supporting Schedules to the Consolidated Statements from Schedule 1 to Schedule 18

Audit Opinion

In our opinion, except for and subject to the effects, if any, of matters reported in the emphasis of matter section of the audit report, other matters section of the audit report and the management letter report, the financial statements of the Government of Samoa listed in the foregoing:

- 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 performance and cash flows of the Government of Samoa for the year ended 30 June 2023.

Basis of the Opinion

We carried out our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditor's Responsibilities* section of this 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 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 basis for our opinion.

Other information

The Ministry of Finance are responsible for the other information. The other information comprises the information included in:

- Key Performance Indicators
- Statement and certification
- Statement of Revenues and Expenses of the Central Government of Samoa for the year ended 30 June 2023 (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D) as at 30 June 2023;

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AUDIT OFFICE

- Statement of Changes in Equity for the Central Government of Samoa for the year ended 30 June 2023 (Schedule E);

Our opinion on the financial statements of the Government does not cover the other information and we do not express any form of audit opinion or assurance conclusions on that information. In connection with our audit of the financial statements of the Government, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements of the Government, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We draw attention to matters relating to other information below.

Emphasis of Matter

Without modifying our opinion, we draw attention to the following matters in other information:

- **Fixed Assets**

During our review of other information, matters came to our attention surrounding the completeness, valuation and existence of Fixed Assets within Schedule D (Statement of Financial Position of the Central Government of Samoa) and Schedule 9 (Statement of Fixed Assets). We draw attention to additional disclosures made in Schedule F for fixed assets.

- **Outstanding Duties and Tax Receivables to the Ministry of Customs and Revenue (MCR)**

During our review of other information, matters came to our attention surrounding the completeness of Pay as You Earn (PAYE), Value Added Goods and Services Tax (VAGST) and Income Tax in Schedule 6 (Statement of Receivables). We also draw attention to additional disclosures made in Schedule F for MCR Outstanding Duties and Tax Receivable

- **Key performance indicators**

A substantial increase in the receipts and payments surplus is noted for the year ended 30 June 2023 making it an outlier in the 5 years analysed. In addition, the figures for cash grants received and national loans sinking fund net assets disagree with supporting workpapers.

Other Matters

Without modifying our opinion, we draw attention to other matters as follows:

- During the beginning of financial period ending 30th June 2023, Samoa remained under the influence of the COVID-19 pandemic. In August 2022, the two-year COVID-19 State of Emergency had been lifted and borders were reopened to international travel. 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.
- The audit was completed on the 26th November 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 the delays in the completion of the audit of the Public Accounts for financial year ended 30th June 2022 due to challenges relating to fixed assets and tax receivables reported in the audit opinion/report for the year ended 30 June 2022.



AUDIT OFFICE

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to the Controller and Auditor General*

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.

Apia, Samoa
26th November 2024

Paula Tumua-Apelu
AUDIT DIRECTOR



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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 2023

	Schedule	2023		2022
		\$ 000	\$ 000	\$ 000
		Govt Controlled	Third Party Controlled	
Cash Flows from Operations				
Cash was provided from				
Tax Revenues		660,448	0	546,333
Non-Tax Revenues		82,013	0	77,082
Cash Grant for Operating Expenditures - Domestic		20,000	0	15,000
Cash Grant for Operating Expenditures - Grant		198,081	0	201,385
Dividends		11,645	0	12,519
Others		14,219	0	5,710
Total Cash provided from operations		986,405	0	858,029
Cash was disbursed to				
Salaries and Wages		278,382	0	278,644
Goods & Services		186,973	0	186,273
Grants to Organizations		181,182	0	180,009
Grants to Individuals		6,410	0	4,298
CSO (operating)		2,000	0	8,000
Debt Service Costs		14,572	0	11,947
Other Statutory Expenditures		49,988	0	51,208
Transactions on Behalf of the State		46,525	0	41,973
Premiums		364	0	0
Others		20,947	0	2,763
Total Cash disbursed to operations		787,345	0	765,115
Net Cash flows from operations	C	199,061	0	92,914
Cash Flows from Investing Activities				
Cash was provided from				
Income from Investments		6,207	0	2,730
Sale of Fixed Assets		880	0	293
Others		133	0	14
Total Cash provided from investing activities		7,221	0	3,037
Cash was disbursed to				
Capital Expenditures		26,615	0	35,681
Capital Injections		5,600	0	7,000
Total Cash disbursed to investing activities		32,215	0	42,681
Net Cash flows from investing activities		(24,994)	0	(39,644)
Cash Flows from Financing Activities				
Cash was provided from				
On-lending Repayments		1,947	0	2,678
Total cash provided from financing activities		1,947	0	2,678
Cash was disbursed to				
Loan Repayments	10	82,872	0	55,650
Total cash disbursed to financing activities		82,872	0	55,650
Net Cash flows from financing activities		(80,926)	0	(52,973)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		93,141	0	297
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		262,819	0	259,807
PRIOR PERIOD ADJUSTMENTS		71	0	(1,209)
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH		(2,355)	0	3,925
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5	353,676	0	262,819

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 2023

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

		Original Budget (Appropriation) ¹ \$ '000	Final Budget (Appropriation) ² \$ '000	2023 Actual \$ '000	Difference Between Final Budget and Actual \$ '000	2022 Actual \$ '000	Difference Between Current and Previous \$ '000
RECEIPTS							
Ordinary Receipts ³	1.1	643,728	650,328	768,614	(118,286)	650,371	118,243
External Grants ⁴	1.2	146,178	147,865	55,084	92,781	200,275	(145,191)
Total Receipts and Grants		789,906	798,193	823,698	(25,505)	850,646	(26,948)
less							
CURRENT PAYMENTS							
Statutory Payments ⁵	3	131,886	135,886	131,009	4,877	101,933	29,076
Expenditure Programs ⁵⁺⁶	1.1	726,983	727,516	658,520	68,996	638,419	20,101
Unforeseen Payments ⁶	4	21,809	21,809	20,388	1,421	14,347	6,041
Total Current Payments		880,678	885,212	809,917	75,295	754,699	55,218
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments	1.3	1,303	1,303	456	848	3,524	(3,069)
Grant financed project payments	1.2	82,854	84,541	46,766	37,775	51,262	(4,496)
Total Development Payments		84,157	85,844	47,222	38,622	54,786	(7,565)
Cash (Deficit)/surplus		(174,930)	(172,863)	(33,440)	(139,422)	41,161	(74,602)
Financed by							
Soft Term Loans to finance							
Development Expenditure	1.3	1,303	1,303	3,134	(1,830)	0	3,134
General Budget Support Financing	2.9	84,458	128,518	141,279	(12,761)	0	141,279
Total Financing		85,761	129,821	144,413	(14,592)	0	144,413
Movement in Cash Balances		(89,169)	(43,042)	110,972	(154,014)	41,161	69,811

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 \$767,389,941 excludes the General Budget Support Financing Receipts of \$141,278,872.38 as it is reported under Budget Financing - General Budget Support.

	Original Budget	Final Budget	Actual
Ordinary Receipts (Budget Summary)	643,728,051	650,328,051	768,613,741
General Budget Support Financing	84,457,562	128,517,562	141,278,872
Ordinary Receipts (Schedule 1.1)	728,185,613	778,845,613	909,892,613

⁴ External Grants = The total External Grants Original Budget of \$146,178,034 is inclusive of Sector Budget Support of \$24,221,118 which are expended under Ministry of Education, Sports & Culture (Education Budget Support), Ministry of Health (Health PforR), Ministry of Natural Resources & Environment (Water Sector Budget Support) and Ministry of Works, Transport & Infrastructure (Water Sector Budget Support), as per 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)	146,178,034	147,864,881	55,084,080
Budget Support - Water Sector	8,438,819	8,438,819	0
	137,739,215	139,426,062	55,084,080
Standby Facilities	39,103,233	39,103,233	0
	98,635,982	100,322,829	55,084,080
State Owned Enterprises	448,131	448,131	0
External Grants (Schedule 1.2)	98,187,849	99,874,696	55,084,080

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 2023

*** Sector Budget Support (\$24,221,118)**

Education Sector Budget Support from Australia & New Zealand (\$9.6 million in total) was received in the previous FY (June 2022)

FFA funding of \$2,620,433.77 was received into GDP account 0628-09 in FY22/23

EU Budget Support \$3m Euro was not received until November 2023 (FY23/24)

Delayed receipts for Health PforR is due to delayed verification reports.

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 A total of \$29,521,938.30 from unutilised funds were rolled over into Special Accounts reported under Schedule 12 for FY22/23. These are also detailed in footnotes under ministries Schedule 2.

Audit Office (2.3)	228,588.00
Ministry of Finance (2.9)	900,000.00
Ministry of Health (2.11)	1,999,391.30
Ministry of Justice & Courts Administration (2.12)	163,681.00
Ministry of Women, Community & Social Development (2.22)	<u>26,230,278.00</u>
	29,521,938.30

GOVERNMENT OF SAMOA

SCHEDULE C

STATEMENT OF REVENUES AND EXPENSES OF THE CENTRAL GOVERNMENT OF SAMOA *for the financial year ended 30 June 2023*

	2023 Actuals \$'000	2022 \$ \$'000
Schedule		
Revenue		
Operating Revenues		
Tax Revenues	661,763	546,402
Non-Tax Revenues	84,875	76,601
Grant Revenues - Domestic	20,000	15,000
Grant Revenues - Foreign Governments and International Organisations	198,075	201,593
Dividends	11,645	12,519
Others	26,346	13,354
Total Operating Revenues	1,002,704	865,469
Investing Revenues		
Income from Investments	272	458
Interest Received	6,063	2,291
Sale of Fixed Assets	880	293
Total Investing Revenues	7,215	3,043
Total Revenue	1,009,919	868,512
Expenses		
Operating Expenses		
Salaries and Wages	280,131	282,424
Goods and Services	214,508	201,418
Grants to Organisation	182,284	180,009
Grants to Individuals	6,460	4,298
Community Service Obligation	2,000	8,000
Transaction on Behalf of the State	46,525	41,973
VAGST	39,939	42,926
Premium	(49)	(181)
Others	20,056	12,485
Interest Payments on Loans	13,026	10,648
Capital Expenses	32,690	42,681
Total Expenses	837,570	826,682
Surplus/(Deficit) for the year	172,350	41,830
Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities		
Non-Operating Activity Adjustments		
Investing Revenues	(7,215)	(3,043)
Capital Expenses	32,690	42,681
Loss/(Gain) on Foreign Exchange	(2,600)	(6,834)
Non-Cash Movements		
(Increase)/Decrease in Account Receivable	(16,580)	(14,533)
Increase/(Decrease) in Accounts Payable	20,418	32,813
Net Cash Provided by Operating Activities	199,061	92,914

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2023

	<i>Schedule</i>	2023 \$'000	2022 \$'000
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalent	5, 16, 18	355,329	368,236
Receivables			
Dividend Receivables	6	20,865	17,197
Government Ministries Receivables	6	10,457	9,534
Outstanding Duties Receivables	6	61,458	68,726
Guarantee Receivables	6	6,944	8,138
Other Receivables	6	549	443
Total Current Assets		100,274	104,037
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	176,119	176,573
Investments			
Public Trading Bodies	7	864,714	966,700
Public Beneficial Bodies	7	99,335	97,336
Independent Government Bodies	7	31,603	12,240
Mutual Bodies	7	240,021	223,264
Other Entities	7	1,595	1,595
Sinking Fund	17	65,325	57,498
Capital Subscriptions - International Finance Institutions	8	18,142	13,139
Fixed Assets	9	798,680	772,192
Total Non-Current Assets		2,295,533	2,320,536
TOTAL ASSETS		2,751,137	2,792,809
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Bank Overdrafts	5	1,653	43,634
Term Debts	10	83,352	84,755
Payables			
Special Purpose Accounts	12	45,177	55,414
Sundry Creditors	12	3,472	3,990
Total Current Liabilities		133,654	187,793
NON-CURRENT LIABILITIES			
Term Debts	10	824,167	864,694
Payables			
Leases	12	57,694	57,512
Total Non-Current Liabilities		881,861	922,205
TOTAL LIABILITIES		1,015,515	1,109,999
NET ASSETS/(LIABILITIES)	E	1,735,621	1,682,811
<u>EQUITY</u>	E	1,735,621	1,682,811

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2023

	Schedule	2023 \$'000	2022 \$'000
<u>Opening Balance 1 July 2022</u>		1,620,966	1,507,263
<u>Changes in equity during the year</u>			
Surplus/(Deficit) for the year	C	172,350	41,830
Revaluation of government investments	7	(48,491)	217,160
Revaluation of government receivables	6	4,017	(225,498)
Revaluation of MCR Duties Receivables	6	7,268	28,870
Revaluation of foreign exchange reserve	10	25,616	(1,731)
Revaluation of fixed assets	9	26,488	(13,122)
Revaluation of Special Purpose Accounts	12	19,871	44,975
Revaluation of Lease Payables	12	(182)	(15,463)
Foreign Loan Proceeds/Drawings	10	(11,591)	1,024
Samoa Airways (UTOS) - domestic debt	10	(54,968)	0
Closed Off Special Purpose Accounts	12	15,975	24,532
Written off debts	6	(44)	810
Completed Projects Closed off	11	(7,628)	0
Prior Period Adjustments - Other		(34,025)	10,315
<u>Equity as at 30th June 2023</u>	D	1,735,621	1,620,966

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2023***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 with amendments 2015, these Public Accounts show consolidated transactions and financial balances of the Treasury Fund, Development Funds, Trust Fund, National Loans Sinking Fund and Insurance Fund. The Consolidated financial statements have been prepared using International Public Sector Accounting Standards (IPSAS) Cash framework primarily as the guide.

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

1.2 Legislative Basis

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

1.3 Basis of Preparation

The Public Accounts namely, the Consolidated Cash Flow Statement (Schedule A) and the Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B) are prepared in accordance with the reporting requirements of IPSAS Cash. The Statement for Revenues and Expenses (Schedule C), the Statement of Financial Position (Schedule D) and the Statement of Changes in Equity (Schedule E) are prepared as part of encouraged disclosures under the reporting requirements of IPSAS Cash. The notes to the financial statements form an integral part to understanding the statements and shall be read in conjunction with the primary statements. Therefore, Schedules 1 to Schedule 5 were compiled using cash figures from the Government Cash Ledger; Schedules 6 to Schedule 18 were compiled using 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 2023) 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 2022/2023.

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 2022 to 30th June 2023.

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

2.2 Receipts and Payments Recognition

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

2.3 Assets**(a) Cash**

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

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

i. One Government Grant

The total Cash Balances on 30th June 2023 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, Sports & Culture to review the Operational Manual for the OGG to simplify reporting requirements.

Category	Number of Schools	Samoa Commercial Bank	Bank of the South Pacific
Government Primary Schools	144	4,089,241	
Mission Primary Schools	18	1,030,306	
Private Primary Schools	6	498,144	
Government College	23		2,258,214
Mission College	14		1,695,049
Private College	1		111,431
Special Schools	3	194,203	
TVET	4		512,558
Pre-Schools (ECE)	123	1,426,561	
Total		7,238,456	4,577,253

(b) Fixed Assets

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

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

The current market value of all government lands registered with the Ministry of Natural Resources database as at 30th June 2023 covers a total area of 72,712.26 acres at \$9.7 billion. These comprise of government lands located within different districts and are considered as mixed sites of which some of these properties are leased to the public for different purposes such as residential, commercial and agricultural development while some leased to other government entities and private organisations and corporations for commercial business and properties are vacant and undeveloped with overgrown vegetation.

The valuation assessment was based on the basis that the property is government land, the current market value of the lots was derived from using the Sales Comparison Approach and the valuation does not take into account the values pertaining to buildings on any of these properties, any other infrastructure, crops/vegetation, business goodwill or other business related matters, injurious affection, services, utilities and amenities, and other unspecified items.

A fair rate ranging from \$20/m² to \$3000/m² was considered for final assessment of the land values for the subject lots, given their location, accessibility and current use.

This valuation has again 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 compatible with the value of write-offs recorded under Schedule 9 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 now in effect and the Asset Management Policy Framework is under preparation to guide management of Government 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.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

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.

ii. Government Receivables

The below table discloses the balances of each Ministry's debtors control accounts as at 30th June 2023 and the aging by days:-

Ministry	Current 0-30 Days	>30 Days	90>Days	>180 Days	Total Outstanding
Finance-Accounts	0	0	0	472,234	472,234
Agriculture	800	800	1,300	99,935	102,835
Attorney General	0	9,910	69,713	0	79,623
Audit Office	0	0	71,604	0	71,604
Statistics	0	0	300	0	300
Communication	0	1,896	545	283,581	286,021
Education	0	0	0	17,343	17,343
Finance	176,790	143,119	63,908	365,363	749,180
Foreign Affairs	0	0	155,382	0	155,382
Health	2,038,036	96,466	159,465	1,593,688	3,887,655
Justice	0	0	0	11,171	11,171
Legislative Assembly	0	0	2,050	70,535	72,585
Natural Resources	0	0	0	3,432,327	3,432,327
Police	0	0	0	2,580	2,580
Prime Minister	668	0	0	0	668
Revenue	0	0	0	705,296	705,296
Works	0	0	0	70,683	70,683
Women	0	0	0	339,943	339,943
Total Outstanding	2,216,294	252,190	524,267	7,464,679	10,457,430

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.

For financial year ended 30th June 2023, we have received the Confirmation from the Ministry for Customs & Revenue therefore the balances of MCR receivables for the financial year 2023 are classified as per table below.

Tax Type	Amount as at 30 June 2023
PAYE	9,773,524.01
VAGST	12,934,923.98
Income Tax	3,137,409.42
Unpaid Duties	24,129,627.00
Deferrals	11,482,642.00

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 2024 and subsequent years.

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 2001 with amendments 2015.

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.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

The below table shows additional information on government onlending balances as at 30th June 2023.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2022/2023	Interest Paid during FY2022/2023	Disbursement during FY 2022/2023	Balance as at 30th June 2022	Balance as at 30th June 2023
Development Bank of Samoa						
ADB 6th Credit line	5,000,000	144,704	0	0	0	0
IDA 15820	3,934,499	509,901	55,808	0	1,292,140	747,948
Electric Power Corporation						
PSEP	182,287,298	0	0	0	111,385,520	111,385,520
Unit Trust of Samoa	7,900,000	790,000	0	0	3,291,667	2,501,667
Samoa Connectivity/Submarine Cable		0	606,681	0	60,603,310	61,483,552

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 2023 and are reported in Schedule 2 as Operating Expenses (Outputs by Third Parties) except for Public Trust Office reported in Schedule 3.3 as Statutory Expenditure:

	2023 \$	2022 \$
Land Transport Authority (WI)	35,541,704	46,784,942
Public Trust Office (FI)	522,043	554,258
Samoa Water Authority-CSO (WI)	1,000,000	11,240,000
Electric Power Corporation-CSO (WI)	1,000,000	4,000,000
National Kidney Foundation of Samoa (HE)	9,329,934	8,664,994
National University of Samoa (EC)	19,720,625	19,720,625
Samoa Fire and Emergencies Services Authority (PP)	12,798,350	10,408,372
Samoa Qualifications Authority (EC)	6,426,232	5,654,027
Samoa Sports Facilities Authority (EC)	2,145,965	2,375,743
Scientific Research Organization of Samoa (AG)	4,506,386	5,270,735
Samoa Tourism Authority (CL)	9,562,411	18,917,740
Office of the Regulator (CT)	2,538,811	2,365,630
Samoa Business Hub (CL)	450,000	450,000
	105,542,460	136,407,066

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 \$ 11,591,251 (2022: -\$1,024,197) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Receipted through Treasury CBS Accounts:	\$
Energy (OPEC Loan)	3,134,015
Finance (Credit component of the Contingency Disaster Facility with ADB)	8,457,236
	11,591,251

(c) Leases

The following listed buildings are leased by the Lessors 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". Buildings leased from SNPF were fully settled in FY22/23.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

Finance Leases	Leasee	Initial Date	Expiry Date	Current Portion	Non-current
Trade Commissioner Residence	SNPF	1/7/2011	31/7/2021	0	163,360
Consular General Residence	SNPF	1/4/2013	31/3/2023	0	123,274
Samoa High Commission Office Canberra	ACC	1/9/2017	31/8/2037	10,299,111	10,859,038
Malo of Samoa Center Building	UTOS	31/12/2016	30/6/2032	21,567,945	21,813,016
Samoa High Commission Building in Wellington	UTOS	23/04/2019	1/02/2041	21,520,976	19,975,611
STEC Warehouse in Otahuhu	ACC	1/10/2020	1/10/2035	4,305,867	4,577,425

(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.

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 Development Partners. 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 put aside in special purpose accounts for completion of agreed activities.

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 2001 with amendments 2015, 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.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

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).

NOTE 6: PRIOR PERIOD ADJUSTMENT

During the financial year ended 2023, it was discovered that the following errors occurred in financial year 2022:

6.1 Cash Balances

Opening Cash balances (Schedule 5) for the following accounts have been revised due to reversal of mispostings in previous years:

Bank Accounts	Audited balance - 2022	Revised balance - 2022	Difference
General Disbursements	(13,039,414)	(13,039,127)	287
Chase Manhattan New York Mission	1,285,908	1,286,180	272
ANZ IAMP-II Land Compensation	0	61,844	61,844
Total	(11,753,506)	(11,691,103)	62,403

6.2 Government Receivables

The account balances reported under the Statement of Receivables (Schedule 6) in financial year 2022 reported were revised as follows:

Government Receivables	Audited balance - 2022	Revised balance - 2022	Difference
Communication & Information Technology	363,124	362,204	(920)
Finance	499,115	495,893	(3,222)
Health	3,635,068	3,634,668	(400)
Police	17,386	16,966	(420)
Revenue	725,185	705,170	(20,015)
Works, Transport & Infrastructure	132,688	132,388	(300)
Total	5,372,565	5,347,288	(25,277)

6.3 Investments

	Audited balance - 2022	Revised balance - 2022	Difference
Samoa Trust Estates Corporation	41,156,104	41,171,029	14,925
Samoa Sports Facilities Authority	6,817,126	6,047,907	(769,219)
Total	47,973,230	47,218,936	(754,294)

6.4 Projects

Opening Balances Adjustments

During the financial year ended 2023, it was discovered that the following errors occurred in Financial Year 2022 and amendments were made to show this effect in Financial Year 2022/2023.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

Schedule 11.1 & Schedule 11.1.1

Projects	2023 (PA Opening Balances) \$	2022 (PA FY2022 Closing Balances) \$	Differences \$	Impact
0172- UNEP US Montreal Protocol	117,078	1,594	115,484	understated
0438- Apia Waterfront Development Project	229,665	234,265	(4,600)	overstated
0460 - Education Sector Support Programme	10,338,565	20,905,289	(10,566,724)	overstated
0465- Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga	0	(25,075)	25,075	understated
0487- Samoa Renewable Energy Partnership- Phase 2	3,128	48,000	(44,872)	overstated
0497- Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities..etc	59,826	84,938	(25,113)	overstated
0508- Samoa Prisons and Correctional Services Rehabilitation Programmes	7,632	732	6,900	understated
0528 - Samoa Climate Resilient Transport Project	(526,128)	1,149,920	(1,676,048)	overstated
0542 - Samoa Education Sector Printing Building	0	3,160	(3,160)	overstated
0559 - Samoa Inclusive Education	53,871	(223,333)	277,204	understated
0563- WHO Biennium 2020-2021	164,347	218,821	(54,475)	overstated
0566- Improving Ruminant Production & Supply in Fiji & Samoa	111,856	63,906	47,950	understated
0575 - Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Vaccine Project)	284,483	275,311	9,172	understated
0602- Multi-Country Western Pacific (MCWP) Integrated HIV/TB Program	(28,557)	(25,075)	(3,483)	overstated
0609- Deploying Coconut Diversity to Improve Livelihoods in the Pacific	(238)	(9,727)	9,489	understated
0625 - The Project for Provision of Emergency Rescue Equipment to SFESA	(3,341)	(3,367)	26	understated
0631- MAF- Samoa Knowledge Society Initiative	0	(2,000)	2,000	understated
0632- Strengthening and Capacity Building of Community and School for the Traffic on Road Safety	2,795	51,999	(49,204)	overstated
0650- Strengthening Resilience of Pacific Islands States through Universal Social Protection	111,671	41,198	70,473	understated
0653- Circular Economy for the Recovery of Waste(CERO Waste)	22,713	22,513	200	understated
0656- Safeguarding threatened Coconut Diversity within the upgraded International Coconut Genebank for the South Pacific	17,931	0	17,931	understated
0658- Supporting Outreach Capacity of the PSC (funded by UNODC-UN Office on Drugs&Crime)	22,293	0	22,293	understated
0671- Assessment of the Efficiencies of using e-data technology to collect & report on Fisheries Market data in Samoa	50,170	0	50,170	understated
Total	11,039,757	22,813,069	(11,773,312)	

6.5 National Loan Sinking Funds

Bank Accounts

CBS Sinking Fund Investment Scheme

Total

Audited balance - 2022	Revised balance - 2022	Difference
42,832,493	39,832,493	(3,000,000)
<u>42,832,493</u>	<u>39,832,493</u>	<u>(3,000,000)</u>

NOTE 7: NEW PROJECTS IN FY2023

7.1 The following projects accounts were created in FY22 but funds were received in FY23 therefore are reported in FY23 accounts:

Projects Description	Codes
US Treaty On Economic Development Fund	0628
Support to Preparation of the Fourth National Biosafety Reports to Cartagena	0651
Safeguarding threatened Coconut Diversity within the upgraded International Coconut Genebank for the South Pacific	0656

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2023

The following projects accounts were created and accounted for in FY23:

Projects Description	Codes
Supporting Outreach Capacity of the PSC (funded by UNODC-UN Office on Dugs&Crime)	0658
Social Protection for Resilience Program (NPF)	0659
Building Forward Better by Safeguarding Natural Capital and Ecosystems Services Project	0660
Samoa Parliament IT Virtual Equipment	0661
Revitalization,Expansion & Diversification of Samoa's Agriculture & Fisheries' Sector (REDSAF) - Toloa Hatchery	0662
MESC Support for ICT in Education and Samoa Knowledge Society Initiative	0663
GFA Disaster Risk Management 2019-2024	0665
Development of Employment Pathways for Persons with Disabilities in Samoa	0666
UNDP-SDG Financing - Component 1	0667
UoN Pacific Education: Researching the Efficacy of an Inclusive Education Teacher Aide Course Version 1	0668
ADB - KSTA9646 Data for Development (Phase II)	0669
New Zealand Labour Mobility (RSE) Personnel Support to Samoa Labour Sending Unit	0670
Assessment of the Efficiencies of using e-data technology to collect & report on Fisheries Market data in Samoa	0671
UNESCO - Launch of International Decade of Indigenous Language	0673
UNESCO Samoa Spotlight Initiative to End Domestic Violence and Intimate Partner Violence	0674
Pacific Seeds for Life Project	0675
UNICEF Child Protection Program MWCSO 2021-2022	0676
Samoa Labour Force Survey 2022	0677
OMB-NHRI-Strengthening Collaboration in Safeguarding the Rights of Samoans from the Impacts of Climate Change	0678
Samoa Aviation and Road Investment Project	0679
Promoting a Gender Data-Driven Response to the Covid-19 Pandemic & South East Asia	0681
United Nations Joint Programme for Ecosystem Services	0682
Inclusive Education Capacity Development	0683
The Project for Procurement of Police Vehicles for Ministry of Police, Prisons & Corrections	0685
The Project for Construction of Prison Hall & Procurement of Vehicles for Ministry of Police, Prisons & Corrections	0686
Samoa Disability Annual Workplan FY22/23 - Transitional Period	0687
Bachelor of Health Science	0690

The following projects accounts were created but not accounted for as there were no transactions in FY23:

Projects Description	Codes
Installation of Solar Street Lights	0664
UNICEF Technical Assistance to MESC COVID Response Island Countries & Australia	0672
Improving Root Crops Resilience & Biosecurity in Pacific	0680
Towards More Profitable & Sustainable Mabe Pearl & Shell-Based Livelihoods in the Western Pacific	0684
Land Transport Sector Development Project	0688
Savalalo Market Rebuild Project	0689

NOTE 8: SUBSEQUENT EVENTS

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

GOVERNMENT OF SAMOA

SCHEDULE 1.1

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE GOVERNMENT OF SAMOA *for the financial year ended 30 June 2023*

RECEIPTS & PAYMENTS BY MINISTRY

	2023			2022		
	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	1,511,805	1,511,805	2,122,769	(610,964)	1,280,584	842,185
Attorney General	21,000	21,000	41,395	(20,395)	14,299	27,096
Controller & Auditor General	211,970	211,970	150,121	61,849	168,716	(18,595)
Bureau of Statistics	680,000	680,000	911,126	(231,126)	557,371	353,755
Commerce, Industry & Labour	740,475	740,475	1,133,419	(392,944)	1,002,422	130,997
Communication & Information Technology	366,781	366,781	338,757	28,024	327,919	10,838
Education, Sports & Culture	639,881	639,881	762,586	(122,705)	530,102	232,484
Electoral Commissioner	55,140	55,140	45,989	9,151	69,104	(23,115)
Finance ²	140,423,828	185,883,828	198,163,619	(12,279,792)	192,057,214	6,106,405
Foreign Affairs & Trade	50,000	50,000	87,825	(37,824)	57,817	30,008
Health	5,510,839	5,510,839	5,067,542	443,297	5,001,029	66,513
Justice & Courts Administration	1,004,014	1,004,014	1,654,306	(650,292)	921,740	732,566
Legislative Assembly	26,000	26,000	27,653	(1,653)	36,172	(8,519)
Natural Resources & Environment	4,260,982	4,260,982	6,516,761	(2,255,779)	4,019,730	2,497,030
Police	1,105,000	1,105,000	1,606,249	(501,249)	18,314,010	(16,707,761)
Prime Minister	4,600,000	4,600,000	8,681,467	(4,081,468)	4,533,078	4,148,389
Public Enterprises	4,371,399	5,871,399	11,645,195	(5,773,796)	12,518,530	(873,336)
Customs & Revenue	556,588,186	560,288,186	664,988,923	(104,700,737)	549,877,031	115,111,892
Regulator ³	4,000,000	4,000,000	3,620,989	379,011	4,658,226	(1,037,237)
Women, Community & Social Development	509,158	509,158	667,314	(158,155)	842,525	(175,212)
Works, Transport & Infrastructure	1,509,155	1,509,155	1,658,608	(149,453)	784,377	874,231
Total Receipts ⁴	728,185,613	778,845,613	909,892,613	(131,047,000)	797,571,997	112,320,616
CASH OUTFLOWS						
Agriculture & Fisheries	19,628,783	19,628,785	18,413,186	1,215,599	18,214,115	199,071
Attorney General	5,469,502	5,469,502	4,354,915	1,114,587	3,833,618	521,297
Controller & Auditor General ⁵	4,006,672	4,006,672	3,395,918	610,754	3,295,507	100,411
Bureau of Statistics	5,887,994	5,887,995	5,318,977	569,018	5,541,395	(222,417)
Commerce, Industry & Labour	20,764,302	20,867,847	19,859,462	1,008,385	25,709,200	(5,849,738)
Communication & Information Technology	9,389,050	9,389,051	8,611,560	777,490	8,041,356	570,205
Education, Sports & Culture	132,589,186	132,589,185	131,774,834	814,351	129,910,199	1,864,635
Electoral Commissioner	2,929,812	2,929,812	2,859,899	69,913	2,622,612	237,288
Finance ⁵	104,950,475	105,325,881	96,534,879	8,791,003	87,638,524	8,896,355
Foreign Affairs & Trade	25,808,267	25,908,267	21,842,779	4,065,487	19,568,560	2,274,220
Health ⁵	140,443,598	140,443,597	123,596,094	16,847,503	117,533,703	6,062,391
Justice & Courts Administration ⁵	14,259,855	14,259,856	13,739,424	520,432	12,407,039	1,332,385
Law Reform Commission	1,410,985	1,410,985	1,131,103	279,882	1,116,351	14,752
Legislative Assembly	7,355,133	7,355,133	6,862,690	492,443	6,515,272	347,418
Natural Resources & Environment	26,621,186	26,575,605	24,978,607	1,596,997	23,393,206	1,585,402
Ombudsman	1,653,695	1,653,695	1,614,623	39,072	1,432,720	181,903
Police, Prisons & Correction Services	51,640,543	51,640,544	51,540,787	99,758	50,120,834	1,419,952
Prime Minister	10,086,514	10,086,513	9,074,502	1,012,010	8,614,359	460,144
Public Enterprises	9,114,490	9,114,491	9,057,864	56,627	2,977,595	6,080,270
Public Service Commission	8,788,431	8,788,431	8,642,899	145,532	6,695,029	1,947,870
Customs and Revenue	12,962,866	12,962,866	11,962,755	1,000,111	12,288,545	(325,790)
Women, Community & Social Development ⁵	63,679,430	63,679,431	36,577,219	27,102,213	19,508,809	17,068,410
Works, Transport & Infrastructure	47,541,804	47,541,804	46,774,961	766,843	71,440,095	(24,665,134)
Total Payments	726,982,573	727,515,949	658,519,938	68,996,010	638,418,641	20,101,297
NET CASH FLOWS	1,203,040	51,329,665	251,372,675	(200,043,010)	159,153,356	92,219,319

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 2023*

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 2023"

² **Cash Inflows Original and Revised Budgets - Ministry of Finance**

Original Budget is Inclusive of General Budget Support Financing in Approved Estimates Book (page XVII)

Original Budget (page II)	55,966,266
General Budget Support Financing (page XVII)	<u>84,457,562</u>
MOF Receipts Original Budget (Schedule 1.1)	140,423,828

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

Revised Budget	57,366,266
<u>Budget Support Funding</u>	
Approved First Supplementary (page VIII)	<u>128,517,562</u>
MOF Receipts Revised Budget (Schedule 1.1)	185,883,828

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

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

⁴ **Total Receipts - Original and Revised Budgets**

Original Budget - Ministries (pg II)	643,728,051
Budget Support Funding (pg XVI) - Original Budget	<u>84,457,562</u>
Total Receipts Original Budget (Schedule 1.1)	728,185,612
Revised Budget - Ministries	650,328,051
Budget Support - Original Budget	<u>128,517,562</u>
Total Receipts Revised Budget (Schedule 1.1)	778,845,613

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 2024.

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 2023*

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2023				2022
	Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	Opening Balance \$
Agriculture & Fisheries ²⁺³	5,016,252	10,264,314	10,009,944	3,959,853	(3,404,229)
Attorney General ³	1,700,759	0	177,557	696,730	2,207,569
Controller & Auditor General	4,290	0	0	0	4,290
Bureau of Statistics ³	73,444	305,221	898,821	917,958	(173,794)
Commerce, Industry & Labour ³	54,030	209,761	208,878	281,656	(82,118)
Communication & Information Technology ³	930,758	175,439	0	439,129	1,389,607
Education, Sports & Culture ³	10,558,854	10,289,819	(712,186)	1,186,784	12,444,963
Electoral Commissioner	0	0	0	32,302	32,300
Finance ²⁺³	12,096,793	16,638,709	8,833,409	17,613,779	16,135,358
Foreign Affairs & Trade ³	50,563	0	0	10,241	52,380
Health ²⁺³	12,000,779	9,012,283	4,440,596	2,800,362	10,271,619
Justice & Courts Administration	66,459	98,272	0	16,707	83,167
Law Reform Commission	13,342	44,000	50,278	139,247	102,311
Legislative Assembly ³	7,000,012	0	3,589,638	181,260	3,648,599
Natural Resources & Environment ²⁺³	923,515	5,724,632	2,632,101	4,169,623	1,912,032
Ombudsman ³	4,399	81,058	27,446	80,563	58,514
Police ³	1,824,795	53,500	1,836,198	35,085	34,732
Public Services Commission ²	0	22,293	0	22,293	22,293
Women, Community & Social Development ²⁺³	1,358,371	2,381,853	1,821,533	1,555,060	971,341
Works, Transport & Infrastructure ³	11,499,589	44,573,540	21,269,866	12,627,317	3,266,717
TOTAL	65,177,006	99,874,696	55,084,080	46,765,948	48,977,652

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

External Grants Main Estimates (Budget Summary/Sch B - pg I)	230,635,593
Budget Support Funding (JPAM - pg XVI)	131,999,613
	<u>98,635,980</u>
State Owned Enterprises	448,131
	<u>98,187,849</u>
First Supplementary Estimates - (pg III)	1,686,847
Projects implemented by Government Ministries (pgs XI-XII)	<u>99,874,696</u>

² Prior Year Adjustments were 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 2023*

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2023 Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	2022 Opening Balance \$
Finance ²	(1,286,620)	1,303,441	3,133,906	455,742	(3,964,784)
Works, Transport & Infrastructure ³	0	0	0	0	268,186
TOTAL	<u>(1,286,620)</u>	<u>1,303,441</u>	<u>3,133,906</u>	<u>455,742</u>	<u>(3,696,598)</u>

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

Soft Term Financing (Budget Summary - Schedule B)	1,303,441
State Owned Enterprise	0
Ministries (Schedule 1.3)	<u>1,303,441</u>

² **Negative balances**

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

³ Project closed off in financial year 22/23.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		148,000	35,782	35,782	(112,218)	88,000
Other Revenues						
Fees & Other Charges		1,974,769	1,476,023	1,476,023	(498,746)	1,192,584
TOTAL RECEIPTS		2,122,769	1,511,805	1,511,805	(610,964)	1,280,584
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		582,033	573,867	578,821	(3,212)	494,439
2.0 Ministerial Support		480,283	444,501	504,501	24,218	452,952
3.0 Agricultural Quarantine and Regulation Services		1,637,027	1,503,417	1,583,417	(53,610)	1,517,011
4.0 Crops Research, Commercial Development and Advisory Services		3,143,716	3,346,545	3,206,545	62,829	3,160,419
5.0 Animal Production, Health and Research Services		1,870,836	2,045,656	2,045,656	174,820	1,778,126
6.0 Fisheries Management, Planning and Research Services		2,011,247	2,225,221	2,220,267	209,021	1,984,270
7.0 Policy Development, Planning and Communication Services		708,001	724,743	724,743	16,742	777,249
8.0 Agriculture Sector Coordination Services		291,179	368,758	368,758	77,579	130,790
9.0 Savaii Agriculture and Fisheries Services		1,159,751	1,242,409	1,242,409	82,658	910,919
Total Outputs		11,884,073	12,475,117	12,475,118	591,046	11,206,176
Third Party Outputs						
Scientific Research Organisation of Samoa		4,506,386	4,506,385	4,506,386	0	5,270,735
Animal Protection Society		50,000	50,000	50,000	0	0
Total Third Party Outputs		4,556,386	4,556,385	4,556,386	0	5,270,735
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		13,034	13,138	13,138	104	12,964
Asian Pacific Coconut Community		54,184	56,352	56,352	2,168	51,866
Asian Pacific Agriculture Research Institute		8,131	8,131	8,131	(0)	8,035
Forum Fisheries Agency		89,730	89,730	89,730	0	85,684
Western & Central Pacific Fisheries Conventions (Tuna Commission)		105,933	105,933	105,933	0	101,364
Rotterdam Convention		798	798	798	0	798
The International Treaty on Plant Genetic Resources for Food and Agriculture		187	223	223	36	0
International Fund for Agricultural Developments (IFAD)		27,732	53,249	53,249	25,517	26,336
Animal Production & Health Commission of Asia & Pacific (APHCA)		7,601	10,388	10,388	2,787	7,367
		307,329	337,942	337,942	30,613	294,413
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		14,190	14,190	14,190	0	13,962
Savaia		5,000	5,000	5,000	0	5,000
Toloo		9,000	9,000	9,000	0	6,000
Siumu		2,625	2,625	2,625	0	2,625
Sasina		5,000	5,000	5,000	0	5,000
Salelologa		3,000	5,296	5,296	2,296	5,296
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	54,229

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
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
		547,572	556,481	556,481	8,909	546,640
Government Policies/Initiatives						
SCATAP Counterpart		130,242	140,437	140,437	10,195	228,911
Animal Protection Society (Moved to Third Party Output)		0	0	0	0	50,000
NEOC Operations (Quarantine/Fisheries Transhipment)		59,448	100,000	100,000	40,552	0
SAFPROM		27,753	50,000	50,000	22,247	0
Export Authority Establishment		63,150	300,000	300,000	236,850	15,207
		280,593	590,437	590,437	72,994	294,118
Commemorative Events/Days						
Agriculture Show		(15,774)	0	0	15,774	179,507
The First Harvest		347,049	500,000	500,000	152,951	0
Open Day		19,862	20,902	20,902	1,040	20,902
		351,137	520,902	520,902	169,765	200,409
VAGST Output Tax		486,096	591,519	591,519	105,423	401,623
Total Transactions on Behalf of State		1,972,727	2,597,281	2,597,281	624,554	1,737,204
TOTAL PAYMENTS - AGRICULTURE		18,413,186	19,628,783	19,628,785	1,215,599	18,214,115
RECEIPTS OVER PAYMENTS		(16,290,417)	(18,116,978)	(18,116,980)	(1,826,564)	(16,933,531)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening of Fisheries Information Management & Dissemination (FFA)		7,612	37,500	0	9,306	16,918
Relocation of Livestock Division Premises (Chinese Aid Funds)		38,947	0	171	0	38,776
Fisheries Development Project Supporting Small Scale Pelagic (Chinese Aid Funds)		272,184	150,000	0	1,693	273,876
Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities..etc (Australian Aid)	3	0	0	0	59,829	59,826
E-Phyto Sanitary Certification System (AusAid)	3	0	0	2,254	84,772	77,371
Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project (SPC)		29,651	0	0	89,456	119,107
World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM) (World Bank)	1	(528,342)	0	1,754,237	1,733,999	(546,552)
Improving Ruminant Production & Supply in Fiji & Samoa (AusAid)	1	19,848	60,000	78,584	170,407	111,856
Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140 (IFAD)		(234,545)	1,303,441	316,339	266,682	(284,201)
Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector (AusAid)	3	0	9,131	8,476	34,988	25,421
Deploying Coconut Diversity to Improve Livelihoods in the Pacific (SPC)		1,672	0	14,010	12,100	(238)
Circular Economy For the Recovery of Waste (CERO WASTE) (UNDP)	3	0	193,275	51,902	181,767	129,897
SAFPROM Matching Grants Programme Account (World Bank)		2,631,467	6,517,205	4,389,971	242,910	(1,515,593)
COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa (UNDP)		(0)	60,504	106,783	81,810	(24,973)
US Treaty on Economic Development Fund (FFA)		2,620,434	0	2,620,434	0	0
Building Business Case For Investment in Coconut Industry in the Pacific (AusAid)	3	0	0	0	4,908	4,883
PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project (PIRAS-SAFPROM) (IFAD)		(54,328)	1,295,620	421,373	854,978	379,277

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 2023*

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Celebration of days of Shared Interest between FAO and MAF (FAO)		54,662	0	75,977	49,703	28,388
Safeguarding and Deploying Coconut Diversity to improve livelihoods in the Pacific (SPC)		6,534	89,423	0	11,397	17,931
Revitalization, Expansion & Diversification of Samoa's Agriculture & Fisheries' Sector (REDSAF) - Toloa Hatchery (UNDP)		0	63,912	63,912	63,912	0
Pacific Seeds for Life Project (SPC)		100,285	280,000	105,521	5,236	0
Assessment of the Efficiencies of using e-data technology to collect & report on Fisheries Market data in Samoa (SPC)	a+2	50,170	100,104	0	0	50,170
Safeguarding threatened coconut diversity within the upgraded International Coconut Genebank for the South Pacific (SPC)	2	0	46,653	0	0	0
Assistance towards more profitable and sustainable mabe pearl and shell based livelihoods in the Western Pacific (GoA)	2	0	38,351	0	0	0
Fisheries Covid-19 Pandemic Stimulus Package 2 (FFA)	3	0	0	0	0	18,652
Developing National Science, Technology and Innovation (ST & I) Policy (UNESCO)	3	0	0	0	0	14
FFA Ice Making Machine (FFA)	3	0	0	0	0	427
Rehabilitation of the Coconut Crop in Samoa (SPC)	3	0	0	0	0	492
Soil Management for Farm Resilience in the Pacific Islands (AusAid)	2+3	0	19,195	0	0	1,688
Reef Colonisation and Social Impacts from Tronchus Translocation (Australian Aid)	3	0	0	0	0	142
Agrometeorology Programme in Samoa (FAO)	3	0	0	0	0	41
Agriculture & Fisheries Cyclone Response Project (WB)	3	0	0	0	0	(743,728)
Samoa Agriculture Competitiveness Expansion Project (World Bank)	3	0	0	0	0	(1,644,094)
		5,016,252	10,264,314	10,009,944	3,959,853	(3,404,229)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		5,016,252	10,264,314	10,009,944	3,959,853	(3,404,229)

Notes

- a No movements during current financial year 2023
- 1 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.
- 2 Estimates declared in Main Approved Estimates FY22/23 but no movements during the financial year.
- 3 Project completed and closed off.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
ATTORNEY GENERAL'S OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		41,395	21,000	21,000	(20,395)	14,299
TOTAL RECEIPTS		41,395	21,000	21,000	(20,395)	14,299
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Government Ministries		407,671	406,595	427,088	19,417	348,784
2.0 Legislative Drafting		736,671	953,930	953,930	217,259	673,790
3.0 Criminal Prosecutions - District Court		554,616	811,670	811,670	257,054	546,030
4.0 Civil Litigation and Opinions		646,770	826,682	826,682	179,911	670,865
5.0 Commercial and International Law		636,291	851,876	851,876	215,585	512,401
6.0 Criminal Prosecutions - Supreme Court		674,886	899,248	878,755	203,869	492,700
Total Outputs		3,656,905	4,750,000	4,750,000	1,093,095	3,244,569
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		34,450	34,450	34,450	(0)	33,250
Brookers Online		21,000	21,000	21,000	0	21,000
International Association of Prosecutors		2,981	3,100	3,100	119	1,500
		58,431	58,550	58,550	119	55,750
Government Policies / Initiatives						
Prosecution Overseas Witness budget		61,953	70,000	70,000	8,047	61,279
Overseas Counsel's Opinions/Technical Assistance		46,595	50,000	50,000	3,405	18,302
Pathologist		60,039	80,000	80,000	19,961	23,527
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		484,251	515,664	515,664	31,413	418,772
VAGST Output Tax		155,328	145,288	145,288	(10,041)	114,528
Total Transactions on Behalf of State		698,010	719,502	719,502	21,492	589,050
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		4,354,915	5,469,502	5,469,502	1,114,588	3,833,618
RECEIPTS OVER PAYMENTS		(4,313,520)	(5,448,502)	(5,448,502)	(1,134,983)	(3,819,319)
GOVERNMENT DEVELOPMENT PROJECTS						
		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Pacific Prosecutors Conference (NZAid)	1	687,461	0	177,557	222,847	733,253
Pacific Islands Laws Officers Network (PILON) Meetings (AusAid)	1	1,013,298	0	0	473,883	1,487,252
Support for Samoa to Review and Reform Cyber Security Cyber Crime Legislation (AusAid)	2	0	0	0	0	(12,865)
Pacific Island Law Officers 38th Network and Meeting (Arrangement for the provision of funding for support)	3	0	0	0	0	(71)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,700,759	0	177,557	696,730	2,207,569

Notes

- Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.
- Project completed and balance of \$12,865.04 closed off and transferred to Support for Samoa to Review & Reform Cyber Security and Cybercrime Legislation project under Ministry of Communication & Information Technology.
- Project completed and balance of \$71.22 closed off and transferred to PILON Meetings project.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
AUDIT OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		150,121	211,970	211,970	61,849	168,716
TOTAL RECEIPTS		150,121	211,970	211,970	61,849	168,716
PAYMENTS						
Outputs						
1.0 Strategic and Parliamentary Services		745,994	939,261	939,261	193,267	821,956
2.0 Financial Audit Services		1,285,454	1,307,386	1,307,386	21,931	1,136,134
3.0 Operational Audit Services		1,070,040	1,159,697	1,159,697	89,657	1,056,790
Total Outputs		3,101,488	3,406,343	3,406,343	304,855	3,014,880
Third Party Outputs						
Anti Corruption Authority		0	0	0	0	5,870
Total Third Party Outputs		0	0	0	0	5,870
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)	7,450
International Organisation of Supreme Audit Institutions		1,538	1,584	1,584	46	1,575
Auditing and Accounting software licensing, maintenance and upgrade	1	0	228,588	228,588	228,588	16,720
		8,988	243,822	243,822	234,834	25,745
Rents and Leases		166,694	192,000	192,000	25,306	166,359
VAGST Output Tax		118,748	164,507	164,507	45,759	82,652
Total Transactions on Behalf of State		294,430	600,329	600,329	305,899	274,756
TOTAL PAYMENTS - AUDIT OFFICE		3,395,918	4,006,672	4,006,672	610,754	3,295,507
RECEIPTS OVER PAYMENTS		(3,245,797)	(3,794,702)	(3,794,702)	(548,905)	(3,126,791)

GOVERNMENT DEVELOPMENT PROJECTS

		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
INTOSAI SAI Continuity During COVID19 (Other)	b	4,290	0	0	0	4,290
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		4,290	0	0	0	4,290

Notes

1 Unutilised funds of \$228,588 have been transferred to Special Purpose Account reported under Schedule 12 to utilise in new FY23/24.

b No movement in the last two financial years.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		911,126	680,000	680,000	(231,126)	557,371
TOTAL RECEIPTS		911,126	680,000	680,000	(231,126)	557,371
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		318,380	408,446	408,447	90,067	253,735
2.0 Compilation of Finance Statistics		429,271	498,259	498,259	68,988	458,477
3.0 Compilation of Social Statistics		413,823	430,038	430,038	16,215	435,192
4.0 Compilation of Population Census and Survey Statistics		618,160	643,917	643,917	25,757	615,098
5.0 Management of Births, Deaths and Marriages		760,904	765,350	769,083	8,179	740,862
6.0 ICT and Data Processing		547,781	566,837	566,837	19,056	521,755
7.0 Compilation of Economics Statistics (formerly output 2)		507,684	524,449	524,449	16,765	495,214
8.0 National Identification System Administration		362,863	570,080	566,347	203,484	363,585
Total Outputs		3,958,866	4,407,376	4,407,377	448,511	3,883,917
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		11,131	14,000	14,000	2,869	10,855
Government Policies / Initiatives						
Population Census		89,096	130,840	130,840	41,744	998,907
Household Income and Expenditure Survey		478,855	500,000	500,000	21,145	0
Labour Force Survey		146,703	143,483	143,483	(3,220)	0
		714,654	774,323	774,323	59,669	998,907
Rents & Leases						
Rent at DBS Building		113,823	114,016	114,016	193	101,002
Rent at FMFM II Building		277,050	277,050	277,050	0	277,050
Rent at Salelologa Savali		9,000	12,000	12,000	3,000	11,889
		399,873	403,066	403,066	3,193	389,941
VAGST Output Tax		234,453	289,229	289,229	54,776	257,774
Total Transactions on Behalf of State		1,360,111	1,480,618	1,480,618	120,507	1,657,477
TOTAL PAYMENTS - BUREAU OF STATISTICS		5,318,977	5,887,994	5,887,995	569,018	5,541,395
RECEIPTS OVER PAYMENTS		(4,407,852)	(5,207,994)	(5,207,995)	(800,144)	(4,984,024)

GOVERNMENT DEVELOPMENT PROJECTS

		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNFPA Sexual Reproductive Health 2021-2022 SBS (UNFPA)		24,454	68,485	23,490	23,036	24,000
MICS Plus (UNICEF)	3	21,457	0	174,257	155,565	2,988
Social Protection for Resilience Joint Programme (UNDP)		41,116	66,475		24,699	65,816
KSTA9646 Data for Development (Phase II) (ADB)		757	0	170,213	169,456	0
Samoa Labour Force Survey 2022 (ILO)		24,521	0	41,198	16,677	0
Promoting a Gender Data-Driven Response to the Covid-19 Pandemic & South East Asia (UN Women)		(38,862)	0	489,664	528,526	0
Data for Development (Phase 2) on Samoa's 2022 Labour Force Survey (ADB)	1	0	170,261	0	0	0
Birth Registration Campaign (United Nations Children's Fund (UNICEF))	2	0	0	0	0	156
Parliamentarian Group Activity (UNFPA)	2	0	0	0	0	(255,530)
Multiple Indicator Cluster Survey (MICS) (UNICEF)	2	0	0	0	0	(11,240)
Strengthening Resilience of Pacific Islands States through Universal Social Protection (ESCAP)	2	0	0	0	0	17
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		73,444	305,221	898,821	917,958	(173,794)

Notes

- 1 Estimates declared in the First Supplementary Estimates FY22/23 but no movements during financial year.
- 2 Project completed and remaining balance closed off to Treasury Fund.
- 3 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
COMMERCE, INDUSTRY & LABOUR						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,133,419	740,475	740,475	(392,944)	1,002,422
TOTAL RECEIPTS		1,133,419	740,475	740,475	(392,944)	1,002,422
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		846,007	842,557	860,557	14,550	819,742
2.0 Seasonal Employment Administration		932,458	1,009,352	1,069,891	137,433	806,552
3.0 Management of Investment Promotion & Industry Development		604,367	634,293	634,293	29,926	613,587
4.0 Enforcement of Fair Trading and Codex Development		835,046	911,923	911,923	76,877	749,536
5.0 Administration of Apprenticeship Scheme & Employment Services		591,849	604,487	629,493	37,644	552,146
6.0 Enforcement of Labour Standards & Assessment of Work Permits		555,850	574,586	574,586	18,736	542,566
7.0 Enforcement of Occupational Safety & Health Standards		365,246	395,681	395,681	30,435	374,176
8.0 Management of the Registries of Companies & Intellectual Properties		719,495	733,627	733,627	14,132	674,628
Total Outputs		5,450,318	5,706,507	5,810,052	359,735	5,132,933
Third Party Outputs						
Samoa Tourism Authority (STA)		9,253,111	9,562,411	9,562,411	309,300	18,917,740
Samoa Business Hub		450,000	450,000	450,000	0	450,000
Private Sector Support Facility (PSSF)		3,000,000	3,000,000	3,000,000	0	0
Total Third Party Outputs		12,703,111	13,012,411	13,012,411	309,300	19,367,740
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		10,074	11,642	11,642	1,569	10,251
International Organisation for Consumer Union		1,515	6,200	6,200	4,685	1,336
World Intellectual Property Organisation(WIPO)		8,724	12,000	12,000	3,276	0
World Association of Investment Promotion Agency		14,196	15,500	15,500	1,304	13,905
United Nations Industry Development		2,028	11,560	11,560	9,532	1,788
Corporate Registry Forum		1,081	1,565	1,565	484	592
Competition Commission		0	0	0	0	4,707
ISO Membership (Standards)		0	28,000	28,000	28,000	0
		37,618	86,467	86,467	48,849	32,579
Government Policies / Initiatives						
Apprenticeship Training Provider (NUS)		0	178,000	178,000	178,000	0
Contribution to Private Sector Organisation		250,000	250,000	250,000	(0)	0
E-Registry Database - Foster Moore (NZ)		148,927	165,421	165,421	16,494	124,021
World Intellectual Property Day (26 April)		9,790	10,000	10,000	209	7,707
Exporter of the Year Awards - SAME		0	10,000	10,000	10,000	0
OSH Day		9,423	10,000	10,000	576	0
Grants to Workers' Associations		25,000	30,000	30,000	5,000	20,000
		443,141	653,421	653,421	210,280	151,729
Rents and Leases						
ACB Building Rent/Lease		851,539	853,957	853,957	2,418	706,046
Rent - Fair Trading Division Office in Savaii		3,256	5,616	5,616	2,360	4,884
Rents & Leases for Home and Office of the Samoa Liaison Officers in NZ and Australia		157,468	167,677	167,677	10,209	157,451
		1,012,263	1,027,250	1,027,250	14,988	868,381
VAGST Output Tax		213,011	278,245	278,245	65,234	155,838
Total Transactions on Behalf of State		1,706,033	2,045,384	2,045,384	339,351	1,208,527
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR		19,859,462	20,764,302	20,867,847	1,008,385	25,709,200
RECEIPTS OVER PAYMENTS		(18,726,043)	(20,023,827)	(20,127,372)	(1,401,330)	(24,706,777)

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 2023*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Private Sector Development Programme (NZ)		21,837	35,088	1,830	41,818	61,824
Assistance to Support the Labour Mobility Unit of Samoa (Aus)	1	1,922	22,078	89,992	87,633	(206)
Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System (ESCAP)		21,500	82,186	58,859	46,378	9,019
UJNICEF Support Child Labour Rapid Assessment Survey in Samoa (UNICEF)	2	0	62,604	200	62,604	62,604
New Zealand Labour Mobility (RSE) Personnel Support to Samoa Labour Sending Unit (Other)	1	8,771	0	57,996	43,223	0
Pre- Departure Orientation and Debriefing Sessions for RSE & SNP (ILO)	2+e	0	7,805	0	0	2,806
Enhanced Integrated Framework Trade (UNDP)	2	0	0	0	0	(221,038)
Technical Assistance for the Review of Samoa National Emergency Employment Policy (ILO)	2	0	0	0	0	410
Occupational Safety and Health (OSH) Day (ILO)	2	0	0	0	0	(233)
ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19 (ILO)	2	0	0	0	0	2,697
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		54,030	209,761	208,878	281,656	(82,118)

Notes

- 1 Non-cash transactions are not reported in this Statement but under Schedule 11.
- 2 Project completed and closed off.
- e Estimates declared in Approved First Supplementary Estimates FY22/23 but no transactions during the financial year.

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 2023*

	Notes	2023	Original Estimate	Final Estimate	(Over)/Under	2022
COMMUNICATION, INFORMATION & TECHNOLOGY		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		338,757	366,781	366,781	28,024	327,919
TOTAL RECEIPTS		338,757	366,781	366,781	28,024	327,919
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		363,575	310,012	364,614	1,039	261,394
2.0 Ministerial Support		543,343	493,686	543,686	343	480,447
3.0 Policy Development		472,122	479,580	474,980	2,858	450,207
4.0 Broadcasting Services		1,253,460	1,266,606	1,266,606	13,146	961,478
5.0 ICT Secretariat		420,032	426,980	426,980	6,948	472,596
Total Outputs		3,052,531	2,976,864	3,076,865	24,334	2,626,122
Third Party Output						
Office of the Regulator		2,538,811	2,538,811	2,538,811	0	2,365,630
Total Third Party Output		2,538,811	2,538,811	2,538,811	0	2,365,630
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		53,828	56,000	56,000	2,172	56,399
Asian Pacific Telecommunity		13,443	13,600	13,600	157	13,681
Pacific Island Telecom Association		673	1,000	1,000	326	0
Universal Postal Union Contribution		33,503	64,477	64,477	30,974	27,169
Commonwealth Telecommunication Organisation Fee		21,313	23,000	23,000	1,687	22,341
		122,760	158,077	158,077	35,317	119,591
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location		957,919	1,120,128	1,020,128	62,209	875,527
Samoa National Broadband Highway Spectrum Fees		187,270	246,510	246,510	59,240	246,430
Samoa National Broadband Highway Electricity		235,073	315,000	315,000	79,927	250,256
		1,380,263	1,681,638	1,581,638	201,375	1,372,214
Government Policies / Initiatives						
Digital TV Studio Refurbishment		0	0	0	0	203,330
School Connectivity		218,755	600,000	600,000	381,245	338,410
CSL Monthly Management Fee		525,011	525,012	525,012	1	306,257
		743,766	1,125,012	1,125,012	381,246	847,997
Rents & Leases						
Tui-Samoa Submarine Cable - Land Lease		5,217	6,000	6,000	783	5,217
Samoa National Broadband Highway Land Lease		2,609	3,000	3,000	391	2,609
Samoa Innovation Park - Land Lease, Vaivase		26,087	30,000	30,000	3,913	0
Rent and 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
		325,361	330,448	330,448	5,087	299,274
VAGST Output Tax		448,069	578,200	578,200	130,131	410,528
Total Transactions on Behalf of State		3,020,219	3,873,375	3,773,375	753,156	3,049,604

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		8,611,560	9,389,050	9,389,051	777,490	8,041,356
RECEIPTS OVER PAYMENTS		(8,272,804)	(9,022,269)	(9,022,270)	(749,466)	(7,713,437)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Knowledge Society Initiative (UNESCO)		6,041	0	0	26,755	32,797
Support for the Establishment of the Samoa Cyber Emergency Response Team (SamCERT) (NZ)		21,838	0	0	162,296	184,134
Strengthening Cyber Security Emergency Response Capability in Samoa (AusAid)	1	902,879	0	0	250,078	1,153,908
Digi Transformation Authority (NZ)	e	0	175,439	0	0	0
Support for Samoa to Review & Reform Cyber Security and Cybercrime Legislation (AusAid)	2	0	0	0	0	18,768
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		930,758	175,439	0	439,129	1,389,607

Notes

¹ Non-cash transactions are not reported in this Statement but under Schedule 11.

² Project completed and closed off.

e Estimates declared in Approved Main Estimates FY22/23 but no transactions during financial year.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
EDUCATION, SPORTS & CULTURE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		762,586	639,881	639,881	(122,705)	530,102
TOTAL RECEIPTS		762,586	639,881	639,881	(122,705)	530,102
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,010,033	1,002,658	1,010,908	875	874,691
2.0 Ministerial Support		475,992	424,175	483,288	7,296	413,184
3.0 Teaching Services		61,474,658	62,081,413	61,681,967	207,309	60,957,392
4.0 Teacher Development & Advisory Support Services		676,817	675,145	675,846	(972)	669,673
5.0 School Improvement Services		2,821,725	2,851,017	2,851,017	29,293	2,382,935
6.0 Curriculum Design & Material Services		1,357,470	1,365,254	1,365,254	7,784	1,503,423
7.0 Assessment & Examination Services		2,295,882	2,017,643	2,306,160	10,278	1,969,933
8.0 Policy Planning & Research Services		674,663	662,457	676,793	2,130	652,932
9.0 Asset Management Services		1,984,032	2,021,153	2,021,153	37,122	1,962,426
10.0 Public Library Services		607,495	609,041	609,041	1,546	565,072
11.0 Sports Development Services		582,112	582,143	582,489	377	481,787
12.0 Cultural Development Services		823,655	843,045	843,045	19,389	875,606
13.0 Monitoring, Evaluation and Review Services		787,738	802,956	802,956	15,218	707,724
14.0 Sector Coordination Services		492,725	465,244	493,429	704	454,528
Total Outputs		76,064,997	76,403,344	76,403,345	338,348	74,471,306
Third Party Outputs						
Grants and Subsidies						
One Government School Grant		17,755,180	17,726,320	17,726,320	(28,860)	17,760,580
National University of Samoa		19,720,625	19,720,627	19,720,625	0	19,720,625
Samoa Qualifications Authority		6,426,232	6,426,232	6,426,232	0	5,654,027
Samoa Sports Facility Authority		2,145,965	2,145,965	2,145,965	0	2,375,743
		46,048,002	46,019,144	46,019,142	(28,860)	45,510,975
Other Sports Activities						
Sports Development Fund		0	0	0	0	497,391
Samoa Rugby Union		0	0	0	0	350,000
Sports Equipment		0	0	0	0	34,783
Special Needs Olympics (Paralympics)		0	0	0	0	50,000
Assistance to Samoa Netball Association		0	0	0	0	150,000
		0	0	0	0	1,082,174
Total Third Party Outputs		46,048,002	46,019,144	46,019,142	(28,860)	46,593,149
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,633,946	1,744,332	1,744,332	110,386	1,727,633
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		46,969	46,969	46,969	(0)	0
Commonwealth Centre of Learning		156,199	156,199	156,199	(0)	156,199
		1,837,114	1,958,500	1,958,500	121,386	1,883,832
Rents and Leases						
Government Building		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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
EDUCATION, SPORTS & CULTURE						
Government Policies / Initiatives		0	0	0	0	264,057
Construction of Sports Fields		0	0	0	0	1,499,811
Teacher's Higher Education Scheme		1,161,404	1,500,000	1,500,000	338,596	1,530
School Broadcast (La Oso)		25,399	54,000	54,000	28,601	0
Sports Development Fund		1,999,800	2,000,000	2,000,000	200	0
Samoa Arts Council		50,000	50,000	50,000	0	0
Samoa Language Commission		342,561	342,083	342,083	(478)	180,716
Samoa National Orchestra		39,229	40,000	40,000	771	10,497
National Archives & Records Authority		567,752	576,427	576,427	8,675	435,694
Teacher Annual Conference		49,993	50,000	50,000	7	10,435
Education Sector Budget Support		2,904,839	3,043,043	3,043,043	138,204	3,835,691
		7,140,977	7,655,553	7,655,553	514,576	6,238,430
VAGST Output Tax		644,244	513,145	513,145	(131,099)	683,982
Total Transactions on Behalf of State		9,661,835	10,166,698	10,166,698	504,863	8,845,745
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		131,774,834	132,589,186	132,589,185	814,351	129,910,199
RECEIPTS OVER PAYMENTS		(131,012,248)	(131,949,305)	(131,949,304)	(937,056)	(129,380,097)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	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)		5,251	0	0	30,785	36,036
Literacy Improvement Project (USA Aid)		13,191	25,000	13,613	27,448	27,025
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)		53,554	0	10,193	0	43,361
Education Sector Support Programme (Other)		9,822,560	9,672,393	(1,116,183)	(5,400)	10,338,565
Family Life Education (UNFPA)		20,789	122,049	117,843	202,127	105,073
Nursing Workforce Development (NZ)		617,856	0	29,971	270,977	858,862
Samoa Education Sector Printing Building (AusAid)		0	0	0	0	0
Samoa Inclusive Education (AusAid)		54,051	0	180	0	53,871
The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls (UNESCO)		(97,243)	346,715	0	337,213	239,970
COVID-19 Response Assistance to MESC (UNICEF)		67,865	0	92,270	24,500	95
UNFPA Sexual Reproductive Health 2021-2022 (NUS) (UNFPA)		(5,004)	0	0	65,037	60,033
Child Protection in Education Sector - UNICEF		0	0	0	155	155
MESC Support for ICT in Education and Samoa Knowledge Society Initiative (UNESCO)		11,687	0	31,770	20,084	0
Development of Employment Pathways for Persons with Disabilities in Samoa (UNESCO)		0	42,100	40,200	40,200	0
UoN Pacific Education: Researching the Efficacy of an Inclusive Education Teacher Aide Course Version 1 (Other)		10,786	17,296	10,786	0	0
Launch of International Decade of Indigenous Language (UNESCO)		6,793	0	39,869	33,076	0
Inclusive Education Capacity Development (Australian Volunteers International)		3,749	28,376	17,303	13,554	0
Development and Implementation of a National Awareness Raising Strategy to Upport Inclusive Education (AusAid)		(27,031)	0	0	127,031	100,000
Pacific Islands Literacy and Numeracy Assessment (PILNA) (SPC)	1	0	0	0	0	(10,885)
Samoa Knowledge Society Initiative Project (UNESCO)	2	0	0	0	0	27,903
UNDP- Samoa Knowledge Society Initiative (UNDP)	1	0	0	0	0	(27,907)
Samoa Women in Science & Technology (AusAid)	1	0	0	0	0	459
The Development of Learning Resources with Focus on a Sustainable Pacific (UNESCO)	1+e	0	35,890	0	0	(2,431)
School Fee Scheme AUSAid & NZAid (Other)	3	0	0	0	0	594,777
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		10,558,854	10,289,819	(712,186)	1,186,784	12,444,963

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 2023*

Notes

- 1 Project completed and remaining balance closed off to Treasury Fund.
- 2 Project completed and remaining balance transferred to Samoa Knowledge Society Initiative (UNDP) project (0613)
- 3 Project completed and remaining balance transferred to Education Sector Support Program project (0460)
- e Estimates declared in Approved Main Estimates FY22/23 but no transactions during financial year.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
ELECTORAL COMMISSIONER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		45,989	55,140	55,140	9,151	69,104
TOTAL RECEIPTS		45,989	55,140	55,140	9,151	69,104
PAYMENTS						
Outputs						
1.0 Policy Advice to the Executive Council		465,360	462,305	467,236	1,876	484,197
2.0 Electoral Services						
2.1 Registration Services		553,253	588,052	575,915	22,661	478,752
2.2 Electoral Operations & Returning Services		466,210	485,413	468,932	2,721	486,478
		1,019,464	1,073,465	1,044,846	25,383	965,230
3.0 Legal and Policy		470,007	458,317	471,563	1,556	484,011
4.0 Information & Technology Services		601,734	595,056	605,496	3,762	431,446
Total Outputs		2,556,564	2,589,143	2,589,141	32,577	2,364,883
Transactions on Behalf of State						
Commemorative Events/Days						
National Voters Day		20,000	20,000	20,000	0	18,104
Government Policies/initiatives						
Election Commission of Inquiries		199,949	200,000	200,000	51	109,377
Rents & Leases						
DBS & NPF Plaza		0	0	0	0	41,386
VAGST Output Tax		83,386	120,671	120,671	37,285	88,862
Total Transactions on Behalf of State		303,335	340,671	340,671	37,336	257,729
TOTAL PAYMENTS - ELECTORAL COMMISSIONER		2,859,899	2,929,812	2,929,812	69,913	2,622,612
RECEIPTS OVER PAYMENTS		(2,813,910)	(2,874,672)	(2,874,672)	(60,762)	(2,553,508)

GOVERNMENT DEVELOPMENT PROJECTS

		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening Civic Awareness Program- Women in Leadership UN Women- OEC (Other)	1	0	0	0	32,302	32,300
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		0	0	0	32,302	32,300

Notes

1 Project completed and closed off.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		18,989,055	17,429,227	18,829,227	(159,828)	15,199,144
Capital Receipts						
Sales & Capital Receipts		880,493	0	0	(880,493)	293,160
On-lending Receipts						
On-lending Repayments		1,946,681	4,000,000	4,000,000	2,053,319	2,677,743
Income from Investments						
Income from Investments		4,629,782	3,843,634	3,843,634	(786,148)	2,389,290
Other Revenues						
Fees & Other Charges		9,442,235	9,293,405	9,293,405	(148,831)	9,191,631
		35,888,246	34,566,266	35,966,266	78,020	29,750,968
External Receipts						
Budget Support						
Budget Support		19,999,998	20,000,000	20,000,000	2	15,000,000
Aid Funds		141,278,872	84,457,562	128,517,562	(12,761,310)	147,201,412
		161,278,870	104,457,562	148,517,562	(12,761,308)	162,201,412
Fees & Other Charges - Regulator		3,620,989	4,000,000	4,000,000	379,011	4,658,226
Safety & Security Levy (Government of Samoa)		996,503	1,400,000	1,400,000	403,497	104,834
TOTAL RECEIPTS		198,163,619	140,423,828	185,883,828	(12,279,792)	192,057,214
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet		973,023	975,694	975,694	2,671	700,929
2.0 Ministerial Support		507,650	508,669	508,668	1,019	527,128
3.0 Administration of Fiscal Policy & Budget Reforms		1,237,650	1,217,340	1,242,584	4,934	1,233,651
4.0 Internal Auditing and Investigation Services		620,242	622,089	622,089	1,846	612,350
5.0 Economic Planning and Policy		795,771	798,178	798,178	2,407	783,889
6.0 Accounting Services & Financial Reporting		2,125,670	2,146,280	2,146,281	20,610	2,106,231
7.0 Management of Government Buildings						
7.1 Management of the Fiame Mataafa Faumuina Mulino (FMFMII) Building		2,508,260	2,514,735	2,514,735	6,475	2,465,955
7.2 Management of Tui Atua Tupua Tamasese Efi (TATTE) Building		3,436,129	3,439,442	3,439,442	3,314	3,443,265
8.0 Information Technology Advice and Services		519,287	532,364	532,364	13,077	524,482
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)		283,645	313,650	285,618	1,973	307,561
10.0 Aid Coordination & Loan Management		865,556	712,098	842,533	(23,023)	717,441
11.0 Financial & Legal Services		241,770	257,227	242,627	857	250,638
12.0 Procurement Monitoring Services		333,615	336,834	336,834	3,219	342,597
13.0 Finance One System Support Services		276,205	278,531	278,531	2,326	282,227
14.0 Energy Policy and Coordination Division		553,953	564,194	564,194	10,241	369,176
15.0 Public Finance Management and Finance Sector Coordination		291,220	274,897	292,285	1,066	262,047
Total Outputs		15,569,646	15,492,223	15,622,659	53,013	14,929,566

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
FINANCE						
Transactions on Behalf of State						
Membership Fees						
African Caribbean and Pacific Secretariat		0	50,000	50,000	50,000	0
ADB/World Bank Capital Increases		4,925,403	3,473,679	4,816,029	(109,374)	2,476,163
AIIB Membership		54	224,000	100	46	205,935
		4,925,457	3,747,679	4,866,129	(59,328)	2,682,099
Commemorative Event						
Independence Day Celebration		0	0	0	0	220,695
		0	0	0	0	220,695
Counterpart Costs to Development Projects						
OPEC/Petroleum Tank Farm		512,111	680,318	530,318	18,207	327,824
Civil Society Support Programme		444,282	300,000	300,000	(144,282)	181,726
Chinese Assistance - Friendship Park		0	0	0	0	48,508
Chinese Assistance - Culture Centre		0	0	0	0	39,313
Private Sector Agri-Business Project		142,690	200,000	200,000	57,310	186,328
PCRAFI - Pacific Disaster Risk Insurance Premium		250,000	250,000	250,000	(0)	230,848
Pilot Programme for Climate Resilience		0	0	0	0	36,402
Samoa Connectivity Project		49,900	200,000	100,000	50,100	41,992
West Coast Road Project		0	0	0	0	28,604
Enhanced Road Access Project		36,048	80,000	80,000	43,952	61,645
UNFPA Multi Agreement: MWCSD, MOH & SBS		48,136	50,000	50,000	1,864	0
Vehicle Loan Scheme (Overseas Missions)		0	50,000	50,000	50,000	0
Chinese Assistance - Samoa Police Academy		22,787	100,000	100,000	77,213	0
JICA Commissions		5,119	80,000	80,000	74,881	368
NUS Learning Facilities - JICA		0	200,000	50,000	50,000	0
Samoa Ports Development Project		1,117,735	6,000,000	2,700,000	1,582,265	3,059,043
VAGST Component for the SPCR		0	200,000	100,000	100,000	0
Maintenance Fees for the Commonwealth Secretariat		47,357	52,154	52,154	4,797	52,124
Debt Management System		0	100,000	50,000	50,000	0
Land Transport Sector Development Project - ADB		1,176,490	1,325,720	1,325,720	149,230	0
GCF - Lelata Bridge land compensation		53,171	380,000	380,000	326,829	98,500
Samoa Climate Resilient Transport Project (SCRTP)		0	0	0	0	17,022
Samoa Airport Investment Project		1,000,000	0	1,000,000	0	0
Samoa Airport Authority - Ground Handling		4,905,826	10,248,192	7,398,192	2,492,367	4,410,255
Government Policies / Initiatives						
Government Bowser		2,650,000	2,650,000	2,650,000	(0)	2,649,057
Insurance on Government Assets		4,201,551	4,201,551	4,201,551	0	4,201,551
Computer Software Licenses		581,888	711,000	711,000	129,112	695,725
Network Fees and Maintenance		409,977	410,000	410,000	23	409,526
Directors Institute		50,000	50,000	50,000	0	50,000
NUS Scholarship Program		232,512	500,000	500,000	267,488	238,112
NEOC Operation	4	68,116	1,000,000	1,000,000	931,884	0
Concessional Lending for Recovery (DBS)		5,000,000	5,000,000	5,000,000	0	0
Disability Benefit Package		2,501,200	2,000,000	2,501,700	500	616,000
ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		0	0	0	0	1,306
GoA SPCR - Phase II LA Office		0	150,000	0	0	0
ADB Central Cross Island Road Upgrade Project		207,106	5,000,000	2,000,000	1,792,894	157
Shelter Hygiene Facilities		500,000	500,000	500,000	0	2,000,000
Senior Citizens Pension Scheme		35,014,308	33,388,308	35,014,308	0	33,388,308
VAGST on Aid and Loan Funded Projects		7,422,877	5,440,000	7,440,000	17,123	3,339,307
Import Duty on Aid and Loan Funded Projects		4,486,037	3,500,000	4,500,000	13,963	1,999,848
Private Sector Support Facility - COVID Assistance		0	0	0	0	5,446,501
Forensic Audit of Specific Projects		1,752	500,000	500,000	498,248	0
COVID-19 Phase 2 - N61		0	0	0	0	1,527
Ending Violence Against Women Grants Program for CSOs		0	0	0	0	696,434
Initiatives for Combatting NCDs		0	0	0	0	725,122
		63,327,324	65,000,859	66,978,559	3,651,235	56,458,480

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
FINANCE						
Rents & Leases						
Rents and Leases - CBS		1,004,842	1,276,543	1,276,543	271,701	919,632
Rents and Lease - DBS		0	20,745	0	0	1,729
Rents & Leases - Mangere		1,876,667	1,700,000	1,700,000	(176,667)	1,957,302
Canberra Financing Lease		1,145,033	1,056,953	1,056,953	(88,080)	1,145,033
Otahuhu Lease		539,761	830,402	830,402	290,641	871,921
		4,566,302	4,884,643	4,863,898	297,596	4,895,616
Capital Injections						
Development Bank of Samoa (International Banks)		1,000,000	1,000,000	1,000,000	(0)	1,000,000
Samoa Trust Estates Corporation		1,000,000	1,000,000	1,000,000	(0)	1,000,000
		2,000,000	2,000,000	2,000,000	(0)	2,000,000
VAGST Output Tax		1,240,324	3,576,879	3,596,444	2,356,121	2,041,813
Total Transactions on Behalf of State		80,965,232	89,458,252	89,703,223	8,737,990	72,708,958
TOTAL PAYMENTS - FINANCE		96,534,879	104,950,475	105,325,881	8,791,003	87,638,524
RECEIPTS OVER PAYMENTS		101,628,741	35,473,353	80,557,946	(21,070,795)	104,418,690
GOVERNMENT DEVELOPMENT PROJECTS						
		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Australia partnership (AusAid)		1,501,469	0	547,352	0	954,117
Samoa Tourism Support Programme (NZ Aid)		83,140	0	556	0	82,584
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank)	7	0	994,020	1,627,145	2,739,092	1,022,927
Energy Bill and Sustainable Bioenergy Samoa (Other)		23,491	0	515	0	45,987
Samoa Agri-Business Support Project (ADB)		63,790	910,000	1,042,824	1,053,861	74,826
Samoa Connectivity/Samoa Submarine Cable Project (Other)		893,535	2,606,882	591,660	464,938	766,813
Samoa Tourism Growth Partnership Program (NZ Aid)	5	714,631	1,754,386	54,125	0	660,506
Incentivising Business Establishment at Vaitele (NZ Aid)	5	196,625	0	3,867	3,305	196,063
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP)	6	501,473	5,000,000	2,925,267	4,592,937	2,173,406
Programmatic Preparation Advance No.IDA V202 (World Bank)	7	0	0	268	2,668	(288,406)
Samoa Population Action Plan (SPAP Project)		29,637	200,000	5,880	141,750	165,507
CSSP- EU		98,638	0	0	793,874	892,512
CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP		2,673,288	0	0	3,958,611	6,631,899
CSSP Phase 2- DFAT		5,075	0	0	559,965	565,040
11th EDF Technical Cooperation Facility (TCF) EU		723,191	0	0	248,637	971,828
Imprest Account for Agribusiness Support Project (DFAT Fund)		(11,932)	0	468,364	578,554	98,258
PRC Samoa's COVID19 Prevention and Preparation (Chinese Aid)		643,479	0	531,551	399,764	511,692
Providing Firefighting equipments to SFESA Project (JapAid)		29,247	0	0	706,635	735,882

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 2023

		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Social Protection for Resilience Program (NPF) (UNDP)		0	132,800	401,368	401,368	0
Building Forward Better by Safeguarding Natural Capital and Ecosystems Services Project (UNESCO)		85,208	160,700	160,701	75,493	0
SDG Financing - Component 1 (UNDP)		7,754	327,608	471,967	464,213	0
UNESCO Spotlight Initiative Project (UNESCO)	<i>e</i>	0	37,206	0	0	0
US Treaty on Economic Development Fund	<i>e</i>	0	2,085,506	0	0	0
Samoa Agri-Business Support Project (GoA-DFAT)	<i>e</i>	0	1,824,818	0	0	0
Civil Society Support Programme Phase II (Aust/EU)	<i>7</i>	0	0	0	0	10,605
Tourism Cyclone Recovery Programme (NZAID)	<i>7</i>	0	0	0	0	(47,165)
Enhancing the climate resilience of the West Coast Road Project (World Bank)	<i>7</i>	0	0	0	0	(4,464,433)
Rosebud Trust - Manumalo Baptist School (Other)	<i>7</i>	0	0	0	0	(31,433)
Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga (AusAid)	<i>5+7</i>	0	0	0	0	38
Cyclone Gita Initial Response (Other)	<i>7</i>	0	0	0	0	20,543
Construction of the Emergency Bailey Bridges (AusAid)	<i>7</i>	0	0	0	0	(105,956)
Chinese Assistance For COVID-19 Preparedness (Chinese Aid)	<i>7</i>	0	0	0	0	2,249
Samoa Tourism Growth Partnership- PHASE 2 (NZAid)	<i>5+a</i>	1,780,487	0	0	0	1,780,487
APDRF COVID19 Emergency Response Project (ADB)	<i>a</i>	60,680	0	0	0	60,680
Samoa Tourism Recovery & Resilience Program (NZAid)	<i>5+a</i>	1,289,993	0	0	428,116	1,718,109
Women in Leadership in Samoa Project-NUS	<i>7</i>	0	0	0	0	(45)
Technical Cooperation Facility (EU)	<i>7</i>	0	604,782	0	0	1,587
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy	<i>7</i>	0	0	0	0	(23,011)
UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Is. Countries&Territories (UNESCO)	<i>7</i>	0	0	0	0	(654)
Chinese Miscellaneous Assistance (Chinese Aid)	<i>g</i>	703,896	0	0	0	703,896
Education Sector Project II	<i>7</i>	0	0	0	0	2,520,029
PFM - Finance Sector	<i>7</i>	0	0	0	0	(2,271,608)
		12,096,793	16,638,709	8,833,409	17,613,779	16,135,358
Loans - GDP						
Petroleum Storage Facility Project - Phase IV (Other)		(1,286,620)	1,303,441	3,133,906	455,742	(3,964,784)
		(1,286,620)	1,303,441	3,133,906	455,742	(3,964,784)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		10,810,173	17,942,150	11,967,315	18,069,522	12,170,575

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.

⁴ Unutilised funds of \$900,000 have been transferred to Special Purpose Account reported under Schedule 12, to be utilised in new financial year 23/24.

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 completed and remaining balance closed off to Treasury Fund.

a No movements during current financial year 22/23

e Estimates declared in the Approved Main Estimates and First Supplementary Estimates FY22/23 but no movements during financial year.

g No movements in the last 6 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.10

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
FOREIGN AFFAIRS & TRADE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		87,825	50,000	50,000	(37,824)	57,817
TOTAL RECEIPTS		87,825	50,000	50,000	(37,824)	57,817
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister & Cabinet		755,414	625,647	766,104	10,690	1,016,532
2.0 International Relations Services		843,514	862,755	857,843	14,329	546,359
3.0 Overseas Missions						
3.1 High Commission, Wellington		1,241,351	1,680,128	1,688,541	447,190	1,447,882
3.2 Consulate General, Auckland		1,084,563	1,339,482	1,339,482	254,919	1,077,122
3.3 Embassy, Brussels		1,801,152	2,155,664	2,155,664	354,512	1,435,657
3.4 Embassy, New York		3,170,922	2,835,244	3,173,205	2,283	2,771,217
3.5 High Commission, Canberra		1,361,353	1,578,616	1,578,616	217,263	894,650
3.6 High Commission, Fiji		832,081	1,098,421	1,098,421	266,340	780,433
3.7 Consulate General, American Samoa		801,308	578,852	821,611	20,303	613,916
3.8 Embassy, Japan		1,862,542	2,501,716	2,501,716	639,174	1,695,793
3.9 Embassy, China		1,820,073	1,975,024	1,975,024	154,951	1,794,058
3.10 Consulate General, Sydney		790,563	1,271,911	1,101,911	311,348	1,074,610
3.11 Embassy - Geneva, Switzerland		1,479,413	2,347,453	1,926,733	447,320	351,359
		16,245,322	19,362,511	19,360,925	3,115,603	13,936,697
4.0 Bilateral Relations Administration		496,478	518,116	512,116	15,638	476,437
5.0 Trade Development & Promotion Services		612,726	641,332	627,832	15,106	601,480
6.0 Protocol Services		325,602	329,320	331,770	6,168	312,908
7.0 Regional Relations Administration		247,995	267,531	255,031	7,036	265,206
8.0 Legal Services		193,407	221,800	204,350	10,943	206,759
Total Outputs		19,720,458	22,829,013	22,915,967	3,195,510	17,362,377
Transactions on Behalf of State						
Membership Fees						
United Nations Development Programme - Apia		498,164	500,000	500,000	1,836	427,268
United Nations Development Programme - Headquarters (Monetary C		14,084	14,085	14,085	1	0
United Nations Membership		75,726	75,726	75,726	0	74,724
Pacific Community		224,441	225,867	225,867	1,426	222,317
Forum Secretariat		177,808	177,809	177,809	1	177,808
Commonwealth Secretariat		117,727	117,727	117,727	0	117,355
Commonwealth Fund Technical Cooperation (CFTC)		117,892	35,400	35,400	(82,492)	31,999
UN Disengagement Observer Force(UNIDOF)		343	1,174	1,174	831	279
UN Interim Forces in Lebanon		5,347	2,348	2,348	(2,999)	0
Miscellaneous for Other United Nation Assessments		45,928	33,297	33,297	(12,631)	21,877
Pacific Island Centre		11,197	11,203	11,203	6	8,803
International Red Cross FK (96)40		1,045	4,695	4,695	3,650	0
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		1,772	1,793	1,793	21	1,648
World Trade Organisation		75,349	75,351	75,351	2	75,350
International Tribunal for Law of the Sea		2,468	2,470	2,470	2	0
Organisation for Prohibition of Chemical Weapons		3,173	3,173	3,173	0	0
World Trade Organisation Office Geneva		42,750	42,750	42,750	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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
FOREIGN AFFAIRS & TRADE						
International Criminal Court		5,262	5,264	5,264	2	5,264
International Seabed Authority		0	2,348	2,348	2,348	0
International Tribunal for the Prosecution of Persons		0	2,348	2,348	2,348	0
Group of 77 ECDC (USD\$2,000)		0	4,806	4,806	4,806	0
UN Office for South-South Cooperation		2,562	2,564	2,564	2	0
		1,423,038	1,348,544	1,348,544	(74,493)	1,198,442
Hosting of Regional Meetings/Conferences						
Samoa Trade Talks		18,165	15,000	15,000	(3,165)	0
Preparations for CHOGM 2022		70,535	100,000	100,000	29,465	0
Meeting of the Pacific ACP-EU IEPA Trade Committee		0	100,000	100,000	100,000	0
Pacific Labour Mobility Annual Meeting		25,101	100,000	100,000	74,899	0
Summit on the Signing of the EU-ACP Samoa Agreement (post Cotonou) Oct/Nov 2020		0	200,000	200,000	200,000	0
		113,802	515,000	515,000	401,198	0
Rents & Leases						
Main Office Rent & Leases - Government Building		357,950	358,000	358,000	50	357,950
Rents & Leases - Auckland Residences		86,692	428,602	428,602	341,910	418,407
		444,642	786,602	786,602	341,960	776,357
VAGST Output Tax		140,841	329,108	342,151	201,310	231,383
Total Transactions on Behalf of State		2,122,322	2,979,254	2,992,297	869,975	2,206,182
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE		21,842,779	25,808,267	25,908,267	4,065,487	19,568,560
RECEIPTS OVER PAYMENTS		(21,754,955)	(25,758,267)	(25,858,266)	(4,103,312)	(19,510,743)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
PACER Plus Readiness (Australian Aid)		5,380	0	0	10,241	15,620
Streamlining Arms Data Collection and Reporting in Samoa (Other)	1	0	0	0	0	(351)
ICT Digital Solution Project (UNDP)	a	45,183	0	0	0	45,183
Sub-Regional Localization Initiation Plan Project (UNDP)	1	0	0	0	0	136
Enhancing ICT Capabilities to Support National Commitments (FFA)	1	0	0	0	0	504
NZAID/AusAID-Harmonised Government Scholarship (Other)	1	0	0	0	0	(8,713)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		50,563	0	0	10,241	52,380

Notes

a No movements during current financial year 22/23

1 Project completed and closed off.

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 2023

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		5,067,542	5,510,839	5,510,839	443,297	5,001,029
TOTAL RECEIPTS		5,067,542	5,510,839	5,510,839	443,297	5,001,029
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,231,527	1,462,215	1,394,315	162,788	1,177,963
2.0 Ministerial Support		671,131	670,229	738,129	66,998	459,323
3.0 Strategic Planning, Policy and Research Division		859,006	913,377	913,377	54,371	733,153
4.0 Quality Assurance & Infection Control		1,119,534	1,450,807	1,450,807	331,273	1,071,725
5.0 Registrar and Health Professional Development		1,317,573	1,429,455	1,429,456	111,883	1,280,071
6.0 National Disease Surveillance & International Health Regulations		1,914,112	2,104,728	2,104,728	190,616	1,945,508
7.0 Pharmaceutical Warehouse Services		7,256,766	7,279,102	7,279,102	22,337	1,194,489
8.0 Health Information System, Monitoring & Evaluation		822,049	898,538	898,539	76,490	755,462
9.0 Health Information Technology & Communication Services		1,297,667	1,347,037	1,347,037	49,370	1,228,188
10.0 Health Sector Coordination, Resourcing & Monitoring		810,814	920,904	920,904	110,090	722,165
11.0 Clinical - TTM Hospital Clinical Health Services		17,481,475	20,226,769	20,209,395	2,727,920	17,078,119
12.0 Clinical - Laboratory & Pathology Services		7,458,791	8,457,207	8,436,082	977,290	3,289,898
13.0 Clinical - Medical Imaging & Radiology Services		2,768,110	3,662,770	3,662,769	894,659	2,586,768
14.0 Clinical - Dental Health Services		3,504,416	4,407,841	4,407,841	903,425	2,885,666
15.0 Clinical - Pharmaceutical Services		4,124,479	5,464,618	5,464,617	1,340,138	1,942,469
16.0 Clinical - MTH Hospital		9,466,056	9,523,762	9,562,261	96,205	10,041,271
17.0 Clinical - Integrated Nursing Care Services		19,907,265	20,869,150	20,869,150	961,885	18,994,630
18.0 Public Health - Health Protection & Enforcement		1,860,809	2,424,241	2,424,240	563,431	1,879,965
19.0 Public Health - National Health Programs, Wellness, Health Promotion and Education		2,457,266	2,709,881	2,709,881	252,614	2,157,896
20.0 Public Health - Rural District Hospitals & Community Health Services		9,670,073	12,191,728	12,191,728	2,521,655	8,808,929
Total Outputs		95,998,920	108,414,360	108,414,359	12,415,439	80,233,659
Third Party Outputs						
Grants and Subsidies						
Samoa National Kidney Foundation		9,329,934	9,329,934	9,329,934	0	8,664,994
Non Communicable Diseases Clinic		247,945	250,000	250,000	2,055	249,834
Overseas Medical Treatment Scheme		5,000,000	5,000,000	5,000,000	0	7,999,471
Red Cross		100,000	100,000	100,000	(0)	50,000
Samoa Cancer Society		100,000	100,000	100,000	(0)	75,000
GOSHEN Trust		100,000	100,000	100,000	(0)	50,000
Agape Clinic		50,000	50,000	50,000	0	0
Samoa Family Health		100,000	100,000	100,000	(0)	0
METI		100,000	100,000	100,000	(0)	100,000
Total Third Party Outputs		15,127,879	15,129,934	15,129,934	2,054	17,189,298
Transactions on Behalf of State						
Membership Fees						
WHO Contribution		0	35,000	35,000	35,000	0
Red Cross Contribution		5,800	5,800	5,800	(0)	5,800
		5,800	40,800	40,800	35,000	5,800

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 2023

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
HEALTH						
Counterpart Costs to Development Projects						
Phase 1: ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		111,250	500,000	500,000	388,750	0
Phase 2: ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		76,894	200,000	200,000	123,106	0
COVID19 Emergency Response Project		31,700	100,000	100,000	68,299	0
		219,845	800,000	800,000	580,155	0
Government Policies / Initiatives						
Drinking Water Quality and Sanitation Monitoring and Awareness Program		88,770	93,000	93,000	4,230	88,380
Imaging X-Ray Films		0	0	0	0	17,387
Operations for Health Experts (Chinese Doctors)		181,117	200,000	200,000	18,883	0
Doctors' Residence Building	1	0	1,000,000	1,000,000	1,000,000	0
District Hospitals Refurbishment	1	609	1,000,000	1,000,000	999,391	924,347
X-Ray Consumables		0	0	0	0	23,331
Samoa Health Programs for Results		3,657,282	3,949,144	3,949,144	291,862	1,948,011
Health Sector Program Counterpart Funds		110,315	116,000	116,000	5,685	0
Dental Health Medical Consumables (Output 14: Dental)		0	0	0	0	448,557
Commercial Cleaning Services		0	0	0	0	966,081
Plumbing System Preventative Maintenance Services		0	0	0	0	261,071
Pharmacy Medical Consumables (Output 7: Pharmacy)		0	0	0	0	1,657,417
Supply of Pharmaceutical/Medical Drugs (Output 7: Pharmacy)		0	0	0	0	3,237,817
Vaccine Supplies (Output 17: Nursing)		588,142	590,000	590,000	1,858	471,442
Consumables & Pathology Reagents (Output 12: Lab Services)		0	0	0	0	2,241,763
Lawn Mowing Services		0	0	0	0	269,178
NEOC Operations		497,411	500,000	500,000	2,589	0
Returning Graduates (Health Care Professionals)		1,983,396	1,500,000	1,500,000	(483,396)	2,365,186
Bulk Food Supplies		0	0	0	0	1,102,241
		7,107,043	8,948,144	8,948,144	1,841,102	16,022,209
Rents & Leases						
Land Payment - Hospital at Faleolo		69,583	73,750	73,750	4,167	55,455
Rents & Leases		33,768	34,200	34,200	432	0
		103,351	107,950	107,950	4,599	55,455
VAGST Output Tax		5,033,256	7,002,410	7,002,410	1,969,154	4,027,283
Total Transactions on Behalf of State		12,469,295	16,899,304	16,899,304	4,430,010	20,110,747
TOTAL PAYMENTS - HEALTH		123,596,094	140,443,598	140,443,597	16,847,503	117,533,703
RECEIPTS OVER PAYMENTS		(118,528,552)	(134,932,759)	(134,932,758)	(16,404,206)	(112,532,674)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)	3	0	0	0	(5)	996
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)	2	136,231	325,860	492,568	218,901	(136,769)
Digital Radiography System General X-Ray Machine (AusAid)	3	0	0	31	0	(42,705)
Samoa Nursing Community Training Centre (NZ)		3,551,283	0	144,243	68,913	3,475,953
Capacity Building of Procurement & Supply Chain Management for MoH Staff (AusAid)		272,649	0	7,043	0	265,606
WHO Biennium 2020-2021 (WHO)		1,159,915	150,000	1,317,585	322,017	164,347
Providing Medical Equipment Against Measles & Infection Diseases (JapAid)		471,066	0	12,859	0	458,206
Samoa Covid-19 Emergency Response Project (World Bank)		1,141,971	1,564,129	43,765	38,100	1,136,306

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 2023

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Vaccine Project) (ADB)		(91,606)	1,042,753	7,564	383,653	284,483
Samoa Health Systems Strengthening Program for Results PForR- IDA D527WS (World Bank)		6,276,125	4,024,400	170,881	0	6,105,244
Multi-Country Western Pacific (MCWP) Integrated HIV/TB Program (UNDP)		(28,557)	257,434	346,453	223,311	(151,700)
UNFPA- Sexual Reproductive Health 2021-2022 (MoH) (UNFPA)		(324,964)	244,266	55,701	369,169	(11,496)
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing (ADB)		(3,217,037)	1,303,441	21,886	497,151	(2,741,773)
Strengthening of Disability Specific Services by ENT & MDS (AusAid)		57,399	0	0	38,623	96,022
Public Health Laboratory (NZ)		617,682	0	25,342	0	592,339
Bachelor of Health Science (NZ)		1,794,674	0	1,794,674	0	0
System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF	3+e	0	100,000	0	0	239
WHO Grants (World Health Organisation)	3	0	0	0	0	50,582
Australian Support for Measles Outbreak (AusAid)	3	0	0	0	0	9,474
Immunization Multimedia Awareness Campaign (UNICEF)	3	0	0	0	0	2,729
Reproductive Health Programme/Project (United Nations Population Fund)	3	0	0	0	0	(96,888)
An Inventory Logistics Management System for Pharmaceutical Supplies (Samoa) (Australian Aid)	3	0	0	0	640,530	626,179
Motivation Australia Sub-Grant Mobility Unit (Mobility Device) (AusAid)	3	0	0	0	0	(24)
Eye Care Services (Other)	3	0	0	0	0	318
German Medical Funds (Medical Equipments for NHS) (Other)	d	35,281	0	0	0	35,281
Landing Costs- Medical Equipment Republic of South Korea (Other)	d	148,668	0	0	0	148,668
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		12,000,779	9,012,283	4,440,596	2,800,362	10,271,619

Notes

¹ Unspent funds of \$1,999,391.30 from the below accounts have been transferred into Special Account reported under Schedule 12 for Refurbishment of District Hospitals in financial year 23/24.

Doctors' Residence Building	1,000,000.00
District Hospitals Refurbishment	999,391.30
	<u>1,999,391.30</u>

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

³ Project completed and remaining balance closed off to Treasury Fund.

d No movements in the last 4 financial years

e Estimates declared in the Approved Main Estimates FY22/23 but no movements during financial year.

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 2023***

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		1,654,306	1,004,014	1,004,014	(650,292)	921,740
TOTAL RECEIPTS		1,654,306	1,004,014	1,004,014	(650,292)	921,740
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		866,452	969,273	869,232	2,781	615,395
2.0 Ministerial Support		525,370	513,344	529,298	3,928	431,390
3.0 Judiciary						
3.1 Lands & Titles Court Judges Services		3,027,124	3,105,727	3,055,727	28,603	2,909,674
3.2 Supreme and District Court Services		747,547	688,102	738,013	(9,534)	680,693
		3,774,671	3,793,829	3,793,739	19,068	3,590,368
4.0 Research, Policy & Planning		401,035	406,749	398,516	(2,520)	293,750
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services		874,046	930,501	877,148	3,102	651,232
5.2 Management of Warrants & Bailiff Services		313,053	305,038	309,125	(3,928)	415,477
5.3 Management and Maintenance of Affiliation Services		335,208	335,593	335,593	385	331,358
		1,522,308	1,571,132	1,521,866	(442)	1,398,067
6.0 Censoring Services		317,938	320,266	320,266	2,328	308,512
7.0 Management of Lands & Titles Court & Court of Appeal		921,273	923,784	923,785	2,511	868,983
8.0 Management and Servicing of Criminal and Civil Courts		1,305,053	1,275,158	1,311,825	6,772	1,230,051
9.0 Management & Servicing of Tuasivi Court		881,995	884,545	884,545	2,549	903,891
10.0 Mediation and Registration Services		960,727	970,957	970,957	10,229	830,841
11.0 Information Management and Registry		776,062	811,959	762,048	(14,014)	759,326
12.0 Law and Justice Secretariat		309,562	347,405	314,092	4,530	195,999
Total Outputs		12,562,447	12,788,399	12,600,167	37,720	11,426,573
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid		449,803	450,000	450,000	197	249,265
Reroofing of Court House		0	0	0	0	168,609
Surveying of Boundaries		180	325,543	325,543	325,363	0
Savaii Courthouse		0	0	0	0	46,957
Court of Appeal - Criminal and Civil		98,875	100,000	100,000	1,125	80,498
Land Lease (Salelologa)		4,600	6,360	6,360	1,760	4,600
Digitization Redundancy Server	1	0	0	163,681	163,681	0
		553,458	881,903	1,045,584	492,126	549,928
Rents & Leases						
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
VAGST Output Tax		587,951	553,985	578,537	(9,414)	394,970
Total Transactions on Behalf of State		1,176,977	1,471,456	1,659,689	482,712	980,466
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		13,739,424	14,259,855	14,259,856	520,436	12,407,039
RECEIPTS OVER PAYMENTS		(12,085,118)	(13,255,841)	(13,255,842)	(1,170,728)	(11,485,298)

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 2023*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Law and Justice Spotlight Initiative Project (UNDP)	2	0	98,272	0	16,707	16,005
Psychologist Support to Specialist Courts (NZ Aid)		66,459	0	0	0	67,162
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>66,459</u>	<u>98,272</u>	<u>0</u>	<u>16,707</u>	<u>83,167</u>

Notes

- 1 Unspent funds of \$163,681 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised for Digitization Redundancy Server in new financial year 23/24.
- 2 Project completed and remaining balance of \$702.31 transferred to project for Psychologist Support to Specialist Courts.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
LAW REFORM COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		887,291	1,158,819	1,158,819	271,528	860,781
Total Outputs		<u>887,291</u>	<u>1,158,819</u>	<u>1,158,819</u>	<u>271,528</u>	<u>860,781</u>
Transactions on Behalf of State						
Community Consultations		24,637	30,000	30,000	5,363	44,936
Rent and Lease (Government Building)		167,900	167,900	167,900	0	167,900
VAGST Output Tax		51,276	54,266	54,266	2,990	42,734
Total Transactions on Behalf of State		<u>243,813</u>	<u>252,166</u>	<u>252,166</u>	<u>8,353</u>	<u>255,570</u>
TOTAL PAYMENTS -LAW REFORM		<u>1,131,103</u>	<u>1,410,985</u>	<u>1,410,985</u>	<u>279,882</u>	<u>1,116,351</u>
GOVERNMENT DEVELOPMENT PROJECTS						
		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Technical Assistance From Sisters for Change to SLRC (Other)		13,342	0	3,024	24,915	35,212
SLRC- Spotlight Initiative Project (UNDP)	1	0	44,000	47,254	114,332	67,099
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>13,342</u>	<u>44,000</u>	<u>50,278</u>	<u>139,247</u>	<u>102,311</u>

Notes

¹ Project completed and remaining balance of \$21.13 transferred to Technical Assistance from Sisters for Change to SLRC project.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
LEGISLATIVE ASSEMBLY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		27,653	26,000	26,000	(1,653)	36,172
TOTAL RECEIPTS		27,653	26,000	26,000	(1,653)	36,172
PAYMENTS						
Outputs						
1.0 Servicing the Office of the Speaker		344,039	324,555	344,555	516	314,432
2.0 Servicing the Office of the Clerk		916,760	890,235	915,234	(1,525)	963,285
3.0 Servicing Parliamentary Procedures Group						
3.1 Servicing the Chamber & Procedure Office		730,890	724,452	734,452	3,561	718,937
3.2 Servicing the Parliamentary Committees Office		800,180	797,669	797,668	(2,511)	679,894
3.3 Servicing the Legal & Research Office		495,185	536,783	508,783	13,597	482,311
4.0 Conduct of Inter-Parliamentary Relations						
4.1 Servicing the Community Relations Services		450,399	456,342	456,342	5,943	433,386
4.2 Servicing Information Management Services		479,235	492,820	492,820	13,585	437,875
4.3 Servicing Information Communication and Technology Services		405,690	410,670	410,670	4,980	399,834
4.4 Servicing Reporting & Printing Services		716,959	727,174	727,173	10,214	722,817
4.5 Servicing Translation and Interpretation Services		670,026	700,137	673,137	3,111	616,610
Total Outputs		6,009,362	6,060,833	6,060,833	51,470	5,769,380
Transactions on Behalf of State						
Membership Fees and Grant						
Commonwealth Parliamentary Association		114,253	125,000	125,000	10,747	111,774
Society of Clerks		0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments		34,052	40,000	40,000	5,948	32,373
Association of Parliamentary Librarians of Asia & the Pacific		0	300	300	300	275
		148,305	165,485	165,485	17,180	144,421
Government Policies / Initiatives						
Contribution to Political Parties		200,000	200,000	200,000	0	200,000
Monetary Donations for Ex-Members of Parliament funerals		0	0	0	0	40,000
Parliamentary Programme (Education & Engagement)		49,960	50,000	50,000	40	6,170
Procedural Services		59,929	60,300	60,300	371	18,470
Separation of the Legislative		38,739	43,305	43,305	4,566	4,330
Parliamentary Institutional Strengthening		150,000	150,000	150,000	0	136,158
Constitutional Review		8,443	250,000	250,000	241,557	0
		507,071	753,605	753,605	246,534	405,128
VAGST Output Tax		197,952	375,210	375,210	177,258	196,344
Total Transactions on Behalf of State		853,328	1,294,300	1,294,300	440,972	745,893
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY		6,862,690	7,355,133	7,355,133	492,443	6,515,272
RECEIPTS OVER PAYMENTS		(6,835,037)	(7,329,133)	(7,329,133)	(494,096)	(6,479,100)

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 2023*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Parliament Complex Redevelopment Project (Australian Aid)		6,280,345	0	2,849,955	159,410	3,589,800
CPA Technical Assistance Programme (Other)	1	0	0	0	0	56,965
Parliamentary Youth Program (USA)		396	0	0	1,438	1,834
Samoa Parliament IT Virtual Equipment (Chinese Aid Funds)		719,271	0	739,683	20,412	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		7,000,012	0	3,589,638	181,260	3,648,599

Notes

- 1 Project completed and closed off

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		3,201,817	0	0	(3,201,817)	2,185,903
Income from Investments		0	2,600	2,600	2,600	0
Other Revenues						
Fees & Other Charges		3,314,944	4,258,382	4,258,382	943,438	1,833,827
TOTAL RECEIPTS		6,516,761	4,260,982	4,260,982	(2,255,779)	4,019,730
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,145,056	1,033,137	1,148,654	3,598	1,122,933
2.0 Ministerial Support		611,211	572,657	618,420	7,208	393,985
3.0 Land Management		1,399,174	1,408,209	1,411,555	12,381	1,224,642
4.0 Land Technical Services		1,052,258	1,080,441	1,082,951	30,692	1,178,519
5.0 Environment Services		1,695,540	1,742,491	1,705,512	9,971	1,656,223
6.0 Forestry Management, Planning & Research Services		2,018,194	2,028,125	2,032,727	14,533	1,911,563
7.0 Meteorological, Geoscience & Ozone Services		2,232,307	2,152,850	2,157,869	(74,438)	2,141,495
8.0 Sustainable Water Resources Management		1,210,508	1,221,131	1,225,732	15,224	1,202,474
9.0 Disaster Management		889,665	905,934	909,280	19,615	723,037
10.0 Water Sector Coordination Unit		1,209,836	1,224,786	1,228,131	18,295	741,898
11.0 Information and Communication Technology Services		611,881	618,297	621,643	9,762	558,367
Total Outputs		14,075,631	13,988,054	14,142,472	66,841	12,855,137
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		40,125	40,125	40,125	0	40,152
International Union Conservation of Nature		35,997	36,000	36,000	3	22,019
SPREP Work Programme		121,693	122,000	122,000	307	117,564
United Nations Framework for Climate Change Convention		0	1,000	1,000	1,000	0
Commonwealth Forestry Association -London		665	998	998	333	0
Basel Convention		0	1,500	1,500	1,500	0
Rotterdam Convention		0	2,000	2,000	2,000	859
Waigani Convention		544	2,800	2,800	2,256	34
Asian Pacific Association of Forestry Institute		0	200	200	200	0
Convention on Biological Diversity		0	609	609	609	0
Convention on Migratory Species		0	500	500	500	385
RAMSAR Convention		2,900	2,900	2,900	0	0
United Nations Convention to Combat Desertification (UNCCD)		0	500	500	500	0
United Nation Environment Programme (UNEP)		583	1,000	1,000	417	375
Stockholm Convention		0	1,300	1,300	1,300	1,300
Convention for the International Trade of Endangered Species (CITES) Trust Fund		0	300	300	300	160
IRENA - International Renewable Energy Agency		557	600	600	43	0
		203,063	214,332	214,332	11,268	182,849

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 2023*

	Notes	2023	Original Estimate	Final Estimate	(Over)/Under	2022
NATURAL RESOURCES & ENVIRONMENT		\$	\$	\$	\$	\$
Government Policies / Initiatives						
Waste Management Service Contracts		3,360,451	4,221,355	4,221,355	860,904	3,686,834
Land Compensation		2,000,000	2,000,000	2,000,000	0	2,000,000
Land Registration / Leasing Commission		65,395	66,000	66,000	605	56,818
Sludge Maintenance Contract (Upolu & Savaii)		133,148	164,100	164,100	30,952	162,960
Minamata Convention		0	2,000	2,000	2,000	0
National Environment Week		0	40,000	40,000	40,000	39,553
Customary Land Advisory Commission		206,996	205,000	205,000	(1,996)	201,272
Biodiversity Day		0	20,000	20,000	20,000	19,280
World Water and Forest Day		17,875	20,000	20,000	2,125	17,554
World Wetlands Day		12,907	20,000	20,000	7,093	17,651
Water Sector Annual Review		18,842	20,000	20,000	1,159	14,940
Water Sector Research Initiative and Impact Assessments		7,537	40,000	40,000	32,463	14,957
Lawn Maintenance		243,937	245,000	245,000	1,063	236,980
Public Toilet Maintenance and Cleaning		319,784	319,784	319,784	0	285,894
Sanitation Day		19,118	20,000	20,000	882	17,297
Millennium Development Goals		14,964	15,000	15,000	36	7,872
Garden Toilets		20,000	20,000	20,000	0	20,000
ERN Electricity Bill		49,498	105,000	105,000	55,502	64,889
Plumbers Association		9,195	10,000	10,000	805	7,581
Pacific water and wastewater Office lease		100,000	100,000	100,000	(0)	80,000
Technical Assistance/Professional Service - Water Sector		344,357	345,000	345,000	643	90,085
Rainfall harvesting program		148,487	150,000	150,000	1,513	0
Land Compensation - Water Sector		500,000	500,000	500,000	0	400,000
Friendship Park (Waterfront Garden & Tree Trimming)		0	200,000	0	0	9,711
NEOC Operations		199,981	200,000	200,000	19	0
Land Day		19,636	20,000	20,000	364	19,467
Energy Day		12,992	15,000	15,000	2,008	14,806
Regulator (Annual Fees)		0	32,000	32,000	32,000	5,540
National Forest Replanting		435,503	500,000	500,000	64,497	333,772
Roads for Land Board Leased Lands		240,765	500,000	500,000	259,235	486,368
		8,501,369	10,115,239	9,915,240	1,413,871	8,312,080
Rents and Leases						
Rents and Leases		694,776	694,776	694,776	0	694,776
Lease of Customary Land for Observation Stations and Towers		24,672	51,000	51,000	26,328	0
Co-location Digicel Lease		151,119	151,200	151,200	81	184,692
		870,567	896,976	896,976	26,409	879,468
VAGST Output Tax		1,327,977	1,406,585	1,406,585	78,608	1,163,671
Total Transactions on Behalf of State		10,902,976	12,633,132	12,433,133	1,530,156	10,538,068
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		24,978,607	26,621,186	26,575,605	1,596,997	23,393,206
RECEIPTS OVER PAYMENTS		(18,461,847)	(22,360,204)	(22,314,623)	(3,852,776)	(19,373,475)

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 2023*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNEP US Montreal Protocol (UNEP)		81,134	13,034	117,339	153,283	117,078
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)	1	14,187	0	0	24,745	38,931
Pacific Resilience Project (World Bank)		(55,960)	0	0	758,660	702,701
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)	1	1,226,184	5,213,764	1,418,052	1,953,976	1,762,108
Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa (FAO)		(801,738)	0	562,164	767,493	(595,607)
Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa (Other)		0	0	16,748	26,423	9,675
Pacific Adaptation to Climate and Resilience Building (SPREP)		(1,446)	0	0	31,500	30,054
Biodiversity and Protected Areas Management (BIOPAMA) (IUCN)		(9,682)	117,990	0	169,210	159,529
The Project for Provision of Emergency Rescue Equipment to SF	2	219,085	25,316	0	(340)	218,745
Support to Preparation of the Fourth National Biosafety Reports to Car		0	0	124	4,047	(3,341)
GFA Disaster Risk Management 2019-2024 (Other)		23,526	0	50,000	26,474	0
United Nations Joint Programme for Ecosystem Services (United Nations Economic and Social Commission for Asia and the Pacific (ESCAP))		159,745	0	361,037	201,292	0
Third National Communication (TNC) and First Biennial Update Report (UNDP)	e	53,778	0	106,638	52,860	0
Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)	2	0	0	0	0	(430,580)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)	a	14,703	0	0	0	14,703
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDP)	2	0	0	0	0	(65)
Japan Grant Assistance	2	0	0	0	0	454
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)	2	0	0	0	0	618
Disaster Risk Management (NZ Aid)	2	0	0	0	0	2,043
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW) Project (South Pacific Commission)	2	0	0	0	0	(125,520)
Samoa Oceans Acidification Monitoring Project (MOU) (Other)	2	0	0	0	0	(5,827)
Enhancing Resilience of Coastal Communities of Samoa (UNDP)	2	0	0	0	0	14,348
Two Samoas Environmental Collaboration Initiative	2	0	0	0	0	124
Climate and Oceans Support Program in the Pacific (Other)	2	0	0	0	0	(2,681)
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	2	0	0	0	0	(15,752)
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)	2	0	0	0	0	12,557
Pacific Risk Tool for Resilience Project (Other)	2	0	0	0	0	(10,796)
GEF Support to UNCCD 2018 National Reporting Process (Samoa) (UNEP)	2	0	0	0	0	6,656
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)	2	0	0	0	0	5,298
Composting of Green Waste (SPREP)	2	0	0	0	0	6,578
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		923,515	5,724,632	2,632,101	4,169,623	1,912,032

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 2023*

Notes

- ¹ Non-cash transactions are not reflected on this Statement but on Schedule 11.
- ² Project completed and remaining balance closed off to Treasury Fund.
- ^a No movements during current financial year 22/23
- ^c No movements in the last 3 financial years
- ^e Estimate declared in Approved Main Estimates FY22/23 but no movements during financial year.

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
OMBUDSMAN'S OFFICE						
PAYMENTS						
Outputs						
1.0 Good Governance Services		498,444	503,710	503,710	5,266	494,257
2.0 Human Rights Services		366,599	374,768	374,768	8,169	392,497
3.0 Special Investigation Services		281,486	284,980	284,980	3,494	342,207
4.0 Engagement and Communication Services		247,901	262,895	262,895	14,994	0
Total Outputs		1,394,430	1,426,354	1,426,354	31,924	1,228,962
Transactions on Behalf of State						
Membership Fees						
International Ombudsman Institute		2,228	2,500	2,500	272	2,279
Global Alliance of National Human Rights Institutions		13,843	14,240	14,240	397	14,234
Asia Pacific Forum of National Human Rights Institutions		4,094	4,094	4,094	0	3,967
Government Policies and Initiatives						
National Human Rights Day		15,000	15,000	15,000	0	14,705
Rents & Leases						
Rents and Leases (NPF Plaza)		104,438	104,438	104,438	0	104,438
Rents and Leases (Ombudsman's residence)		20,870	24,000	24,000	3,130	20,870
VAGST Output Tax		59,721	63,069	63,069	3,348	43,266
Total Transactions on Behalf of State		220,192	227,341	227,341	7,149	203,758
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE		1,614,623	1,653,695	1,653,695	39,072	1,432,720
GOVERNMENT DEVELOPMENT PROJECTS						
		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
National Public Inquiry on Family Violence Project (UNDP)		6,964	0	59	35,949	42,855
National Public Inquiry Report (SRH/Support Implementation of Recommendation) (UNFPA)		(2,565)	0	0	17,396	14,831
NHRI-Strengthening Collaboration in Safeguarding the Rights of Samoans from the Impacts of Climate Change (Other)	1	0	0	27,387	27,217	0
Spotlight Initiative (UNDP)	1+e	0	81,058	0	0	822
Ombudsman Samoa Knowledge Society Initiative (UNESCO)	1	0	0	0	0	6
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		4,399	81,058	27,446	80,563	58,514

Notes

1 Project completed and closed off.

e Estimates declared in Approved Main Estimates FY22/23 but no movements during financial year.

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 2023

	Notes	2023	Original Estimate	Final Estimate	(Over)/Under	2022
POLICE, PRISONS & CORRECTION SERVICES		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,606,249	1,105,000	1,105,000	(501,249)	18,314,010
TOTAL RECEIPTS		1,606,249	1,105,000	1,105,000	(501,249)	18,314,010
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		2,339,755	2,342,668	2,342,667	2,912	2,128,080
2.0 Ministerial Support		606,118	605,911	605,911	(206)	484,291.35
3.0 General policing - Upolu		8,695,455	8,703,208	8,703,208	7,753	9,322,755
4.0 General policing - Savaii		2,846,691	2,858,931	2,858,932	12,241	2,590,048
5.0 Criminal Investigations		2,582,154	2,576,549	2,576,549	(5,605)	2,238,633
6.0 Prosecution Services		615,750	614,220	614,220	(1,531)	453,264
7.0 Prison and Corrections Services		6,699,404	6,678,408	6,678,408	(20,997)	6,245,008
8.0 Maritime Services		1,892,000	1,894,287	1,894,288	2,289	1,868,196
9.0 Specialist Response Services		4,622,190	4,621,890	4,621,891	(299)	4,021,485
10.0 Forensics & Intelligence Services		1,238,926	1,241,345	1,241,344	2,418	1,168,908
11.0 Traffic Services		2,793,145	2,837,460	2,837,459	44,314	4,061,850
Total Outputs		34,931,587	34,974,877	34,974,877	43,289	34,582,519
Third Party Outputs						
Grants & Subsidies						
Samoa Fire Services Authority		12,798,350	12,798,349	12,798,350	0	10,408,372
Total Third Party Outputs		12,798,350	12,798,349	12,798,350	0	10,408,372
Transactions on Behalf of State						
Government Policies / Initiatives						
Overseas Peacekeeping Missions		160,000	160,000	160,000	(0)	160,000
Police Uniform		900,000	900,000	900,000	0	517,739
Hiring of Vehicle for Police Special Operations		40,000	40,000	40,000	(0)	40,000
Interpol		70,000	70,000	70,000	(0)	0
NEOC Operations		500,000	500,000	500,000	0	1,999,510
License Plates and Stickers		0	0	0	0	348,756
Bulk Food for Prisoner		450,000	450,000	450,000	0	450,000
Uniforms and Personal Protection		150,000	150,000	150,000	0	129,826
Town Cleaning Project - Oloamanu		102,200	102,200	102,200	0	102,200
Doctor		100,000	100,000	100,000	(0)	98,748
Lawn mowing maintenance		0	0	0	0	100,000
		2,472,200	2,472,200	2,472,200	(0)	3,946,779
Rents & Leases						
Police Outposts - Maintenance, Lawn mowing & Rent		261,901	261,901	261,901	(0)	90,000
Land Lease for Outpost		0	0	0	0	71,901
		261,901	261,901	261,901	(0)	161,901
VAGST Output Tax		1,076,749	1,133,216	1,133,216	56,467	1,021,263
Total Transactions on Behalf of State		3,810,850	3,867,317	3,867,317	56,467	5,129,943
TOTAL PAYMENTS - POLICE		51,540,787	51,640,543	51,640,544	99,758	50,120,834
RECEIPTS OVER PAYMENTS		(49,934,538)	(50,535,543)	(50,535,544)	(601,006)	(31,806,824)

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 2023*

GOVERNMENT DEVELOPMENT PROJECTS

		2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Spotlight Initiative Project (UNESCO)		(19,035)	53,500	0	35,085	16,050
The Project for Procurement of Police Vehicles for Ministry of Police, Prisons & Corrections (JapAid)		974,610	0	974,610	0	0
The Project for Construction of Prison Hall & Procurement of Vehicles for Ministry of Police, Prisons & Corrections (JapAid)		861,588	0	861,588	0	0
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ)	1	7,632	0	0	0	7,632
Strengthening and Capacity Building of Community and School for the Traffic on Road Safety (WHO)	2	0	0	0	0	(2,795)
Dog Shelter Construction/Rent (NZ)	3	0	0	0	0	13,845
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,824,795	53,500	1,836,198	35,085	34,732

Notes

¹ Prior Year balance adjusted to reflect reversal of Audit fees for projects under Ministry of Works wrongly posted in last financial year 21/22.

² Prior Year balance adjusted to reflect WHO funds held in suspense account in last financial year 21/22. Project completed and remaining balance of \$2,794.99 closed off and transferred to Dog Shelter Construction/Rent project.

³ Project is completed and remaining balance closed off.

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 2023

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
PRIME MINISTER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		8,681,467	4,600,000	4,600,000	(4,081,468)	4,533,078
TOTAL RECEIPTS		8,681,467	4,600,000	4,600,000	(4,081,468)	4,533,078
PAYMENTS						
Outputs						
1.0 Servicing the Executive Office						
1.1 Servicing the Office of the Head of State		598,794	567,842	601,146	2,352	601,397
1.2 Servicing the Office of the Council of Deputies		208,760	229,643	229,643	20,883	223,148
		807,554	797,485	830,789	23,235	824,545
2.0 Policy Advice to the Prime Minister		451,259	436,095	454,095	2,836	482,217
3.0 Prime Ministerial Support		800,917	851,352	803,352	2,435	694,614
4.0 Immigration Policy Administration		1,560,110	1,653,205	1,649,901	89,792	1,281,857
5.0 Cabinet Secretariat		625,941	634,708	634,707	8,766	607,343
6.0 Communications and Press Secretariat		966,333	1,097,177	1,097,176	130,843	1,015,842
7.0 Information, Communication and Technology Services		485,179	466,826	466,826	(18,353)	459,105
8.0 Policies Implementation Monitoring		748,530	776,374	776,374	27,844	756,786
9.0 Disaster Management		0	0	0	0	473,310
Total Outputs		6,445,822	6,713,222	6,713,220	267,398	6,595,619
Transactions on Behalf of State						
Membership Fees						
Pacific Immigration Directive Conference (PIDC) Annual Contribution		5,250	8,353	8,353	3,103	8,353
Arms Trade Treaty		2,593	8,200	8,200	5,606	6,506
		7,843	16,553	16,553	8,709	14,859
Commemorative Events						
American Samoa Flag Day		24,700	40,000	40,000	15,299	0
Independence Day Celebration		958,731	1,000,000	1,000,000	41,269	0
Prayer & Fasting Week		12,695	15,000	15,000	2,305	11,696
		996,126	1,055,000	1,055,000	58,874	11,696
Government Policies / Initiatives						
Transnational Crime Unit		50,465	50,500	50,500	35	49,708
Immigration Support Systems		219,051	261,233	261,233	42,182	196,698
Purchase of New Passports		156,868	500,000	500,000	343,132	492,476
Swearing-in of new CEOs ceremonies		4,201	5,000	5,000	799	4,127
Electronic Document Management System (EDMS)		65,801	83,000	83,000	17,199	71,598
Two Samoa Talks		39,800	40,000	40,000	200	0
Special Pension		9,200	14,400	14,400	5,200	14,400
Samoa Returnees Charitable Trust		70,000	70,000	70,000	(0)	150,000
NEOC Operation (Oversight and Communications)		0	100,000	100,000	100,000	0
		615,387	1,124,133	1,124,133	508,746	979,008
Rents & Leases						
Rents & Leases (Government Building)		527,768	562,318	562,318	34,550	562,318
Rents & Leases (Immigration & VIP Faleolo)		29,778	34,144	34,144	4,366	33,597
Rents & Leases for Pacific Immigration Development Community (DBS)		54,917	54,920	54,920	3	32,035
		612,463	651,382	651,382	38,919	627,950
VAGST Output Tax		396,861	526,226	526,226	129,365	385,227
Total Transactions on Behalf of State		2,628,680	3,373,294	3,373,294	744,613	2,018,740
TOTAL PAYMENTS - PRIME MINISTER'S		9,074,502	10,086,514	10,086,513	1,012,010	8,614,359
RECEIPTS OVER PAYMENTS		(393,035)	(5,486,514)	(5,486,513)	(5,093,478)	(4,081,280)

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
PUBLIC ENTERPRISES						
RECEIPTS						
Ordinary Receipts						
Income From Investments						
Dividends (from Commercial Entities)		11,645,195	4,371,399	5,871,399	(5,773,796)	12,518,530
TOTAL RECEIPTS		11,645,195	4,371,399	5,871,399	(5,773,796)	12,518,530
PAYMENTS						
Outputs						
1.0 Policy Advice to Minister		347,215	354,211	353,611	6,396	315,947
2.0 Ministerial Support		410,569	413,169	413,169	2,600	350,822
3.0 Commercial Entities Services		506,748	509,847	509,847	3,099	505,836
4.0 Public Bodies Governance Services		474,953	480,176	480,176	5,223	478,053
5.0 Mutual and Beneficial Bodies Services		328,046	331,167	330,167	2,121	358,556
6.0 Public Private Partnership and Privatisation Services		396,638	396,827	398,427	1,789	428,449
Total Outputs		2,464,169	2,485,397	2,485,398	21,229	2,437,663
Transactions on Behalf of State						
Government Policies / Initiatives						
Assistance to Samoa Airways		6,000,000	6,000,000	6,000,000	0	0
Samoa Airways Committee FK (21)48		40,000	40,000	40,000	(0)	0
Independence Selection Committee		73,254	73,500	73,500	246	73,449
		6,113,254	6,113,500	6,113,500	246	73,449
Rents & Leases						
Rents & Leases - FMFM II Building		37,450	40,900	40,900	3,450	37,450
Rents & Leases - SNPF Plaza		354,980	356,543	356,543	1,563	355,322
		392,430	397,443	397,443	5,013	392,772
VAGST Output Tax		88,012	118,150	118,150	30,138	73,711
Total Transactions on Behalf of State		6,593,696	6,629,093	6,629,093	35,397	539,932
TOTAL PAYMENTS - PUBLIC ENTERPRISES		9,057,864	9,114,490	9,114,491	56,627	2,977,595
RECEIPTS OVER PAYMENTS		2,587,330	(4,743,091)	(3,243,092)	(5,830,423)	9,540,936

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
PUBLIC SERVICE COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		774,657	770,126	770,126	(4,531)	602,060
2.0 Legal & Investigations Services		299,181	316,589	316,590	17,408	308,543
3.0 Senior Executive Services		768,369	779,621	779,621	11,252	772,308
4.0 Human Resource Management		554,268	558,989	558,990	4,722	454,897
5.0 Human Resource Management Information Systems		645,505	652,564	652,564	7,059	606,903
6.0 Public Service Performance & Policy Administration		525,825	544,430	544,431	18,606	514,677
7.0 Human Resource Planning & Development		735,761	757,759	757,759	21,998	746,542
8.0 Public Administration Sector Coordination		339,311	348,219	348,219	8,909	327,104
Total Outputs		4,642,877	4,728,299	4,728,299	85,423	4,333,034
Transactions on Behalf of State						
Membership Fees & Grants						
Harvard Business Review, The Economist		0	1,890	1,890	1,890	0
Eastern Regional Organisation for Public Administration (EUROPA Fees)		446	1,336	1,336	890	468
		446	3,226	3,226	2,780	468
Government Policies / Initiatives						
Remuneration Tribunal		276,127	277,579	277,579	1,452	227,337
CEO Forum & Professional Development		8,935	10,000	10,000	1,065	0
Human Resource Module License		165,376	165,376	165,376	(0)	165,358
Government Scholarship Scheme		3,162,448	3,200,000	3,200,000	37,552	1,649,526
		3,612,886	3,652,955	3,652,955	40,069	2,042,221
Commemorative Events/Days						
Public Service Day		14,835	17,000	17,000	2,165	0
Rents & Leases (Government Building)						
Rents & Leases (Government Building)		232,870	267,800	267,800	34,930	232,870
VAGST Output Tax		138,986	119,151	119,151	(19,835)	86,437
Total Transactions on Behalf of State		4,000,023	4,060,132	4,060,132	60,109	2,361,996
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		8,642,899	8,788,431	8,788,431	145,532	6,695,029
RECEIPTS OVER PAYMENTS		(8,642,899)	(8,788,431)	(8,788,431)	(145,532)	(6,695,029)
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Supporting Outreach Capacity of the PSC (Other)		0	22,293	0	22,293	22,293
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		0	22,293	0	22,293	22,293

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 2023*

	Note	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
REVENUE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		236,072,617	200,268,454	201,768,454	(34,304,163)	184,136,647
VAGST		277,647,246	227,141,668	229,341,668	(48,305,578)	218,744,652
Other		147,950,863	125,589,878	125,589,878	(22,360,984)	143,460,353
Other Revenues						
Fees & Other Charges		3,318,197	3,588,186	3,588,186	269,989	3,535,378
TOTAL RECEIPTS		664,988,923	556,588,186	560,288,186	(104,700,737)	549,877,031
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		947,015	1,027,125	957,125	10,110	1,075,775
2.0 Ministerial Support		385,900	392,051	392,051	6,151	493,234
3.0 Taxpayer Services		1,054,933	1,095,360	1,095,360	40,426	1,031,870
4.0 Collection, Recoveries and Enforcement		817,033	827,603	827,603	10,570	813,427
5.0 Audit and Investigation Services		953,515	979,456	979,456	25,941	962,387
6.0 Border Operations Services		1,506,546	1,384,087	1,497,087	(9,460)	1,378,940
7.0 Risk & Compliance Services		650,404	679,034	670,034	19,630	621,499
8.0 Information Technology Services		978,268	1,018,690	1,018,690	40,422	1,028,582
9.0 Revenue Services		644,331	681,627	681,627	37,296	651,519
10.0 Client Services		722,660	745,612	745,612	22,952	756,148
11.0 Legal and Technical Support Services		581,215	645,640	611,640	30,425	554,977
12.0 Policy, Forecasting and Business Improvement		681,250	707,442	707,442	26,192	728,208
Total Outputs		9,923,070	10,183,725	10,183,725	260,655	10,096,567
Transactions on Behalf of State						
Membership Fees						
Commonwealth Association of Tax Administration (CATA)		0	15,000	15,000	15,000	15,000
World Customs Organisation Contribution		68,483	68,483	68,483	0	68,483
Oceania Customs Organisation		45,344	49,000	49,000	3,655	0
ASYCUDA Support Mechanism		69,244	250,000	250,000	180,756	157,915
Pacific Island Tax Agreement and Administration (PITAA)		37,828	39,090	39,090	1,262	39,090
		220,899	421,573	421,573	200,674	280,488
Government Policies / Initiatives						
ASYCUDA System maintenance		0	48,000	48,000	48,000	4,857
NEOC Border Operations		0	100,000	100,000	100,000	0
Data Tech International (DTI)		610,580	681,155	681,155	70,575	623,145
Collection Enforcement Assistance		23,345	125,000	125,000	101,655	94,668
Data Torque - Revenue Management System		54,173	97,400	97,400	43,227	61,007
Inclusive framework on base erosion profit shifting		66,817	66,817	66,817	0	63,798
Automated Exchange of Information System (AEIOS)		184,920	184,920	184,920	0	184,786
Official Uniform		0	50,000	50,000	50,000	17,728
		939,834	1,353,292	1,353,291	413,457	1,049,990
Commemorative Events						
International Customs Day		9,691	10,000	10,000	309	2,024
Rents and Leases						
Rents & Leases - DBS		482,657	482,666	482,666	9	477,219
Rents & Leases - Airports		13,956	13,956	13,956	0	13,640
Rents & Leases - Minister's Office (Government Building)		34,348	34,348	34,348	(0)	34,348
Rents & Leases - Savaii(Samoa Land Corporation)		11,565	14,300	14,300	2,735	9,565
Rent and Leases - SPA		0	67,813	67,813	67,813	0
		542,527	613,083	613,083	70,556	534,772
VAGST Output Tax		326,734	381,194	381,194	54,460	324,705
Total Transactions on Behalf of State		2,039,685	2,779,141	2,779,141	739,456	2,191,977
TOTAL PAYMENTS - REVENUE		11,962,755	12,962,866	12,962,866	1,000,111	12,288,545
RECEIPTS OVER PAYMENTS		653,026,168	543,625,320	547,325,320	(105,700,848)	537,588,486

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 2023*

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		667,314	509,158	509,158	(158,155)	842,525
TOTAL RECEIPTS		667,314	509,158	509,158	(158,155)	842,525
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		669,188	694,767	694,767	25,579	451,547
2.0 Ministerial Support		791,101	836,666	865,953	74,852	441,089
3.0 Social Development Services		939,557	992,656	987,656	48,099	858,288
4.0 Governance		4,809,738	4,809,015	4,769,729	(40,010)	4,186,092
5.0 Community Economic Development Services		708,655	779,662	764,662	56,007	614,753
6.0 Printing Services	1	973,480	1,069,679	1,139,259	165,779	1,023,499
7.0 Research, Policy & Planning		718,435	774,433	774,433	55,998	662,413
8.0 Community Communications - Audio Visual & Publications		582,704	662,538	622,958	40,254	399,744
9.0 District Development Program Management		454,087	519,492	519,492	65,405	0
Total Outputs		10,646,944	11,138,908	11,138,909	491,965	8,637,425
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		20,000	20,000	20,000	0	24,941
United Nations Fund for Population Activity		0	14,843	14,843	14,843	0
United Nations International Children's Emergency Fund		0	4,948	4,948	4,948	0
		20,000	39,791	39,791	19,791	24,941
Commemorative Events / Days						
Mothers Day of Samoa		15,116	20,000	20,000	4,884	5,800
National Youth Week		13,319	20,000	20,000	6,681	0
Fuataga o le o le Malo		0	0	0	0	399,949
Fathers Day of Samoa		14,191	20,000	20,000	5,809	0
International Disability Day		3,500	10,000	10,000	6,500	9,053
National Beautification Activities & Awards		0	0	0	0	141,465
		46,126	70,000	70,000	23,874	556,267
Government Policies / Initiatives						
Independent Water Schemes		280,880	281,000	281,000	120	89,003
District and Community Development Program Scoping	1	24,861,239	51,000,000	51,000,000	26,138,761	7,920,381
Support for Komiti Tumama		277,000	300,000	300,000	23,000	2,021,500
NGO Capacity Support Programme		150,000	500,000	500,000	350,000	0
		25,569,119	52,081,000	52,081,000	26,511,881	10,030,883
Rent & Lease						
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		260,829	315,531	315,531	54,702	225,093
Total Transactions on Behalf of State		25,930,274	52,540,522	52,540,522	26,610,248	10,871,384
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		36,577,219	63,679,430	63,679,431	27,102,213	19,508,809
RECEIPTS OVER PAYMENTS		(35,909,905)	(63,170,272)	(63,170,273)	(27,260,368)	(18,666,284)

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 2023*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNICEF Pacific Children's Programme (UNICEF)		19,802	120,000	0	83,512	103,314
Samoa Disability Program (Australian Aid)	2	12,819	1,778,162	59,263	214,241	168,487
Samoa Women Shaping Development Program (Australian Aid)		7,592	0	1,318	0	6,274
UNFPA- Sexual Reproductive Health 2021-2022 (MWCSO)(UNFPA)		43,940	248,791	177,842	335,685	201,782
UNICEF Spotlight Media Campaign Program (UNICEF)	3	0	0	0	10,545	10,545
Strengthening Resilience of Pacific Islands States through Universal Social Protection (UNESCO)	4	0	234,900	70,473	172,075	111,671
Circular Economy for the Recovery of Waste(CERO Waste) (UN Samoa Spotlight Initiative to End Domestic Violence and Intimate Partner Violence (UNESCO)	4	0	0	0	22,510	22,713
Child Protection Program MWCSO 2021-2022 (UNICEF)	4	0	0	112,970	111,680	0
Samoa Disability Annual Workplan FY22/23 - Transitional Prd (AusAid)		37,887	0	140,000	102,114	0
Samoa National Action Plan on Youth Employment (ILO)		756,968	0	1,259,667	502,698	0
Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participation (Other)	4	0	0	0	0	1,106
BHC Ending Violence Village Program (British Aid)	4	0	0	0	0	(52,000)
Gender Based Violence Project (UNPFA)	4	0	0	0	0	2,075
Youth Employment Program (UNDP)	4	0	0	0	0	(101,843)
CERF- MHPSS Capacity Building: Measles Outbreak Response (UNICEF)	4	0	0	0	0	(2)
UNDP- Community Response to COVID-19 (UNDP)	4	0	0	0	0	11,835
WHO- Community Response to COVID-19 (WHO)	4	0	0	0	0	486
Community Development Sector Response for Measles Epidemic (Other)	4	0	0	0	0	1,103
Youth Arts Incubator for Economic Empowerment of Young People (Other)	g	479,364	0	0	0	2,737
Community Centre/Samoan Fale for MWCSO in Savaii (JAPAID)	4	0	0	0	0	479,364
						1,694
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,358,371	2,381,853	1,821,533	1,555,060	971,341

Notes

1

Remaining funds from the following outputs have been transferred into Special Purpose Accounts reported under Schedule 12 for utilisation in new financial year 23/24. Implementation of the DDP was delayed for 6 months due to the delayed disbursement of establishment grants in May 2022 as per \$11 million appropriation in FY21/22.

Renovation of Government Printing Building

Printing Services 91,517

District Development Program

District and Community Development Program Scoping 26,138,761

2

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

3

Project completed and remaining balance transferred to related project 0261 - UNIFEC Pacific Children's Program.

4

Project completed and remaining balance closed off to Treasury Fund.

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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 2023

	Notes	2023	Original Estimate	Final Estimate	(Over)/Under	2022
WORKS, TRANSPORT & INFRASTRUCTURE		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		28,398	29,817	29,817	1,419	32,599
Other Revenues						
Fees & Other Charges		1,630,210	1,479,338	1,479,338	(150,872)	751,778
TOTAL RECEIPTS		1,658,608	1,509,155	1,509,155	(149,453)	784,377
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		519,899	473,647	521,687	1,788	489,339
2.0 Ministerial Support		580,696	621,740	660,871	80,175	430,567
3.0 Civil Aviation Policy Administration and Regulation		637,876	577,371	640,802	2,926	584,531
4.0 Maritime Policy Administration and Regulation		730,420	791,558	751,558	21,138	705,487
5.0 Land Transport Policy & Regulation		504,172	521,741	511,741	7,569	497,527
6.0 Policy and Planning		284,552	294,931	294,931	10,379	287,346
7.0 Asset Management - Buildings		611,324	696,971	635,500	24,176	667,879
8.0 Planning & Urban Management Services		1,055,753	1,112,877	1,092,877	37,123	1,018,043
9.0 Transport & Infrastructure Sector Coordination		388,685	413,580	394,449	5,764	0
Total Outputs		5,313,378	5,504,416	5,504,415	191,038	4,680,719
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		1,000,000	1,000,000	1,000,000	(0)	4,000,000
Electric Power Corporation - CSO		1,000,000	1,000,000	1,000,000	(0)	4,000,000
Land Transport Authority		35,541,704	35,541,704	35,541,704	0	46,784,942
Samoa Water Authority (Sector Budget Support)		3,300,000	3,300,000	3,300,000	0	11,240,000
Total Third Party Outputs		40,841,704	40,841,704	40,841,704	(0)	66,024,942
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		132,200	132,200	132,200	0	131,964
International Maritime Organisation		18,882	23,000	23,000	4,118	20,234
Pacific Aviation Safety Office (PASO)		65,238	65,238	65,238	0	63,547
International Hydrographic Organisation Membership		25,000	25,000	25,000	(0)	25,000
		241,320	245,438	245,438	4,118	240,746
Government Policies & Initiatives						
Sanitation (Building)		0	0	0	0	9,744
Drainage		0	0	0	0	4,993
Seawalls Protection		0	500,000	500,000	500,000	0
Street Addressing		0	0	0	0	98,136
		0	500,000	500,000	500,000	112,874
Rents & Leases						
Rents & Leases (TATTE Building)		227,530	232,760	232,760	5,230	227,530
VAGST Output Tax		151,029	217,486	217,486	66,457	153,283
Total Transactions on Behalf of State		619,879	1,195,684	1,195,684	575,805	734,433
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		46,774,961	47,541,804	47,541,804	766,843	71,440,095
RECEIPTS OVER PAYMENTS		(45,116,353)	(46,032,649)	(46,032,648)	(916,295)	(70,655,718)

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 2023

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2023 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Apia Waterfront Development Project (NZ Aid)		183,672	0	4,012	50,005	229,665
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)	2	0	0	36	0	3,128
Samoa Climate Resilient Transport Project (World Bank)	1	(526,128)	43,070,099	8,781,666	10,457,484	1,149,920
Central Cross Island Road Upgrade Project (ADB)	1	(406,038)	0	76	1,883,836	1,478,233
Samoa Aviation and Road Investment Project (World Bank)		12,248,084	1,503,441	12,484,076	235,992	0
Samoa Aviation Investment Project (World Bank)	2	0	0	0	0	383,098
Samoa Aviation Project (PRIF Fund) (World Bank)	2	0	0	0	0	10,093
Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia (UNESCO)	2	0	0	0	0	257
Marine Pollution Fund Regulation (SPREP)	2	0	0	0	0	12,324
		11,499,589	44,573,540	21,269,866	12,627,317	3,266,717
Loans - GDP						
Samoa Aviation Investment Project- Loan Agreement (WB)	2	0	0	0	0	268,186
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		11,499,589	44,573,540	21,269,866	12,627,317	3,534,903

Notes

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

² Project completed and remaining balance closed off to Treasury Fund.

GOVERNMENT OF SAMOA

SCHEDULE 3

STATEMENT OF STATUTORY EXPENDITURE

for the financial year ended 30 June 2023

	Schedule	2023 \$	Estimate (Original) \$	Estimate (Final) \$	(Over)/Under \$	2022 \$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	95,751,575	103,452,032	103,452,032	7,700,457	66,221,042
Statutory Remuneration	3.2	9,826,857	9,676,517	9,676,517	(150,341)	10,412,839
Other Expenditure	3.3	25,430,180	18,757,552	22,757,552	(2,672,628)	25,299,372
TOTAL STATUTORY EXPENDITURE		131,008,613	131,886,101	135,886,101	4,877,488	101,933,252
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		1,060,114	792,873	792,873	(267,241)	2,909,206
External Loan Principal Repayments		81,812,176	84,816,060	84,816,060	3,003,884	52,741,212
Loan Interest and Service Charges		91,307	4,358,548	4,358,548	4,267,241	238,557
External Loan Interest and Service Charges		12,787,979	13,484,552	13,484,552	696,573	10,332,066
Statutory Remuneration and Expenses		9,826,857	9,676,517	9,676,517	(150,340)	10,412,839
Tax Refunds		22,804,999	16,100,000	20,100,000	(2,704,999)	22,955,793
Other Expenditure		2,625,181	2,657,552	2,657,552	32,371	2,343,579
TOTAL STATUTORY EXPENDITURE		131,008,613	131,886,101	135,886,101	4,877,488	101,933,252

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$103.5 million; inclusive of Exchange Fluctuation estimates of 4m as per Approved Estimates FY22/23

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2023

Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
Development Bank Loan 1981006	0	0	0	0	217,841
S.T.E.C. Special Assistance Loan 1983001	92,648	97,504	97,504	4,856	102,414
Development Bank Loan 1985001	526,952	543,038	543,038	16,086	541,734
Multiproject Loan 1985003	638,653	656,166	656,166	17,513	651,822
Afulilo Hydropower Project Loan 1986003	697,448	735,097	735,097	37,649	739,792
Telecommunications Loan 1989001	928,766	959,170	959,170	30,404	972,022
Agriculture Program Loan 1989004	2,009,260	2,075,032	2,075,032	65,772	2,102,745
Emergency Power Rehabilitation Loan 1990002	38,379	40,450	40,450	2,072	40,698
Cyclone Damage Rehabilitation Project 1992012	878,512	907,268	907,268	28,756	919,153
Afulilo Hydropower Supplementary Loan 1993002	241,420	249,322	249,322	7,902	252,579
Financial Sector Program Loan 1998001	859,533	904,588	904,588	45,055	911,842
Samoa Education Project 2000003	837,148	862,218	862,218	25,070	865,612
Small Business Development Project 2001001	356,904	376,192	376,192	19,288	379,902
Afulilo Power Improvement Project 2002001	57,406	60,507	60,507	3,101	61,089
Sanitation & Drainage Project 2004003	1,015,429	1,041,093	1,041,093	25,664	1,027,158
Education Sector Project Phase II 2006002	913,339	962,672	962,672	49,333	919,335
Samoa Power Sector Expansion Project 2007003	3,072,582	3,238,567	3,238,567	165,985	3,266,736
Samoa Sanitation and Drainage Project 2009038	317,024	334,149	334,149	17,125	337,032
Economic Recovery Support Program 2010003	2,675,566	2,815,822	2,815,822	140,256	2,850,248
Economic Recovery Support Program-Subprogram 2 2012001	1,832,445	1,916,320	1,916,320	83,875	1,923,992
Climate Resilience LN3627-SAM(COL) 2017001	36,810	0	0	(36,810)	0
Total ADB Loan Payments	18,026,223	18,775,175	18,775,175	748,952	19,135,746
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	24,840	31,876	31,876	7,036	11,979
Regional Telecommunications Loan 2000005	280,315	286,087	286,087	5,772	280,936
Total EEC and EIB Loan Payments	305,156	317,963	317,963	12,807	292,914
International Development Association (IDA)					
Highway Road Development Loan 1975001	367,287	350,661	350,661	(16,626)	351,682
Savaii Agricultural Development Loan 1979010	559,111	530,263	530,263	(28,848)	537,151
Second Agriculture Development Loan 1981001	96,446	100,796	100,796	4,350	101,561
Development Bank Loan 1985002	215,968	224,612	224,612	8,644	224,900
Multiproject Loan 1986001	268,829	280,952	280,952	12,123	283,019
Afulilo Hydropower Project Loan 1987001	282,325	295,167	295,167	12,842	295,401
Telecommunications Loan 1989002	538,516	560,047	560,047	21,531	556,030
Emergency Road Rehabilitation Loan 1990001	2,187,955	2,280,559	2,280,559	92,604	2,276,200
Afulilo Hydropower Supplementary Loan 1993003	30,006	31,371	31,371	1,365	31,396
Infrastructure Assets Management Loan 1999001	1,643,507	1,717,620	1,717,620	74,113	1,729,988
Health Sector Management Project 2000002	620,332	636,750	636,750	16,419	638,552
Postal & Telecommunication Reform Project 2003001	345,920	354,479	354,479	8,559	251,274
Infrastructure Asset Management Project Phase II 2004001	845,053	872,917	872,917	27,864	877,293
Infrastructure Asset Management Project - AFC 2007004	207,884	214,738	214,738	6,854	215,790
Cyclone Emergency Recovery Project 2004002	132,171	135,885	135,885	3,714	133,309
Health Sector Management Project Phase II 2008001	182,999	189,033	189,033	6,034	189,953
Economic Crisis Support Credit IDA (4766-0) 2010002	1,283,756	1,327,945	1,327,945	44,189	1,318,126
Post Tsunami Reconstruction Project 2010005	640,489	666,126	666,126	25,637	666,012
Health Sector Management Programme Support Project 2010004	191,286	201,204	201,204	9,918	202,039
Samoa Agriculture Competitiveness Enhancement Project 2012004	496,703	520,813	520,813	24,110	142,035
Additional Financing for the Pacific Aviation Program-SAIP 2016001	313,885	331,710	331,710	17,825	330,222
Second Fiscal and Economic Reform Operation Project 2016002	98,028	101,389	101,389	3,361	97,260
Total IDA Loan Payments	11,548,455	11,925,037	11,925,037	376,582	11,449,193

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2023

	Notes	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
EXPENDITURE BY LENDER/LOAN						
EXTERNAL DEBT SERVICING						
<i>Japanese Aid Funds (JICA)</i>						
JICA-SAM-R1-D 2021001		712,508	809,950	809,950	97,442	363,157
JICA-SAM-R1-D 2021003		440,462	484,897	484,897	44,435	0
JICALG-20220120 - 2022001		223,064	242,277	242,277	19,213	0
Total JICA Loan Payments		1,376,034	1,537,124	1,537,124	161,090	363,157
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001		829,950	795,949	795,949	(34,001)	836,889
Petroleum Bulk Storage Facility Project Phase IV 2011001		2,847,335	2,788,870	2,788,870	(58,465)	2,701,476
Total OPEC Loan Payments		3,677,285	3,584,819	3,584,819	(92,466)	3,538,365
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001		4,509,106	4,660,448	4,660,448	151,342	2,350,644
Government Building 2008002		8,686,982	8,975,580	8,975,580	288,598	4,526,099
National Medical 2010001		6,243,572	6,448,974	6,448,974	205,402	3,251,319
Samoa Medical C 2012002		6,306,665	6,511,579	6,511,579	204,914	3,282,002
Samoa National Broadband Highway Project 2012003		4,153,687	4,288,648	4,288,648	134,961	2,161,588
Faleolo International Airport Upgrading Project 2014001		10,898,825	11,247,812	11,247,812	348,987	5,667,422
DSSI 2020 2020001		7,394,922	7,653,495	7,653,495	258,573	4,078,250
JICA-SAM-R1-D2 2021002		4,599,765	4,760,603	4,760,603	160,838	433,240
JICALG-20220120((DSSI)) 2021004		2,513,446	2,597,276	2,597,276	83,830	215,980
Total People's Republic of China (PRC)		55,306,969	57,144,415	57,144,415	1,837,446	25,966,544
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005		87,934	89,745	89,745	1,811	89,797
I.F.A.D Rural Activation Project 1993001		111,339	113,632	113,632	2,293	113,604
Samoa Power Sector Expansion Project 2007002		4,160,759	4,812,693	4,812,693	651,934	2,123,958
Total Other Lenders' Payments		4,360,032	5,016,070	5,016,070	656,038	2,327,358
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE	1	94,600,154	102,300,603	102,300,604	7,700,450	63,073,279
DOMESTIC DEBT SERVICING						
Development Bank of Samoa (UTOS)		0	0	0	0	1,996,703
Samoa Trust Estates Corporation (UTOS)		1,151,420	1,151,420	1,151,420	(0)	1,151,060
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE		1,151,420	1,151,420	1,151,420	(0)	3,147,763
DEBT SERVICING EXPENDITURE BY PURPOSE						
Principal Repayments		82,872,289	85,608,933	85,608,933	2,736,644	55,650,418
Interest and Service Charges	2	12,879,286	17,843,100	17,843,100	4,963,814	10,570,623
TOTAL DEBT SERVICING EXPENDITURE		95,751,575	103,452,033	103,452,033	7,700,458	66,221,042

Notes:

¹ The Total Original and Final Estimate of \$103,452,033 is inclusive of Exchange Fluctuation of \$4m

² The Total Original Estimate and Final Estimate for Interest Payments and Service Charges is inclusive of \$4m Exchange Fluctuation

³ During the FY2023 a new loan drawdown recorded from ADB, interest paid for the first time.

Total Debt Servicing Expenditure as per Statement
Total Debt Servicing Expenditure for FY2022/2023

\$95,751,575
\$95,751,575

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE

STATUTORY REMUNERATION

for the financial year ended 30 June 2023

	2023	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
Head of State Act 1965					
Head of State	230,201	230,202	230,202	0	229,920
Council of Deputies	120,115	360,345	360,345	240,230	120,115
	350,316	590,547	590,547	240,230	350,035
Civil List Act 1964					
Prime Minister	219,239	219,196	219,196	(43)	261,170
Deputy Prime Minister	174,177	174,155	174,155	(22)	201,592
Ministers	1,783,722	1,783,582	1,783,582	(140)	2,176,180
Speaker	162,187	158,144	158,144	(4,043)	200,634
Deputy Speaker	117,731	117,709	117,709	(22)	148,773
Leader of Opposition	17,652	126,047	126,047	108,395	120,232
Deputy Leader of Opposition	116,375	111,353	111,353	(5,022)	132,570
Members of Parliament	2,666,716	2,536,748	2,536,748	(129,968)	2,438,230
Parliamentary & Committee	522,200	300,000	300,000	(222,200)	592,686
	5,779,999	5,526,936	5,526,936	(253,063)	6,272,067
Judicature Ordinance Act 1961					
Chief Justice	219,117	219,276	219,276	159	234,752
Supreme Court Judges	889,693	986,835	986,835	97,142	838,677
Lands & Title President	161,770	164,494	164,494	2,724	167,874
District Court Judges	626,166	454,255	454,255	(171,911)	642,498
	1,896,746	1,824,860	1,824,860	(71,886)	1,883,801
Audit Act 2013					
Controller & Auditor General	141,732	141,733	141,733	1	141,732
Parliamentary Under-Secretaries Act 1968					
Associate Ministers	1,528,221	1,454,020	1,454,020	(74,201)	1,629,568
Ombudsman Act 1988					
Ombudsman	129,841	138,129	138,129	8,288	135,636
TOTAL STATUTORY EXPENDITURE	9,826,856	9,676,224	9,676,224	(150,632)	10,412,839

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE

OTHER EXPENDITURE

for the financial year ended 30 June 2023

	2023 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2022 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	177,824	200,000	200,000	22,176	102,587
Merit Awards - Merit Act 1992/1993	64,805	75,000	75,000	10,195	16,513
Parliamentary Pension Scheme - Contributions	386,000	386,000	386,000	0	386,000
Grant to the Public Trust Office - Public Trust Office Act 1975	522,043	522,043	522,043	(0)	554,258
Sinking Fund Contribution	1,474,509	1,474,509	1,474,509	0	1,284,221
Income Tax Refunds - Income Tax Administration Act 2012	7,850,572	3,000,000	5,000,000	(2,850,572)	7,304,427
VAGST Refunds - VAGST Tax Act 1992/1993	12,753,102	10,000,000	12,000,000	(753,102)	14,671,998
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	2,201,324	3,000,000	3,000,000	798,676	979,369
TOTAL EXPENDITURE	25,430,181	18,757,552	22,757,552	(2,672,628)	25,299,372

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE *for the financial year ended 30 June 2023*

Original Estimates \$ 21,809,477

	Notes	2023 \$	Final Estimate ¹ \$	Over/Under \$	2022 \$
Unforeseen Expenditure By Ministry					
Agriculture (AG)		72,988	73,100	112	0
Commerce, Industry and Labour (CL)		0	0	0	37,507
Communications & Information Technology (CT)		183,000	184,000	1,000	0
Education, Sports & Culture (EC)		229,618	237,827	8,209	0
Electoral Commissioner (EV)		114,266	114,275	9	524,478
Finance (FI)		723,736	1,500,000	776,264	11,517,069
Foreign Affairs & Trade (FT)		3,220,027	3,284,921	64,894	118,483
Health (HE)		12,428,245	12,481,020	52,775	1,905,800
Justice and Courts (JC)		24,285	44,924	20,639	0
Statistics (BS)		0	0	0	32,718
Legislative (AA)		118,656	118,664	8	0
Natural Resources & Environment (NE)		500,000	500,000	0	27,612
Prime Minister's (PM)		1,008,610	1,065,690	57,080	10,650
Public Service (PS)		239,557	239,556	(1)	0
Police and Prisons Correction Services (PP)		0	0	0	138,568
Public Enterprises (PE)		1,525,000	1,525,000	0	0
Works Transport & Infrastructure (WI)		0	0	0	33,868
Total Unforeseen Expenditure		20,387,988	21,368,977	980,989	14,346,753

1 The Final estimate on the statement are the loaded funds on the system.

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2023

Total Estimates for 2022/2023

\$ 21,809,477

Unforeseen Expenditure By Purpose	2023 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
Monetary Donation for the funeral of the late Member of Parliament, Jack Netzler	20,000	20,800	FK(22) 30	AA
Monetary Donation for the funeral of the late Member of Parliament, Tapunuu Papalii Niko Lee Hang.	20,000	20,800	FK(22) 46	AA
Monetary Donation for the funeral of the late Member of Parliament, Tuaopepe Fili	10,000	10,800	FK(23) 08	AA
Payment to overseas Prosecutor representing The Office of Legislative in legal trials	68,656	68,656	FK(23) 21	AA
Funding to host the Small Islands Developing State Forum	72,988	73,100	FK(22) 45	AG
Government Subsidy for Digital TV platform tariff	183,000	276,000	FK(22) 34	CT
Hosting the 94th University of the South Pacific Council Meeting	22,302	25,116	FK(22) 42	EC
Opening of Samoa Cultural Center at Malifa	46,074	52,272	FK(22) 42	EC
Government Grant for the 50th Anniversary of St Paul VI	20,000	20,000	FK(23) 07	EC
Government Grant for the 60th Jubilee of Chanel College	20,000	20,000	FK(22) 35	EC
Government Grant to SSFA for repair works at the Apia Park	121,242	121,242	FK (23) 12	EC
Vaimauga No# 3 Bi-Election	114,266	114,275	FK(23) 06	EV
Additional funding for Refuelling of Government Vehicles	723,736	1,500,000	FK(23) 17	FI
ATOA Samoa conference in Apia (13 - 14 October 2022)	151,067	161,660	FK(22) 38 & FK(22) 42	FT
Hosting the Minister of Foreign Affairs from New Zealand and Great Britain visit	23,482	28,130	FK(23) 15	FT
Additional funding to complete the construction of the Office of the High Commissioner in Wellington.	2,867,285	3,100,780	FK(22) 46	FT
Preparation for hosting the New Zealand Prime Minister, Jacinda Ardern and delegation visit (1-2 August 2022)	178,194	190,217	FK(22) 28	FT
Additional funding for the Overseas Treatment Medical Scheme	10,919,395	11,000,000	FK(22) 42 & FK(23) 11	HE
Final payment for procurement of the Digital X-Ray machine	503,381	501,271	FK(19) 31	HE
Government grant to Samoa National Kidney Foundation for the purchase of thirty (30) dialysis machines	1,005,469	1,005,469	FK(23) 05	HE
Salaries for Vice President of the Land and Titles Court	24,285	129,780	FK(23) 06	JC
Land Compensation for Church Land taken for water catchment at Lepiu & Malololelei	500,000	500,000	FK(23) 18	NE
Additional Funds for Samoa's 60th Independence celebration	1,008,610	1,159,664	FK(23) 16	PM
End of Contract Benefits for the late Tribunal Chairman	134,248	134,248	FK(22) 42	PS
End of Contract benefits for the former Remuneration Tribunal Member	105,309	105,309	FK(23) 13	PS
Final payment for Fagalii airport lease to Samoa Airways	1,525,000	1,525,000	FK(22) 35	PE
Total Unforeseen Expenditure	20,387,989	21,864,589		

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2023

	2023					2022
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁴	Cash Outflows	Exchange Fluctuation (Outflows) ⁴	Opening Balance
	\$	\$		\$		\$
TREASURY FUND						
PETTY CASH IMPREST	31,650					31,650
CASH IN BANK						
Domestic:						
ANZ Bank (Samoa) Limited						
Direct Transfers	1,162,820	23,579,643		22,576,962		160,140
General Disbursement ⁵	4,336,899	180,921,470		163,545,444		(13,039,127)
Inland Revenue Tax Refund Imprest ²	(61,073)	7,602,869		7,850,572		186,631
Inland Revenue VAGST Refund Imprest	2,257,009	5,058,641		2,994,466		192,835
GOS EFTPOS Deposit	98,535	22,309,952		22,500,018		288,600
ANZ GOS Maintenance	4,000,960	4,001,000		40		0
Bank of the South Pacific (Samoa) Limited						
Treasury Fund ²	(1,591,592)	404,065,204		377,445,474		(28,211,323)
GOS General Revenue Fund	7,894,845	653,504,368		648,988,260		3,378,737
GOS EFTPOS Deposit ¹	1,810,955	37,044,918		40,001,066		4,767,103
Measles Outbreak - Donation	1,877,940					1,877,940
Security for Set Off Arrangement	13,653,000					13,653,000
GOS Direct Transfer account	116,097	864,193		1,000,000		251,904
National Bank of Samoa						
Treasury Fund	9,907,555	56,677,773		47,699,295		929,078
Samoa Commercial Bank						
Treasury Fund	5,276,080	118,555,016		111,562,421		(1,716,515)
Central Bank of Samoa						
Treasury Fund Deposit	36,980,652	62,694,927		43,069,226		17,354,951
Coins Transfer account	249,743					249,743
Samoa Treasury Fund	83,098,812	194,742,197	849,312	158,639,102		46,146,406
Foreign Bank Accounts:						
ANZ Banking Group						
Consulate General Operating - Auckland, New Zealand	306,035	1,009,061	18,275	976,530	31,202	286,431
Samoa Consulate General NZ (EFTPOS)	1,296,321	784,399	54,225	56,992	66,460	581,150
High Commission Operating - Wellington, New Zealand	115,631	1,100,186	1,095	1,126,187	20,957	161,495
British Pound Account - Britain	3,065		162			2,904
Treasury Operating - Wellington, New Zealand	772,639	388,678	41,685	334,038	56,311	732,626
GOS Term Deposit ³	2,917,527	69,627	180,475		209,879	2,877,305
Territorial Bank of American Samoa						
Samoa Consulate - Pagopago (Mission Payments) ²	(507)	510,021	6,266	661,393		144,600
Samoa Consulate - Pagopago (Revenue Account)	3,855,888	1,126,031	167,059	498,341	119,820	3,180,958
Bank South Pacific						
Student Counsellor - Fiji	357,104	861,239		791,270	11,731	298,866
Westpac Banking Corporation, Australia						
High Commission Operating - Canberra	582,634	1,105,868		1,101,134	24,509	602,410
High Commission revenue -Canberra	252,955	34,298	619	441	6,133	224,612
High Commission Maxi Bonus-Canberra	10,544	1	27		273	10,788
Samoa Consulate - Sydney	309,642	1,206,047	206	1,010,149	15,266	128,803
Samoa Consulate Sydney - MCIL	3,465	91,481	0	103,615	3,505	19,103
GOS Revenue Sydney	593,249	228,823	1,693	67,650	14,148	444,531
United Nations Federal Credit Union - New York (USA)						
United Nations Mission Operating ⁵	1,118,741	3,438,323	69,388	3,615,849	59,300	1,286,180
Mission Savings	168	28,375	3	250,310	352	222,452
Fortis Banque, Belgium						
Embassy Operating	755,112	1,723,877	63,172	1,778,306	15,363	761,731
Asian Banking Groups						
Embassy Japan - Bank of Japan	718,306	1,743,459	64,707	1,715,450	86,498	712,088
Embassy China (USD Account) - Bank of China	137,869		7,582		5,601	135,888
Embassy China (RMB Account) - Bank of China	1,550,388	2,135,728	98,600	1,713,352	129,764	1,159,176
UBS Switzerland AG						
Samoa Embassy Geneva	1,398,151	2,637,053	72,489	1,571,376		259,986

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2023

	2023					2022
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁴	Cash Outflows	Exchange Fluctuation (Outflows) ⁴	Opening Balance
	\$	\$		\$		\$
SHORT TERM INVESTMENTS:						
Bank of the South Pacific (Samoa) Limited						
Investment Account	67,602	1,005				66,596
ANZ Banking Group						
Staff Renovation - Wellington, New Zealand	79	1	5		6	79
GOS Land in New Zealand - Auckland, New Zealand	238,002	162,139	18,593	155,622	13,584	226,476
TOTAL TREASURY FUND ²	188,461,496	1,792,007,891	1,715,636	1,665,400,352	890,663	61,028,985
DEVELOPMENT FUND:						
Central Bank of Samoa						
Samoa Education Sector Phase II	0	26,752		2,870,653	8,501	2,852,402
Samoa, Australia Partnership Project	14,271,882	547,352	199,599.93			13,524,931
Clean Energy Fund Account	474,568	1,941				472,626
Samoa Inclusive Education	6,132	180			142	6,094
CBS Government-Export Guarantee Scheme	196,595					196,595
Samoa Tourism Support Programme	135,937	556				135,381
Samoa Disability Program	2,018,923	59,263		46,753		2,006,413
Samoa Parliament Complex Redevelopment Project	5,995,018	2,849,955		154,641	92,379	3,392,082
Relocation of Livestock Division Premises	41,707	171				41,536
Enhanced Road Access Project	0	1,236,946	32,506	2,317,235	0	1,047,784
Enhancing the Climate Resilience	0	1	1	242		241
Apia Waterfront	97,161	4,012		50,005	764	143,917
Samoa Women Shaping	322,172	1,318				320,854
Education Sector Support Programme - Budget Support	15,321,767	13,591,364		9,672,393		11,402,796
Pacific Resilience Project	1,262,154	1,418,052	25,445	1,976,673		1,795,330
EU-GIZ Adapting to Climate Change & SE	23,392	515	1,228			21,649
Imprest Ac for Agribusiness Support Project	202,206	414,212	5,497	425,248		207,746
Safety & Security Levy	2,269,487	996,503		3,072,129		4,345,113
Samoa Connectivity Project	286,885	918,865		1,032,936	16,396	417,352
Scholarship & Equipment Fund for Education	265,779	10,193	3,717			251,869
Samoa Tourism Growth Partnership Program	930,249	54,125		673,627	10,003	1,559,755
National Public Inquiry into family Violence Project	0	59		1,736	83	1,760
Samoa Renewable Energy Phase 2 Project	871	36			9	844
Incentivising Business Establishment at Vaitele Project	90,353	3,867		3,305	917	90,708
Management to Enhance Climate Resilience of Vaisigano River	853,603	2,919,166		7,427,191		5,361,627
Samoa Land Corporation	0	526		134,561		134,035
Nursing Workforce Development	584,333	29,971		270,977	5,192	830,530
Samoa Private Sector Development Program	3,133	1,830		41,232	453	42,987
Programmatic Preparation Advance No. IDA V202	6,994	268	98			6,628
GCF Vaisigano Catchment Project Retention Maintenance	1,076,046	5,623		750,433		1,820,855
Technical Assistance from Sisters for Change to Samoa Law	105,396	3,024	18,959			83,413
IDA Grant D367 WS Samoa Climate Resilient Transport Project	18,432	8,872,580		10,097,235	18,870	1,261,957
Digital Radiography (DR) General Xray Machine	1,051	31			24	1,044
Electric Phyto Sanitary Certification System	0	6,771	362	405,290		398,157
Samoa Nursing Community Training Center	3,441,568	144,243		68,913	34,908	3,401,146
Samoa Education Sector Printing Building	9,851	289			228	9,790
Capacity Building of Procurement & Supply Chain Management	239,933	7,043			5,556	238,446
IDA - World Bank Samoa Agriculture&Fisheries Productivity and Marketing Projects (SAFPROM) CBS#06-141	1,364,464	11,745,400	0	4,639,927	5,074,226	(666,783)
Second Resilience Development Policy Operation with CAT-DDO	0					
Budget Support- World Bank		6,069	102,968	5,121,707		5,012,669
Medical Equipment for Measles & Infectious Diseases	335,301	12,859	4,689			317,753
IFAD - Samoa Agriculture & Fisheries Productivity & Marketing						
Project CBS#06-140 GDP# 0571-31	518,316	411,989	6,477		153,911	253,760
Samoa Covid19- Emergency Response Project	1,124,629	43,765	16,024		35,570	1,100,410
Forum Fisheries Agency (FFA) - US Treaty Development Fund	10,038,360	2,944,000	124,622			6,969,737
Samoa Tourism Growth Partnership Interim Arrangement	1,438,603	673,627		14,259		779,234
Samoa Health System Strengthening Program (PforR)	2,599,124	170,881	45,027	1,890,913		4,274,128
First Response, Recovery & Resilience Development	0	978	16,593	825,350		807,779

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2023

	2023			2022	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁴	Cash Outflows	Exchange Fluctuation (Outflows) ⁴
	\$	\$		\$	
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific	29,775	7,564	5,687	458,532	475,055
The Project for Provision of Emergency Rescue Equipment to Samoa	0	128		4,069	3,961
Fire and Emergency Service Authority	8,347		49,671	1,610,784	1,569,460
G0771- Sam Central Cross Island Road Upgrade Project	847,021			245,557	1,118,485
Strengthening Cyber Security Emergency Response Capability in Samoa (DFAT)	13,207		3,115	172,527	182,620
Strengthening Cyber Security Emergency Response Capability in Samoa (MFAT)	1,330	468,372		578,570	114,633
Imprest Account for Agribusiness Support Program (DFAT Fund)	660,780	25,342	9,241		626,197
CBS06-155 Public Health Laboratory	3,481	421,373		1,101,931	685,249
PRAS Facility - Samoa Agriculture Productivity and Marketing Project (PIRAS-SAFPROM)	64,062	4,699		706,635	767,064
GGP - Providing Firefighting Equipment for SFESA	0	21,021		13,565,212	13,604,962
Grant No.0759 - Sam (SF): Pacific Disaster Resilience Program (Phase 3)	0	14,828,501	191,978	15,889,941	869,462
DFA No.77402: Samoa Fiscal Resilience Program (JPAM) and Covid19 Response Package	1,259,365			411,033	1,685,444
Samoa Tourism Recovery & Resilience Prog (STRRP)	119,066	21,886	8,003	453,133	542,310
Grant No.0623-SAM:Systems Strengthening for Effective Coverage of New Vaccines in the Pacific	0			37,324,212	37,493,224
CBS 06-172 IDA E050-WS Samoa Second Recovery & Resilience Development Policy Financing	0				
CBS 06-152 IDA No. D740 - First Response, Recovery and Resilience Development Policy CBS #06-152 (USD)	0	31,780	539,157	26,817,944	26,247,007
CBS06-174 IDA E008-WS Samoa Aviation & Roads Investment Project	12,378,961	12,484,076	51,869	156,984	0
CBS 06-175 G0862-SAM Strengthening Macroeconomic Resilience Program	0	20,234,177	253,708	20,487,885	0
CBS 06-177 Samoa Disability Annual Workplan	1,266,882	1,259,667	7,215		0
CBS 06-180 Construction of Prison Hall & Procurement of Vehicles for Ministry of Police, Prisons & Corrections (MPP)	871,563	861,588	9,975		0
CBS 06-179 Project for Procurement of Police Vehicles	985,894	974,610	11,283		0
CBS 06-185GFA: Bachelor of Health Sciences	1,801,860	1,794,674	7,186		0
CBS 06-184 IDA E196-WS First Recovery & Resilience Development Policy Financing (Budget Support)	1,169	27,249,857	260,115	27,508,803	0
CBS 06-176 District Development Program	27,800,468	51,000,500		23,200,032	0
CBS 06-181 DFA 78080: Samoa Fiscal Resilience Program (Joint Policy Action Matrix) & Including Contributions from Pacific Covid19 Fiscal & Budget Support	4,188,215	40,468,756	370,571	36,651,112	0
CBS 06-183 Government of Samoa Retention Fund	1,000,000	1,000,000			0
National Bank of Samoa					
CSSP- EU	98,638			793,874	892,512
CSSP- GCF Climate Resilience of the Vaisigano Project	2,673,288	4,272		3,962,883	6,631,899
CSSP Phase 2- DFAT	5,063	45,351		605,316	565,028
Samoa Commercial Bank					
11th EDF- Technical Cooperation Facility (TCF)	723,191			248,637	971,828
TOTAL DEVELOPMENT FUNDS ²	124,773,999	223,345,369	2,382,587	266,941,169	171,721,481
TRUST AND SPECIAL PURPOSE ACCOUNT:					
SPECIAL PURPOSE ACCOUNT:					
Agriculture Show - Agriculture	0			7,463	7,463
Sport Injury Fund - Education, Sports and Culture	644,161	18,251		90	626,000
Malo o Samoa Centre#1 - Ministry of Finance	924,076	715,116		328,399	545,738
Malo o Samoa Centre#2 - Ministry of Finance	84,424	934		825	84,315
Samoa House Operation - Ministry of Finance	5,237			52	5,288
Auckland Samoa House - Ministry of Finance	1,066,298	593,243		485,074	967,753
Samoa House Term Deposits	2,258,362	22,696		21,597	2,257,262
Norship Maritime Trading Account - Ministry of Police	154,178	3,703		1,953	155,995
Malo Samoa Centre Term Deposit	784,114	9,226		7,799	782,687
ANZ IAMP-II Land Comp ⁵	6,271,062	7,317,680		1,108,462	61,844
	12,191,910	8,680,849		1,931,441	5,494,347

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2023

	2023			2022	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁴	Cash Outflows	Exchange Fluctuation (Outflows) ⁴
	\$	\$		\$	
TRUST ACCOUNTS:					
Custom Deposit Account - Ministry of Revenue	3,038,192	575,781		171,699	2,634,111
Law Trust Account, Apia - Justice and Court Administration	984,120	307,022		320,184	997,282
Law Trust Account, Sogi - Justice and Court Administration	25,988	36,564		30,210	19,634
Law Trust Account, Tuasivi - Justice and Courts Administration	23,710	32,471		28,115	19,354
Leases Trust Account - Ministry of Natural Resources	2,112,497	1,457,921		1,910,209	2,564,786
Intellectual Properties Trust- Commerce, Industry and Labour	1,887			60	1,947
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	407			60	467
CBS 06-173 Atoa Samoa Trust Fund	6,228	79,037	2,090	74,900	0
	6,193,029	2,488,795	2,090	2,535,437	6,237,582
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT ²	18,384,940	11,169,644	2,090	4,466,878	11,731,928
INSURANCE FUND					
CASH IN BANK	18,577,441	3,584,945		48,860	15,041,356
SHORT TERM INVESTMENT	3,478,227	133,431	48,610		3,296,186
TOTAL CASH BALANCE, INSURANCE FUND ²	22,055,669	3,718,376	48,610	48,860	18,337,542
TOTAL FOR ALL FUNDS	353,676,104	2,030,241,280	4,148,923	1,936,857,260	262,819,937

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	1,700,098
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	110,857
Total			1,810,955

² Summary of all Funds for Schedule D:

	2022	2023
Cash on hand and at bank	306,453,685	355,329,276
Bank overdrafts	(43,633,749)	(1,653,172)
Total Cash Balance	262,819,937	353,676,104

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	2,917,527
Total			2,917,527

⁴ Exchange fluctuations for Cash Inflows and Outflows are disclosed separately in accordance with IPSAS 1.7.8

⁵ Prior Year Adjustments of Opening Balances - Unmatched EFT of prior years just confirmed offset from suspense account & unrepresented cheques of prior year just confirmed cancelled in FY22/23.

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2023

	Notes	2023 \$	2022 \$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES	2.3(c)i		
Public Trust Office	1	146,398	247,262
Samoa Airport Authority	1	899,421	0
Samoa Housing Corporation	1	2,240,037	2,473,890
Samoa Land Corporation	1	12,976,391	10,717,108
Samoa Ports Authority	1	3,991,448	3,237,973
Samoa Post Limited	1	18,650	266,850
Samoa Shipping Corporation	1	340,346	0
Samoa Shipping Services	1	164,864	10,721
Samoa Water Authority	1	0	161,776
Unit Trust of Samoa(Management) Ltd	1	87,027	81,006
Total Dividend Receivables to Government		20,864,583	17,196,586
GOVERNMENT MINISTRIES RECEIVABLES	2.3(c)ii		
Finance - Accounts		472,234	372,755
Legislative		72,585	125,957
Agriculture & Fisheries		102,835	179,593
Attorney General		79,623	69,753
Audit Office		71,604	150,346
Communication & Information Technology	3	286,021	362,204
Education, Sports & Culture		17,343	19,883
Finance	3	749,180	495,893
Foreign Affairs & Trade		155,382	155,382
Health	3	3,887,655	3,634,668
Justice and Courts Administration		11,171	350
Natural Resources & Environment		3,432,327	2,747,310
Prime Minister		668	0
Police	3	2,580	16,966
Public Service Commission		0	44,255
Revenue	3	705,296	705,170
Works, Transport & Infrastructure	3	70,683	132,388
Women, Community & Social Development		339,943	294,521
Bureau of Statistics		300	1,250
Total Government Ministries Receivables		10,457,432	9,508,643
OUTSTANDING DUTIES RECEIVABLES			
Deferred Duties	4	11,482,642	12,138,192
Pre Release Duties	4	24,129,627	19,196,909
PAYE	4	9,773,524	6,060,589
VAGST	4	12,934,924	22,237,309
Income Tax	4	3,137,409	9,093,110
Total Outstanding Duties Receivables		61,458,126	68,726,109

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2023

	Notes	2023 \$	2022 \$
GUARANTEE FEE RECEIVABLES	2.3(c)iii		
Development Bank of Samoa	2	165,680	177,234
Samoa Shipping Services	2	88,827	78,965
Samoa Trust Estate Corporation	2	83,579	83,579
Samoa Housing Corporation	2	524,845	454,391
Samoa Airways Limited	2	3,082,549	4,539,432
Samoa Land Corporation	2	644,243	644,243
Unit Trust of Samoa	2	1,860,000	1,860,000
Samoa Airport Authority	2	494,578	300,000
Total Guarantee Fee Receivables		6,944,302	8,137,845
OTHER RECEIVABLES	5	549,379	580,572
TOTAL CURRENT RECEIVABLES		100,273,822	104,149,754
NON-CURRENT RECEIVABLES			
LOAN BALANCES - GOVERNMENT ON LENDING	2.3(c)iv		
Development Bank of Samoa	2	747,948	1,292,140
Electric Power Corporation	2	111,385,520	111,385,520
Unit Trust of Samoa	2	2,501,667	3,291,667
Samoa Submarine Cable Company Limited	2	61,483,552	60,603,310
Total Public Bodies' Loan Balances to Government		176,118,686	176,572,636
TOTAL NON-CURRENT RECEIVABLES		176,118,686	176,572,636
TOTAL RECEIVABLES		276,392,508	280,722,390

Notes

¹ Balance as per SOE Audited Accounts for the Financial Year 2022/2023

² Balance as per ACDM Worksheets for FY 2022/2023

³ Prior Year adjustments - Incorrect Posting

⁴ Balance as per MCR Confirmation for the Financial Year 2022/2023

⁵ Other Receivable include Disbursement Account, Fund Account and Clearing Account

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2023

	Notes	Type	Ownership	Accumulated Capital Injection	Current Capital Injection/Gr ant	Revaluation Reserve	Retained Earnings	2023	2022
INVESTMENTS			%	\$	\$	\$	\$	\$	\$
Government Public Trading Bodies	2.3 (v)								
Development Bank of Samoa	1	*	100	50,000,000	47,430,653	0	(24,904,021)	72,526,632	64,938,913
Electric Power Corporation	1	*	100	160,279,631	0	128,175,298	(36,981,879)	251,473,050	308,096,551
Public Trust Office	1	*	100	18,780,650	0	(8,628,331)	(4,248,366)	5,903,953	5,632,072
Samoa Airways Limited	2	*	100	59,122,568	0	0	(52,640,850)	(4,777,033)	43,150,222
Samoa Airport Authority	1	^*	100	93,451,084	0	743,235	(65,354,803)	28,839,516	24,522,825
Samoa International Finance Authority	1	~		81,063,000	0	0	0	81,063,000	91,898,974
Samoa Housing Corporation	1	*	100	20,838,000	0	17,812,125	806,557	39,456,682	38,590,981
Samoa Land Corporation Limited	1	*	100	2,400,000	0	0	65,913,127	68,313,127	67,896,747
Samoa Ports Authority	1	*	100	38,081,761	15,750	106,803,002	38,435,116	183,335,631	161,320,662
Samoa Post Limited	1	*	100	500,000	0	0	4,471,844	4,971,844	4,736,286
Samoa Shipping Corporation Limited	1	*	100	1,000,000	0	2,144,797	24,816,643	27,961,440	41,840,346
Samoa Shipping Services Limited	1	*	50	4,660,278	0	0	(3,611,511)	1,048,767	457,933
Samoa Trust Estates Corporation	2+5	^	100	12,570,145		43,444,643	(13,822,518)	42,192,270	41,171,029
Samoa Water Authority	1	^*	100	84,660,413	0	35,294,097	(61,308,768)	58,645,742	65,323,453
Unit Trust of Samoa	1	*	100	1,800,000	0	0	1,959,614	3,759,614	3,343,350
Total Investments in Government PTB				629,207,530	47,446,403	325,788,866	(126,469,815)	864,714,235	962,920,344
Government Public Beneficial Bodies	2.3 (v)								
Accident Compensation Corporation	1	*^	100	0		240,020,859	0	240,020,859	223,264,242
Gambling Control Authority	1	*	100	148,682	0	0	4,373,943	4,522,625	4,083,954
Land Transport Authority	1	^	100	9,381,663	710,597	0	0	10,092,257	5,001,993
National Kidney Foundation of Samoa	1	^	100	1,183,885	0	0	3,218,044	4,401,929	4,257,430
National University of Samoa	1	*^	100	2,914,081	29,997,837	18,366,000	0	51,277,918	48,629,616
Samoa Fire and Emergencies Services Authority	1	^	100	9,369,990	1,149,523	899,484	0	11,418,997	8,530,684
Samoa Qualifications Authority	1	*	100	62,820	0	0	2,937,080	2,999,900	2,874,374
Samoa Sports Facilities Authority	1+5	^	100	61,988,478	0	0	(56,043,551)	5,944,927	6,047,907
Samoa Tourism Authority	1	*	100	4,715,764	0	0	0	4,715,764	12,062,046
Scientific Research of Samoa	1	*	100	5,078,985			(1,118,042)	3,960,943	5,078,985
Total Investments in Government PBB				94,844,348	31,857,957	259,286,343	(46,632,526)	339,356,119	319,831,231
Independent Government Bodies									
Central Bank of Samoa	1		100	20,000,000	13,681,000	(23,576,000)	21,498,000	31,603,000	12,240,000
				20,000,000	13,681,000	(23,576,000)	21,498,000	31,603,000	12,240,000
Other Entities									
Fiji Airways	3		12	0	0	0	0	41,714	41,714
Pacific Forum Line Limited	4		50	0	0	0	0	1,552,826	1,552,826
				0	0	0	0	1,594,540	1,594,540
TOTAL INVESTMENTS				744,051,878	92,985,360	561,499,209	(151,604,341)	1,237,267,894	1,296,586,115

Notes

¹ Balance as per SOE Audited Accounts FY 2023

² Balance as per SOE Unaudited April-June 2023 reports

³ Restating balance from the updated figure in Public Accounts 2015/2016 to await the finalisation of financial statements

⁴ Restating balance from Public Accounts FY2009-2010 to await finalisation of financial statements

⁵ Prior year adjustments as per Audited 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 2023

FINANCIAL INFORMATION ON INVESTMENTS	Notes	Current Ratio	Borrowing Ratio	Return on Equity Ratio %	Total Assets \$	Total Liabilities \$	30 June 2023 Equity \$
Government Public Trading Bodies							
Development Bank of Samoa	1	1.69	0.00	-1.47%	159,125,952	86,599,319	72,526,632
Electric Power Corporation	1	1.37	0.00	-16%	563,345,895	311,872,845	251,473,050
Public Trust Office	1	19.75	0.00	7%	13,994,796	8,090,844	5,903,953
Samoa Airways Limited	2	0.62	0.00	24%	30,803,152	24,321,434	6,481,718
Samoa Airport Authority	1	1.17	0.00	25%	253,451,009	224,611,492	28,839,516
Samoa Housing Corporation	1	0.43	0.65	9%	73,180,703	33,724,021	39,456,682
Samoa International Finance Authority	1	18.81	0.00	16%	84,655,395	3,592,395	81,063,000
Samoa Land Corporation Limited	1	1.01	0.17	1%	114,489,928	46,176,804	68,313,127
Samoa Ports Authority	1	2.77	0.00	7%	318,756,950	135,421,320	183,335,630
Samoa Post Limited	1	4.44	0.00	6%	6,701,994	1,730,150	4,971,844
Samoa Shipping Corporation Limited	1	2.20	0.00	4%	100,393,206	72,431,766	27,961,440
Samoa Shipping Services Limited	1	8.30	0.00	90%	2,473,199	1,424,431	1,048,767
Samoa Trust Estate Corporation	2	0.1	0.00	-1%	47,963,348	5,771,078	42,192,270
Samoa Water Authority	1	9.11	0.00	-11%	204,003,996	145,358,255	58,645,742
Unit Trust of Samoa	1	10.93	0.00	18%	4,056,976	297,362	3,759,614
Total Government PTB					1,977,396,499	1,101,423,516	875,972,985
Government Public Beneficial Bodies							
Accident Compensation Corporation	1	99.33	0.00	7%	242,182,159	2,161,299.00	240,020,859
Gambling Control Authority	1	3.88	0.00	10%	5,916,002	1,393,377	4,522,625
Land Transport Authority	1	1.20	0.00	3%	39,824,308	29,732,050	10,092,257
National Kidney Foundation of Samoa	1	19.68	0.00	3%	7,298,979	2,897,049	4,401,929
National University of Samoa	1	3.06	0.00	5%	89,878,968	38,601,050	51,277,918
Samoa Fire and Emergencies Services Authority	1	14.25	0.00	29%	13,896,623	2,477,626	11,418,997
Samoa Qualifications Authority	1	4.57	0.00	4%	6,091,782	3,091,882	2,999,900
Samoa Sports Facilities Authority	1	0.06	0.00	0%	91,525,099	85,580,172	5,944,927
Samoa Tourism Authority	1	2.94	0.00	-63%	6,603,471	1,887,707	4,715,764
Scientific Research of Samoa	1	0.62	0.00	-25%	5,619,566	1,658,623	3,960,943
Total Government PBB					508,836,956	169,480,835	339,356,119
Independent Government Bodies							
Central Bank of Samoa	1	3.12	0.00	52%	1,355,187,000	1,323,584,000	31,603,000
					1,355,187,000	1,323,584,000	31,603,000
Other Entities							
Fiji Airways	3	0.00	0.00	0%	0	0	0
Pacific Forum Line Limited	3	0.00	0.00	0%	0	0	0
					0	0	0
TOTAL PUBLIC BODIES SECTOR SEGMENT					3,841,420,455	2,594,488,351	1,246,932,104

Notes

¹ Balance as per SOE Audited Accounts FY2023

² Balance as per SOE Unaudited Accounts April-June 2023

³ SOE Audited/Unaudited Accounts 2023 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 2023*

	Notes	2023 \$	2022 \$
CAPITAL SUBSCRIPTIONS			
Asian Development Bank	2		
21 Shares of 10,000 SDRs each fully paid		768,386	755,940
International Bank for Reconstruction and Development			
Partially paid shares		13,996,647	11,211,401
International Development Association	1		
441 Subscriptions fully paid		166,324	165,045
International Finance Corporation			
35 Shares of USD\$1,000 each fully paid		2,924,347	723,970
International Fund for Agricultural Development	2		
USD\$50,000 investment in subscriptions		137,552	135,575
Multilateral Investment Guarantee Agency			
5 Shares of USD\$10,820 each partially paid		148,831	146,692
TOTAL CAPITAL SUBSCRIPTIONS		18,142,086	13,138,622

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 FY21/22 but movement was due to exchange rate fluctuation

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS

as at 30 June 2023

	Notes	2023 \$	Write-Off \$	Additions \$	Exchange Fluctuation \$	2022 \$
Land		53,062,897			19,398,917	33,663,980
Building		563,796,905			737,637	563,059,268
Vehicles		43,358,956	3,033,795	3,873,000		42,519,751
Furniture & Fitting		17,527,491	357,493	911,030		16,973,954
Household Equipment		909,976	23,034	299		932,711
Computer Equipment		24,173,256	805,297	1,855,540		23,123,013
Plant & Equipment		21,416,091	179,613	1,044,232		20,551,472
Office Equipment		25,659,797	1,044,207	1,614,835		25,089,169
Communication Equipment		717,738	18,524	1,773		734,489
Lease Assets		38,445,513				38,445,513
Medical Equipment		7,311,371	12,999	2,515,882		4,808,488
Infrastructure		792,085				792,085
Sport Equipment		26,150				26,150
Books		1,420				1,420
Musical Equipment		1,018,472	35,587	46,930		1,007,129
Expendable Items		448,141	2,692	1,139		449,694
Vehicles Parts		13,681				13,681
TOTAL FIXED ASSETS	1	798,679,940	5,513,241	11,864,660	20,136,554	772,191,967

Notes

1

Donated Assets are recorded at the best market price with accumulated value as at 30th June 2022 of \$84.9 million and are included in the Total Fixed Assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2023

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation Gain/(Loss)	Undrawn Balance Available	2023	2022
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
S.T.E.C. Special Assistance Loan 1983001	0	93,452	3,336	0	1	96,789
Development Bank Loan 1985001	0	521,470	9,641	0	794,354	1,325,465
Multiproject Loan 1985003	0	623,030	12,526	0	1,584,330	2,219,886
Afulilo Hydropower Project Loan 1986003	0	685,987	19,199	0	2,462,347	3,167,532
Telecommunications Loan 1989001	0	860,743	37,776	0	5,391,213	6,289,732
Agriculture Program Loan 1989004	0	1,853,471	81,344	0	12,570,599	14,505,414
Emergency Power Rehabilitation Loan 1990002	0	36,749	1,028	0	238,910	276,688
Cyclone Damage Rehabilitation Project 1992012	0	788,364	34,599	0	7,813,240	8,636,203
Afulilo Hydropower Supplementary Loan 1993002	0	215,718	9,467	0	2,244,838	2,470,023
Financial Sector Program Loan 1998001	0	753,985	27,497	0	11,724,510	12,505,991
Samoa Education Project 2000003	0	727,403	24,804	0	6,769,884	7,522,091
Small Business Development Project 2001001	0	319,258	8,935	0	2,953,808	3,282,001
Afulilo Power Improvement Project 2002001	0	50,361	1,409	0	543,649	595,419
Sanitation & Drainage Project 2004003	0	874,792	(6,311)	0	10,856,005	11,724,486
Education Sector Project Phase II 2006002	0	762,137	21,330	0	11,360,145	12,143,612
Samoa Power Sector Expansion Project 2007003	0	2,502,799	70,045	0	42,451,814	45,024,658
Samoa Sanitation and Drainage Project 2009038	0	256,705	7,184	0	4,486,111	4,750,000
Economic Recovery Support Program 2010003	0	2,324,488	84,771	0	25,297,222	27,706,481
Economic Recovery Support Program-Subprogram 2012001	0	1,521,868	66,791	0	19,063,881	20,652,540
Pacific Disaster Resilience Project 2017001	8,457,236	0	(70,493)	0	8,527,729	
Total ADB Loan Payments	8,457,236	15,772,778	444,880	0	177,134,590	184,895,011
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009 ¹	0	24,949	(8,094)	0	137,228	154,084
Regional Telecommunications Loan 2000005	0	268,338	(126,286)	0	2,272,197	2,414,249
Total EEC and EIB Loan Debt	0	293,287	(134,379)	0	2,409,426	2,568,333
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	359,864	(12,344)	0	726,233	1,073,753
Savaii Agricultural Development Loan 1979010	0	530,268	(49,741)	0	3,499,230	3,979,756
Second Agriculture Development Loan 1981001	0	91,706	3,212	0	712,380	807,299
Development Bank Loan 1985002	0	198,498	6,509	0	2,460,214	2,665,221
Multiproject Loan 1986001	0	246,907	8,648	0	3,194,443	3,449,999
Afulilo Hydropower Project Loan 1987001	0	257,795	8,871	0	3,600,000	3,866,667
Telecommunications Loan 1989002	0	526,019	7,040	0	3,198,543	3,731,602
Emergency Road Rehabilitation Loan 1990001	0	2,073,568	81,714	0	15,087,094	17,242,375
Afulilo Hydropower Supplementary Loan 1993003	0	27,398	943	0	382,779	411,120
Infrastructure Assets Management Loan 1999001	0	1,474,287	51,639	0	24,414,814	25,940,740
Health Sector Management Project 2000002	0	545,177	16,763	0	9,553,120	10,115,061
Postal & Telecommunication Reform Project 2003001	0	293,961	1,130	0	7,672,380	7,967,472
Infrastructure Asset Management Project Phase II 2004001	0	640,284	26,382	0	27,000,000	27,666,667
Cyclone Emergency Recovery Project 2004002	0	103,707	(226)	0	4,242,743	4,346,225
Infrastructure Asset Management Project - AFC 2007004	0	154,414	6,363	0	7,074,187	7,234,964
Health Sector Management Project Phase II 2008001	0	135,171	5,570	0	6,333,333	6,474,074
Economic Crisis Support Credit IDA (4766-0) 2010002	0	960,877	16,900	0	45,955,556	46,933,334
Post Tsunami Reconstruction Project 2010005	0	473,594	15,530	0	23,233,404	23,722,528
Health Sector Management Programme Support Project 2010004	0	142,231	5,917	0	6,962,963	7,111,111
Samoa Agriculture Competitiveness Enhancement Project 2012004 ¹	0	364,142	15,148	0	18,585,229	18,964,519
Additional Financing for the Pacific Aviation Investment 2016001 ¹	0	0	0	0	43,622,139	43,622,139
Second Fiscal and Economic Reform Operation Project 2016002 ¹	0	0	0	0	13,333,333	13,333,333
Total IDA Loan Debt	0	9,599,872	215,969	0	270,844,118	280,659,958

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2023

	Loan Drawdown \$	Principal Repayment \$	Foreign Exchange Fluctuation Gain/(Loss) \$	Undrawn Balance Available \$	2023 \$	2022 \$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001	0	765,296	(20,924)	0	1,158,302	1,902,673
Petroleum Bulk Storage Facility Project Phase IV 2011001	3,134,015	2,234,874	(320,865)	0	14,938,641	13,718,636
Total OPEC Loan Payments	3,134,015	3,000,170	(341,789)	0	16,096,943	15,621,309
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001 ²	0	4,075,148	1,269,800	0	17,631,440	22,976,388
Government Building 2008002 ²	0	7,640,903	3,110,515	0	44,078,598	54,830,016
National Medical 2010001 ²	0	5,348,632	2,688,108	0	38,568,773	46,605,513
Samoa Medical C 2012002 ²	0	5,221,284	3,288,888	0	47,690,594	56,200,766
Samoa National Broadband Highway Project 2012003 ²	0	3,438,835	2,166,123	0	31,409,915	37,014,873
Faleolo International Airport Upgrading Project 2014001 ²	0	8,659,690	6,832,949	0	99,911,491	115,404,130
COVID19 G20 Debt Service Suspension Initiative 1 2020001 ²	0	7,072,038	852,983	0	10,199,236	18,124,257
COVID19 G20 Debt Service Suspension Initiative 2 2021002 ²	0	4,195,526	1,173,764	0	16,135,343	21,504,633
Agreement on DSSI GCL20210350735 COVID19 DSS Initiative 3 ²	0	2,090,364	1,243,949	0	18,054,480	21,388,793
Total People's Republic of China (PRC)	0	47,742,420	22,627,079	0	323,679,871	394,049,367
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	80,491	1,657	0	698,073	780,221
I.F.A.D Rural Activation Project 1993001	0	92,591	1,906	0	1,842,726	1,937,222
Samoa Power Sector Expansion Project 2007002	0	3,893,369	2,581,565	0	54,831,465	61,306,398
COVID19 G20 Debt Service Suspension Initiative 1 2021001 ²	0	705,358	52,849	0	1,020,117	1,778,324
COVID19 G20 Debt Service Suspension Initiative 2 2021003 ²	0	422,281	78,391	0	1,628,115	2,128,788
COVID19 G20 Debt Service Suspension Initiative 3-2022001 ²	0	209,398	87,400	0	1,828,383	2,125,181
Total Other Lenders' Payments	0	5,403,488	2,803,767	0	61,848,879	70,056,134
TOTAL FOREIGN CURRENCY BORROWINGS	11,591,251	81,812,015	25,615,527	0	852,013,825	947,850,112
DOMESTIC BORROWING						
Unit Trust of Samoa						
Samoa Trust Estates Corporation 2018101	0	1,060,114	0	0	538,158	1,598,272
Samoa Airways 2022101	0	0	0	0	54,967,549	0
TOTAL DOMESTIC CURRENCY BORROWINGS	0	1,060,114	0	0	55,505,708	1,598,272
TOTAL BORROWINGS ³	11,591,251	82,872,128	25,615,527	0	907,519,533	949,448,385
Notes						
FOREIGN CURRENCY BORROWINGS BY CURRENCY						
Special Drawings Right					437,766,315	463,218,905
US Dollar					28,850,132	20,674,816
European Currency					2,372,832	2,527,200
Chinese Yuan Renminbi					323,679,868	394,049,366
Japan Yen					59,308,081	67,338,692
Danish Krone					3,928	4,456
British Pound					32,665	36,677
					852,013,821	947,850,112
Total Current Borrowings					83,352,376	84,754,682
Total Non-Current Borrowings					824,167,153	864,693,703
TOTAL BORROWINGS					907,519,533	949,448,385

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 the Debt Service Suspension Initiative as per agreement with bilateral creditors

³ The public debt level is not to exceed 50% of GDP as per the FY23 Fiscal Strategy Target. Total Debt at the End of the Financial Year 22/23 was SAT\$907.5 million which is equivalent to 35.6% of the GDP and below the fiscal target of 50% of GDP as per the Debt Bulletin June 2023 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 2023

	Codes	2023 \$	Receipts \$	Payments \$	2022 \$
Contributions by Donors					
Australian Aid ¹⁺²	AUS	11,106,960	4,871,840	3,146,723	6,958,667
Asian Development Bank ¹	ADB	(3,614,153)	1,242,563	4,013,166	1,676,479
British Aid Fund	BRT	0	0	0	2,075
Chinese Aid Funds	CHN	2,159,147	1,281,597	420,175	1,299,974
European Union	EU	821,829	0	1,042,511	1,865,927
Food and Agriculture Organisation	FAO	54,662	92,725	76,126	38,104
Forum Fisheries Agency ¹	FFA	2,908,706	2,628,910	10,999	310,378
International Labour Organisation	ILO	24,521	41,198	16,677	6,787
IUCN-World Conservation Union	IUC	219,068	0	(323)	224,043
Japanese Aid Funds	JPN	2,336,511	1,849,181	710,681	1,192,896
New Zealand Aid Funds ¹⁺²	NZA	11,384,236	2,260,187	1,523,785	10,620,425
South Pacific Regional Environment Programme (SPREP)	SPR	(9,682)	0	169,210	178,430
South Pacific Commission ¹	SPC	174,301	105,521	118,189	35,304
United Nations Development Programme ¹⁺²	UND	2,355,413	4,925,168	11,652,635	8,850,169
United Nations Educational Social and Cultural Organisation ¹	UNS	50,605	507,885	882,445	461,617
United Nations Environment Program	UNE	133,549	167,339	204,502	177,369
United Nations Institute for Training and Research (UNITAR) ¹	UNT	0	0	0	12,557
United Nations Fund for Population Activity ¹	UNF	(213,713)	380,755	1,154,199	105,470
United Nations International Children Educational Fund ¹	UNI	160,846	420,562	439,217	183,419
United States of America Aid Funds	USA	13,587	13,613	28,885	28,859
World Health Organisation ¹	WHO	1,159,857	1,317,585	322,075	213,237
International Fund for Agricultural Development ¹	IFA	(284,368)	737,712	1,117,155	95,075
Economic and Social Commission for Asia and the Pacific (ESCAP)	ESC	75,278	165,498	99,238	9,036
Organization for Petroleum Exporting (OPEC)	OPE	0	0	0	0
UN Women	UNW	(38,862)	489,664	528,526	0
Australian Volunteers International	AVI	3,749	17,303	13,554	0
World Bank ¹⁺²	WB	22,440,908	30,670,061	17,434,933	1,936,309
AUSAID & IDA	AUSAID & IDA	0	0	0	0
Other ¹⁺²	OTH	11,754,049	891,213	1,651,953	12,495,046
Total Contribution by Donors		65,177,006	55,078,080	46,777,236	48,977,652
Contribution by Sector					
Agriculture ¹⁺²	AGR	5,165,249	11,213,469	5,091,419	(3,329,364)
Commerce	COM	248,733	116,753	197,329	114,151
Community	CMY	4,506,735	317,842	6,422,756	10,561,724
Education	EDU	10,538,065	(830,029)	984,657	14,819,772
Energy	ENE	(778,248)	562,715	768,295	(569,503)
Environment	ENV	2,255,974	4,995,204	8,705,965	5,416,730
Finance	FIN	56,502	1,341,967	1,446,804	(2,367,677)
Health ¹⁺²	HEA	12,716,573	5,119,359	3,585,101	11,089,927
Law	LAW	4,351,022	2,831,162	938,203	2,521,101
Infrastructure	INF	18,528,428	16,961,177	3,134,494	4,625,050
Media	MED	6,041	0	26,755	32,797
Public Administration	PUB	4,677	663,921	798,692	26,519
Statistics	STA	25,278	211,411	186,133	17
Postal & Telecommunication	POS	893,535	591,660	464,938	766,813
Transport	TRP	(932,166)	8,781,742	12,342,061	(1,549,047)
Tourism	TOU	4,051,923	58,693	478,121	4,437,377
Trade	TRD	7,302	89,992	98,104	15,704
Welfare and Social Services	WEL	1,276,544	1,503,691	1,107,407	911,563
Other	OTH	2,254,838	547,352	0	1,453,998
Total Contribution by Sector		65,177,006	55,078,080	46,777,236	48,977,652

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 2023

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 2022/2023

Additional disclosure:

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

Projects	Donors	2023 \$	2022 \$
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	Asian Development Bank	17,283,351	27,341,037
Enhanced Road Access Project	World Bank	0	1,082,309
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project	Asian Development Bank	1,529,633	0
Economy-wide integration of Climate Change Adaptation (EWACC)	UNDP	19,083	0
Integrated Flood Management to Enhance Climate Resilience	UNDP	294,393	0
Improving the Performance and Reliability of RE Power Systems in Samoa (IMPRESS)	UNDP	460,870	0
Central Cross Island Road Upgrading Project (CCIRUP)	ADB	90,500	0
Samoa Climate Resilient of Transport Project (SCRTP)	World Bank	15,712,279	0
TOTAL		35,390,108	28,423,346

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 2023

	Donors	Sectors	2023 \$	Receipts \$	Payments \$	2022 \$
MINISTRIES						
Agriculture & Fisheries						
0042 - FFA Ice Making ²	FFA	AGR	0	0	0	427
0290 - Strengthening of Fisheries Info Management	FFA	AGR	7,612	0	9,306	16,918
0315 - Rehabilitation of the Coconut Crop in Samoa ²	SPC	AGR	0	0	0	492
0403 - AFCRP -Agriculture & Fisheries Cyclone Response Project ²	WB	AGR	0	0	0	(743,728)
0426 -Relocation of Livestock Division Premises	CHN	AGR	38,947	171	0	38,776
0477 - Deployment of Fish Aggregating Devices in Samoa	FFA	AGR	272,184	0	1,693	273,876
0490 - Soil Management for Farm Resilience in the Pacific Islands ²	AUS	AGR	0	0	0	1,688
0494 - Reef Colonisation and Social Impacts from Tronchus ²	AUS	AGR	0	0	0	142
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production ²	AUS	AGR	0	0	59,829	59,826
2051 - WB/Samoa Agriculture Competitiveness Expansion Project ²	WB	AGR	0	0	0	(1,644,094)
0539 - E-Phyto Sanitary Certification System ²	AUS	AGR	0	2,254	84,772	77,371
0549 - Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project	SPC	AGR	29,651	0	89,456	119,107
0560 - World Bank IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM)	WB	AGR	(528,342)	1,754,237	1,736,027	(546,552)
0565 - MAF Agrometeorology Programme in Samoa ²	FAO	AGR	0	0	0	41
0566 - Improving Ruminant Production & Supply in Fiji & Samoa	AUS	AGR	19,848	78,584	170,591	111,856
0571 - IFAD Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140	IFA	AGR	(234,545)	316,339	266,682	(284,201)
0576 - Fisheries Covid-19 Pandemic Stimulus Package ²	FFA	AGR	0	0	0	18,652
0608 - Sectorial Analysis & Investment Requirement For Improving Fiji and Samoa Small Ruminant Sector ²	AUS	AGR	0	8,476	34,988	25,421
0609 - Deploying Coconut Diversity to Improve Livelihoods in the Pacific	SPC	AGR	1,672	14,010	12,100	(238)
0610 - Circular Economy For the Recovery of Waste (CERO WASTE) ²	UND	AGR	0	51,902	181,767	129,897
0614 - SAFPROM Matching Grants Programme Account	WB	AGR	2,631,467	4,389,971	242,910	(1,515,593)
0621 - COVID-19 Preparedness and Recovery Diversification of the Economic Sector of Samoa	UND	AGR	0	106,783	81,810	(24,973)
0627 - Developing National Science, Technology and Innovation Policy ²	UNE	AGR	0	0	0	14
0628 - US Treaty on Economic Development	FFA	AGR	2,620,434	2,620,434	0	0
0629 - Building Business Case For Investment in Coconut Industry in the Pacific ²	AUS	AGR	0	0	4,908	4,883
0656 - Safeguarding Threatened Coconut Diversity	SPC	AGR	6,534	0	11,397	17,931
0671 - Assessment of the Efficiencies of using e-data technology	SPC	AGR	50,170	0	0	50,170
0662 - Revitalization Expansion Diversification of Samoa	UND	AGR	0	63,912	63,912	0
0675 - Pacific Seeds for Life Project	SPC	AGR	100,285	105,521	5,236	0
0637 - PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project	IFA	AGR	(54,328)	421,373	854,978	379,277
0648 - Celebration of days of Shared Interest between FAO and MAF	FAO	AGR	54,662	75,977	49,703	28,388
Total			5,016,252	10,009,944	3,962,065	(3,404,229)
Attorney General's Office						
0312 - Pacific Prosecutors Conference	NZA	LAW	687,461	177,557	223,350	733,253
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	AUS+NZA	LAW	1,013,298	0	473,883	1,487,252
0505 - Support for Samoa to Review and Reform Cyber Security ²	AUS	LAW	0	0	0	(12,865)
0545 - Pacific Island Law Officers 38th Network and Meeting ²	AUS	LAW	0	0	0	(71)
Total			1,700,759	177,557	697,233	2,207,569
Audit Office						
0597 - INTOSAI SAI Continuity During COVID19	OTH	OTH	4,290	0	0	4,290
Total			4,290	0	0	4,290
Bureau of Statistics						
0336 - Parliamentarian Group Activity ²	UNF	OTH	0	0	0	(255,530)
0491 - Birth Registration Campaign ²	UNI	PUB	0	0	0	156
0544 - Multiple Indicator Cluster Survey (MICS) ²	UNI	HEA	0	0	0	(11,240)
0595 - Strengthening Resilience of Pacific Islands ²	ESC	STA	0	0	0	17
0604 - UNFPA Sexual Reproductive Health 2021-2022 (SBS)	UNF	HEA	24,454	23,490	23,036	24,000
0644 - MICS Plus	UNI	PUB	21,457	174,257	155,787	2,988
0669 - ADB-KST A9646 Data for Development (PhaseII)	ADB	STA	757	170,213	169,456	0
0677 - Samoa Labour Force Survey	ILO	STA	24,521	41,198	16,677	0
0681- Promoting a Gender Data-Driven Response to the Covid 19	UNW	PUB	(38,862)	489,664	528,526	0
0654 - Social Protection for Resilience Joint Programme	UND	PUB	41,116	0	24,699	65,816
Total			73,444	898,821	918,180	(173,794)
Commerce, Industry & Labour						
0313 - Enhanced Integrated Framework Trade ²	UND	COM	0	0	0	(221,038)
0518 - Samoa Private Sector Development Programme	NZA	COM	21,837	1,830	41,818	61,824
0547- Assistance to Support the Labour Mobility Unit of Samoa	AUS	TRD	1,922	89,992	87,864	(206)
0596 - Technical Assistance for the Review of Samoa National Emergency Employment Policy ²	ILO	COM	0	0	0	410

GOVERNMENT OF SAMOA

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STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) for the financial year ended 30 June 2023

	Donors	Sectors	2023 \$	Receipts \$	Payments \$	2022 \$
0599 - Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System	ESC	COM	21,500	58,859	46,378	9,019
0600 - Pre - Departure Orientation and Debriefing Sessions for RSE & SNP ²	ILO	COM	0	0	0	2,806
0611 - Occupational Safety and Health (OSH) Day ²	ILO	COM	0	0	0	(233)
0612 - ILO & SWC Recovery Programme Works for Laid-Off Workers from Covid-19 ²	ILO	COM	0	0	0	2,697
0670 - New Zealand Labour Mobility	OTH	COM	8,771	51,996	43,225	0
0642 - UNICEF Support Child Labour Rapid Assessment Survey in Samoa ²	UNI	COM	0	200	62,604	62,604
Total			54,030	202,878	281,888	(82,118)
Communication, Information & Technology						
0522 - MCIT Support For Samoa to Review & Reform Cyber Security and Cybercrime Legislation ²	AUS	LAW	0	0	0	18,768
0577 - Knowledge Society Initiative	UNE	MED	6,041	0	26,755	32,797
0623 - Support for the Establishment of SamCert	NZA	COM	21,838	0	162,296	184,134
0624 - Strengthening Cyber Security Emergency Response Capability in Samoa	AUS	COM	902,879	0	251,030	1,153,908
Total			930,758	0	440,081	1,389,607
Education, Sports & Culture						
0329 - School Fee Scheme AUSAID & NZAID ²	OTH	EDU	0	0	0	594,777
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratification	UNS	EDU	5,251	0	30,785	36,036
0378 - Literacy Improvement project	USA	EDU	13,191	13,613	27,448	27,025
0455 - Scholarship & Equipments	CHN	EDU	53,554	10,193	0	43,361
0460 - Education Sector	AUS+OTH	EDU	9,822,560	(1,116,183)	(5,400)	10,338,565
0513 - Family Life Education	UNF	HEA	20,789	117,843	202,127	105,073
0519 - Nursing Workforce Development	NZA	EDU	617,856	29,971	270,977	858,862
0523 - Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018	SPC	EDU	0	0	0	(10,885)
0552 - Women in Science Technology (WIST) ²	AUS	EDU	0	0	0	459
0559 - Samoa Inclusive Education	AUS	EDU	54,051	180	0	53,871
0570 - The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls	UNE	EDU	(97,243)	0	337,213	239,970
0589 - COVID-19 Response to MESC	UNI	EDU	67,865	92,270	24,500	95
0590 - The Development of Learning Resources with Focus on a Sustainable Pacific ²	UNE	EDU	0	0	0	(2,431)
0591 - Samoa Knowledge Society Initiative Project ²	UNE	EDU	0	0	0	27,903
0613 - UNDP Samoa Knowledge Society Initiative ²	UND	EDU	0	0	0	(27,907)
0618 - UNFPA Sexual Reproductive Health	UNF	EDU	(5,004)	0	65,037	60,033
0638 - Development and Implementation of a National Awareness Raising Strategy to Support Inclusive Education	AUS	EDU	(27,031)	0	127,031	100,000
0663 - MESC Support for ICT in Education & Samoa Knowledge	UNE	EDU	11,687	31,770	20,084	0
0666-Development of Employment Pathways for Persons with Disabilities in Samoa ²	UNE	EDU	0	40,200	40,200	0
0668 - UoN Pacific Education Researching the Efficacy of an Inclusive Education Teacher Aide Course Version 1	OTH	EDU	10,786	10,786	0	0
0673 - UNESCO Launch of International Decade of Indigenous Language	UNE	EDU	6,793	39,869	33,076	0
0683 - Inclusive Education Capacity Development	UNE	EDU	3,749	17,303	13,554	0
0649 - Child Protection in Education Sector - UNICEF	UNI	EDU	0	0	155	155
Total			10,558,854	(712,186)	1,186,784	12,444,963
Electoral Voters Office						
0616 - Strengthening Civic Awareness Program- Women in Leadership UN Women- OEC ²	OTH	PUB	0	0	32,302	32,300
Total			(0)	0	32,302	32,300
Finance						
0037 - Chinese Miscellaneous Assistance	CHN	Other	703,896	0	0	703,896
0330 - Samoa Australia Partnership	AUS	OTH	1,501,469	547,352	0	954,117
0338 - Civil Society ²	OTH	FIN	0	0	0	10,605
0351 - PFM Finance Sector ²	AUS	FIN	0	0	0	(2,271,608)
0369 - Samoa Tourism Support Program	NZA	TOU	83,140	556	0	82,584
0390 - Toursim Cyclone Recovery Programme ²	NZA	TOU	0	0	0	(47,165)
0395 - Technical Co-operation Facility ²	EU	FIN	0	0	0	1,587
0399 - Enhanced Road Access Project ²	WB	INF	0	1,627,145	2,739,092	1,022,927
0415 - Enhancing the Climate Resilience of the West Coast Road ²	WB	TRP	0	0	0	(4,464,433)
0427 - Rosebud Trust - Manumalo Baptist School ²	OTH	EDU	0	0	0	(31,433)
0453 - Energy Bill and Sustainable Bioenergy Samoa	OTH	ENE	23,491	515	0	45,987
0461 - IN-country Co-ordinator to support Technical & Financial ²	OTH	ENE	0	0	0	(23,011)
0462 - Samoa Agri-Business Support Project ¹	ADB	AGR	63,790	1,042,824	1,053,861	74,826
0464 - Samoa Connectivity/Samoa Submarine Cable Project	WB+OTH	POS	893,535	591,660	464,938	766,813
0465 - Enhanced Fruit production and postharvest handling systems ²	AUS	AGR	0	0	0	38
0478 - Samoa Tourism	NZA	TOU	714,631	54,125	0	660,506
0493 - Incentivising Business Establishment at Vaitele	NZA	COM	196,625	3,867	3,305	196,063
0496 - Cyclone Gita ²	OTH	FIN	0	0	0	20,543

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	Donors	Sectors	2023 \$	Receipts \$	Payments \$	2022 \$
0499 - Integrated Flood Management	UND	ENV	501,473	2,925,267	4,597,200	2,173,406
0509 - Programmatic Preparation Advance No. IDA V202 ²	WB	FIN	0	268	2,669	(288,406)
0512 - Samoa Population Action Plan (SPAP Project)	UNF	HEA	29,637	5,880	141,750	165,507
0516 - UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Island Countries&Territories ²	UNS	TOU	0	0	0	(654)
0532 - Construction of the Emergency Bailey Bridges ²	AUS	TRP	0	0	0	(105,956)
0537 - Women in Leadership in Samoa Project-NUS ²	UND	WEL	0	0	0	(45)
0578 - Chinese Assistance for COVID19 Preparedness ²	CHN	FIN	0	0	0	2,249
0585 - CSSP EU	EU	COM	98,638	0	793,874	892,512
0586 - CSSP GCF Enhanced Climate Resilience of the Vaisigano Project UNDP	UND	COM	2,673,288	0	3,958,611	6,631,899
0587 - CSSP Phase 2 DFAT	AUS	COM	5,075	0	559,965	565,040
0588 - 11th EDF Technical Cooperation Facility (TCF) EU	EU	COM	723,191	0	248,637	971,828
0593 - Samoa Tourism Growth Partnership- PHASE 2	NZA	TOU	1,780,487	0	0	1,780,487
0594 - APDRF COVID19 Emergency Response Project	ADB	FIN	60,680	0	0	60,680
0622 - Imprest Account for Agribusiness Support Project (DFAT Fund)	OTH	FIN	(11,932)	468,364	578,554	98,258
0655 - Samoa Tourism Recovery & Resilience Program (STRRP	NZA	TOU	1,289,993	0	428,116	1,718,109
0652 - Providing Firefighting equipments to SFESA Project	JAP	ENV	29,247	0	706,635	735,882
0643 - PRC Samoa's COVID19 Prevention and Preparation	CHN	HEA	643,479	531,551	399,764	511,692
0659 - Social Protection for resilience Program (NPF)	UND	FIN	0	401,368	401,368	0
0660 - Building Forward Better by Safeguarding Natural Capital	UNE	AGR	85,208	160,701	75,493	0
0667 - UNDP-SDG Financing- Component	UND	FIN	7,754	471,967	464,213	0
2036 - Education Sector Project II ²	ADB	EDU	0	0	0	2,520,029
Total			12,096,793	8,833,409	17,618,042	16,135,358
Foreign Affairs & Trade						
0242 - NZAID/AusAID-Harmonised Government Scholarship ²	OTH	EDU	0	0	0	(8,713)
0507 - PACER Plus Readiness	AUS	TRD	5,380	0	10,241	15,620
0511 - Streamlining Arms Data Collection and Reporting in Samoa ²	OTH	TRD	0	0	0	(351)
0555 - ICT Digital Solution Project	UND	OTH	45,183	0	0	45,183
0579 - Sub-Regional Localization Initiation Plan Project ²	UND	TRD	0	0	0	136
0581 - Enhancing ICT Capabilities to Support National Commitments ²	FFA	TRD	0	0	0	504
Total			50,563	0	10,241	52,380
Health						
0192 - WHO Grants 2004 ²	WHO	HEA	0	0	0	50,582
0376 - Reproductive Health ²	UNF	HEA	0	0	0	(96,888)
0452 - UNDP Global Fund to Fight Aid, TB & Malaria ²	UND	HEA	0	0	(5)	996
0495 - An Inventory Logistics Management System for Pharmaceutical ²	AUS	HEA	0	0	640,530	626,179
0501 - German Medical Funds (Medical Equipments for NHS)	OTH	HEA	35,281	0	0	35,281
0502 - Motivation Australia Sub-Grant Mobility Unit (Mobility Devices) ²	AUS	HEA	0	0	0	(24)
0504 - Eye Care Services ²	OTH	HEA	0	0	0	318
0506 - Landing Costs- Medical Equipment Republic of South Korea	OTH	HEA	148,668	0	0	148,668
0536 - Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa	OTH	HEA	136,231	492,568	219,568	(136,769)
0538 - Digital Radiography System General X-Ray Machine ²	AUS	HEA	0	31	0	(42,705)
0541 - Samoa Nursing Community Training Centre	NZA	HEA	3,551,283	144,243	68,913	3,475,953
0543 - Capacity Building of Procurement & Supply Chain Management for MoH Staff	AUS	HEA	272,649	7,043	0	265,606
0553 - Australian Support for Measles Outbreak ²	AUS	HEA	0	0	0	9,474
0556 - Immunization Multimedia Awareness Campaign ²	UNI	HEA	0	0	0	2,729
0563 - WHO Biennium	WHO	HEA	1,159,915	1,317,585	322,017	164,347
0567 - Providing Medical Equipment Against Measles & Infection Diseases	JAP	HEA	471,066	12,859	0	458,206
0574 - World Bank- Samoa Covid-19 Emergency Response Project	WB	HEA	1,141,971	43,765	38,100	1,136,306
0575 - Systems strengthening Vaccines Project	OTH	HEA	(91,606)	7,564	383,653	284,483
0601 - PforR Samoa Health Systems Strengthening Program for Results	OTH	HEA	6,276,125	170,881	0	6,105,244
0602 - MCWP Programme for HIV/TB	AUS	HEA	(28,557)	346,453	223,311	(151,700)
0605 - UNFPA Sexual Reproductive Health 2021-2022 (MoH)	UNF	HEA	(324,964)	55,701	369,169	(11,496)
0607 - Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project-Additional Financing	ADB	HEA	(3,217,037)	21,886	497,151	(2,741,773)
0617 - System Strengthening for Effective Coverage of New Vaccines in Pacific (COVAX)- UNICEF ²	UNI	HEA	0	0	0	239
0640 - Strengthening of Disability Specific Services by ENT & MDS	AUS	HEA	57,399	0	38,623	96,022
0690 - Bachelor of Health Science	NZA	HEA	1,794,674	1,794,674	0	0
0645 - Public Health Laboratory	NZA	HEA	617,682	25,342	0	592,339
Total			12,000,779	4,440,596	2,801,029	10,271,619
Justice & Courts Administration						
0531 - Psychologist Support to Specialist Courts	NZA	LAW	67,162	0	0	67,162
0580 - Law & Justice Sector	UND	LAW	(702)	0	16,707	16,005
Total			66,459	0	16,707	83,167
Samoa Law Reform						
0540 - Technical Assistance From Sisters for Change to SLRC	OTH	LAW	13,321	3,024	24,915	35,212
0634 - SLRC Spotlight Initiative Project	UND	LAW	21	47,254	114,332	67,099
Total			13,342	50,278	139,247	102,311

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	Donors	Sectors	2023 \$	Receipts \$	Payments \$	2022 \$
Legislative Assembly						
0423 - SPCRP Samoa Parliament Complex Redevelopment Project	AUS	INF	6,280,345	2,849,955	159,410	3,589,800
0550 - CPA Technical Assistance Programme ²	OTH	LAW	0	0	0	56,965
0661 - Samoa Parliament IT Virtual Equipment	CHN	LAW	719,271	739,683	20,412	0
0641 - Parliamentary Youth Program	USA	LAW	396	0	1,438	1,834
Total			7,000,012	3,589,638	181,260	3,648,599
Natural Resources & Environment						
0172 - UNEP US Montreal Protocol	UNE	ENV	81,134	117,339	153,283	117,078
0308 - Greenhouse Gas Abatement Project ²	UND+IUC	ENV	0	0	0	5,298
0380 - Enhancing Resilience of Coastal Communities of Samoa	UND	ENV	0	0	0	14,348
0381 - Two Samoas Environmental Collaboration Initiative ²	OTH	ENV	0	0	0	124
0408 - Climate and Oceans Support Program in the Pacific ²	OTH	ENV	0	0	0	(2,681)
0425 - SMSMCL Strengthening Multi-Sectoral Management of Critical Landscapes ²	UND	ENV	0	0	0	(65)
0432 - Global Environment Facility - review of the National Implementation plan	UNE	ENV	14,187	0	24,745	38,931
0433 - Enhancing Climate Resilience of Coastal Resources & Communities ²	WB	ENV+TRP	0	0	0	(430,580)
0439 - Japan Grant Assistance ²	JPN	OTH	0	0	0	454
0441 - Economy wide integration of climate change adaptation	UND	ENV	(55,960)	0	758,661	702,701
0448 - Pacific Resilience Project	WB	ENV	1,226,184	1,418,052	1,953,976	1,762,108
0456 - Policy Development coastal typography survey ²	OTH	ENV	0	0	0	618
0457 - Composting of Green Waste ²	SPR	ENV	0	0	0	6,578
0471 - Disaster Risk Management ²	NZA	ENV	0	0	0	2,043
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP) ¹⁺²	SPC	ENV	0	0	0	(15,752)
0474 - Strengthen National Decision Making toward Ratification of the Minamata Convention ²	UNT	ENV	0	0	0	12,557
0476 - Pacific Risk Tool for Resilience Project ²	OTH	ENV	0	0	0	(10,796)
0485 - Improving the Performance and Reliability of RE Power System	UND	ENE	(801,738)	562,164	768,295	(595,607)
0486 - GEF Pacific Ridge -to-Reef (R2R) Integration of Water (IW) ²	SPC	ENV	0	0	0	(125,520)
0503 - Support Preparation Interim National Report-Nagoya Protocol	UNE	ENV	14,703	0	0	14,703
0514 - GEF Support to UNCCD 2018 National Reporting Process (Samoa) ²	UNE	ENV	0	0	0	6,656
0557 - Samoa Oceans Acidification Monitoring Project (MOU) ²	OTH	ENV	0	0	0	(5,827)
0561 - Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa	FAO	ENV	0	16,748	26,423	9,675
0562 - Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa	OTH	ENV	(1,446)	0	31,500	30,054
0592 - Pacific Adaptation to Climate and Resilience Building	SPR	ENV	(9,682)	0	169,210	159,529
0603 - Biodiversity and Protected Areas Management (BIOPAMA)	IUC	ENV	219,085	0	(340)	218,745
0665 - GFA Disaster Risk Management 2019-2024	OTH	ENV	159,745	361,037	201,292	0
0682 - United Nations Joint Programme for Ecosystem Services	ESC	ENV	53,778	106,638	52,860	0
0625 - The Project for Provision of Emergency Resce Equipment to SFESA ²	JAP	ENV	0	124	4,047	(3,341)
0651 - Support to Preparation of the Fourth National Biosafety	UNE	ENV	23,526	50,000	26,474	0
Total			923,515	2,632,101	4,170,427	1,912,032
Ombudsman's Office						
0475 - National Public Inquiry on Family Violence Project	OTH	LAW	6,964	59	35,949	42,855
0546 - National Public Inquiry Report (SRH/Support Implementation of Recommendation)	UNF	HEA	(2,565)	0	17,396	14,831
0568 - Spotlight Initiative ²	UND	WEL	0	0	0	822
0678 - OMB-NHRI Strengthening Collaboration in Safeguarding ²	OTH	LAW	0	27,387	27,217	0
0633 - Ombudsman Samoa Knowledge Society Initiative ²	UNE	WEL	0	0	0	6
Total			4,399	27,446	80,563	58,514
Police						
0428 - DOG Shelter Construction ²	NZA	TOU	0	0	0	13,845
0632 - Strengthening and Capacity Building of Community and School for the Traffic on Road Safety ²	WHO	HEA	0	0	0	(2,795)
0685 - The Project for Procurement of Police Vehicles	JAP	LAW	974,610	974,610	0	0
0686 - The Project for Construction of Prison Hall Procurement	JAP	LAW	861,588	861,588	0	0
0657 - Spotlight Initiative Project-(MPP)	UNE	PUB	(19,035)	0	35,085	16,050
Total			1,817,163	1,836,198	35,085	27,100
Prisons and Corrections Services						
0508 - Samoa Prisons and Correctional Services Rehabilitation Programmes	NZA	LAW	7,632	0	0	7,632
Total			7,632	0	0	7,632
Public Service Commission						
0658 - Supporting Outreach Capacity	OTH	PUB	0	0	22,293	22,293
Total			0	0	22,293	22,293
Women, Community & Social Development						
0248 - Gender Based Violence Project ²	UNF+GIG	PUB	0	0	0	(101,843)
0261 - UNICEF Pacific Children's Programme	UNI	WEL	19,802	0	82,400	103,314
0416 - Samoa Disability Program (Agreement #66218)	AUS	WEL	12,819	59,263	214,931	168,487
0436 - Samoa National Action Plan on Youth Employment ²	ILO	WEL	0	0	0	1,106

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	Donors	Sectors	2023 \$	Receipts \$	Payments \$	2022 \$
0440 - Samoa Women Shaping Development	AUS	WEL	7,592	1,318	0	6,274
0445 - Community Centre/Samoan Fale for MWCSD in Savaii ²	JPN	WEL	0	0	0	1,694
0450 - Youth Employment Program ²	UND	WEL	0	0	0	(2)
0454 - Youth Arts Incubator for Economic Empowerment	OTH	WEL	479,364	0	0	479,364
0554 - Community Development Sector Response for Measles Epidemic ²	OTH	WEL	0	0	0	2,737
0569 - CERF MHPSS Capacity Building: Measles Outbreak Response ²	UNI	WEL	0	0	0	11,835
0572 - UNDP Community response ²	WHO	WEL	0	0	0	486
0573 - WHO Community Response to COVID-19 ²	WHO	WEL	0	0	0	1,103
0606 - UNFPA Sexual Reproductive Health 2021-2022 (MWCSD)	UNF+GIG	COM	43,940	177,842	335,685	201,782
0615 - Increased Community and Civic Understanding of and Support for Gender Equality and Women's Right to Political Participation ²	OTH	COM	0	0	0	(52,000)
0630 - UNICEF Spotlight Media Campaign Program ²	UNI	COM	0	0	11,658	10,545
0639 - BHC Ending Violence Village Program ²	BAF	COM	0	0	0	2,075
0650 - Strengthening Resilience of Pacific Islands States through Universal Social Protection ²	UNE	WEL	0	70,473	172,075	111,671
0674 - UNESCO Samoa Initiative to End Domestic Violence ²	UNE	WEL	0	112,970	111,680	0
0676 - UNICEF Child Protection Program 2021-2022	UNI	COM	37,887	140,000	102,114	0
0687 - Samoa Disability Annual Workplan FY22/23	AUS	WEL	756,968	1,259,667	502,699	0
0653 - Circular Economy for the Recovery of Waste(CERO Waste) ²	UND	WEL	0	0	22,510	22,713
Total			1,358,371	1,821,533	1,555,751	971,341
Works, Transport & Infrastructure						
0405 - Samoa Aviation Investment Project ²	WB	TRP	0	0	0	383,098
0438 -Apia Waterfront Development Project	NZA	TOU	183,672	4,012	50,005	229,665
0447 - Samoa Aviation Project ²	WB	TRP	0	0	0	10,093
0484 - Marine Pollution Fund Regulation ²	SPR	INF	0	0	0	12,324
0487 - Samoa Renewable Energy Partnership- Phase 2 ²	NZA	ENE	0	36	0	3,128
0528 - Samoa Climate Resilient Transport Project	WB	TRP	(526,128)	8,781,666	10,457,714	1,149,920
0534 - Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia ²	UNS	ENV	0	0	0	257
0679 - Samoa Aviation and Road Investment Project	WB	INF	12,248,084	12,484,076	235,992	0
0626 - Central Cross Island Road Upgrade Project	ADB	TRP	(406,038)	76	1,884,347	1,478,233
Total			11,499,589	21,269,866	12,628,058	3,266,717
TOTAL PROJECT BALANCES			65,177,005	55,078,080	46,777,236	48,977,652

Notes

¹ Amendment of Opening Balances related to prior year adjustments
All Projects are reported in Inclusive amounts for Public Account 2022/2023

² Project closed off in FY22/23.

Total Project Balances (Finance One System) less
Total Project Balances (Raw Calculation)
Total Variance (Project completed & closed off in FY22/23)

\$ 65,177,005.00
\$ 57,278,496.00
\$ 7,898,509.00

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 2023

	2023 \$	Receipts \$	Payments \$	2022 \$
Contributions by Lender				
World Bank	0	0	0	268,186
Other	(1,286,620)	3,133,906	455,742	(3,964,784)
Total Contribution by Lender	(1,286,620)	3,133,906	455,742	(3,696,597)
Contributions by Sector				
Transport	0	0	0	268,186
Energy	(1,286,620)	3,133,906	455,742	(3,964,784)
Total Contribution by Sector	(1,286,620)	3,133,906	455,742	(3,696,597)

Additional disclosure:

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

Projects	Donors	2023 \$	2022 \$
Samoa Aviation Investment Project(SAIP)	World Bank/IDA	0	21,729,892
TOTAL		0	21,729,892

GOVERNMENT OF SAMOA

SCHEDULE 11.2.1

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

for the financial year ended 30 June 2023

	Donors	Sectors	2023 \$	Receipts \$	Payments \$	2022 \$
<u>MINISTRIES</u>						
Finance						
2050 - Petroleum Storage Facility Project	OTH	ENE	(1,286,620)	3,133,906	455,742	(3,964,784)
Total			(1,286,620)	3,133,906	455,742	(3,964,784)
Works, Transport & Infrastructure						
2053- Samoa Aviation Investment Project	WB	TRP	0	0	0	268,186
Total			0	0	0	268,186
Total Amounts			(1,286,620)	3,133,906	455,742	(3,696,597)

Notes

All Projects are reported in Inclusive amounts for Public Account 2022/2023

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2023

	Notes	2023 \$	2022 \$
CURRENT PAYABLES			
SPECIAL PURPOSE ACCOUNTS			
<u>Ministry of Commerce, Industry and Labour</u>			
Private Sector Organization Grant	1	0	250,000
NUSIOT Apprenticeship	1	0	163,895
		0	413,895
<u>Ministry of Communication and Information Technology</u>			
School Connectivity	1	0	1,661,590
		0	1,661,590
<u>Office of the Electoral Commission</u>			
Complete Procurements Related to OEC Building		170,044	170,044
COI Consultations	1	0	90,623
		170,044	260,667
<u>Ministry of Education, Sports and Culture</u>			
Education Sector (Budget Support) Incomplete Projects		2,446,065	2,481,313
Samoa Arts and Culture Project Malifa	1	0	313,092
Completion of Renovation for School Building	1	0	545,000
Supply and Installation of the Standby Generator	1	0	225,158
		2,446,065	3,564,563
<u>Ministry of Finance</u>			
Government Bowser	1	0	2,196,173
Procurement of Government Vehicles (F1-Motor Vehicles)		637,544	1,467,331
Disaster and Emergency Facility	1	0	6,469,352
COVID19 Response Plan	1	0	3,640,711
Cooling Systems (TATTE and FMFMII)	1	0	98,373
Central Cross Island Road Upgrade Project		6,215,493	7,323,955
Land Compensation	1	0	463,000
Vaimea Warehouse	1	0	1,000,000
Survey for Segment 2	1	0	224,240
Building Permit - Segment 3	1	0	100,000
Tourism Assistance (STA)	1	0	805,325
Private Sector Support Facility - COVID Assistance	1	0	1,500,000
DBS Capital Injection	1	0	4,600,000
Savaii Emergency Works		900,000	0
		7,753,036	29,888,460
<u>Ministry of Foreign Affairs and Trade</u>			
One UN House Project		1,483,154	1,483,154
		1,483,154	1,483,154
<u>Ministry of Health</u>			
CT Scan	1	0	823,122
MT2 Savaii Kitchen Inpatient Ward		1,000,000	1,000,000
Mortuary Extension TTM Hospital Upolu		1,000,000	1,200,000
New Boiler TTM Hospital Upolu		1,000,000	1,000,000
Refurbishment District Hospital		3,702,455	1,703,064
Dr. Take Naseri's End of Contract Benefits	1	0	17,380
		6,702,455	5,743,566
<u>Ministry of Justice and Courts Administration</u>			
Savaii Court House	1	0	200,000
Digitization Redundancy Server		163,681	0
		163,681	200,000

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2023

	Notes	2023 \$	2022 \$
<u>CURRENT PAYABLES</u>			
<u>Ministry of Natural Resources and Environment</u>			
Rainwater Harvesting Program	1	0	200,000
Roads for Land Board Leased Lands	1	0	16,949
Renovations for Post Office	1	0	82,841
Strong Room for Land Division	1	0	50,000
Renovation of Vaiaata Landfill Office Premise	1	0	50,000
Renovation of Tafaigata Landfill Office Premise	1	0	50,000
Upgrade of Tamaligi Office	1	0	50,000
Repairs Maintenance Works for Ozone Building Met	1	0	4,867
Water Sector Research Initiatives Impact Assessment	1	0	26,478
National Forest Replanting	1	0	643,510
Rainfall Harvesting Program	1	0	150,000
Technical Assistance/Professional Services	1	0	65,624
Friendship Park	1	0	178,255
Pacific Water & Water Office Lease	1	0	20,000
Public Toilet Maintenance & Cleaning	1	0	102,406
Waste Management Service Contracts	1	0	534,522
		0	2,225,453
<u>Ministry of Police</u>			
Samoa Police Academy	1	0	144,557
Salelologa Land Clearance and Levelling	1	0	60,625
Fagalii Renovation	1	0	57,523
Installation of Fibre Optic for Tanumalala Prison	1	0	350,000
		0	612,705
<u>Samoa Prisons and Correction Services</u>			
Incomplete Projects for Financial Year 2018/2019	1	0	1,964,548
		0	1,964,548
<u>Ministry of Women, Community and Social Development</u>			
Procuring of a New Generator	1	0	270,000
NCD Program	1	0	274,878
District and Community Development Program Scoping	1	0	3,079,619
Ending Violence	1	0	200,000
District Development Program		26,138,761	0
Renovation of Government Printing Building		91,517	0
		26,230,278	3,824,498
<u>Ministry of Works, Transport and Infrastructure</u>			
Flooding Interventions	1	0	2,064,124
		0	2,064,124
<u>Office of the Clerk of the Legislative Assembly</u>			
Constitutional Review (OOCLA)	1	0	250,000
		0	250,000
<u>Ministry of Public Enterprises</u>			
Reconstruction works for Minister's office	1	0	61,800
		0	61,800
<u>Ministry of the Prime Minister & Cabinet</u>			
Capital Items	1	0	622,796
		0	622,796
<u>Audit Office</u>			
Professional Services	1	0	328,835
Auditing Accounting Software Licensing Maintenance		228,588	0
		228,588	328,835

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2023

	Notes	2023 \$	2022 \$
<u>CURRENT PAYABLES</u>			
Office of the Attorney General			
Office Renovation	1	0	210,000
		0	210,000
Law Reform			
LC Course Fee	1	0	33,471
		0	33,471
Total Special Purpose Accounts		45,177,301	55,414,124
SUNDRY CREDITORS			
Funds Accounts - Sundry Clearing		12,405	16,054
Unclaimed Monies		1,752,979	1,704,318
Transfer Account		1,622,816	1,460,212
Withheld and Unclaimed Salary		83,314	78,019
Total Sundry Creditors		3,471,514	3,258,603
TOTAL CURRENT PAYABLES		48,648,815	58,672,727
<u>NON-CURRENT PAYABLES</u>			
Leases			
Building on Lease - Trade Commissioner Residence (NPF)	2	0	163,360
Building on Lease - Consular General Residence (NPF)	2	0	123,274
Building on Lease - Samoa High Commission Office Canberra (ACC)	2	10,299,111	10,859,038
Building on Lease - Malo of Samoa Center Building (UTOS)	2	21,567,945	21,813,016
Building on Lease - Samoa High Commission Building in Wellington (UTOS)	2	21,520,976	19,975,611
Building on Lease -STEC Warehouse in Otahuhu (ACC)	2	4,305,867	4,577,425
Total Leases		57,693,899	57,511,723
TOTAL NON-CURRENT PAYABLES		57,693,899	57,511,723
TOTAL PAYABLES		106,342,714	116,184,450

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 2023.

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES

as at 30 June 2023

	Notes	2023 \$	2022 \$
UNCALLED CAPITAL SUBSCRIPTIONS			
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])		11,964,874	11,771,058
International Bank for Reconstruction and Development (USD\$92,146,441.58)		300,284,908	277,619,144
International Development Association		44,488	42,567
Multilateral Investment Guarantee Agency (40 shares @ USD\$432,800)		1,190,646	1,173,536
International Finance Corporation (264 shares @ USD\$1000)		726,272	0
Total Uncalled Capital Subscriptions		314,211,188	290,606,305
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		148,831	146,692
Total Promissory Notes		3,128,607	3,126,468
OTHER CONTINGENT LIABILITIES			
Asian Development Bank	1	105,428	105,428
Total Other Contingent Liabilities		105,428	105,428
GUARANTEES ISSUED			
Bank of South Pacific(Samoa) Limited			
Samoa Airways Limited	2	1,782,148	2,627,079
		1,782,148	2,627,079
European Investment Bank			
Development Bank of Samoa	2	1,571,476	2,460,269
		1,571,476	2,460,269
National Provident Fund			
Development Bank of Samoa	2	11,794,616	12,950,083
		11,794,616	12,950,083
Unit Trust of Samoa			
Samoa Shipping Services Ltd	2	986,172	1,043,215
Samoa Housing Corporation	2	7,045,376	7,188,098
Samoa Airways Limited	3	0	50,379,595
Samoa Airport Authority	2	10,502,135	8,955,662
		18,533,683	67,566,569
Central Bank of Samoa			
Development Bank of Samoa	2	71,499,840	76,843,311
Samoa Housing Corporation	2	2,033,435	2,815,093
		73,533,276	79,658,404
Total Guarantees Issued		107,215,198	165,262,404
TOTAL CONTINGENT LIABILITIES		424,660,421	459,100,605

Notes

¹ Restating balance from Public Accounts 2022 while awaiting confirmation from ADB

² Balance as per Creditors Statement for FY22/23.

³ Defaulted Samoa Airways Loan with UTOS so therefore Government taken over loan and now reported under Sch 10

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND

for the financial year ended 30 June 2023

	Notes	2023 Actual \$	2022 Actual \$
WRITE-OFF			
Computer Equipment		805,297	771,669
Furniture and Fittings		357,493	462,228
Musical Equipment		35,587	0
Motor Vehicles		3,033,795	2,729,958
Office Equipment		1,044,207	561,301
Plant and Equipment		179,613	24,249,299
Medical Equipment		12,999	13,733
Communication Equipment		18,524	62,301
Expendable Items		2,692	3,442
Household Equipment		23,034	22,004
		<u>5,513,241</u>	<u>28,875,935</u>
Bad Debts	1	44,255	0
TOTAL		<u><u>5,557,496</u></u>	<u><u>28,875,934</u></u>

Notes

- ¹ These are irrecoverable debts from former government employees confirmed from PSC 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 2023

			2023		2022
	Notes	No. of Payments	Actuals	No. of Payments	Actuals
			\$		\$
Ex-Gratia Payments					
Death Benefits	1	1	8,414	3	27,259
			8,414		27,259

Notes

¹ This ex-gratia payment relate to a Police Staff Benefit that was paid to his spouse (MPPCS)

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GOVERNMENT OF SAMOA

SCHEDULE 16

SPECIAL FUNDS STATEMENT OF ACCOUNTS *for the financial year ended 30 June 2023*

1

Notes	2023	Receipts	Payments	2022
	\$	\$	\$	\$
SPECIAL PURPOSE ACCOUNTS	2			
Agriculture Show - Agriculture & Fisheries	0	0	7,463	7,463
Sports Injury Fund - Finance	644,161	18,251	90	626,000
Malo Samoa Centre#1 - Finance	924,076	715,116	336,779	545,738
Malo Samoa Centre#2- Finance	84,424	934	825	84,315
Malo Samoa Centre Term Deposit- Finance	784,114	9,226	7,799	782,687
Samoa House Operation - Finance	5,237	0	52	5,288
Samoa House Trust - Finance	1,066,298	593,243	494,698	967,753
Samoa House Term Deposit - Finance	2,258,362	22,696	21,597	2,257,262
Norship Maritime Trading Account- Police	154,178	3,703	5,520	155,995
ANZ Land Compensation - Finance	6,271,062	7,317,680	1,108,462	61,844
Total Special Purpose Accounts	12,191,911	8,680,849	1,983,285	5,494,347
TRUST ACCOUNTS	2			
Customs Deposit Account - Customs & Revenue	3,038,192	575,781	171,699	2,634,111
Law Trust Account, Apia - Justice & Courts Administration	984,120	307,022	320,184	997,282
Law Trust Account, Matautu - Justice & Court Administration	25,988	36,564	30,210	19,634
Law Trust Account, Tuasivi - Justice & Court Administration	23,710	32,471	28,115	19,354
Leases Trust Account - Natural Resources & Environment	2,112,497	1,457,921	1,910,209	2,564,786
Intellectual Properties Trust - Commerce, Industry & Labour	1,887	0	60	1,947
Asian Company Profiles Limited Trust - Commerce, Industry & Labour	407	0	60	467
Atoa Samoa Trust Fund- Finance	6,228	81,127	74,900	0
Total Trust Accounts	6,193,029	2,490,885	2,535,437	6,237,582
TOTAL SPECIAL FUNDS	18,384,940	11,171,734	4,518,723	11,731,928

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

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

³ Prior year adjustment of opening balance

NATIONAL LOANS SINKING FUND

STATEMENT OF ACCOUNTS

as at 30 June 2023

	Notes	2023 \$	2022 \$
STATEMENT OF ASSETS AND LIABILITIES			
as at 30 June 2023			
Assets			
Current Account - BSP		2,065,452	2,005,293
Foreign Currencies	1	0	12,659,685
Samoa Government Stocks		0	100
Current Account - Central Bank of Samoa (CBS-Sinking Fund Investment Scheme)	2	63,259,395	39,832,493
Total Assets		65,324,847	54,497,571
Net Assets/(Liabilities)		65,324,847	54,497,571
Accumulated Capital Surplus/(Deficit)		65,324,847	54,497,571
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL			
for the financial year ended 30 June 2023			
Accumulated Capital at the beginning of the year		54,497,571	52,408,319
Income			
Treasury Bonds Contribution		0	1,284,221
Investment Income		10,827,276	3,915,002
Total Income		10,827,276	5,199,223
Expenditure			
Investment Payout		0	3,109,971
Total Expenditure		0	3,109,971
Surplus/(Deficit)		10,827,276	2,089,252
Accumulated Capital at 30 June 2023		65,324,847	54,497,571

Notes

¹ Account closed - HSBC² Prior year adjustment of opening balance

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND STATEMENT OF ACCOUNTS

as at 30 June 2023

	2023 \$	2022 \$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2023		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,478,227	3,296,186
National Bank of Samoa - Insurance Bank Account	18,577,441	15,041,356
	22,055,669	18,337,542
Net Assets/(Liabilities)	22,055,669	18,337,542
Accumulated Capital Surplus/(Deficit)	22,055,669	18,337,542
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2023		
Accumulated Capital at 30 June 2022	18,337,542	13,941,629
Income		
Treasury Fund Contributions (NBS Account)	3,900,433	4,201,551
Interest Received (CBS Account)	133,431	13,682
Total Income	4,033,864	4,215,233
Expenditure		
Insurance Premiums (NBS Account)	364,288	0
Exchange Loss (CBS Account)	(48,610)	(180,740)
Bank Charges (NBS Account)	60	60
Total Expenditure	315,738	(180,680)
Surplus/(Deficit)	3,718,126	4,395,913
Accumulated Capital at 30 June 2023	22,055,669	18,337,542

