



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

**FOR THE FINANCIAL YEAR ENDED
30th of JUNE 2024**

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Government of Samoa

OFFICE OF THE MINISTER OF FINANCE

8th December, 2025

Afioga Auapa'au Mulipola Aloitafua
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 2024, for tabling at its next Session.

Sincerely,

Mulipola Anarosa Ale Molioo
MINISTER OF FINANCE



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2024**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2024**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2024**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2024

	Schedule	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
Receipts and Payments Surplus/(Deficit)	C	223,997	172,350	41,830	63,166	30,527
Project Aid - Cash Grants Received	11.1	144,310	55,078	53,281	80,273	99,794
Government Capital Surplus/(Deficit)	D & E	2,271,463	1,735,621	1,682,811	1,507,263	1,145,273
Cash and Short Term Deposits	5	502,478	313,235	232,750	233,236	206,543
Receivables	6	361,210	276,393	280,722	252,262	248,002
Term Debts	10	815,400	907,520	949,448	1,004,392	1,012,332
National Loans Sinking Fund Net Assets	17	60,481	55,665	57,498	52,408	52,667



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2024**

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To the Chief Executive Officer

In reply, please quote the file reference



File ref:

GOVERNMENT OF SAMOA
MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION – 2023/2024 PUBLIC ACCOUNTS

The 2023/2024 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 with 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 2024.

For and on behalf of the Government of Samoa

Saoleititi Maeva Betham-Vaai
Chief Executive Officer
30th October 2025

Naama Sinei
Acting ACEO Accounts & Financial Reporting
30th October 2025

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 2024 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 2024 (Schedule A);
- Consolidated Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2024 (Schedule B);
- Notes to the Consolidated Public Accounts for the year ended 30 June 2024 (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 2024.

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 our report. We are independent of the Ministry of Finance, in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa and 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 2024 (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D) as at 30 June 2024;

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AUDIT OFFICE

- Statement of Changes in Equity for the Central Government of Samoa for the year ended 30 June 2024 (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, Tax Receivables and Payables - Ministry of Customs and Revenue (MCR)**
During our review of other information, we noted issues concerning tax payables arising from tax returns that had not been posted or offset against corresponding tax payments. In addition, a significant increase in tax receivables was noted for the year ended 30 June 2024, resulting from substantial work and verification procedures undertaken during the year, which led to the comprehensive recognition and reporting of all tax receivables. We draw attention to the additional disclosures provided in Schedule F for MCR Outstanding Duties and Tax Receivable.
- **Prior Period Adjustment**
During our audit, the confirmations were provided by the Ministry of Finance to validate the adjustments made to the closing balance of the National Loans Sinking Fund for the year ended 30th June 2023. We draw attention to additional disclosures provided in Schedule F for Prior Period Adjustment and Schedule 17 (National Loans Sinking Fund).

Other Matters

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

- The audit was completed on the 31st October 2025, 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 delay is due to the challenges relating to fixed assets and tax receivables reported in the audit opinion/report for the year ended 30 June 2023.

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.

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AUDIT OFFICE

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
31st October 2025

Fa'amatuaunu Dennis Margraff
ASSISTANT CONTROLLER AND AUDITOR GENERAL



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GOVERNMENT OF SAMOA

SCHEDULE A

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2024

	Schedule	2024		2023
		\$ 000	\$ 000	\$ 000
		Govt Controlled	Third Party Controlled	
Cash Flows from Operations				
Cash was provided from				
Tax Revenues		757,847	0	660,448
Non-Tax Revenues		86,222	0	82,013
Cash Grant for Operating Expenditures - Domestic		20,000	0	20,000
Cash Grant for Operating Expenditures - Grant		269,916	45,157	198,081
Dividends		21,695	0	11,645
Others		7,100	0	14,219
Total Cash provided from operations		1,162,780	45,157	986,406
Cash was disbursed to				
Salaries and Wages		297,186	0	278,382
Goods & Services		259,871	0	186,973
Grants to Organizations		221,969	0	181,182
Grants to Individuals		8,111	0	6,410
CSO (operating)		5,000	0	2,000
Debt Service Costs		18,191	0	14,572
Other Statutory Expenditures		86,895	0	49,988
Transactions on Behalf of the State		6,504	0	46,525
Premiums		283	0	364
Others		0	0	20,947
Total Cash disbursed to operations		904,010	0	787,345
Net Cash flows from operations	C	258,770	45,157	199,061
Cash Flows from Investing Activities				
Cash was provided from				
Income from Investments		18,022	0	6,207
Sale of Fixed Assets		771	0	880
Others		188	0	133
Total Cash provided from investing activities		18,981	0	7,221
Cash was disbursed to				
Capital Expenditures		33,310	45,157	26,615
Capital Injections		500	0	5,600
Total Cash disbursed to investing activities		33,810	45,157	32,215
Net Cash flows from investing activities		(14,829)	(45,157)	(24,994)
Cash Flows from Financing Activities				
Cash was provided from				
On-lending Repayments		26,757	0	1,947
Total cash provided from financing activities		26,757	0	1,947
Cash was disbursed to				
Loan Repayments	10	85,010	0	82,872
Total cash disbursed to financing activities		85,010	0	82,872
Net Cash flows from financing activities		(58,253)	0	(80,926)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		185,688	0	93,141
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		353,676	0	262,819
PRIOR PERIOD ADJUSTMENTS		0	0	71
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH		(369)	0	(2,355)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5	538,994	0	353,676

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 2024*

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

				2024		2023	
	Schedule	Original Budget (Appropriation) ¹ \$ '000	Final Budget (Appropriation) ² \$ '000	Actual \$ '000	Difference Between Final Budget and Actual \$ '000	Actual \$ '000	Difference Between Current and Previous \$ '000
RECEIPTS							
Ordinary Receipts ³	1.1	730,151	772,694	933,542	(160,848)	768,614	164,929
External Grants ⁴	1.2	165,392	166,418	144,315	22,103	55,084	89,231
Total Receipts and Grants		895,543	939,112	1,077,857	(138,745)	823,698	254,159
less							
CURRENT PAYMENTS							
Statutory Payments ⁵	3	157,458	181,467	165,343	16,124	131,009	34,334
Expenditure Programs ⁵⁺⁶	1.1	759,261	761,097	681,883	79,215	658,520	23,363
Unforeseen Payments ⁶	4	22,778	22,778	19,924	2,854	20,388	(464)
Total Current Payments		939,497	965,342	867,150	98,192	809,917	57,233
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments	1.3	0	0	1,522	(1,522)	456	1,067
Grant financed project payments	1.2	141,714	142,739	107,405	35,334	46,766	60,639
Total Development Payments		141,714	142,739	108,927	33,812	47,222	61,706
Cash (Deficit)/surplus		(185,668)	(168,969)	101,780	(270,750)	(33,440)	135,221
Financed by							
Soft Term Loans to finance							
Development Expenditure	1.3	0	0	0	0	3,134	(3,134)
General Budget Support Financing	1.1	110,965	110,965	118,243	(7,278)	141,279	(23,036)
Total Financing		110,965	110,965	118,243	(7,278)	144,413	(26,170)
Movement in Cash Balances		(74,704)	(58,005)	220,023	(278,027)	110,972	109,050

Notes

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

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

³Ordinary Receipts = The total Actual balance reported of \$933,218,285 excludes the General Budget Support Financing Receipts of \$118,242,511 as it is reported under General Budget Support Financing.

	Original Budget	Final Budget	Actual
Ordinary Receipts (Budget Summary)	730,151,357	772,694,168	933,542,321
General Budget Support Financing	110,964,718	110,964,718	118,242,511
Ordinary Receipts (Schedule 1.1)	841,116,075	883,658,886	1,051,784,832

⁴External Grants

Original Estimates (Budget Summary)	165,392,124
First Supplementary Estimates	1,025,759
	166,417,883
State Owned Enterprises	63,388,214
External Grants (Schedule 1.2)	103,029,669

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 2024*

⁵There 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).

⁶A total of \$47,743,122.22 from unutilised funds in the current financial year 23/24 were rolled over into Special Accounts reported under Schedule 12. These are also detailed in footnotes under ministries Schedule 2.

Ministry of Finance (2.9)	13,323,111
Ministry of Health (2.11)	2,000,000
Ministry for Public Enterprises (2.19)	420,011
Ministry of Women, Community & Social Development (2.22)	32,000,000
	47,743,122

GOVERNMENT OF SAMOA

SCHEDULE C

**STATEMENT OF REVENUES AND EXPENSES
OF THE CENTRAL GOVERNMENT OF SAMOA**
for the financial year ended 30 June 2024

	2024 Actuals \$'000	2023 \$ \$'000
<i>Schedule</i>		
Revenue		
Operating Revenues		
Tax Revenues	757,966	661,763
Non-Tax Revenues	84,232	84,875
Grant Revenues - Domestic	20,000	20,000
Grant Revenues - Foreign Governments and International Organisations	269,911	198,075
Dividends	21,695	11,645
Others	10,103	26,346
Total Operating Revenues	1,163,908	1,002,704
Investing Revenues		
Income from Investments	18,032	272
Interest Received	26,995	6,063
Sale of Fixed Assets	771	880
Total Investing Revenues	45,798	7,215
Total Revenue	1,209,706	1,009,919
Expenses		
Operating Expenses		
Salaries and Wages	297,188	280,131
Goods and Services	307,673	214,508
Grants to Organisation	221,969	182,284
Grants to Individuals	8,111	6,460
Community Service Obligation	5,000	2,000
Transaction on Behalf of the State	6,504	46,525
VAGST	77,997	39,939
Premium	283	(49)
Others	12,689	20,056
Interest Payments on Loans	14,490	13,026
Capital Expenses	33,804	32,690
Total Expenses	985,708	837,570
Surplus/(Deficit) for the year	223,997	172,350
Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities		
Non-Operating Activity Adjustments		
Investing Revenues	(45,798)	(7,215)
Capital Expenses	33,804	32,690
Loss/(Gain) on Foreign Exchange	70	(2,600)
Non-Cash Movements		
(Increase)/Decrease in Account Receivable	(61,747)	(16,580)
Increase/(Decrease) in Accounts Payable	108,444	20,418
Net Cash Provided by Operating Activities	258,770	199,061

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2024

	Schedule	2024 \$'000	2023 \$'000
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalent	5, 16, 18	538,994	355,329
Receivables			
Dividend Receivables	6	24,284	20,865
Government Ministries Receivables	6	8,121	10,457
Outstanding Tax and Duties Receivables	6	166,536	61,458
Guarantee Receivables	6	7,517	6,944
Other Receivables	6	0	549
Total Current Assets		206,459	100,274
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	154,751	176,119
Investments			
Public Trading Bodies	7	889,024	864,714
Public Beneficial Bodies	7	441,099	99,335
Independent Government Bodies	7	68,548	31,603
Mutual Bodies	7	0	240,021
Other Entities	7	1,595	1,595
Sinking Fund	17	60,481	65,325
Capital Subscriptions - International Finance Institutions	8	18,425	18,142
Fixed Assets	9	822,953	798,680
Total Non-Current Assets		2,456,875	2,295,533
TOTAL ASSETS		3,202,328	2,751,137
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Bank Overdrafts	5	0	1,653
Term Debts	10	79,826	83,352
Payables			
Special Purpose Accounts	12	55,656	45,177
Sundry Creditors	12	3,896	3,472
Total Current Liabilities		139,378	133,654
NON-CURRENT LIABILITIES			
Term Debts	10	735,574	824,167
Payables			
Leases	12	55,914	57,694
Total Non-Current Liabilities		791,488	881,861
TOTAL LIABILITIES		930,865	1,015,515
NET ASSETS/(LIABILITIES)	E	2,271,463	1,735,621
<u>EQUITY</u>	E	2,271,463	1,735,621

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2024

	Schedule	2024 \$'000	2023 \$'000
<u>Opening Balance 1 July 2023</u>		1,735,621	1,620,966
<u>Changes in equity during the year</u>			
Surplus/(Deficit) for the year	C	223,997	172,350
Revaluation of government investments	7	164,401	(48,491)
Revaluation of government receivables	6	(17,446)	4,017
Revaluation of MCR Tax and Duties Receivables	6	105,078	7,268
Revaluation of foreign exchange reserve	10	7,020	25,616
Revaluation of fixed assets	9	20,741	26,488
Revaluation of Special Purpose Accounts	12	37,265	19,871
Revaluation of Lease Payables	12	1,780	(182)
Foreign Loan Proceeds/Drawings	10	0	(11,591)
Samoa Airways (UTOS) - domestic debt	10	0	(54,968)
Closed Off Special Purpose Accounts	12	0	15,975
Written off debts	6	0	(44)
Completed Projects Closed off	11	0	(7,628)
Credit note recovered	6	(5)	0
Prior Period Adjustments - Other		(6,989)	(34,025)
<u>Equity as at 30th June 2024</u>	D	<u>2,271,463</u>	<u>1,735,621</u>

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2024

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.

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

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

1.2 Legislative Basis

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

1.3 Basis of Preparation

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

The measurement base adopted is that of historical cost, unless otherwise stated. Foreign currency balances for Capital Subscriptions (Schedule 8), Term Debts (Schedule 10) and Contingent Liabilities (Schedule 13) are translated into Tala at the spot rate at reporting date (30 June 2024) 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.

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 2023 to 30th June 2024.

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

2.2 Receipts and Payments Recognition

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

2.3 Assets

(a) Cash

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

i. One Government Grant

The total Cash Balances on 30th June 2024 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	2,785,465	
Mission Primary Schools	18	746,231	
Private Primary Schools	6	237,044	
Government College	23		1,604,986
Mission College	14		792,250
Private College	1		56,038
Special Schools	3	162,281	
TVET	4		281,492
Pre-Schools (ECE)	123	1,254,992	
Total		5,186,014	2,734,765

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2024***(b) Fixed Assets**

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

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

The value of all government lands as at 30th June 2024 is yet to be confirmed from the Ministry of Natural Resources & Environment.

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. In addition to that, a new ministry, Ministry of Lands & Survey, is now established in financial year 2024/2025. 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 in place 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.

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 2024 and the aging by days:-

Ministry	Current 0-30 Days	>30 Days	90>Days	>180 Days	Total Outstanding
Finance-Accounts	500	5,749	140	110,161	116,551
Legislative Assembly	500	0	69,091	0	69,591
Agriculture	10,000	0	82,265	0	92,265
Attorney General	0	0	116,439	0	116,439
Audit Office	0	0	25,482	0	25,482
Commerce	0	0	317	0	317
Communication	0	0	325,589	0	325,589
Education	0	0	20,124	0	20,124
Finance	0	0	1,676,838	0	1,676,838
Foreign Affairs	0	0	155,757	0	155,757
Health	0	0	1,032,464	0	1,032,464
National Health	0	0	63,635	0	63,635
Justice	0	0	11,994	0	11,994
Natural Resources	0	0	3,000,000	345,085	3,345,085
Police	0	0	705	0	705
Revenue	0	0	705,293	0	705,293
Works	0	0	68,635	0	68,635
Women	0	0	294,213	0	294,213
Total Outstanding	11,000	5,749	7,648,981	455,246	8,120,978

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2024

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 2024 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.

The work in 3 is broken down as follows:

	GROSS DEFERRED DUTIES RECEIVABLE	11,353,622	
	GROSS PRE-RELEASE DUTIES RECEIVABLE	20,047,468	
	GROSS PAYE RECEIVABLE	16,542,863	
	GROSS VAGST RECEIVABLE	59,637,570	
	GROSS INCOME TAX RECEIVABLE	58,954,853	
	<u>TOTAL GROSS MCR RECEIVABLE</u>		166,536,376
LESS	Provision for Doubtful Debts - Deferred Duties	5,885,384	
	Provision for Doubtful Debts - Pre-release	9,703,503	
	Provision for Doubtful Debts - PAYE	12,532,446	
	Provision for Doubtful Debts - VAGST	43,506,473	
	Provision for Doubtful Debts - Income Tax	46,091,856	
	<u>TOTAL PROVISION FOR DOUBTFUL DEBT</u>		117,719,661
	NET Deferred Duties	5,468,238	
	NET Pre-release	10,343,965	
	NET PAYE	4,010,417	
	NET VAGST	16,131,097	
	NET Income Tax	12,862,998	
			48,816,715
	NET MCR RECEIVABLE		48,816,715

The provision for doubtful debt for Deferred Duties is based on receivables with no movement from years 1993 to 2010, whereas Pre-released is based on receivables with no movement from years 1999 to 2010.

The provision for doubtful debt for PAYE, VAGST and Income Tax is based on receivables with no movement since 30 June 2023. It is most likely that there was also no movement before 30 June 2023.

Tax Payable		
PAYE	(8,136,239)	
VAGST	(75,784,299)	
Income Tax	(19,345,200)	
Total IRD Tax Payable		(103,265,738)

The tax payable figures are due to tax returns not posted and off-set against tax payments. It is expected that the payable will be reduced after the tax returns are posted and off-set against tax payments.

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

iv. Guarantee Fee Receivables

These are amounts receivable from "any person, organisation or public body" who is liable to pay a fee under Section 83 of the Public Finance Management Act 2002.

v. Loan Receivables

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

The below table shows additional information on government onlending balances as at 30th June 2024.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2023/2024	Interest Paid during FY2023/2024	Disbursement during FY 2023/2024	Balance as at 30th June 2023	Balance as at 30th June 2024
Development Bank of Samoa						
IDA 15820	5,000,000	578,541	21,459	0	747,948	169,407
Electric Power Corporation						
PSEP	182,287,298	18,559,734	4,911,023	0	111,385,520	92,825,785
Unit Trust of Samoa	7,900,000	790,000	0	0	2,501,667	1,711,667
Samoa Connectivity/Submarine Cable		1,331,381	614,859	0	61,483,552	60,044,544

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2024

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 2024 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:

	2024	2023
	\$	\$
Land Transport Authority (WI)	27,601,827	35,541,704
Public Trust Office (FI)	0	554,258
Samoa Water Authority-CSO (WI)	6,550,000	1,000,000
Electric Power Corporation-CSO (WI)	2,500,000	1,000,000
National Kidney Foundation of Samoa (HE)	10,425,819	9,329,934
National University of Samoa (EC)	18,930,063	19,720,625
Samoa Fire and Emergencies Services Authority (PP)	13,703,377	12,798,350
Samoa Qualifications Authority (EC)	6,890,865	6,426,232
Samoa Sports Facilities Authority (EC)	3,462,717	2,145,965
Scientific Research Organization of Samoa (AG)	5,105,359	4,506,386
Samoa Tourism Authority (CL)	7,074,453	9,562,411
Office of the Regulator (CT)	3,782,221	2,538,811
Samoa Business Hub (CL)	400,000	450,000
	106,426,701	105,574,675

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.

(c) Leases

The following listed buildings are leased by the 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 FY23/24.

Finance Leases	Lessee	Initial Date	Expiry Date	Current Portion	Non-current
Samoa High Commission Office Canberra	ACC	1/9/2017	31/8/2037	9,796,053	10,299,111
Malo of Samoa Center Building	UTOS	31/12/2016	30/6/2032	21,037,555	21,567,945
Samoa High Commission Building in Wellington	UTOS	23/04/2019	1/02/2041	21,020,669	21,520,976
STEC Warehouse in Otahuhu	ACC	1/10/2020	1/10/2035	4,059,270	4,305,867

(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.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2024***2.7 Foreign Currency Translation**

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

2.8 Special Funds

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

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

NOTE 3: BUDGET PERFORMANCE REPORTING

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

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

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

NOTE 4: AUDIT SERVICES

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

NOTE 5: THIRD PARTY EXPENDITURES**5.1 Third Party Expenditures**

List of Projects with third party expenditures are now accounted for the first time on the Government Financial System (Finance One) and are reflected on the Statements (Schedule 11.1 & 11.2) as well as footnotes.

NOTE 6: PRIOR PERIOD ADJUSTMENT

During the financial year ended 2024, it was discovered that the following errors occurred in financial year 2023:

6.1 Government Receivables

The account balances reported under the Statement of Receivables (Schedule 6) in financial year 2023 reported were revised as follows:

Ministry	Audited balance - Revised balance -	
	2023	2023
Audit Office	71,604	58,793
Total	71,604	58,793

6.2 Projects**Opening Balances Adjustments**

During the financial year ended 2024, it was discovered that the following errors occurred in Financial Year 2023 and amendments were made to show this effect in Financial Year 2023/2024.

Schedule 11.1 & Schedule 11.1.1

Projects	2024 (PA FY2023 Opening Balances) \$	2023 (PA FY2023 Closing Balances) \$	Differences \$	Impact
0670 - New Zealand Labour Mobility	2,771	8,771	(6,000)	overstated
Total	2,771	8,771	(6,000)	

6.3 Sinking Fund**Opening Balances Adjustments**

During the financial year ended 2024, it was discovered that the following errors occurred in Financial Year 2023 and amendments were made to show this effect in Financial Year 2023/2024.

Schedule 17**National Loan Sinking Fund**

	Audited balance - Revised balance -	
	2023	2023
Accumulated Capital	65,324,847	55,665,063
Total	65,324,847	55,665,063

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2024

NOTE 7: NEW PROJECTS IN FY2024

7.1 The following projects accounts were created in FY23 but funds were received in FY24 therefore are reported in FY24 accounts:

Projects Description	Codes
Land Transport Sector Development Project	0688
Savalalo Market Rebuild Project	0689

The following projects accounts were created and accounted for in FY24:

Projects Description	Codes
Civil Society Support Program	0338
Samoa Renewable Energy Partnership	0487
Programmatic Preparation Advance	0509
DR System General X-Ray Machine	0538
Samoa Education Sector Printing Building	0542
Support Child Labour Rapid Assessment Survey in Samoa	0642
Land Transport Sector Development Project	0688
Spotlight Initiative Phase II-MWCSD	0691
Spotlight Initiative Project Phase II-MJCA	0692
Statistical Innovation and Capacity Building in the Pacific Islands Project (HIES)	0693
Urban Facility Project for the Ministry of Police, Prisons & Correction Service	0695
The Pacific Mosquito Surveillance Strengthening for Impact (PACMOSSI)	0696
Faasoa on the Impacts of Climate Change on Human Rights in the Community Level	0697
Technical Assistance for completing the new Trade, Commerce and Manufacturing Sector Plan (TCMSP) for Samoa	0699
Monetary Donation from Embassy of the People's Republic of China to MFAT, Samoa	0700
Pacific Maritime Safety Programme	0701
Support for the Production Survey in Samoa	0702
UNICEF ECD Enabling Environment Project	0703
Samoa Climate Finance Partnership	0704
CHOGM 2024 - Support for Policy Development	0705
UNICEF Education Workplan 2023-2024	0706
CHOGM Accommodation Support 2024	0707
Enhancing Integrated Sustainable Management to Safeguard Samoa's Natural Resources	0708
Pacific Risk Tool for Resilience (Phase2)	0709
Technical Advisor for Case Tracking System (CTS) for Samoa Courts	0712
Loss and Damage Fund	0713

The following projects accounts were created in FY24 but not accounted for as there were no transactions in FY24:

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 Mābé Pearl & Shell-Based Livelihoods in the Western Pacific	0684
Enhancing Safety Security and Sustainability of Apia Ports	0717

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 2024*

RECEIPTS & PAYMENTS BY MINISTRY

			2024		2023	
	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	1,707,341	1,707,341	1,881,279	(173,938)	2,122,769	(241,490)
Attorney General	30,000	30,000	45,646	(15,646)	41,395	4,251
Controller & Auditor General	211,970	211,970	231,235	(19,265)	150,121	81,114
Bureau of Statistics	750,000	750,000	861,036	(111,036)	911,126	(50,090)
Commerce, Industry & Labour	740,475	740,475	1,044,808	(304,333)	1,133,419	(88,611)
Communication & Information Technology	366,781	366,781	372,989	(6,208)	338,757	34,232
Education, Sports & Culture	848,000	848,000	796,806	51,194	762,586	34,220
Electoral Commissioner	47,500	47,500	65,157	(17,657)	45,989	19,168
Finance ²	183,501,865	206,972,625	243,671,388	(36,698,764)	198,163,619	45,507,769
Foreign Affairs & Trade	50,000	50,000	110,360	(60,360)	87,825	22,536
Health	5,510,839	5,510,839	5,739,396	(228,557)	5,067,542	671,853
Justice & Courts Administration	1,500,000	1,500,000	1,974,850	(474,851)	1,654,306	320,544
Legislative Assembly	26,000	26,000	12,669	13,331	27,653	(14,985)
Natural Resources & Environment	5,677,293	5,677,293	7,284,717	(1,607,424)	6,516,761	767,956
Police	1,105,000	1,105,000	1,500,960	(395,960)	1,606,249	(105,289)
Prime Minister	7,000,000	8,000,000	7,622,621	377,379	8,681,467	(1,058,846)
Public Enterprises	9,526,558	9,526,558	9,695,461	(168,903)	11,645,195	(1,949,734)
Customs & Revenue	615,034,106	633,106,157	761,824,170	(128,718,013)	663,765,123	98,059,047
Regulator ³	4,327,725	4,327,725	3,786,289	541,436	3,620,989	165,299
Women, Community & Social Development	624,000	624,000	795,400	(171,400)	667,314	128,086
Works, Transport & Infrastructure	2,530,622	2,530,622	2,467,596	63,026	1,658,608	808,988
Total Receipts ⁴	841,116,074	883,658,885	1,051,784,832	(168,125,946)	908,668,813	143,116,019
CASH OUTFLOWS						
Agriculture & Fisheries	19,967,480	19,967,482	18,907,984	1,059,498	18,413,186	494,798
Attorney General	5,840,075	5,840,076	4,410,985	1,429,090	4,354,915	56,070
Controller & Auditor General	4,492,999	4,492,999	3,846,812	646,186	3,395,918	450,894
Bureau of Statistics	5,789,365	5,789,367	5,347,803	441,564	5,318,977	28,826
Commerce, Industry & Labour	18,926,871	18,670,060	18,082,966	587,094	19,859,462	(1,776,496)
Communication & Information Technology	11,596,850	11,596,850	10,312,395	1,284,455	8,611,560	1,700,834
Education, Sports & Culture	139,162,748	139,425,286	137,934,648	1,490,638	131,774,834	6,159,814
Electoral Commissioner	4,266,735	4,266,739	3,963,117	303,621	2,859,899	1,103,218
Finance ⁵	114,471,308	114,536,897	94,551,509	19,985,388	96,534,879	(1,983,370)
Foreign Affairs & Trade	27,205,455	28,108,272	25,105,468	3,002,805	21,842,779	3,262,688
Health ⁵	146,544,809	146,544,808	135,572,413	10,972,395	123,596,094	11,976,319
Justice & Courts Administration	15,572,666	15,572,667	14,835,434	737,233	13,739,424	1,096,010
Law Reform Commission	1,506,886	1,506,886	1,485,460	21,426	1,131,103	354,356
Legislative Assembly	8,227,199	8,227,200	7,632,147	595,053	6,862,690	769,456
Natural Resources & Environment	29,374,462	29,374,462	27,282,674	2,091,788	24,978,607	2,304,067
Ombudsman	1,683,902	1,683,902	1,545,029	138,873	1,614,623	(69,594)
Police, Prisons & Correction Services	55,701,690	55,701,689	55,911,690	(210,001)	51,540,787	4,370,903
Prime Minister	9,583,853	10,330,554	10,050,960	279,594	9,074,502	976,458
Public Enterprises	7,840,279	7,955,400	7,375,545	579,855	9,057,864	(1,682,319)
Public Service Commission	10,530,220	10,530,220	10,231,501	298,718	8,642,899	1,588,602
Customs and Revenue	13,441,055	13,441,055	12,844,695	596,360	11,962,755	881,940
Women, Community & Social Development ⁵	64,755,036	64,755,038	32,034,630	32,720,407	36,577,219	(4,542,588)
Works, Transport & Infrastructure	42,779,504	42,779,503	42,616,652	162,851	46,774,961	(4,158,309)
Total Payments	759,261,447	761,097,409	681,882,516	79,214,893	658,519,938	23,362,578
NET CASH FLOWS	81,854,627	122,561,476	369,902,316	(247,340,839)	250,148,876	119,753,441

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 2024*

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 2024".

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

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

Original Budget (page II)	72,537,147
General Budget Support Financing (page XVI)	<u>110,964,718</u>
MOF Receipts Original Budget (Schedule 1.1)	183,501,865

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

Revised Budget	96,007,907
<u>Budget Support Funding</u>	
General Budget Support Financing (page XVI)	<u>110,964,718</u>
MOF Receipts Revised Budget (Schedule 1.1)	206,972,625

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)	730,151,356
General Budget Support Financing (page XVI)	<u>110,964,718</u>
Total Receipts Original Budget (Schedule 1.1)	841,116,074

Revised Budget - Ministries	772,694,167
General Budget Support Financing (page XVI)	<u>110,964,718</u>
Total Receipts Revised Budget (Schedule 1.1)	883,658,885

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 2025.

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 2024

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2024				2023
	Closing	Budget			Opening
	Balance	(Appropriation) ¹	Receipts	Payments	Balance
	\$	\$	\$	\$	\$
Agriculture & Fisheries ³	6,238,337	19,173,260	5,110,715	3,888,618	5,016,252
Attorney General ³	846,300	459,736	29,914	884,371	1,700,759
Controller & Auditor General	4,290	0	0	0	4,290
Bureau of Statistics ³	144,127	37,350	328,871	258,181	73,444
Commerce, Industry & Labour ²	63,598	0	123,321	105,832	46,108
Communication & Information Technology ³	562,935	243,528	0	367,308	930,758
Education, Sports & Culture	17,840,773	9,701,495	7,628,915	346,996	10,558,854
Finance ²⁺³	48,134,269	10,228,453	65,392,646	29,352,081	12,098,715
Foreign Affairs & Trade	(374,840)	14,473	13,506,904	13,932,307	50,563
Health ²⁺³	11,528,772	9,977,989	10,823,348	11,295,354	12,000,779
Justice & Courts Administration	87,233	100,272	104,456	83,683	66,459
Law Reform Commission	18,991	0	5,649	0	13,342
Legislative Assembly	6,225,972	2,758,418	251,546	1,025,586	7,000,012
Natural Resources & Environment ³	1,953,938	4,661,540	5,215,881	4,185,454	923,515
Ombudsman	7,133	0	17,565	14,832	4,399
Police	552,213	2,000,662	540,400	1,812,982	1,824,795
Women, Community & Social Development ³	582,785	3,160,967	761,754	1,537,338	1,358,371
Works, Transport & Infrastructure ³	7,658,436	40,511,524	34,472,987	38,314,136	11,499,589
TOTAL	102,075,259	103,029,669	144,314,873	107,405,058	65,171,005

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

External Grants Main Estimates (Budget Summary/Sch B - pg I)	165,392,124
State Owned Enterprises	63,388,214
	102,003,910
First Supplementary Estimates - (pg III)	1,025,759
Projects implemented by Government Ministries (pgs XI-XII)	103,029,669

²Prior Year Adjustment was made to Opening Balance.

³Non-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 2024

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2024 Closing Balance \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	2023 Opening Balance \$
Finance ²	(2,808,920)	0	0	1,522,300	(1,286,620)
TOTAL	<u>(2,808,920)</u>	<u>0</u>	<u>0</u>	<u>1,522,300</u>	<u>(1,286,620)</u>

¹**Budget (Appropriation)**

There was no appropriation for FY23/24.

²**Negative balances**

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

GOVERNMENT OF SAMOA

SCHEDULE 2.1

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		180,000	35,782	35,782	(144,218)	148,000
Other Revenues						
Fees & Other Charges		1,701,279	1,671,559	1,671,559	(29,720)	1,974,769
TOTAL RECEIPTS		1,881,279	1,707,341	1,707,341	(173,938)	2,122,769
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		588,023	589,309	589,309	1,286	582,033
2.0 Ministerial Support		625,016	577,241	682,241	57,225	480,283
3.0 Agricultural Quarantine and Regulation Services		1,683,973	1,417,810	1,722,810	38,837	1,637,027
4.0 Crops Research, Commercial Development and Advisory Services		3,105,975	3,209,315	3,149,315	43,340	3,143,716
5.0 Animal Production, Health and Research Services		1,811,927	2,026,786	1,811,786	(141)	1,870,836
6.0 Fisheries Management, Planning and Research Services		2,082,656	2,149,068	2,069,069	(13,587)	2,011,247
7.0 Policy Development, Planning and Communication Services		664,399	767,504	712,504	48,105	708,001
8.0 Agriculture Sector Coordination Services		392,039	400,337	400,337	8,298	291,179
9.0 Savaii Agriculture and Fisheries Services		1,106,498	1,181,685	1,181,685	75,187	1,159,751
Total Outputs		12,060,507	12,319,055	12,319,057	258,550	11,884,073
Third Party Outputs						
Scientific Research Organisation of Samoa		5,105,359	5,105,359	5,105,359	0	4,506,386
Animal Protection Society		50,000	50,000	50,000	0	50,000
Total Third Party Outputs		5,155,359	5,155,359	5,155,359	0	4,556,386
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		13,076	13,138	13,138	62	13,034
Asian Pacific Coconut Community		52,900	56,352	56,352	3,452	54,184
Asian Pacific Agriculture Research Institute		8,131	8,131	8,131	(0)	8,131
Forum Fisheries Agency		89,730	89,730	89,730	0	89,730
Western & Central Pacific Fisheries Conventions (Tuna Commission)		105,933	105,933	105,933	0	105,933
Rotterdam Convention		0	798	798	798	798
The International Treaty on Plant Genetic Resources for Food and Agriculture		185	223	223	38	187
International Fund for Agricultural Developments (IFAD)		27,914	53,249	53,249	25,335	27,732
Animal Production & Health Commission of Asia & Pacific (APHCA)		7,676	10,388	10,388	2,712	7,601
		305,545	337,942	337,942	32,396	307,329
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		16,095	20,193	20,193	4,098	14,190
Savaia		5,000	5,000	5,000	0	5,000
Toloa		6,000	9,000	9,000	3,000	9,000
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	3,000
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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
AGRICULTURE & FISHERIES						
Nuu 2 (transferred from Agricultural Project)		18,750	21,563	21,563	2,813	18,750
Tanumalala		2,500	5,000	5,000	2,500	2,500
		546,477	562,484	562,484	16,007	547,572
Government Policies/Initiatives						
SCATAP Counterpart		0	0	0	0	130,242
NEOC Operations (Quarantine/Fisheries Transhipment)		0	100,000	100,000	100,000	59,448
Exporter Stimulus Package 2 Payout		235,000	342,500	342,500	107,500	0
SAFPROM		0	0	0	0	27,753
Rhinoceros Beetle Control Program		49,759	50,000	50,000	241	0
The First Harvest		147,688	510,000	510,000	362,312	347,049
Export Authority Establishment		0	0	0	0	63,150
		432,448	1,002,500	1,002,500	570,053	627,642
Commemorative Events/Days						
Agriculture Show		0	0	0	0	(15,774)
Open Day		5,702	15,000	15,000	9,298	19,862
		5,702	15,000	15,000	9,298	4,088
VAGST Output Tax		401,946	575,141	575,141	173,195	486,096
Total Transactions on Behalf of State		1,692,118	2,493,067	2,493,067	800,949	1,972,727
TOTAL PAYMENTS - AGRICULTURE		18,907,984	19,967,480	19,967,482	1,059,498	18,413,186
RECEIPTS OVER PAYMENTS		(17,026,705)	(18,260,139)	(18,260,141)	(1,233,436)	(16,290,417)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening of Fisheries Information Management & Dissemination (FFA)		(2)	0	0	7,614	7,612
Relocation of Livestock Division Premises (Chinese Aid Funds)		39,118	0	172	0	38,947
Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project (SPC)		17,383	212,347	0	12,268	29,651
World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM) (World Bank)	1	1,389,945	0	1,258,488	893,779	1,025,237
Improving Ruminant Production & Supply in Fiji & Samoa (AusAid)	1	21,785	50,000	68,710	66,762	19,848
Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140 (IFAD)		(632,523)	4,000,000	29,564	427,543	(234,545)
Deploying Coconut Diversity to Improve Livelihoods in the Pacific (SPC)		11,218	0	9,546	0	1,672
SAFPROM Matching Grants Programme Account (World Bank)		(635,111)	12,500,000	0	1,713,000	1,077,889
US Treaty on Economic Development Fund (FFA)		5,561,179	1,363,996	2,940,746	0	2,620,434
PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project (PIRAS-SAFPROM) (IFAD)		(17,227)	729,102	774,709	737,609	(54,328)
Safeguarding and Deploying Coconut Diversity to improve livelihoods in the Pacific (SPC)		6,072	0	0	462	6,534
Pacific Seeds for Life Project (SPC)		87,122	107,750	0	13,163	100,285
Support for the Production Survey in Samoa (Other)		12,363	0	28,781	16,418	0

GOVERNMENT OF SAMOA

SCHEDULE 2.1

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

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Fisheries Development Project Supporting Small Scale Pelagic (Chinese Aid Funds)	<i>a</i>	272,184	156,539	0	0	272,184
Celebration of days of Shared Interest between FAO and MAF (FAO)	<i>a</i>	54,662	0	0	0	54,662
Assessment of the Efficiencies of using e-data technology to collect & report on Fisheries Market data in Samoa (SPC)	<i>b+2</i>	50,170	20,978	0	0	50,170
Safeguarding threatened coconut diversity within the upgraded International Coconut Genebank for the South Pacific (SPC)	<i>2</i>	0	32,548	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>6,238,337</u>	<u>19,173,260</u>	<u>5,110,715</u>	<u>3,888,618</u>	<u>5,016,252</u>

Notes

- 1 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.
- 2 Estimates declared in Main Approved Estimates FY23/24 but no movements during the financial year.
- a* No movements during current financial year 2024
- b* No movements in the last 2 financial years

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
ATTORNEY GENERAL'S OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		45,646	30,000	30,000	(15,646)	41,395
TOTAL RECEIPTS		45,646	30,000	30,000	(15,646)	41,395
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Government Ministries		439,683	493,471	493,471	53,789	407,671
2.0 Legislative Drafting		710,403	1,011,864	1,011,864	301,461	736,671
3.0 Criminal Prosecutions - District Court		561,594	901,205	901,205	339,611	554,616
4.0 Civil Litigation and Opinions		599,374	881,465	881,465	282,090	646,770
5.0 Commercial and International Law		540,100	816,567	816,567	276,466	636,291
6.0 Criminal Prosecutions - Supreme Court		727,412	918,499	918,499	191,087	674,886
Total Outputs		3,578,565	5,023,069	5,023,070	1,444,504	3,656,905
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		34,450	34,450	34,450	(0)	34,450
Vlex Subscriptions		26,424	26,424	26,424	0	0
Brookers Online		21,000	21,000	21,000	0	21,000
International Association of Prosecutors		3,100	3,100	3,100	(0)	2,981
		84,974	84,974	84,974	(0)	58,431
Government Policies / Initiatives						
Prosecution Overseas Witness budget		39,074	50,000	50,000	10,926	61,953
Overseas Counsel's Opinions/Technical Assistance		149,999	150,000	150,000	1	46,595
Pathologist		47,657	50,000	50,000	2,343	60,039
		236,730	250,000	250,000	13,270	168,587
Rents & Leases						
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		315,664	315,664	315,664	(0)	315,664
VAGST Output Tax		195,052	166,368	166,368	(28,684)	155,328
Total Transactions on Behalf of State		832,420	817,006	817,006	(15,414)	698,010
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		4,410,985	5,840,075	5,840,076	1,429,090	4,354,915
RECEIPTS OVER PAYMENTS		(4,365,340)	(5,810,075)	(5,810,076)	(1,444,736)	(4,313,520)
GOVERNMENT DEVELOPMENT PROJECTS						
		2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Pacific Prosecutors Conference (NZAid)	1	437,201	91,947	0	250,257	687,461
Pacific Islands Laws Officers Network (PILON) Meetings (AusAID)		409,099	367,789	29,914	634,114	1,013,298
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		846,300	459,736	29,914	884,371	1,700,759

Notes

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

GOVERNMENT OF SAMOA

SCHEDULE 2.3

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
AUDIT OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		231,235	211,970	211,970	(19,265)	150,121
TOTAL RECEIPTS		231,235	211,970	211,970	(19,265)	150,121
PAYMENTS						
Outputs						
1.0 Strategic and Parliamentary Services		990,325	1,081,584	1,081,584	91,259	745,994
2.0 Financial Audit Services		1,216,741	1,452,280	1,452,280	235,539	1,285,454
3.0 Operational Audit Services		1,179,740	1,275,833	1,275,833	96,093	1,070,040
Total Outputs		3,386,806	3,809,697	3,809,697	422,891	3,101,488
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		8,638	15,200	15,200	6,562	7,450
International Organisation of Supreme Audit Institutions		0	1,584	1,584	1,584	1,538
Auditing and Accounting software licensing, maintenance and upgrade		145,226	228,588	228,588	83,362	0
		153,864	251,572	251,572	97,708	8,988
Rents and Leases		166,419	192,000	192,000	25,581	166,694
VAGST Output Tax		139,723	239,730	239,730	100,007	118,748
Total Transactions on Behalf of State		460,006	683,302	683,302	223,296	294,430
TOTAL PAYMENTS - AUDIT OFFICE		3,846,812	4,492,999	4,492,999	646,186	3,395,918
RECEIPTS OVER PAYMENTS		(3,615,578)	(4,281,029)	(4,281,029)	(665,451)	(3,245,797)

GOVERNMENT DEVELOPMENT PROJECTS

		2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
INTOSAI SAI Continuity During COVID19 (Other)	c	4,290		0	0	4,290
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		4,290	0	0	0	4,290

Notes

c No movement in the last three 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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		861,036	750,000	750,000	(111,036)	911,126
TOTAL RECEIPTS		861,036	750,000	750,000	(111,036)	911,126
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		350,326	398,301	398,301	47,975	318,380
2.0 Compilation of Finance Statistics		508,212	515,212	515,213	7,001	429,271
3.0 Compilation of Social Statistics		395,708	452,250	452,250	56,543	413,823
4.0 Compilation of Population Census and Survey Statistics		646,543	669,290	669,290	22,747	618,160
5.0 Management of Births, Deaths and Marriages		760,153	779,975	779,976	19,823	760,904
6.0 ICT and Data Processing		570,067	560,638	572,812	2,744	547,781
7.0 Compilation of Economics Statistics (formerly output 2)		455,151	536,734	536,734	81,582	507,684
8.0 National Identification System Administration		465,389	581,860	569,687	104,298	362,863
Total Outputs		4,151,550	4,494,260	4,494,262	342,712	3,958,866
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		11,224	14,000	14,000	2,776	11,131
Government Policies / Initiatives						
Population Census		0	0	0	0	89,096
Samoa Demographic and Health Survey Multiple Indicator Cluster Survey		30,348	35,652	35,652	5,304	0
Household Income and Expenditure Survey		547,573	590,000	590,000	42,427	478,855
Labour Force Survey		0	0	0	0	146,703
		577,921	625,652	625,652	47,731	714,654
Rents & Leases						
Rent at DBS Building		105,176	114,016	114,016	8,840	113,823
Rent at FMFM II Building		277,050	277,050	277,050	0	277,050
Rent at Salelologa Savaii		11,150	12,000	12,000	850	9,000
		393,376	403,066	403,066	9,690	399,873
VAGST Output Tax		213,732	252,387	252,387	38,655	234,453
Total Transactions on Behalf of State		1,196,253	1,295,105	1,295,105	98,852	1,360,111
TOTAL PAYMENTS - BUREAU OF STATISTICS		5,347,803	5,789,365	5,789,367	441,564	5,318,977
RECEIPTS OVER PAYMENTS		(4,486,767)	(5,039,365)	(5,039,367)	(552,600)	(4,407,852)
GOVERNMENT DEVELOPMENT PROJECTS						
		2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNFPA Sexual Reproductive Health 2021-2022 SBS (UNFPA)		14,690	25,000	62,175	71,939	24,454
MICS Plus (UNICEF)	1	6,279	0	127,834	143,005	21,457
Social Protection for Resilience Joint Programme (UNDP)		(2)		0	41,118	41,116
KSTA9646 Data for Development (Phase II) (ADB)		(12)	0	0	769	757
Promoting a Gender Data-Driven Response to the Covid-19 Pandemic & South East Asia (UN Women)		(1,350)	0	38,862	1,350	(38,862)
Statistical Innovation and Capacity Building in the Pacific Islands Project (SPC)		100,000	0	100,000	0	0
UNICEF Child Protection Workplan 2023-2024 (UNICEF)	2	0	12,350	0	0	0
Samoa Labour Force Survey 2022 (ILO)	a	24,521	0	0	0	24,521
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		144,127	37,350	328,871	258,181	73,444

Notes

- 1 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.
- 2 Estimates declared in the Approved Main Estimates FY23/24 but no movements during financial year.
- a No movements during current financial year 23/24.

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 2024***

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
COMMERCE, INDUSTRY & LABOUR						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,044,808	740,475	740,475	(304,333)	1,133,419
TOTAL RECEIPTS		1,044,808	740,475	740,475	(304,333)	1,133,419
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		858,712	906,404	906,404	47,691	846,007
2.0 Seasonal Employment Administration		633,657	1,192,459	751,838	118,181	932,458
3.0 Management of Investment Promotion & Industry Development		597,397	620,453	620,453	23,056	604,367
4.0 Enforcement of Fair Trading and Codex Development		938,094	1,025,470	1,025,470	87,376	835,046
5.0 Administration of Apprenticeship Scheme & Employment Services		586,753	630,389	630,389	43,636	591,849
6.0 Enforcement of Labour Standards & Assessment of Work Permits		615,452	665,748	665,748	50,296	555,850
7.0 Enforcement of Occupational Safety & Health Standards		416,874	442,745	442,745	25,870	365,246
8.0 Management of the Registries of Companies & Intellectual Properties		700,215	708,627	708,627	8,412	719,495
9.0 Ministerial Support		259,927	0	263,810	3,883	0
Total Outputs		5,607,082	6,192,294	6,015,483	408,402	5,450,318
Third Party Outputs						
Samoa Tourism Authority (STA)		7,074,452	7,074,454	7,074,453	0	9,253,111
Samoa Chamber of Commerce		200,000	200,000	200,000	0	0
Samoa Business Hub		400,000	400,000	400,000	(0)	450,000
Private Sector Support Facility (PSSF)		3,000,000	3,000,000	3,000,000	0	3,000,000
Total Third Party Outputs		10,674,452	10,674,454	10,674,453	0	12,703,111
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		11,605	11,642	11,642	37	10,074
International Organisation for Consumer Union		1,685	6,200	6,200	4,515	1,515
World Intellectual Property Organisation(WIPO)		0	12,000	12,000	12,000	8,724
World Association of Investment Promotion Agency		14,726	15,500	15,500	774	14,196
United Nations Industry Development		2,393	11,560	11,560	9,167	2,028
Corporate Registry Forum		1,156	1,565	1,565	409	1,081
ISO Membership (Standards)		0	28,000	28,000	28,000	0
E-Registry Database - Foster Moore (NZ)		157,421	165,421	165,421	8,000	148,927
		188,985	251,888	251,888	62,903	186,545
Government Policies / Initiatives						
Grants to Workers' Associations		12,000	30,000	30,000	18,000	25,000
Apprenticeship Training Provider (NUS)		178,000	178,000	178,000	(0)	0
Contribution to Private Sector Organisation		200,000	200,000	200,000	0	250,000
Exporter of the Year Awards - SAME		10,000	10,000	10,000	(0)	0
		400,000	418,000	418,000	18,000	275,000
Commemorative Events						
World Intellectual Property Day (26 April)		10,644	15,000	15,000	4,356	9,790
OSH Day		13,228	15,000	15,000	1,772	9,423
		23,872	30,000	30,000	6,128	19,214
Rents and Leases						
ACB Building Rent/Lease		850,535	853,957	853,957	3,422	851,539
Rent - Fair Trading Division Office in Savaii		3,663	5,616	5,616	1,953	3,256
Rents & Leases for Home and Office of the Samoa Liaison Officers in NZ and Australia		147,683	214,800	134,800	(12,883)	157,468
		1,001,881	1,074,373	994,373	(7,508)	1,012,263

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
COMMERCE, INDUSTRY & LABOUR						
VAGST Output Tax		186,694	285,863	285,863	99,169	213,011
Total Transactions on Behalf of State		1,801,432	2,060,124	1,980,124	178,692	1,706,033
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR		18,082,966	18,926,871	18,670,060	587,094	19,859,462
RECEIPTS OVER PAYMENTS		(17,038,157)	(18,186,396)	(17,929,585)	(891,428)	(18,726,043)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Private Sector Development Programme (NZ)		22,024	0	187	0	21,837
Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System (ESCAP)		3,390	0	3,303	21,413	21,500
UJNICEF Support Child Labour Rapid Assessment Survey in Samoa (UNICEF)	1	68	0	68	0	0
Technical Assistance for completing the new Trade, Commerce and Manufacturing Sector Plan (TCMSP) for Samoa (NZ)		35,344	0	119,763	84,419	0
New Zealand Labour Mobility (RSE) Personnel Support to Samoa Labour Sending Unit (Other)	a	2,771	0	0	0	2,771
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		63,598	0	123,321	105,832	46,108

Notes

1 Project completed and closed off last FY23/24 but receipts recorded were interests received for July and August 2023.

a No movements in current financial year 23/24.

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 2024*

	Notes	2024	Original Estimate	Final Estimate	(Over)/Under	2023
COMMUNICATION, INFORMATION & TECHNOLOGY		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		372,989	366,781	366,781	(6,208)	338,757
TOTAL RECEIPTS		372,989	366,781	366,781	(6,208)	338,757
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		474,385	475,981	475,982	1,598	363,575
2.0 Ministerial Support		633,035	623,580	632,026	(1,009)	543,343
3.0 Policy Development		552,763	557,257	557,257	4,493	472,122
4.0 Broadcasting Services		1,331,664	1,343,045	1,334,600	2,936	1,253,460
5.0 ICT Secretariat		469,975	473,140	473,140	3,165	420,032
Total Outputs		3,461,822	3,473,004	3,473,005	11,183	3,052,531
Third Party Output						
Office of the Regulator		3,782,221	3,782,221	3,782,221	0	2,538,811
Total Third Party Output		3,782,221	3,782,221	3,782,221	0	2,538,811
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		59,767	61,945	61,945	2,178	53,828
Asian Pacific Telecommunity		13,445	13,600	13,600	155	13,443
Pacific Island Telecom Association		670	1,000	1,000	330	673
Universal Postal Union Contribution		18,392	21,000	21,000	2,608	33,503
Asia Pacific Institute for Broadcasting Development		13,981	14,000	14,000	19	0
Commonwealth Telecommunication Organisation Fee		22,940	23,000	23,000	60	21,313
		129,196	134,545	134,545	5,349	122,760
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location		852,780	950,128	950,128	97,348	957,919
Samoa National Broadband Highway Spectrum Fees		187,573	300,830	300,830	113,257	187,270
Samoa National Broadband Highway Electricity		235,000	235,000	235,000	(0)	235,073
		1,275,353	1,485,958	1,485,958	210,605	1,380,263
Government Policies / Initiatives						
Building Insurance		6,095	7,000	7,000	905	0
School Connectivity		114,275	880,000	880,000	765,725	218,755
SDCL Broadcasting Fee		240,000	276,000	276,000	36,000	0
SNBH Oversight and Management		524,498	525,012	525,012	514	525,011
		884,868	1,688,012	1,688,012	803,144	743,766
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		13,913	30,000	30,000	16,087	26,087
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
		313,187	330,448	330,448	17,261	325,361

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
VAGST Output Tax		465,748	702,661	702,661	236,913	448,069
Total Transactions on Behalf of State		3,068,352	4,341,625	4,341,624	1,273,272	3,020,219
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		10,312,395	11,596,850	11,596,850	1,284,455	8,611,560
RECEIPTS OVER PAYMENTS		(9,939,406)	(11,230,069)	(11,230,069)	(1,290,663)	(8,272,804)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Support for the Establishment of the Samoa Cyber Emergency Response Team (SamCERT) (NZ)	1	(34,213)	243,528	0	55,544	21,838
Strengthening Cyber Security Emergency Response Capability in Samoa (AusAid)	1	591,106	0	0	311,764	902,879
Knowledge Society Initiative (UNESCO)	a	6,041	0	0	0	6,041
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		562,935	243,528	0	367,308	930,758

Notes

- 1 Non-cash transactions are not reported in this Statement but under Schedule 11.
a No movement in current financial year 23/24.

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
EDUCATION, SPORTS & CULTURE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		796,806	848,000	848,000	51,194	762,586
TOTAL RECEIPTS		796,806	848,000	848,000	51,194	762,586
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,063,987	1,086,415	1,086,415	22,428	1,010,033
2.0 Ministerial Support		790,230	610,288	839,338	49,108	475,992
3.0 Teaching Services		66,521,109	66,424,305	66,353,305	(167,805)	61,474,658
4.0 Teacher Development & Advisory Support Services		658,108	700,621	700,621	42,514	676,817
5.0 School Improvement Services		2,886,542	2,979,352	2,929,352	42,809	2,821,725
6.0 Curriculum Design & Material Services		1,388,738	1,431,269	1,431,269	42,531	1,357,470
7.0 Assessment & Examination Services		2,386,553	2,337,603	2,458,602	72,050	2,295,882
8.0 Policy Planning & Research Services		647,612	689,873	689,873	42,261	674,663
9.0 Asset Management Services		1,972,443	2,017,561	2,017,561	45,119	1,984,032
10.0 Public Library Services		536,409	550,097	550,097	13,688	607,495
11.0 Sports Development Services		598,669	591,317	609,807	11,138	582,112
12.0 Cultural Development Services		764,967	863,835	863,835	98,868	823,655
13.0 Monitoring, Evaluation and Review Services		899,275	845,842	845,843	(53,432)	787,738
14.0 Sector Coordination Services		485,463	494,759	494,759	9,296	492,725
Total Outputs		81,600,105	81,623,137	81,870,677	270,572	76,064,997
Third Party Outputs						
Grants and Subsidies						
Samoa Arts Council		50,000	50,000	50,000	0	0
One Government School Grant		17,981,976	18,000,000	18,000,000	18,024	17,755,180
National University of Samoa		18,930,063	18,930,064	18,930,063	0	19,720,625
Samoa Qualifications Authority		6,890,865	6,890,865	6,890,865	0	6,426,232
Samoa Sports Facility Authority		3,462,717	3,462,717	3,462,717	0	2,145,965
		47,315,621	47,333,646	47,333,645	18,024	46,048,002
Total Third Party Outputs		47,315,621	47,333,646	47,333,645	18,024	46,048,002
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,744,332	1,744,332	1,744,332	0	1,633,946
United Nations Educational, Scientific and Cultural Organisation (UNESCO)		11,000	11,000	11,000	0	0
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs		46,969	46,969	46,969	(0)	46,969
Commonwealth Centre of Learning		156,199	156,199	156,199	(0)	156,199
		1,958,500	1,958,500	1,958,500	(0)	1,837,114
Rents and Leases						
Government Building		51,050	51,050	51,050	0	39,500
		51,050	51,050	51,050	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 2024

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
EDUCATION, SPORTS & CULTURE						
Government Policies / Initiatives						
Teacher's Higher Education Scheme		1,292,619	1,500,000	1,500,000	207,381	1,161,404
School Broadcast (La Oso)		10,000	10,000	10,000	(0)	25,399
Sports Development Fund		2,499,626	2,500,000	2,500,000	374	1,999,800
Samoa Arts Council		0	0	0	0	50,000
Samoa Language Commission		336,405	388,848	388,848	52,443	342,561
Samoa National Orchestra		34,567	40,000	40,000	5,433	39,229
National Archives & Records Authority		557,595	584,535	584,535	26,940	567,752
Construction of new fence for Samoa Arts & Culture Centre		0	295,000	295,000	295,000	0
Building Insurance (HQ, Museum, Libraries, Cultural Centre, Printing & all school buildings)		0	508,171	508,171	508,171	0
Teachers Annual Conference		50,000	50,000	50,000	0	49,993
Education Sector Budget Support		1,788,898	1,856,864	1,856,864	67,966	2,904,839
		6,569,710	7,733,418	7,733,418	1,163,707	7,140,977
VAGST Output Tax		439,662	462,997	477,997	38,335	644,244
Total Transactions on Behalf of State		9,018,922	10,205,965	10,220,964	1,202,042	9,661,835
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		137,934,648	139,162,748	139,425,286	1,490,638	131,774,834
RECEIPTS OVER PAYMENTS		(137,137,843)	(138,314,748)	(138,577,286)	(1,439,444)	(131,012,248)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	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)		18,892	0	19,698	6,057	5,251
Literacy Improvement Project (USA Aid)		1,949	0	0	11,242	13,191
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)		66,069	0	12,515	0	53,554
Education Sector Support Programme (Other)		17,274,893	9,266,066	7,452,334	0	9,822,560
Family Life Education (UNFPA)		2,269	80,000	0	18,520	20,789
Nursing Workforce Development (NZ)		416,124	0	22,970	224,702	617,856
Samoa Education Sector Printing Building (AusAid)		358	0	358	0	0
Samoa Inclusive Education (AusAid)		54,316	0	265	0	54,051
The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls (UNESCO)		(20,016)	0	77,226	0	(97,243)
COVID-19 Response Assistance to MESC (UNICEF)		761	0	0	67,104	67,865
UNFPA Sexual Reproductive Health 2021-2022 (NUS) (UNFPA)		19,642	0	36,648	12,002	(5,004)
Inclusive Education Capacity Development (Australian Volunteers International)		150	0	0	3,599	3,749
UNICEF Education Workplan 2023-2024 (UNICEF)		3,130	256,100	6,900	3,770	0
Development and Implementation of a National Awareness Raising Strategy to Support Inclusive Education (AusAid)	a	(27,031)	0	0	0	(27,031)
MESC Support for ICT in Education and Samoa Knowledge Society Initiative (UNESCO)	a	11,687	0	0	0	11,687
UoN Pacific Education: Researching the Efficacy of an Inclusive Education Teacher Aide Course Version 1 (Other)	a	10,786	0	0	0	10,786
Launch of International Decade of Indigenous Language (UNESCO)	a	6,793	0	0	0	6,793
The Development of Learning Resources with Focus on a Sustainable Pacific (UNESCO)	1+e	0	99,329	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		17,840,773	9,701,495	7,628,915	346,996	10,558,854

Notes

- 1 Project completed and remaining balance closed off to Treasury Fund in previous financial year 23/24.
- a No movements during current financial year 23/24
- e Estimates declared in Approved Main Estimates FY23/24 but no movements 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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
ELECTORAL COMMISSIONER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		65,157	47,500	47,500	(17,657)	45,989
TOTAL RECEIPTS		65,157	47,500	47,500	(17,657)	45,989
PAYMENTS						
Outputs						
1.0 Policy Advice to the Executive Council		486,867	487,369	487,369	502	465,360
2.0 Electoral Services						
2.1 Registration Services		570,001	570,756	570,756	755	553,253
2.2 Electoral Operations & Returning Services		490,028	489,115	489,115	(913)	466,210
		1,060,029	1,059,871	1,059,871	(159)	1,019,464
3.0 Legal and Policy		450,263	450,092	450,092	(171)	470,007
4.0 Information & Technology Services		680,598	682,642	682,642	2,044	601,734
Total Outputs		2,677,758	2,679,974	2,679,975	2,217	2,556,564
Transactions on Behalf of State						
Membership Fees & Grants						
Association of World Election Bodies		28,309	30,000	30,000	1,691	0
Commemorative Events/Days						
National Voters Day		14,997	15,000	15,000	3	20,000
Government Policies/initiatives						
Election Commission of Inquiries		0	0	0	0	199,949
Upgrade E-Roll Biometric System		904,152	1,129,566	1,129,566	225,414	0
OEC Building Insurance		24,379	30,000	30,000	5,621	0
Rents & Leases						
OEC Office Lease (MNRE)		98,485	98,485	98,485	0	0
VAGST Output Tax		215,037	283,712	283,712	68,675	83,386
Total Transactions on Behalf of State		1,285,359	1,586,763	1,586,763	301,404	303,335
TOTAL PAYMENTS - ELECTORAL COMMISSIONER		3,963,117	4,266,735	4,266,739	303,621	2,859,899
RECEIPTS OVER PAYMENTS		(3,897,960)	(4,219,235)	(4,219,238)	(321,278)	(2,813,910)

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		31,520,136	25,834,805	25,834,805	(5,685,332)	18,989,055
Capital Receipts						
Sales & Capital Receipts		771,098	0	0	(771,098)	880,493
On-lending Receipts						
On-lending Repayments		26,756,997	2,000,000	20,559,737	(6,197,260)	1,946,681
Income from Investments						
Income from Investments		27,189,458	3,843,634	8,754,657	(18,434,801)	4,629,782
Other Revenues						
Fees & Other Charges		9,027,526	9,758,708	9,758,708	731,182	9,442,235
		95,265,215	41,437,147	64,907,907	(30,357,308)	35,888,246
External Receipts						
Budget Support						
Budget Support		30,000,000	30,000,000	30,000,000	0	19,999,998
Aid Funds		118,242,511	110,964,718	110,964,718	(7,277,793)	141,278,872
		148,242,511	140,964,718	140,964,718	(7,277,793)	161,278,870
Fees & Other Charges - Regulator		3,786,289	4,327,725	4,327,725	541,436	3,620,989
Safety & Security Levy (Government of Samoa)		163,662	1,100,000	1,100,000	936,338	996,503
TOTAL RECEIPTS		243,671,388	183,501,865	206,972,625	(36,698,764)	198,163,619
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet		1,315,566	1,370,457	1,370,457	54,891	973,023
2.0 Ministerial Support		623,109	724,067	724,067	100,958	507,650
3.0 Administration of Fiscal Policy & Budget Reforms		1,329,035	1,348,358	1,348,358	19,324	1,237,650
4.0 Internal Auditing and Investigation Services		592,026	623,026	623,025	31,000	620,242
5.0 Economic Planning and Policy		805,189	822,635	822,635	17,446	795,771
6.0 Accounting Services & Financial Reporting		1,965,643	1,979,891	1,979,891	14,248	2,125,670
7.0 Government Assets Management (formerly known as Management of Government Buildings)	4.1	7,717,024	8,869,494	8,869,494	1,152,470	5,944,388
8.0 Information Technology Advice and Services		448,060	500,229	500,229	52,170	519,287
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)		225,319	256,529	256,529	31,210	283,645
10.0 Aid Coordination & Loan Management		853,910	780,796	861,231	7,321	865,556
11.0 Financial & Legal Services		161,422	224,495	224,495	63,072	241,770
12.0 Procurement Monitoring Services		324,070	331,349	331,349	7,279	333,615
13.0 Finance One System Support Services		292,415	292,856	292,856	440	276,205
14.0 Energy Policy and Coordination Division		523,047	586,161	586,161	63,115	553,953
15.0 Public Finance Management and Finance Sector Coordination		292,873	300,001	300,001	7,128	291,220
Total Outputs		17,468,706	19,010,344	19,090,779	1,622,073	15,569,646
Transactions on Behalf of State						
Membership Fees						
African Caribbean and Pacific Secretariat		50,000	50,000	50,000	0	0
ADB/World Bank Capital Increases		326,681	320,000	320,000	(6,681)	4,925,403
AIIB Membership		0	0	0	0	54
		376,681	370,000	370,000	(6,681)	4,925,457

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
FINANCE						
Counterpart Costs to Development Projects						
OPEC/Petroleum Tank Farm		479,531	480,063	480,063	532	512,111
Civil Society Support Programme		347,364	525,947	525,947	178,583	444,282
Contribution to PFTAC		90,000	90,000	90,000	0	0
Private Sector Agri-Business Project		40,971	150,000	150,000	109,029	142,690
PCRAFI - Pacific Disaster Risk Insurance Premium		250,000	250,000	250,000	(0)	250,000
Samoa Connectivity Project		0	0	0	0	49,900
NUS Learning Facilities - JICA		0	200,000	100,000	100,000	0
VAGST Component for the SPCRP		18,862	200,000	200,000	181,138	0
Maintenance Fees for the Commonwealth Secretariat		0	0	0	0	47,357
Debt Management System		0	0	0	0	36,048
Enhanced Road Access Project		0	0	0	0	48,136
UNFPA Multi Agreement: MWCS, MOH & SBS		2,435	50,000	100,000	97,565	0
Vehicle Loan Scheme (Overseas Missions)		0	50,000	50,000	50,000	22,787
Chinese Assistance - Samoa Police Academy		0	0	0	0	5,119
JICA Commissions		2,410	10,000	10,000	7,590	0
Land Transport Sector Development Project - ADB		420,720	200,000	150,000	(270,720)	1,117,735
Samoa Ports Development Project		1,762,542	3,000,000	3,000,000	1,237,458	1,176,490
GCF - Lelata Bridge land compensation		0	0	0	0	53,171
Samoa Climate Resilient Transport Project (SCRTP)		41,774	80,000	80,000	38,226	3,905,826
		3,456,609	5,286,010	5,186,010	1,729,402	
Government Policies / Initiatives						
Government Bowser		3,000,000	3,000,000	3,000,000	0	2,650,000
Insurance on Government Assets		1,938,088	1,938,088	1,938,088	(0)	4,201,551
Computer Software Licenses		669,425	797,790	797,790	128,365	581,888
Network Fees and Maintenance		363,934	410,000	410,000	46,066	409,977
Directors Institute		50,000	50,000	50,000	0	50,000
NUS Scholarship Program		60,360	200,000	200,000	139,640	232,512
NEOC Operation		0	500,000	500,000	500,000	68,116
Concessional Lending for Recovery (DBS)		3,000,000	3,000,000	3,000,000	0	5,000,000
Disability Benefit Package		2,266,900	2,000,000	2,000,000	(266,900)	2,501,200
Samoa Airport Authority - Ground Handling		1,100,000	1,100,000	1,100,000	0	1,000,000
GoA SPCRP - Phase II LA Office		43,478	150,000	50,000	6,522	0
ADB Central Cross Island Road Upgrade Project		918,601	1,000,000	850,000	(68,601)	207,106
Shelter Hygiene Facilities		500,000	500,000	500,000	0	500,000
Senior Citizens Pension Scheme		33,388,308	33,388,308	33,388,308	0	35,014,308
VAGST on Aid and Loan Funded Projects		5,440,000	5,440,000	5,440,000	(0)	7,422,877
Import Duty on Aid and Loan Funded Projects		3,500,000	3,500,000	3,500,000	0	4,486,037
Preparation for CHOGM	4.2	7,734,410	20,000,000	20,000,000	12,265,590	0
Forensic Audit of Specific Projects	4.3	142,479	1,000,000	1,000,000	857,521	1,752
Labour Employment Export Program (from MCIL)		152,957	0	323,088	170,131	0
		64,268,939	77,974,186	78,047,274	13,778,335	64,327,324
Rents & Leases						
Rents and Leases - CBS		1,276,543	1,276,543	1,276,543	(0)	1,004,842
Rents & Leases - Mangere		2,130,000	2,200,000	2,200,000	70,000	1,876,667
Wellington Chancery Lease		1,991,187	1,999,000	1,999,000	7,813	0
Canberra Financing Lease		1,056,952	1,056,953	1,056,953	1	1,145,033
Otahuhu Lease		498,242	498,240	498,240	(2)	539,761
		6,952,924	7,030,736	7,030,736	77,812	4,566,302
Capital Injections						
Development Bank of Samoa (International Banks)		0	0	0	0	1,000,000
Samoa Trust Estates Corporation		500,000	500,000	500,000	0	1,000,000
		500,000	500,000	500,000	0	2,000,000
VAGST Output Tax		1,527,650	4,300,032	4,312,097	2,784,447	1,240,324
Total Transactions on Behalf of State		77,082,803	95,460,964	95,446,118	18,363,315	80,965,232
TOTAL PAYMENTS - FINANCE		94,551,509	114,471,308	114,536,897	19,985,388	96,534,879
RECEIPTS OVER PAYMENTS		149,119,880	69,030,557	92,435,728	(56,684,152)	101,628,741

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 2024*

GOVERNMENT DEVELOPMENT PROJECTS

	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Samoa Australia partnership (AusAid)	2,271,201	0	769,732	0	1,501,469
Civil Society Support Programme Phase II (Aust/EU)	(2,260)	0	255,200	257,460	0
Samoa Tourism Support Programme (NZ Aid)	83,699	0	559	0	83,140
Energy Bill and Sustainable Bioenergy Samoa (Other)	24,546	0	1,056	0	23,491
Samoa Agri-Business Support Project (ADB)	(376,725)	350,000	60,356	500,871	63,790
Samoa Connectivity/Samoa Submarine Cable Project (Other)	908,330	0	14,795	0	893,535
Samoa Tourism Growth Partnership Program (NZ Aid) 5	294,894	0	52,432	472,169	714,631
Incentivising Business Establishment at Vaitele (NZ Aid) 5	199,696	0	5,376	2,305	196,625
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP) 6	3,177,080	0	6,607,759	3,927,152	501,473
Programmatic Preparation Advance No.IDA V202 (World Bank)	(17,664)		377	18,038	0
Samoa Population Action Plan (SPAP Project)	77,279	87,650	205,000	157,358	29,637
Assistance to Support the Labour Mobility Unit of Samoa (AusAid) 6	25,099	0	142,550	119,364	1,922
CSSP- EU	114,502	0	257,451	241,587	98,638
CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP	527,451	0	33,200	2,179,037	2,673,288
CSSP Phase 2- DFAT	12	0	0	5,063	5,075
11th EDF Technical Cooperation Facility (TCF) EU	723,131	0	0	60	723,191
Imprest Account for Agribusiness Support Project (DFAT Fund)	(11,860)	0	72	0	(11,932)
Providing Firefighting equipments to SFESA Project (JapAid) 5	(29,330)	0	0	58,578	29,247
Samoa Tourism Recovery & Resilience Program (NZaid)	4,102,268	3,030,456	4,078,916	1,266,641	1,289,993
Building Forward Better by Safeguarding Natural Capital and Ecosystems Services Project (UNESCO) 5	(8,355)	0	200,876	294,439	85,208
SDG Financing - Component 1 (UNDP)	(1,110)	0	0	8,864	7,754
Savalalo Market Rebuild Project (NZaid) 5	15,396,946	6,734,347	18,123,664	2,726,718	0
Samoa Climate Finance Partnership (NZaid)	16,554,427	0	17,298,415	743,988	0
Loss and Damage Fund (NZaid)	1,507	0	1,507	0	0
CHOGM-MARQUEES	910,963	0	910,963	0	0
Enhancing Safety Security and Sustainability of Apia Ports 7	0	0	16,372,391	16,372,391	0
UNICEF Social Policy Workplan 2023-2024 e	0	26,000	0	0	0
PRC Samoa's COVID19 Prevention and Preparation (Chinese A a	643,479	0	0	0	643,479
Samoa Tourism Growth Partnership- PHASE 2 (NZaid) 5+b	1,780,487	0	0	0	1,780,487
APDRF COVID19 Emergency Response Project (ADB) b	60,680	0	0	0	60,680
Chinese Miscellaneous Assistance (Chinese Aid) h	703,896	0	0	0	703,896
	48,134,269	10,228,453	65,392,646	29,352,081	12,098,715
Loans - GDP					
Petroleum Storage Facility Project - Phase IV (Other)	(2,808,920)	0	0	1,522,300	(1,286,620)
	(2,808,920)	0	0	1,522,300	(1,286,620)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	45,325,349	10,228,453	65,392,646	30,874,380	10,812,095

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 2024*

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 from the below outputs have been transferred to Special Purpose Accounts reported under Schedule 12, to be utilised in new financial year 24/25.

^{4.1} Government Assets Management (formerly known as Management of Government Buildings)

FMFM II Security Fence	200,000
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^{4.2} Preparation for CHOGM

CHOGM	12,265,590
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^{4.3} Forensic Audit of Specific Projects

Forensic Audit	857,521
	13,323,111

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 Projects with third party payments transactions.

a No movements during current financial year 23/24

b No movements in the last 2 financial years

e Estimates declared in the Approved Main Estimates FY23/24 but no movements during financial year.

h No movements in the last 7 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.10

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT
*for the financial year ended 30 June 2024***

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
FOREIGN AFFAIRS & TRADE						
RECEIPTS						
Ordinary Receipts						
Income from Investments						
Income from Investments		377	0	0	(377)	0
Other Revenues						
Fees & Other Charges		109,983	50,000	50,000	(59,983)	87,825
TOTAL RECEIPTS		110,360	50,000	50,000	(60,360)	87,825
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister & Cabinet		1,313,554	1,006,265	1,400,395	86,842	755,414
2.0 International Relations Services		559,653	848,799	588,798	29,146	843,514
3.0 Overseas Missions						
3.1 High Commission, Wellington		1,773,230	1,779,564	1,837,567	64,337	1,241,351
3.2 Consulate General, Auckland		2,066,454	1,617,525	2,000,308	(66,145)	1,084,563
3.3 Embassy, Brussels		1,881,105	2,031,949	2,031,951	150,846	1,801,152
3.4 Embassy, New York		2,914,242	3,045,153	3,065,154	150,912	3,170,922
3.5 High Commission, Canberra		1,311,781	1,536,175	1,536,177	224,395	1,361,353
3.6 High Commission, Fiji		1,055,447	1,112,976	1,054,978	(469)	832,081
3.7 Consulate General, American Samoa		907,734	818,131	905,132	(2,602)	801,308
3.8 Embassy, Japan		2,030,115	2,457,319	2,457,319	427,204	1,862,542
3.9 Embassy, China		2,300,773	2,437,433	2,527,435	226,661	1,820,073
3.10 Consulate General, Sydney		1,010,413	1,300,792	1,573,814	563,400	790,563
3.11 Embassy - Geneva, Switzerland		1,906,864	2,213,755	2,129,624	222,760	1,479,413
		19,158,159	20,350,772	21,119,459	1,961,300	16,245,322
4.0 Bilateral Relations Administration		524,746	554,615	554,615	29,870	496,478
5.0 Trade Development & Promotion Services		610,904	670,800	670,800	59,896	612,726
6.0 Protocol Services		401,155	438,445	438,445	37,290	325,602
7.0 Regional Relations Administration		258,929	287,291	287,292	28,362	247,995
8.0 Legal Services		163,306	174,866	174,866	11,560	193,407
Total Outputs		22,990,406	24,331,854	25,234,668	2,244,262	19,720,458
Transactions on Behalf of State						
Membership Fees						
United Nations Development Programme - Apia		458,633	500,000	500,000	41,367	498,164
United Nations Development Programme - Headquarters (Monetary Contribution)		0	14,085	14,085	14,085	14,084
United Nations Membership		75,726	75,726	75,726	0	75,726
Pacific Community		225,740	225,867	225,867	127	224,441
Forum Secretariat		271,802	271,802	271,802	0	177,808
Commonwealth Secretariat		107,790	117,727	117,727	9,936	117,727
Commonwealth Fund Technical Cooperation (CFTC)		35,397	35,400	35,400	3	117,892
UN Disengagement Observer Force(UNIDOF)		200	1,174	1,174	974	343
UN Interim Forces in Lebanon		471	2,348	2,348	1,877	5,347
Miscellaneous for Other United Nation Assessments		19,800	33,297	33,297	13,497	45,928
Pacific Island Centre		11,248	11,553	11,553	305	11,197
International Red Cross FK (96)40		0	4,695	4,695	4,695	1,045
Chemical Weapons Convention1992 ORPCW		2,146	3,173	3,173	1,027	0
Convention for the Suppression of the Financing of Terrorism 2001		0	3,173	3,173	3,173	0
Comprehensive Test Ban Treaty 1996		1,695	1,793	1,793	98	1,772
World Trade Organisation		75,351	75,351	75,351	0	75,349
International Tribunal for Law of the Sea		0	2,470	2,470	2,470	2,468
Organisation for Prohibition of Chemical Weapons		2,410	3,173	3,173	763	3,173
World Trade Organisation Office Geneva		41,209	44,292	44,292	3,083	42,750

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 2024

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
FOREIGN AFFAIRS & TRADE						
International Criminal Court		0	5,264	5,264	5,264	5,262
International Seabed Authority		4,346	2,348	2,348	(1,998)	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		0	2,564	2,564	2,564	2,562
		1,333,964	1,444,429	1,444,429	110,465	1,423,038
Hosting of Regional Meetings/Conferences						
Atoa o Samoa Meeting		119,293	150,000	150,000	30,707	18,165
Preparations for CHOGM 2024		0	0	0	0	70,535
Meeting of the Pacific ACP-EU IEPA Trade Committee		99,853	100,000	100,000	147	0
Pacific Labour Mobility Annual Meeting		0	0	0	0	25,101
		219,146	250,000	250,000	30,854	113,802
Rents & Leases						
Main Office Rent & Leases - Government Building FMFMII		358,000	358,000	358,000	(0)	357,950
Rents & Leases - Auckland Residences		0	428,602	428,602	428,602	86,692
		358,000	786,602	786,602	428,602	444,642
VAGST Output Tax		203,952	392,570	392,570	188,618	140,841
Total Transactions on Behalf of State		2,115,062	2,873,601	2,873,601	758,539	2,122,322
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE		25,105,468	27,205,455	28,108,272	3,002,805	21,842,779
RECEIPTS OVER PAYMENTS		(24,995,108)	(27,155,455)	(28,058,272)	(3,063,165)	(21,754,955)
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
PACER Plus Readiness (Australian Aid)		(3,515)	14,473	0	8,895	5,380
Monetary Donation from Embassy of the People's Republic of China to MFAT, Samoa (Chinese Aid)		37,141	0	112,641	75,500	0
CHOGM 2024 - Support for Policy Development (AusAid)		(491,616)	0	0	491,616	0
CHOGM Accommodation Support 2024 (NZAid)		37,966	0	13,394,262	13,356,296	0
ICT Digital Solution Project (UNDP)	b	45,183	0	0	0	45,183
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(374,840)	14,473	13,506,904	13,932,307	50,563

Notes

b No movements in the last 2 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.11

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		5,739,396	5,510,839	5,510,839	(228,557)	5,067,542
TOTAL RECEIPTS		5,739,396	5,510,839	5,510,839	(228,557)	5,067,542
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,386,490	1,360,962	1,466,847	80,357	1,231,527
2.0 Ministerial Support		826,532	776,652	866,842	40,310	671,131
3.0 Strategic Planning, Policy and Research Division		974,395	960,092	993,792	19,396	859,006
4.0 Quality Assurance & Infection Control		1,196,239	1,261,115	1,261,115	64,875	1,119,534
5.0 Registrar and Health Professional Development		1,357,786	1,365,822	1,365,822	8,036	1,317,573
6.0 National Disease Surveillance & International Health Regulations		2,057,706	2,184,974	2,175,136	117,430	1,914,112
7.0 Pharmaceutical Warehouse Services		10,648,501	10,705,304	10,705,303	56,802	7,256,766
8.0 Health Information System, Monitoring & Evaluation		810,567	944,772	944,772	134,204	822,049
9.0 Health Information Technology & Communication Services		1,166,039	1,265,751	1,265,750	99,711	1,297,667
10.0 Health Sector Coordination, Resourcing & Monitoring		793,598	909,635	909,634	116,036	810,814
11.0 Clinical - TTM Hospital Clinical Health Services		19,490,643	19,344,182	19,736,624	245,980	17,481,475
12.0 Clinical - Laboratory & Pathology Services		8,155,697	8,416,251	8,416,251	260,554	7,458,791
13.0 Clinical - Medical Imaging & Radiology Services		3,304,874	3,370,097	3,370,097	65,223	2,768,110
14.0 Clinical - Dental Health Services		3,965,822	4,194,595	4,194,596	228,774	3,504,416
15.0 Clinical - Pharmaceutical Services		2,231,685	2,382,988	2,382,989	151,304	4,124,479
16.0 Clinical - MTH Hospital		9,596,862	9,941,583	9,941,583	344,720	9,466,056
17.0 Clinical - Integrated Nursing Care Services		19,818,196	21,354,751	20,113,550	295,354	19,907,265
18.0 Public Health - Health Protection & Enforcement		1,982,122	2,202,475	2,202,475	220,354	1,860,809
19.0 Public Health - National Health Programs, Wellness, Health Promotion and Education		2,161,974	2,502,523	2,502,523	340,550	2,457,266
20.0 Public Health - Rural District Hospitals & Community Health Services		13,808,060	13,316,223	13,945,045	136,985	9,670,073
Total Outputs		105,733,790	108,760,747	108,760,746	3,026,956	95,998,920
Third Party Outputs						
Grants and Subsidies						
Samoa National Kidney Foundation		10,425,819	10,425,819	10,425,819	0	9,329,934
Non Communicable Diseases Clinic		196,840	200,000	200,000	3,160	247,945
Red Cross		100,000	100,000	100,000	(0)	100,000
Samoa Cancer Society		100,000	100,000	100,000	(0)	100,000
GOSHEN Trust		100,000	100,000	100,000	(0)	100,000
Agape Clinic		0	0	0	0	50,000
Samoa Family Health		50,000	50,000	50,000	0	100,000
METI		100,000	100,000	100,000	(0)	100,000
Total Third Party Outputs		11,072,659	11,075,819	11,075,819	3,159	10,127,879
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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
HEALTH						
Counterpart Costs to Development Projects						
Phase 1: ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		571,288	500,000	500,000	(71,288)	111,250
Phase 2: ADB System Strengthening for Effective Coverage of new Vaccines in the Pacific		195,854	200,000	200,000	4,146	76,894
COVID19 Emergency Response Project		23,575	100,000	100,000	76,425	31,700
		790,717	800,000	800,000	9,283	219,845
Government Policies / Initiatives						
Drinking Water Quality and Sanitation Monitoring and Awareness Program		120,033	120,500	120,500	468	88,770
Operations for Health Experts (Chinese Doctors)		199,500	200,000	200,000	500	181,117
Doctors' Residence Building	1	0	1,000,000	1,000,000	1,000,000	0
District Hospitals Refurbishment	1	0	1,000,000	1,000,000	1,000,000	609
Fire Alarm Maintenance - Health Facilities		2,701	300,000	300,000	297,299	0
Samoa Health Programs for Results		3,834,162	4,048,304	4,048,304	214,142	3,657,282
Health Sector Program Counterpart Funds		0	0	0	0	110,315
Overseas Medical Treatment Scheme		4,999,927	5,000,000	5,000,000	73	5,000,000
Medical Specialist Clinic		0	3,000,000	3,000,000	3,000,000	0
MOH Facilities Insurance (TTMH, MTII. MOH Headquarters & Pharmaceutical Warehouses)		0	500,000	500,000	500,000	0
Vaccine Supplies (Output 17: Nursing)		1,089,680	1,090,000	1,090,000	320	588,142
NEOC Operations		431,405	500,000	500,000	68,596	497,411
Returning Graduates (Health Care Professionals)		2,024,725	1,631,052	1,631,052	(393,673)	1,983,396
		12,702,132	18,389,856	18,389,856	5,687,724	12,107,043
Rents & Leases						
Land Payment - Hospital at Faleolo		61,768	73,750	73,750	11,982	69,583
Rents & Leases (FMFMII)		34,200	34,200	34,200	0	33,768
		95,968	107,950	107,950	11,982	103,351
VAGST Output Tax		5,171,347	7,369,637	7,369,637	2,198,290	5,033,256
Total Transactions on Behalf of State		18,765,964	26,708,243	26,708,243	7,942,279	17,469,295
TOTAL PAYMENTS - HEALTH		135,572,413	146,544,809	146,544,808	10,972,395	123,596,094
RECEIPTS OVER PAYMENTS		(129,833,018)	(141,033,970)	(141,033,969)	(11,200,951)	(118,528,552)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)	2	(63,355)	0	0	199,584	136,231
Digital Radiography System General X-Ray Machine (AusAid)	3	45	0	45	0	0
Samoa Nursing Community Training Centre (NZ)		3,756,512	0	205,229	0	3,551,283
Capacity Building of Procurement & Supply Chain Management for MoH Staff (AusAid)		273,013	0	10,383	10,020	272,649
WHO Biennium 2020-2021 (WHO)		(189,602)	0	134,416	1,483,933	1,159,915
Providing Medical Equipment Against Measles & Infection Diseases (JapAid)		446,066	0	17,703	42,702	471,066
Samoa Covid-19 Emergency Response Project (World Bank)	4	579,605	0	2,821,703	3,384,069	1,141,971

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 2024

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Vaccine Project) (ADB)	4	(1,164,136)	1,091,197	1,786,480	2,859,011	(91,606)
Samoa Health Systems Strengthening Program for Results PForR- IDA D527WS (World Bank)		10,678,050	4,860,409	5,433,591	1,031,666	6,276,125
Multi-Country Western Pacific (MCWP) Integrated HIV/TB Program (UNDP)		(151,553)	227,035	263,991	386,987	(28,557)
UNFPA- Sexual Reproductive Health 2021-2022 (MoH) (UNFPA)		(343,073)	0	48,497	66,606	(324,964)
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing (ADB)		(3,235,451)	1,145,757	6,422	24,836	(3,217,037)
Strengthening of Disability Specific Services by ENT & MDS (AusAid)		45,627	0	0	11,772	57,399
Public Health Laboratory (NZ)		653,353	0	35,671	0	617,682
Bachelor of Health Science (NZ)		30,522	0	25,131	1,789,283	1,794,674
The Pacific Mosquito Surveillance Strengthening for Impact (James Cook University)		29,200	35,729	34,085	4,885	0
UNFPA- Sexual Reproductive Health 2023-2027 (MoH) (UNFPA)	e	0	100,000	0	0	0
Biennium Grants programme 2022-2023 (WHO)	e	0	100,000	0	0	0
UNICEF Health and Nutrition, WASH and Child Protection Workplan 2023-2024 (UNICEF)	e	0	2,417,862	0	0	0
German Medical Funds (Medical Equipments for NHS) (Other)	f	35,281	0	0	0	35,281
Landing Costs- Medical Equipment Republic of South Korea (Other)	f	148,668	0	0	0	148,668
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		11,528,772	9,977,989	10,823,348	11,295,354	12,000,779

Notes

¹ Unspent funds of \$2,000,00.00 from the below accounts have been transferred into Special Account reported under Schedule 12 for Refurbishment of District Hospitals in financial year 24/25.

Doctors' Residence Building	1,000,000.00
District Hospitals Refurbishment	1,000,000.00
	<u>2,000,000.00</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 in last FY22/23.

⁴ Projects with third party payments transactions.

e Estimates declared in the Approved Main Estimates FY23/24 but no movements during financial year.

f No movements in the last 5 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.12

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		1,974,850	1,500,000	1,500,000	(474,851)	1,654,306
TOTAL RECEIPTS		1,974,850	1,500,000	1,500,000	(474,851)	1,654,306
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		932,598	1,011,324	934,952	2,353	866,452
2.0 Ministerial Support		726,493	605,814	728,423	1,930	525,370
3.0 Judiciary						
3.1 Lands & Titles Court Judges Services		3,214,876	3,205,339	3,205,339	(9,537)	3,027,124
3.2 Supreme and District Court Services		939,326	887,187	963,559	24,234	747,547
		4,154,202	4,092,526	4,168,898	14,697	3,774,671
4.0 Research, Policy & Planning		421,340	422,592	422,592	1,252	401,035
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services		829,780	877,883	851,274	21,494	874,046
5.2 Management of Warrants & Bailiff Services		317,789	318,913	318,913	1,124	313,053
5.3 Management and Maintenance of Affiliation Services		351,271	352,352	352,352	1,081	335,208
		1,498,839	1,549,148	1,522,539	23,699	1,522,308
6.0 Censoring Services		320,121	326,865	326,865	6,744	317,938
7.0 Management of Lands & Titles Court & Court of Appeal		980,020	1,007,673	1,007,673	27,653	921,273
8.0 Management and Servicing of Criminal and Civil Courts		1,371,952	1,380,237	1,380,237	8,285	1,305,053
9.0 Management & Servicing of Tuasivi Court		920,610	948,794	948,794	28,184	881,995
10.0 Mediation and Registration Services		954,294	1,054,489	984,489	30,195	960,727
11.0 Information Management and Registry		812,350	816,424	816,424	4,074	776,062
12.0 Law and Justice Secretariat		327,161	359,525	333,525	6,364	309,562
Total Outputs		13,419,980	13,575,410	13,575,410	155,430	12,562,447
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid		449,061	450,000	450,000	939	449,803
Building Insurance		0	95,230	95,230	95,230	0
Surveying of Boundaries		0	0	0	0	180
Generator		0	430,000	430,000	430,000	0
Maintenance - Courthouse Mulinuu		199,999	200,000	200,000	1	0
Court of Appeal - Criminal and Civil		99,881	100,000	100,000	119	98,875
		748,941	1,275,230	1,275,230	526,289	548,858
Rents & Leases						
Land Lease (Salelologa)		0	6,360	6,360	6,360	4,600
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
		35,568	41,928	41,928	6,360	40,168
VAGST Output Tax		630,945	680,099	680,099	49,154	587,951
Total Transactions on Behalf of State		1,415,454	1,997,257	1,997,257	581,803	1,176,977
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		14,835,434	15,572,667	15,572,667	737,233	13,739,424
RECEIPTS OVER PAYMENTS		(12,860,583)	(14,072,667)	(14,072,667)	(1,212,084)	(12,085,118)

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 2024*

GOVERNMENT DEVELOPMENT PROJECTS

	<i>Notes</i>	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Spotlight Initiative Project Phase II-MJCA (UNDP)		1,789	0	85,472	83,683	0
Technical Advisor for Case Tracking System (CTS) for Samoa Courts (Other)		18,984	0	18,984	0	0
UNICEF Child Protection Workplan 2023-2024 (UNICEF)	<i>e</i>	0	100,272	0	0	0
Psychologist Support to Specialist Courts (NZ Aid)	<i>a</i>	66,459	0	0	0	66,459
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		87,233	100,272	104,456	83,683	66,459

Notes

a No movements during current financial year 23/24.

e Estimates declared in the Main Approved Estimates FY23/24 but no movements during financial year.

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
LAW REFORM COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,218,811	1,252,719	1,252,719	33,908	887,291
Total Outputs		<u>1,218,811</u>	<u>1,252,719</u>	<u>1,252,719</u>	<u>33,908</u>	<u>887,291</u>
Transactions on Behalf of State						
Community Consultations		22,514	30,000	30,000	7,486	24,637
Rent and Lease (Government Building)		167,900	167,900	167,900	0	167,900
VAGST Output Tax		76,235	56,267	56,267	(19,968)	51,276
Total Transactions on Behalf of State		<u>266,649</u>	<u>254,167</u>	<u>254,167</u>	<u>(12,482)</u>	<u>243,813</u>
TOTAL PAYMENTS -LAW REFORM		<u>1,485,460</u>	<u>1,506,886</u>	<u>1,506,886</u>	<u>21,426</u>	<u>1,131,103</u>
GOVERNMENT DEVELOPMENT PROJECTS						
		2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Technical Assistance From Sisters for Change to SLRC (Other)		18,991	0	5,649	0	13,342
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>18,991</u>	<u>0</u>	<u>5,649</u>	<u>0</u>	<u>13,342</u>

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
LEGISLATIVE ASSEMBLY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		12,669	26,000	26,000	13,331	27,653
TOTAL RECEIPTS		12,669	26,000	26,000	13,331	27,653
PAYMENTS						
Outputs						
1.0 Servicing the Office of the Speaker		343,153	345,164	345,164	2,011	344,039
2.0 Servicing the Office of the Clerk		998,062	998,226	1,023,226	25,163	916,760
3.0 Servicing Parliamentary Procedures Group						
3.1 Servicing the Chamber & Procedure Office		811,846	809,889	809,889	(1,958)	730,890
3.2 Servicing the Parliamentary Committees Office		829,717	836,996	834,996	5,279	800,180
3.3 Servicing the Legal & Research Office		544,785	546,153	546,153	1,368	495,185
4.0 Conduct of Inter-Parliamentary Relations						
4.1 Servicing the Community Relations Services		472,890	477,556	474,556	1,666	450,399
4.2 Servicing Information Management Services		501,420	526,231	512,230	10,811	479,235
4.3 Servicing Information Communication and Technology Services		795,929	845,770	845,770	49,841	405,690
4.4 Servicing Reporting & Printing Services		768,041	763,212	763,211	(4,830)	716,959
4.5 Servicing Translation and Interpretation Services		733,966	743,908	737,908	3,942	670,026
Total Outputs		6,799,809	6,893,101	6,893,102	93,293	6,009,362
Transactions on Behalf of State						
Membership Fees and Grant						
Commonwealth Parliamentary Association		110,000	110,000	110,000	0	114,253
Society of Clerks		0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments		34,251	35,000	35,000	749	34,052
Association of Parliamentary Librarians of Asia & the Pacific		0	300	300	300	0
		144,251	145,485	145,485	1,234	148,305
Government Policies / Initiatives						
Contribution to Political Parties		200,000	200,000	200,000	0	200,000
Parliamentary Programme (Education & Engagement)		99,971	100,000	100,000	29	49,960
Procedural Services		0	0	0	0	59,929
Separation of the Legislative		0	0	0	0	38,739
Parliamentary Institutional Strengthening		169,980	170,000	170,000	20	150,000
Constitutional Review		0	0	0	0	8,443
Buildings Insurance (MTEA building & Maota Fono)		0	275,825	275,825	275,825	0
		469,951	745,825	745,825	275,874	507,071
VAGST Output Tax		218,135	442,788	442,788	224,653	197,952
Total Transactions on Behalf of State		832,337	1,334,098	1,334,098	501,761	853,328
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY		7,632,147	8,227,199	8,227,200	595,053	6,862,690
RECEIPTS OVER PAYMENTS		(7,619,478)	(8,201,199)	(8,201,200)	(581,722)	(6,835,037)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Parliament Complex Redevelopment Project (Australian Aid)		6,034,492	0	251,546	497,398	6,280,345
Samoa Parliament IT Virtual Equipment (Chinese Aid Funds)		191,084	739,683	0	528,188	719,271
Parliamentary Youth Program (USA)	a	396	0	0	0	396
Construction of the Podium for Parliamentary Complex (AusAid)	e	0	2,018,735	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		6,225,972	2,758,418	251,546	1,025,586	7,000,012

Notes

- a No movements during current financial year 23/24.
e Estimates declared in Approved Main Estimates FY23/24 but no movements during financial year.

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		4,592,317	2,041,150	2,041,150	(2,551,168)	3,201,817
Other Revenues						
Fees & Other Charges		2,692,399	3,636,143	3,636,143	943,744	3,314,944
TOTAL RECEIPTS		7,284,717	5,677,293	5,677,293	(1,607,424)	6,516,761
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,454,681	1,444,386	1,458,886	4,205	1,145,056
2.0 Ministerial Support		743,007	745,827	745,827	2,820	611,211
3.0 Land Management		1,459,789	1,475,286	1,467,286	7,497	1,399,174
4.0 Land Technical Services		1,106,325	1,116,808	1,104,808	(1,517)	1,052,258
5.0 Environment Services		1,897,346	1,869,878	1,902,587	5,241	1,695,540
6.0 Forestry Management, Planning & Research Services		1,969,249	1,964,165	1,964,166	(5,083)	2,018,194
7.0 Meteorological, Geoscience & Ozone Services		2,102,899	2,104,915	2,111,915	9,016	2,232,307
8.0 Sustainable Water Resources Management		1,214,876	1,204,331	1,204,331	(10,545)	1,210,508
9.0 Disaster Management		779,918	744,198	769,198	(10,720)	889,665
10.0 Water Sector Coordination Unit		893,924	1,078,993	1,019,784	125,860	1,209,836
11.0 Information and Communication Technology Services		592,237	599,302	599,302	7,065	611,881
Total Outputs		14,214,251	14,348,088	14,348,091	133,839	14,075,631
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		40,080	40,125	40,125	45	40,125
International Union Conservation of Nature		35,803	36,000	36,000	197	35,997
SPREP Work Programme		86,366	122,000	122,000	35,634	121,693
Basel Convention		1,432	1,500	1,500	68	0
Rotterdam Convention		1,921	2,000	2,000	79	0
Waigani Convention		2,800	2,800	2,800	(0)	544
Asian Pacific Association of Forestry Institute		0	200	200	200	0
Convention on Biological Diversity		0	609	609	609	0
Convention on Migratory Species		469	500	500	31	0
RAMSAR Convention		2,900	2,900	2,900	0	2,900
United Nations Convention to Combat Desertification (UNCCD)		446	500	500	54	0
United Nations Framework for Climate Change Convention		0	1,000	1,000	1,000	0
Commonwealth Forestry Association -London		794	998	998	204	665
United Nation Environment Programme (UNEP)		928	1,000	1,000	72	583
Stockholm Convention		1,272	1,300	1,300	28	0
Convention for the International Trade of Endangered Species (CITES) Trust Fund		181	300	300	119	0
IRENA - International Renewable Energy Agency		0	600	600	600	557
		175,391	214,332	214,332	38,941	203,063

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 2024*

	Notes	2024	Original Estimate	Final Estimate	(Over)/Under	2023
NATURAL RESOURCES & ENVIRONMENT		\$	\$	\$	\$	\$
Government Policies / Initiatives						
Waste Management Service Contracts		3,643,756	4,486,273	4,486,273	842,518	3,360,451
Land Compensation		4,000,000	4,000,000	4,000,000	(0)	2,000,000
Land Registration / Leasing Commission		61,653	66,000	66,000	4,347	65,395
Sludge Maintenance Contract (Upolu & Savaii)		138,748	159,561	159,561	20,813	133,148
NEOC Operations		42,197	100,000	100,000	57,803	199,981
Regulator (Annual Fees)		26,539	32,000	32,000	5,461	0
Minamata Convention		1,977	2,000	2,000	23	0
Customary Land Advisory Commission		217,737	216,135	216,135	(1,602)	206,996
Water Sector Annual Review		28,552	30,000	30,000	1,448	18,842
Water Sector Research Initiative and Impact Assessments		25,596	40,000	40,000	14,404	7,537
Lawn Maintenance		244,177	245,000	245,000	823	243,937
Building Insurance		34,670	60,000	60,000	25,330	0
River Channelisation Works (Widening & Dredging)		145,011	150,000	150,000	4,989	0
Public Toilet Maintenance and Cleaning		376,009	379,784	379,784	3,775	319,784
National Forest Replanting		299,991	300,000	300,000	9	435,503
Millenium Development Goals		13,460	15,000	15,000	1,540	14,964
Seawall/Rockwall Construction		88,513	400,000	400,000	311,487	0
Groundwater Monitoring		99,853	100,000	100,000	147	0
Garden Toilets		20,000	20,000	20,000	0	20,000
ERN Electricity Bill		64,040	105,000	105,000	40,960	49,498
Plumbers Association		9,666	10,000	10,000	334	9,195
Technical Assistance/Professional Service - Water Sector		203,652	275,000	275,000	71,348	344,357
Rainfall harvesting program		53,825	80,000	80,000	26,175	148,487
Land Compensation - Water Sector		368,600	500,000	500,000	131,400	500,000
Roads for Land Board Leased Lands		299,334	300,000	300,000	666	240,765
		10,507,557	12,071,753	12,071,754	1,564,197	8,318,841
Commemorative Events/Days						
National Environment Week		14,498	15,000	15,000	502	0
Biodiversity Day		14,757	15,000	15,000	243	0
World Water and Forest Day		14,627	15,000	15,000	373	17,875
World Wetlands Day		14,201	15,000	15,000	799	12,907
Land and Survey Day		14,424	15,000	15,000	576	19,636
Renewable Energy Day		14,948	15,000	15,000	52	12,992
Sanitation Day		13,678	15,000	15,000	1,322	19,118
		101,133	105,000	105,000	3,867	82,528
Rents and Leases						
Pacific water and wastewater Office lease		100,000	100,000	100,000	(0)	100,000
Rents and Leases		694,776	694,776	694,776	0	694,776
Lease of Customary Land for Observation Stations and Towers		49,234	51,000	51,000	1,766	24,672
Co-location Digicel Lease		149,925	151,200	151,200	1,275	151,119
		993,936	996,976	996,976	3,040	970,567
VAGST Output Tax		1,290,406	1,638,310	1,638,310	347,904	1,327,977
Total Transactions on Behalf of State		13,068,423	15,026,371	15,026,371	1,957,949	10,902,976
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		27,282,674	29,374,462	29,374,462	2,091,788	24,978,607
RECEIPTS OVER PAYMENTS		(19,997,957)	(23,697,169)	(23,697,169)	(3,699,212)	(18,461,847)

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 2024*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNEP US Montreal Protocol (UNEP)	1	80,942	0	294,593	294,784	81,134
Pacific Resilience Project (World Bank)		1,283,385	1,964,154	3,044,204	2,987,003	1,226,184
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)	1+2	(206,483)	0	947,185	351,928	(801,738)
Pacific Adaptation to Climate and Resilience Building (SPREP)		(5,715)	0	119,717	115,750	(9,682)
Biodiversity and Protected Areas Management (BIOPAMA) (IUCN)		206,441	0	0	12,644	219,085
Support to Preparation of the Fourth National Biosafety Reports to Cartagena (UNEP)		19,556	0	0	3,970	23,526
GFA Disaster Risk Management 2019-2024 (Other)		50,312	0	200,068	309,501	159,745
United Nations Joint Programme for Ecosystem Services (United Nations Economic and Social Commission for Asia and the Pacific (ESCAP))		4,239	27,280	0	49,539	53,778
Enhancing Integrated Sustainable Management to Safeguard Samoa's Natural Resources (UNDP)	1	427,349	0	487,684	60,334	0
Pacific Risk Tool for Resilience (Phase 2) (NIWA)		122,429	0	122,429	0	0
Strengthening Samoa's national legal framework in climate change (MNRE)	e	0	144,726	0	0	0
Climate Finance Project (NZAid)	e	0	2,525,380	0	0	0
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)	a	14,187	0	0	0	14,187
Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa (Other)	a	(55,960)	0	0	0	(55,960)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)	a	(1,446)	0	0	0	(1,446)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)	b	14,703	0	0	0	14,703
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,953,938	4,661,540	5,215,881	4,185,454	923,515

Notes

- ¹ Non-cash transactions are not reflected on this Statement but on Schedule 11.
- ² Project with third party payments transactions.
- ^a No movements during current financial year 23/24
- ^b No movements in the last 2 financial years
- ^e Estimate declared in Approved Main Estimates FY23/24 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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
OMBUDSMAN'S OFFICE						
PAYMENTS						
Outputs						
1.0 Good Governance Services		441,328	471,380	471,380	30,052	498,444
2.0 Human Rights Services		322,471	391,489	391,489	69,018	366,599
3.0 Special Investigation Services		293,719	298,741	298,741	5,022	281,486
4.0 Engagement and Communication Services		276,721	295,420	295,420	18,699	247,901
Total Outputs		1,334,239	1,457,030	1,457,029	122,791	1,394,430
Transactions on Behalf of State						
Membership Fees						
International Ombudsman Institute		2,321	2,500	2,500	179	2,228
Global Alliance of National Human Rights Institutions		15,458	15,458	15,458	0	13,843
Asia Pacific Forum of National Human Rights Institutions		4,094	4,094	4,094	0	4,094
Government Policies and Initiatives						
National Human Rights Day		15,000	15,000	15,000	0	15,000
Rents & Leases						
Rents and Leases (NPF Plaza)		103,447	104,438	104,438	991	104,438
Rents and Leases (Ombudsman's residence)		20,870	20,870	20,870	0	20,870
VAGST Output Tax		49,601	64,512	64,512	14,911	59,721
Total Transactions on Behalf of State		210,790	226,872	226,873	16,083	220,192
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE		1,545,029	1,683,902	1,683,902	138,873	1,614,623
GOVERNMENT DEVELOPMENT PROJECTS						
		2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Faasoa on the Impacts of Climate Change on Human Rights in the Community Level (Asia Pacific Forum of National Human Rights Institutions (APFNHRI))		2,734	0	17,565	14,832	0
National Public Inquiry on Family Violence Project (UNDP)	<i>a</i>	6,964	0	0	0	6,964
National Public Inquiry Report (SRH/Support Implementation of Recommendation) (UNFPA)	<i>a</i>	(2,565)	0	0	0	(2,565)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		7,133	0	17,565	14,832	4,399

Notes

a No movements during current financial year 23/24.

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 2024

	Notes	2024	Original Estimate	Final Estimate	(Over)/Under	2023
POLICE, PRISONS & CORRECTION SERVICES		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,500,960	1,105,000	1,105,000	(395,960)	1,606,249
TOTAL RECEIPTS		1,500,960	1,105,000	1,105,000	(395,960)	1,606,249
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		3,063,163	3,139,606	3,139,606	76,443	2,339,755
2.0 Ministerial Support		597,903	590,279	590,279	(7,624)	606,117.54
3.0 General policing - Upolu		9,373,083	9,171,710	9,171,709	(201,374)	8,695,455
4.0 General policing - Savaii		3,165,576	3,085,710	3,085,710	(79,866)	2,846,691
5.0 Criminal Investigations		2,760,051	2,704,807	2,704,806	(55,245)	2,582,154
6.0 Prosecution Services		1,066,510	996,165	996,165	(70,345)	615,750
7.0 Prison and Corrections Services		7,416,549	7,239,191	7,239,191	(177,358)	6,699,404
8.0 Maritime Services		2,151,870	2,076,570	2,076,570	(75,301)	1,892,000
9.0 Specialist Response Services		4,261,965	4,247,319	4,247,320	(14,645)	4,622,190
10.0 Forensics & Intelligence Services		1,250,414	1,201,291	1,201,290	(49,124)	1,238,926
11.0 Traffic Services		2,934,313	2,852,965	2,852,965	(81,347)	2,793,145
Total Outputs		38,041,397	37,305,612	37,305,611	(735,786)	34,931,587
Third Party Outputs						
Grants & Subsidies						
Samoa Fire Services Authority		13,703,377	13,703,377	13,703,377	0	12,798,350
Total Third Party Outputs		13,703,377	13,703,377	13,703,377	0	12,798,350
Transactions on Behalf of State						
Government Policies / Initiatives						
Overseas Peacekeeping Missions		160,000	160,000	160,000	(0)	160,000
Police Uniform		1,499,999	1,500,000	1,500,000	1	900,000
Hiring of Vehicle for Police Special Operations		0	0	0	0	40,000
Interpol		70,000	70,000	70,000	(0)	70,000
NEOC Operations		0	300,000	300,000	300,000	500,000
Bulk Food for Prisoner		450,000	450,000	450,000	0	450,000
Uniforms and Personal Protection		150,000	150,000	150,000	0	150,000
Town Cleaning Project - Oloamanu		82,200	82,200	82,200	0	102,200
Building Insurance (Headquarter & Outposts)		157,342	157,342	157,342	(0)	0
Doctor		100,000	100,000	100,000	(0)	100,000
Police Academy		150,000	150,000	150,000	0	0
		2,819,541	3,119,542	3,119,542	300,001	2,472,200
Rents & Leases						
Police Outposts - Maintenance, Lawn mowing & Rent		312,301	312,301	312,301	(0)	261,901
		312,301	312,301	312,301	(0)	261,901
VAGST Output Tax		1,035,074	1,260,857	1,260,857	225,783	1,076,749
Total Transactions on Behalf of State		4,166,916	4,692,700	4,692,700	525,784	3,810,850
TOTAL PAYMENTS - POLICE		55,911,690	55,701,690	55,701,689	(210,000)	51,540,787
RECEIPTS OVER PAYMENTS		(54,410,730)	(54,596,690)	(54,596,689)	(185,959)	(49,934,538)

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 2024

GOVERNMENT DEVELOPMENT PROJECTS

	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Spotlight Initiative Project (UNESCO)	(19,035)	0	0	0	(19,035)
The Project for Procurement of Police Vehicles for Ministry of Police, Prisons & Corrections (JapAid)	104,800	962,499	39,940	909,750	974,610
The Project for Construction of Prison Hall & Procurement of Vehicles for Ministry of Police, Prisons & Corrections (JapAid)	452,861	850,881	40,474	449,200	861,588
Urban Facility Project for the Ministry of Police, Prisons & Correction Service (USA)	6,686	187,282	459,986	453,300	0
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ)	6,900	0	0	732	7,632
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	552,213	2,000,662	540,400	1,812,982	1,824,795

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
PRIME MINISTER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		7,622,621	7,000,000	8,000,000	377,379	8,681,467
TOTAL RECEIPTS		7,622,621	7,000,000	8,000,000	377,379	8,681,467
PAYMENTS						
Outputs						
1.0 Servicing the Executive Office						
1.1 Servicing the Office of the Head of State		623,100	601,972	621,972	(1,129)	598,794
1.2 Servicing the Office of the Council of Deputies		233,587	233,098	238,098	4,512	208,760
		856,687	835,070	860,070	3,383	807,554
2.0 Policy Advice to the Prime Minister		474,582	482,237	482,238	7,655	451,259
3.0 Prime Ministerial Support		853,602	854,216	854,216	614	800,917
4.0 Immigration Policy Administration		1,889,583	1,767,187	1,855,371	(34,212)	1,560,110
5.0 Cabinet Secretariat		605,679	608,474	608,472	2,793	625,941
6.0 Communications and Press Secretariat		1,022,391	1,111,790	1,041,604	19,213	966,333
7.0 Information, Communication and Technology Services		473,322	515,611	472,611	(711)	485,179
8.0 Policies Implementation Monitoring		598,581	611,744	611,744	13,163	748,530
Total Outputs		6,774,427	6,786,329	6,786,326	11,899	6,445,822
Transactions on Behalf of State						
Membership Fees						
Pacific Immigration Directive Conference (PIDC) Annual Contribution		8,236	8,353	8,353	117	5,250
Arms Trade Treaty		0	8,200	8,200	8,200	2,593
		8,236	16,553	16,553	8,317	7,843
Commemorative Events						
American Samoa Flag Day		39,939	40,000	40,000	61	24,700
Independence Day Celebration		184,625	200,000	200,000	15,375	958,731
Prayer & Fasting Week		13,403	15,000	15,000	1,597	12,695
		237,966	255,000	255,000	17,034	996,126
Government Policies / Initiatives						
Transnational Crime Unit		47,122	50,500	50,500	3,378	50,465
Immigration Support Systems		300,000	300,000	300,000	0	219,051
Purchase of New Passports		1,453,251	710,000	1,456,700	3,449	156,868
Swearing-in of new CEOs ceremonies		4,513	5,000	5,000	487	4,201
Electronic Document Management System (EDMS)		74,878	83,000	83,000	8,122	65,801
Atoa o Samoa Meeting		49,420	50,000	50,000	581	39,800
Special Pension		7,200	9,600	9,600	2,400	9,200
Samoa Returnees Charitable Trust		70,000	70,000	70,000	(0)	70,000
NEOC Operation (Oversight and Communications)		0	100,000	100,000	100,000	0
		2,006,384	1,378,100	2,124,800	118,417	615,387
Rents & Leases						
Rents & Leases (Government Building)		527,768	562,318	562,318	34,550	527,768
Rents & Leases (Immigration & VIP Faleolo)		102,102	103,934	103,934	1,832	29,778
Rents & Leases for Pacific Immigration Development Community (DBS)		54,917	54,920	54,920	3	54,917
		684,787	721,172	721,172	36,385	612,463
VAGST Output Tax		339,160	426,700	426,700	87,540	396,861
Total Transactions on Behalf of State		3,276,533	2,797,525	3,544,225	267,692	2,628,680
TOTAL PAYMENTS - PRIME MINISTER'S		10,050,960	9,583,853	10,330,554	279,594	9,074,502
RECEIPTS OVER PAYMENTS		(2,428,339)	(2,583,853)	(2,330,554)	97,784	(393,035)

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
PUBLIC ENTERPRISES						
RECEIPTS						
Ordinary Receipts						
Income From Investments						
Dividends (from Commercial Entities)		9,695,461	9,526,558	9,526,558	(168,903)	11,645,195
TOTAL RECEIPTS		9,695,461	9,526,558	9,526,558	(168,903)	11,645,195
PAYMENTS						
Outputs						
1.0 Policy Advice to Minister		317,370	325,095	325,095	7,725	347,215
2.0 Ministerial Support		606,395	575,008	687,129	80,734	410,569
3.0 Commercial Entities Services		523,686	532,692	532,693	9,006	506,748
4.0 Public Bodies Governance Services		492,924	507,790	507,791	14,866	474,953
5.0 Mutual and Beneficial Bodies Services		359,543	369,415	369,415	9,873	328,046
6.0 Public Private Partnership and Privatisation Services		413,291	429,300	429,300	16,009	396,638
Total Outputs		2,713,209	2,739,302	2,851,423	138,214	2,464,169
Transactions on Behalf of State						
Government Policies / Initiatives						
Assistance to Samoa Airways		4,000,000	4,000,000	4,000,000	(0)	6,000,000
STEC Restructuring	1	79,989	500,000	500,000	420,011	0
Samoa Airways Committee FK (21)48		0	0	0	0	40,000
Independence Selection Committee		65,914	73,500	73,500	7,586	73,254
		4,145,903	4,573,500	4,573,500	427,597	6,113,254
Rents & Leases						
Rents & Leases - FMFM II Building		40,900	40,900	40,900	(0)	37,450
Rents & Leases - SNPF Plaza		356,332	356,543	356,543	211	354,980
		397,232	397,443	397,443	211	392,430
VAGST Output Tax		119,202	130,034	133,034	13,832	88,012
Total Transactions on Behalf of State		4,662,337	5,100,977	5,103,977	441,641	6,593,696
TOTAL PAYMENTS - PUBLIC ENTERPRISES		7,375,545	7,840,279	7,955,400	579,855	9,057,864
RECEIPTS OVER PAYMENTS		2,319,915	1,686,279	1,571,158	(748,757)	2,587,330

Notes

¹ Unspent funds of \$420,010.83 have been transferred into a Special Account reported under Schedule 12, for STEC Restructuring in new financial year 24/25 .

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
PUBLIC SERVICE COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		872,980	891,937	891,937	18,957	774,657
2.0 Legal & Investigations Services		237,157	307,751	307,751	70,595	299,181
3.0 Senior Executive Services		779,947	818,174	818,174	38,227	768,369
4.0 Human Resource Management		555,232	612,871	612,872	57,639	554,268
5.0 Human Resource Management Information Systems		638,674	653,193	653,193	14,519	645,505
6.0 Public Service Performance & Policy Administration		556,257	583,904	583,905	27,647	525,825
7.0 Human Resource Planning & Development		694,363	747,507	747,507	53,145	735,761
8.0 Public Administration Sector Coordination		345,798	353,268	353,268	7,470	339,311
Total Outputs		4,680,408	4,968,607	4,968,608	288,200	4,642,877
Transactions on Behalf of State						
Membership Fees & Grants						
Institute of Public Administration NZ		1,259	1,507	1,507	248	0
Australian Human Resources Institute - AHRI		5,344	9,452	9,452	4,108	0
Human Resources New Zealand - HRNZ		3,606	3,662	3,662	56	0
Harvard Business Review, The Economist		0	1,890	1,890	1,890	0
Eastern Regional Organisation for Public Administration (EUROPA Fees)		487	1,336	1,336	849	446
		10,696	17,847	17,847	7,152	446
Government Policies / Initiatives						
Remuneration Tribunal		287,040	284,413	284,413	(2,627)	276,127
CEO Forum & Professional Development		9,999	10,000	10,000	1	8,935
Human Resource Module License		165,376	165,376	165,376	0	165,376
Government Scholarship Scheme		4,656,767	4,666,675	4,666,675	9,908	3,162,448
		5,119,182	5,126,464	5,126,464	7,281	3,612,886
Commemorative Events/Days						
Public Service Day		14,427	15,000	15,000	573	14,835
Rents & Leases (Government Building)						
Rents & Leases (Government Building)		267,800	267,800	267,800	0	232,870
VAGST Output Tax		138,988	134,501	134,501	(4,487)	138,986
Total Transactions on Behalf of State		5,551,093	5,561,613	5,561,612	10,519	4,000,023
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		10,231,501	10,530,220	10,530,220	298,718	8,642,899

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 2024*

	2024	Original Estimate	Final Estimate	(Over)/Under	2023
REVENUE	Note	\$	\$	\$	\$
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	254,931,754	216,801,868	230,012,502	(24,919,252)	236,072,617
VAGST	311,293,617	255,390,472	260,251,889	(51,041,728)	277,647,246
Other	191,636,128	139,253,580	139,253,580	(52,382,548)	146,727,063
Other Revenues					
Fees & Other Charges	3,962,671	3,588,186	3,588,186	(374,485)	3,318,197
TOTAL RECEIPTS		761,824,170	615,034,106	(128,718,013)	663,765,123
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	1,051,109	1,071,169	1,061,669	10,560	947,015
2.0 Ministerial Support	548,423	571,303	571,303	22,881	385,900
3.0 Taxpayer Services	1,159,358	1,160,783	1,160,784	1,426	1,054,933
4.0 Collection, Recoveries and Enforcement	884,745	891,933	883,933	(812)	817,033
5.0 Audit and Investigation Services	980,786	993,357	981,136	350	953,515
6.0 Border Operations Services	1,663,565	1,548,798	1,650,138	(13,427)	1,506,546
7.0 Risk & Compliance Services	673,168	705,232	705,232	32,064	650,404
8.0 Information Technology Services	989,116	1,057,359	1,008,359	19,243	978,268
9.0 Revenue Services	680,969	696,051	695,052	14,083	644,331
10.0 Client Services	781,172	784,955	784,955	3,783	722,660
11.0 Legal and Technical Support Services	437,328	468,390	446,772	9,444	581,215
12.0 Policy, Forecasting and Business Improvement	688,600	687,299	687,299	(1,301)	681,250
Total Outputs	10,538,338	10,636,633	10,636,633	98,295	9,923,070
Transactions on Behalf of State					
Membership Fees					
Commonwealth Association of Tax Administration (CATA)	15,000	15,000	15,000	0	0
World Customs Organisation Contribution	68,016	68,483	68,483	467	68,483
Oceania Customs Organisation	48,322	49,000	49,000	678	45,344
ASYCUDA Support Mechanism	222,214	250,000	250,000	27,786	69,244
Pacific Island Tax Agreement and Administration (PITAA)	39,090	39,090	39,090	0	37,828
	392,642	421,573	421,573	28,931	220,899
Government Policies / Initiatives					
ASYCUDA System maintenance	0	48,000	48,000	48,000	0
NEOC Border Operations	0	100,000	100,000	100,000	0
Data Tech International (DTI)	658,309	681,155	681,155	22,846	610,580
Collection Enforcement Assistance	99,987	100,000	100,000	13	23,345
Data Torque - Revenue Management System	58,702	97,400	97,400	38,699	54,173
Inclusive framework on base erosion profit shifting	66,817	66,817	66,817	0	66,817
Automated Exchange of Information System (AEIOS)	136,542	190,520	190,520	53,979	184,920
Official Uniform	3,313	50,000	50,000	46,687	0
	1,023,668	1,333,892	1,333,891	310,223	939,834
Commemorative Events					
International Customs Day	3,760	15,000	15,000	11,240	9,691
Rents and Leases					
Rents & Leases - DBS	482,657	482,666	482,666	9	482,657
Rents & Leases - Airports	15,011	15,056	15,056	45	13,956
Rents & Leases - Minister's Office (Government Building)	51,050	51,050	51,050	0	34,348
Rents & Leases - Savaii(Samoa Land Corporation)	9,565	14,300	14,300	4,735	11,565
Rent and Leases - SPA	0	67,813	67,813	67,813	0
	558,283	630,885	630,885	72,602	542,527
VAGST Output Tax	328,003	403,074	403,074	75,071	326,734
Total Transactions on Behalf of State	2,306,357	2,804,423	2,804,423	498,066	2,039,685
TOTAL PAYMENTS - REVENUE	12,844,695	13,441,057	13,441,057	596,362	11,962,755
RECEIPTS OVER PAYMENTS	748,979,474	601,593,049	619,665,099	(129,314,375)	651,802,368

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 2024*

	Notes	2024	Original Estimate	Final Estimate	(Over)/Under	2023
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		795,400	624,000	624,000	(171,400)	667,314
TOTAL RECEIPTS		795,400	624,000	624,000	(171,400)	667,314
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		717,921	813,317	744,493	26,572	669,188
2.0 Ministerial Support		797,958	763,424	819,424	21,466	791,101
3.0 Social Development Services		958,260	1,003,495	997,495	39,235	939,557
4.0 Governance		4,798,399	4,819,512	4,807,513	9,114	4,809,738
5.0 Community Economic Development Services		721,962	805,143	790,143	68,181	708,655
6.0 Printing Services		1,060,018	1,079,406	1,111,407	51,388	973,480
7.0 Research, Policy & Planning		700,117	786,016	776,016	75,899	718,435
8.0 Community Communications - Audio Visual & Publications		644,919	646,774	650,598	5,679	582,704
9.0 District Development Program Management		600,855	590,941	610,941	10,087	454,087
Total Outputs		11,000,409	11,308,029	11,308,030	307,622	10,646,944
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		20,000	20,000	20,000	0	20,000
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	20,000
Commemorative Events / Days						
Mothers Day of Samoa		10,051	15,000	15,000	4,949	15,116
National Youth Week		10,331	15,000	15,000	4,669	13,319
Fuataga o le o le Malo		187,323	200,000	200,000	12,677	0
Fathers Day of Samoa		12,697	15,000	15,000	2,303	14,191
International Disability Day		3,391	15,000	15,000	11,609	3,500
		223,793	260,000	260,000	36,207	46,126
Government Policies / Initiatives						
Independent Water Schemes		385,300	395,300	395,300	10,000	280,880
District and Community Development Program	1	19,000,000	51,000,000	51,000,000	32,000,000	24,861,239
Building Insurance (Tooa Salamasina Sogi, Matautu (office with content), Salelologa office and Fale Samoa (Savaii))		128,779	148,000	148,000	19,221	0
Support for Komiti Tumama		0	0	0	0	277,000
NGO Capacity Support Programme		429,430	500,000	500,000	70,570	150,000
<u>Social Well Being</u>						
SVSG Victim Support Care		500,000	500,000	500,000	0	0
<u>Aged Care Budget Support</u>						
Mapuifagalele		49,886	50,000	50,000	114	0
Mapuipulotu		20,000	20,000	20,000	0	0
Ending Violence Program Support for NGOs		0	100,000	100,000	100,000	0
16 Ddays of Activism Program		2,009	30,000	30,000	27,991	0
		20,515,404	52,743,300	52,743,300	32,227,896	25,569,119

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
Rent & Lease						
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		240,824	369,716	369,716	128,892	260,829
Total Transactions on Behalf of State		21,034,222	53,447,007	53,447,007	32,412,786	25,930,274
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		32,034,630	64,755,036	64,755,038	32,720,407	36,577,219
RECEIPTS OVER PAYMENTS		(31,239,230)	(64,131,036)	(64,131,038)	(32,891,807)	(35,909,905)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
UNICEF Pacific Children's Programme (UNICEF)		19,302	435,000	0	500	19,802
Samoa Disability Program (Australian Aid)		70,103	0	57,284	0	12,819
Samoa Women Shaping Development Program (Australian Aid)		8,917	0	1,326	0	7,592
Youth Arts Incubator for Economic Empowerment of Young People (Other)		53,878	0	0	425,485	479,364
UNFPA- Sexual Reproductive Health 2021-2022 (MWCSD)(UNFPA)		56,748	0	0	(12,809)	43,940
Child Protection Program MWCSD 2021-2022 (UNICEF)		110,092	120,000	451,600	379,394	37,887
Samoa Disability Annual Workplan FY22/23 - Transitional Prd (AusAid)	2	207,278	0	54,825	604,512	756,968
Spotlight Initiative Phase II-MWCSD (UNDP)		243	0	53,420	53,177	0
UNICEF ECD Enabling Environment Project (UNICEF)		56,223	0	143,300	87,077	0
UNESCO Spotlight Initiative Project (UNESCO)	e	0	10,600	0	0	0
UNICEF Child Protection, Education and Social Policy Workplan 2023-2024 (UNICEF)	e	0	2,595,367	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		582,785	3,160,967	761,754	1,537,338	1,358,371

Notes

¹ Remaining funds of \$32,000,000.00 have been transferred into Special Purpose Account reported under Schedule 12 for utilisation in new financial year 24/25.

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

^e Estimates declared in Approved Main Estimates and First Supplementary Estimates for financial year 2023/2024 but no transactions during the financial year.

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		32,658	29,817	29,817	(2,841)	28,398
Other Revenues						
Fees & Other Charges		2,434,938	2,500,805	2,500,805	65,867	1,630,210
TOTAL RECEIPTS		2,467,596	2,530,622	2,530,622	63,026	1,658,608
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		542,771	517,227	547,227	4,455	519,899
2.0 Ministerial Support		645,643	663,552	663,552	17,909	580,696
3.0 Civil Aviation Policy Administration and Regulation		641,254	611,464	643,233	1,979	637,876
4.0 Maritime Policy Administration and Regulation		777,132	741,347	759,783	(17,349)	730,420
5.0 Land Transport Policy & Regulation		419,426	474,612	436,176	16,749	504,172
6.0 Policy and Planning		244,838	238,081	246,080	1,242	284,552
7.0 Asset Management - Buildings		555,867	600,720	570,720	14,853	611,324
8.0 Planning & Urban Management Services		1,014,636	1,129,356	1,094,586	79,950	1,055,753
9.0 Transport & Infrastructure Sector Coordination		464,557	453,788	468,788	4,231	388,685
Total Outputs		5,306,125	5,430,144	5,430,144	124,019	5,313,378
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		2,500,000	2,500,000	2,500,000	(0)	1,000,000
Electric Power Corporation - CSO		2,500,000	2,500,000	2,500,000	(0)	1,000,000
Land Transport Authority		27,601,827	27,601,828	27,601,827	0	35,541,704
Samoa Water Authority (Sector Budget Support)		4,050,000	4,050,000	4,050,000	0	3,300,000
Total Third Party Outputs		36,651,827	36,651,828	36,651,827	(0)	40,841,704
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		132,200	132,200	132,200	0	132,200
International Maritime Organisation		21,306	23,000	23,000	1,694	18,882
Pacific Aviation Safety Office (PASO)		78,362	85,238	85,238	6,876	65,238
International Hydrographic Organisation Membership		25,000	25,000	25,000	(0)	25,000
		256,868	265,438	265,438	8,570	241,320
Government Policies & Initiatives						
Sanitation Inspections		390	13,500	13,500	13,110	0
Drainage Awareness Programs		6,087	7,000	7,000	913	0
PUMA Inspections & Awareness		19,922	20,000	20,000	78	0
		26,399	40,500	40,500	14,101	0
Rents & Leases						
Rents & Leases (TATTE Building)		232,760	232,760	232,760	0	227,530
VAGST Output Tax		142,673	158,834	158,834	16,161	151,029
Total Transactions on Behalf of State		658,700	697,532	697,532	38,832	619,879
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		42,616,652	42,779,504	42,779,503	162,851	46,774,961
RECEIPTS OVER PAYMENTS		(40,149,055)	(40,248,882)	(40,248,880)	(99,825)	(45,116,353)

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 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2024 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Apia Waterfront Development Project (NZ Aid)		189,466	0	5,794	0	183,672
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)	2	52	0	52	0	0
Samoa Climate Resilient Transport Project (World Bank)	1+3	(616,655)	15,000,000	23,083,908	23,174,431	(526,128)
Central Cross Island Road Upgrade Project (ADB)	1+3	(1,155,391)	13,000,000	8,491,805	9,241,156	(406,038)
Samoa Aviation and Road Investment Project (World Bank)		8,965,888	11,167,752	0	3,282,196	12,248,084
Land Transport Sector Development Project (ADB)	3	(31,810)	0	2,530,735	2,562,545	0
Pacific Maritime Safety Programme (NZ Aid)		306,886	343,772	360,693	53,807	0
Alaoa Multipurpose Dam Project (ADB)	e	0	1,000,000	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		7,658,436	40,511,524	34,472,987	38,314,136	11,499,589

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 in last financial year 23/24.
- ³ Projects with third party payments transactions.
- ^e Estimates declared in the Approved Main Estimates FY23/24 but no movements during financial year.

GOVERNMENT OF SAMOA

SCHEDULE 3

STATEMENT OF STATUTORY EXPENDITURE

for the financial year ended 30 June 2024

	Schedule	2024 \$	Estimate (Original) \$	Estimate (Final) \$	(Over)/Under \$	2023 \$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	99,425,193	104,105,467	104,105,467	4,680,274	95,751,575
Statutory Remuneration	3.2	10,035,583	10,237,371	10,775,441	739,857	9,826,857
Other Expenditure	3.3	55,882,099	43,115,110	66,585,871	10,703,772	25,430,180
TOTAL STATUTORY EXPENDITURE		165,342,875	157,457,949	181,466,778	16,123,904	131,008,612
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		2,096,107	4,659,126	4,659,126	2,563,019	1,060,114
External Loan Principal Repayments		82,914,296	82,022,402	82,022,402	(891,894)	81,812,176
Loan Interest and Service Charges		2,806,204	5,269,722	5,269,722	2,463,518	91,307
External Loan Interest and Service Charges		11,608,586	12,154,217	12,154,217	545,631	12,787,979
Statutory Remuneration and Expenses		10,035,583	10,237,371	10,775,441	739,857	9,826,857
Tax Refunds		51,474,765	38,500,000	61,970,760	10,495,995	22,804,999
Other Expenditure		4,407,333	4,615,110	4,615,110	207,777	2,625,181
TOTAL STATUTORY EXPENDITURE		165,342,875	157,457,949	181,466,778	16,123,903	131,008,612

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$104.1 million; inclusive of Exchange Fluctuation estimates of 5m as per Approved Estimates FY23/24

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING *for the financial year ended 30 June 2024*

Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
S.T.E.C. Special Assistance Loan 1983001	0	0	0	0	92,648
Development Bank Loan 1985001	532,753	537,727	537,727	4,974	526,952
Multiproject Loan 1985003	641,578	649,810	649,810	8,232	638,653
Afulilo Hydropower Project Loan 1986003	722,345	728,046	728,046	5,701	697,448
Telecommunications Loan 1989001	923,575	950,185	950,185	26,610	928,766
Agriculture Program Loan 1989004	1,998,116	2,055,684	2,055,684	57,568	2,009,260
Emergency Power Rehabilitation Loan 1990002	39,759	40,073	40,073	314	38,379
Cyclone Damage Rehabilitation Project 1992012	873,862	899,038	899,038	25,176	878,512
Afulilo Hydropower Supplementary Loan 1993002	240,152	247,070	247,070	6,918	241,420
Financial Sector Program Loan 1998001	899,401	896,773	896,773	(2,628)	859,533
Samoa Education Project 2000003	833,512	850,935	850,935	17,423	837,148
Small Business Development Project 2001001	368,365	371,269	371,269	2,904	356,904
Afulilo Power Improvement Project 2002001	59,264	59,731	59,731	467	57,406
Sanitation & Drainage Project 2004003	1,023,506	1,028,065	1,028,065	4,559	1,015,429
Education Sector Project Phase II 2006002	943,491	950,931	950,931	7,440	913,339
Samoa Power Sector Expansion Project 2007003	3,174,934	3,199,974	3,199,974	25,040	3,072,582
Samoa Sanitation and Drainage Project 2009038	327,607	660,191	660,191	332,584	317,024
Economic Recovery Support Program 2010003	2,789,074	2,779,683	2,779,683	(9,391)	2,675,566
Economic Recovery Support Program-Subprogram 2 2012001	1,816,302	1,892,490	1,892,490	76,188	1,832,445
Climate Resilience LN3627-SAM(COL) 2017001	84,979	45,946	45,946	(39,033)	36,810
Total ADB Loan Payments	18,292,573	18,843,621	18,843,621	551,047	18,026,223
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	28,446	26,205	26,205	(2,241)	24,840
Regional Telecommunications Loan 2000005	288,102	280,144	280,144	(7,958)	280,315
Total EEC and EIB Loan Payments	316,548	306,349	306,349	(10,199)	305,156
International Development Association (IDA)					
Highway Road Development Loan 1975001	370,087	361,294	361,294	(8,793)	367,287
Savaii Agricultural Development Loan 1979010	555,614	553,472	553,472	(2,142)	559,111
Second Agriculture Development Loan 1981001	99,888	100,084	100,084	196	96,446
Development Bank Loan 1985002	221,595	223,074	223,074	1,479	215,968
Multiproject Loan 1986001	278,489	279,035	279,035	546	268,829
Afulilo Hydropower Project Loan 1987001	161,534	293,167	293,167	131,633	282,325
Telecommunications Loan 1989002	556,032	556,049	556,049	17	538,516
Emergency Road Rehabilitation Loan 1990001	2,266,809	2,264,394	2,264,394	(2,415)	2,187,955
Afulilo Hydropower Supplementary Loan 1993003	161,213	31,159	31,159	(130,054)	30,006
Infrastructure Assets Management Loan 1999001	1,702,839	1,706,176	1,706,176	3,337	1,643,507
Health Sector Management Project 2000002	617,984	632,536	632,536	14,552	620,332
Postal & Telecommunication Reform Project 2003001	449,670	450,261	450,261	591	345,920
Infrastructure Asset Management Project Phase II 2004001	1,169,323	867,917	867,917	(301,406)	845,053
Infrastructure Asset Management Project - AFC 2007004	207,746	213,532	213,532	5,786	207,884
Cyclone Emergency Recovery Project 2004002	134,930	135,109	135,109	179	132,171
Health Sector Management Project Phase II 2008001	182,884	187,977	187,977	5,093	182,999
Economic Crisis Support Credit IDA (4766-0) 2010002	1,301,237	1,320,611	1,320,611	19,374	1,283,756
Post Tsunami Reconstruction Project 2010005	658,055	662,457	662,457	4,402	640,489
Health Sector Management Programme Support Project 2010004	197,430	200,092	200,092	2,662	191,286
Samoa Agriculture Competitiveness Enhancement Project 2012004	511,075	517,968	517,968	6,893	496,703
Additional Financing for the Pacific Aviation Program-SAIP 2016001	327,107	331,710	331,710	4,603	313,885
Second Fiscal and Economic Reform Operation Project 2016002	98,686	101,667	101,667	2,981	98,028
Total IDA Loan Payments	12,230,228	11,989,741	11,989,741	(240,487)	11,548,455

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING *for the financial year ended 30 June 2024*

	Notes	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
EXPENDITURE BY LENDER/LOAN						
EXTERNAL DEBT SERVICING						
Japanese Aid Funds (JICA)						
COVID19 G20 Debt Service Suspension Initiative 1 2021001 ²		662,670	727,738	727,738	65,068	712,508
COVID19 G20 Debt Service Suspension Initiative 2 2021003 ²		401,059	435,602	435,602	34,543	440,462
COVID19 G20 Debt Service Suspension Initiative 3-2022001 ²		401,236	240,245	240,245	-160,991	223,064
Samoa Power Sector Expansion Project 2007002		3,860,007	4,306,467	4,306,467	446,460	4,160,759
Total JICA Loan Payments		5,324,972	5,710,052	5,710,052	385,080	5,536,793
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001		811,303	793,730	793,730	(17,573)	829,950
Petroleum Bulk Storage Facility Project Phase IV 2011001		2,746,302	2,850,296	2,850,296	103,994	2,847,335
Total OPEC Loan Payments		3,557,605	3,644,026	3,644,026	86,421	3,677,285
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001		4,284,758	4,344,816	4,344,816	60,058	4,509,106
Government Building 2008002		8,259,460	8,371,780	8,371,780	112,320	8,686,982
National Medical 2010001		5,939,499	6,017,921	6,017,921	78,422	6,243,572
Samoa Medical C 2012002		6,003,572	6,079,864	6,079,864	76,292	6,306,665
Samoa National Broadband Highway Project 2012003		3,954,065	4,004,312	4,004,312	50,247	4,153,687
Faleolo International Airport Upgrading Project 2014001		10,383,160	10,509,149	10,509,149	125,989	10,898,825
Debt Service Suspension Initiative 1 2020001		7,018,303	7,126,079	7,126,079	107,776	7,394,922
JICA-SAM-R1-D2 2021002		4,370,048	4,437,155	4,437,155	67,107	4,599,765
JICALG-20220120((DSSI)) 2021004		4,387,565	2,590,148	2,590,148	(1,797,417)	2,513,446
Total People's Republic of China (PRC)		54,600,430	53,481,224	53,481,224	(1,119,206)	55,306,969
International Fund for Agricultural Development (IFAD)						
I.F.A.D. Livestock Development Loan 1981005		88,198	88,923	88,923	725	87,934
I.F.A.D Rural Activation Project 1993001		111,768	112,687	112,687	919	111,339
Total IFAD Loan Payments		199,966	201,610	201,610	1,644	199,274
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE		94,522,322	99,176,623	99,176,624	4,654,302	94,600,154
DOMESTIC DEBT SERVICING						
Unit Trust of Samoa						
Samoa Airway Limited 2022101	2	4,353,138	4,353,138	4,353,138	0	0
Samoa Trust Estates Corporation 2018101		549,173	575,710	575,710	26,537	1,151,420
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE		4,902,311	4,928,848	4,928,848	26,537	1,151,420
DEBT SERVICING EXPENDITURE BY PURPOSE						
Principal Repayments		85,013,839	86,681,528	86,681,528	1,667,689	82,872,289
Interest and Service Charges	1	14,410,793	17,423,939	17,423,939	3,013,146	12,879,286
TOTAL DEBT SERVICING EXPENDITURE		99,425,193	104,105,467	104,105,467	4,680,274	95,751,575

Notes:

¹The Total Original Estimate and Final Estimate for Interest Payments and Service Charges is inclusive of \$5m Exchange Fluctuation

²Loan taken over by government

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE

STATUTORY REMUNERATION

for the financial year ended 30 June 2024

	2024	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
Head of State Act 1965					
Head of State	234,406	234,405	234,405	(0)	230,201
Council of Deputies	122,517	367,552	367,552	245,035	120,115
	356,923	601,957	601,957	245,035	350,316
Civil List Act 1964					
Prime Minister	223,279	223,279	223,279	(0)	219,239
Deputy Prime Minister	177,398	177,399	177,399	1	174,177
Ministers	2,100,124	1,816,614	2,091,858	(8,266)	1,783,722
Speaker	153,147	165,147	165,147	12,000	162,187
Deputy Speaker	116,392	119,991	119,991	3,600	117,731
Leader of Opposition	142,954	128,496	128,496	(14,457)	17,652
Deputy Leader of Opposition	118,511	113,509	118,509	(2)	116,375
Members of Parliament	1,902,246	2,156,456	2,156,456	254,210	2,666,716
Parliamentary & Committee	546,950	350,000	500,000	(46,950)	522,200
	5,481,000	5,250,891	5,681,135	200,135	5,779,999
Judicature Ordinance Act 1961					
Chief Justice	218,606	218,976	218,976	369	219,117
Supreme Court Judges	711,223	858,916	858,916	147,693	889,693
Lands & Title President	185,905	170,449	189,015	3,110	161,770
District Court Judges	654,085	635,077	635,077	(19,009)	626,166
Deputy President Lands & Title	200,354	163,775	163,775	(36,579)	0
	1,970,174	2,047,193	2,065,759	95,585	1,896,746
Audit Act 2013					
Controller & Auditor General	140,160	144,495	144,495	4,334	141,732
Parliamentary Under-Secretaries Act 1968					
Associate Ministers	2,087,326	2,052,016	2,141,275	53,949	1,528,221
Ombudsman Act 1988					
Ombudsman	0	140,819	140,819	140,819	129,841
TOTAL STATUTORY EXPENDITURE	10,035,583	10,237,371	10,775,441	739,858	9,826,856

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE

OTHER EXPENDITURE

for the financial year ended 30 June 2024

	2024 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2023 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	166,113	200,000	200,000	33,887	177,824
Merit Awards - Merit Act 1992/1993	1,110	75,000	75,000	73,890	64,805
Parliamentary Pension Scheme - Contributions	386,000	386,000	386,000	0	386,000
Grant to the Public Trust Office - Public Trust Office Act 1975	441,461	441,461	441,461	(0)	522,043
Sinking Fund Contribution	3,412,649	3,412,649	3,412,649	0	1,474,509
Income Tax Refunds - Income Tax Administration Act 2012	6,058,520	10,000,000	10,000,000	3,941,480	7,850,572
VAGST Refunds - VAGST Tax Act 1992/1993	44,929,659	24,500,000	47,970,760	3,041,101	12,753,102
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	486,587	4,000,000	4,000,000	3,513,413	2,201,324
TOTAL EXPENDITURE	55,882,099	43,115,110	66,585,870	10,703,771	25,430,181

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2024

Original Estimates \$ 22,777,843

	Notes	2024	Cabinet Approved (FK) Amount	Over/Under	2023
<i>Unforeseen Expenditure By Ministry</i>		\$	\$	\$	\$
Agriculture (AG)		0	0	0	72,988
Communications & Information Technology (FT)		0	0	0	183,000
Education, Sports & Culture (EC)		189,198	196,739	7,541	229,618
Electoral Commissioner (EV)		199,035	201,446	2,411	114,266
Finance (FI)		5,561,792	5,567,951	6,159	723,736
Foreign Affairs & Trade (FT)		2,582,398	2,595,211	12,813	3,220,027
Health (HE)		9,999,999	10,000,000	1	12,428,245
Justice and Courts (JC)		207,018	207,018	0	24,285
Legislative (AA)		723,951	733,448	9,497	118,656
Natural Resources & Environment (NE)		0	0	0	500,000
Prime Minister's (PM)		146,962	146,962	0	1,008,610
Public Service (PS)		0	0	0	239,557
Police and Prisons Correction Services (PP)		117,910	118,025	115	0
Public Enterprises (PE)		0	0	0	1,525,000
Works Transport & Infrastructure (WI)		160,000	160,000	0	0
Women, Community & Social Development (WS)		36,000	36,000	0	0
Total Unforeseen Expenditure		19,924,264	19,962,801	38,538	20,387,988

MALO O SAMOA GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE *for the financial year ended 30 June 2024*

Total Estimates for 2023/2024

22,777,843

Unforeseen Expenditure By Purpose	Cabinet Minute	2024	
	Reference	Actual	Ministry
Request for funds to assist Legislative Office's operation in May and June 2024	FY(24) 24	379,093	AA
Payment to Latu Lawyers for Parliament Legal Matters	FK (23) 31	42,918	AA
Monetary Donation for Funeral of Late MP Lafaitale Patrick Leiatuaalesa	FK(23) 34	10,000	AA
Backpay for Hon.Tuilaepa Sailele Malielegaoi and Lealailepule Rimoni Aiafi	FK (23) 41	157,620	AA
Payment for court fees as per Court of Appeal decision between speaker and Lealailepule Rimoni Aiafi and Tuilaepa Sailele Malielegaoi	FK(24) 09	15,000	AA
Payment to Latu Lawyers for Parliament Legal Matters	FK(24) 10	69,319	AA
Government donation for the late former MP, Hon. George M Lober KUEVA LOBER	FK(24) Faapitoa 13	20,000	AA
Goverment Donation for the late former MP, Hon.Tuisugaletaua Sofara Aveau	FK(24) 13	20,000	AA
Government Donation for the late former MP, Tofa Tusa Misi Tupuola	FK(24)15	10,000	AA
Unforeseen funds for furnishing the Minister of Sports and Recreation's office	FK (23) 36	24,198	EC
Purchasing of the official vehicle for the Minister of Sports and Recreation - Hon. Laumatiamanu Ringo Matthew Purcell	FK (23) 45	165,000	EC
Request for funds to cover the Bi-Election costs for the three constituencies; Faleata 4, Siumu & Va'a o Fonoti	FK (23) 33	199,035	EV
Unforeseen funds for furnishing the Minister of Finance's office	FK (23) 36	10,499	FI
Hosting the IMF-PFTAC Regional workshop on Strengthening Public Investment Planning & Management	FK (23) 45	14,832	FI
Purchasing of the official vehicle for the Minister of Finance - Hon. Lautimuia Afoa Uesele Vaai	FK (23) 45	165,000	FI
Additional funding for Refuelling of Government Vehicles	FK(23) 17	371,461	FI
Payment for VAGST returns to Electric Power Corporation	FK(24) 25	5,000,000	FI
Preparations for the Signing Ceremony of the EU-OACPS Partnership Samoa Agreement	FK (23) 44	2,582,398	FT
Additional funds for the Overseas Treatment Scheme	FK (23) 45 & FK(24) 10	9,999,999	HE
Salary and Allowance payment for 9 months to Fepuleai Attila Ropati	FK (23)35 & FK(24) 24	207,018	JC
Government Donation for the 50th Anniversary of Youth For Christ Samoa Inc.	FK (23) 36	10,000	PM
Government Monetary Donation for Funeral of Late Rev. Tupu Folasā II	FK (24) 05	5,000	PM

MALO O SAMOA GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE *for the financial year ended 30 June 2024*

Total Estimates for 2023/2024

22,777,843

Unforeseen Expenditure By Purpose	Cabinet Minute	2024	
	<i>Reference</i>	Actual	Ministry
<i>Monetary Donation for Funeral of Late Seiuli Paul Wallwork</i>	FK (24) Faapitoa 11	5,649	PM
<i>Monetary gift to the Late Sr. Emanuela Betham</i>	FK(24) 17	5,000	PM
<i>Addition funds for the 60th/61st Preparation for Independence celebration</i>	FK (23) 16	81,313	PM
<i>Government Donation for the 100th Anniversary of Avele Collage</i>	FK (24) 22	20,000	PM
<i>Government Donation for the 160th Anniversary of SMSM</i>	FK (24) 22	20,000	PM
<i>Legal fee - case between the Police/AG office and Vaeua Seiuli, Walker Seiuli</i>	FK(23) 38	73,000	PP
<i>Legal fee - case between the Police/AG office and Silafaga Tupito & Fatumanaupolu</i>	FK (24) 07	40,000	PP
<i>To finance the Police Officer's travel to escort Her Hon Fiamē Naomi Mataafa attending the Heritage Week at Honolulu-Hawaii</i>	FK(24) 23	4,910	PP
<i>Land Compensation Payment to Tevaga Vaifou for Land Acquired under the Enhanced Road Access Project</i>	FK (23) 45	160,000	WI
<i>Allowances for DDP Steering Committees and Community Members</i>	FK (23) 25	36,000	WS
		19,924,264	

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2024

	2024			2023		
	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	3,449,851	12,381,794		10,094,763		1,162,820
General Disbursement	2,398,143	182,136,419		184,075,174		4,336,899
Inland Revenue Tax Refund Imprest	3,240,407	9,360,000		6,058,520		(61,073)
Inland Revenue VAGST Refund Imprest	3,866,682	8,000,000		6,390,327		2,257,009
GOS EFTPOS Deposit	2,250,199	31,151,713		29,000,049		98,535
ANZ GOS Maintenance	4,000,910			50		4,000,960
Bank of the South Pacific (Samoa) Limited						
Treasury Fund	9,250,568	393,350,560		382,508,399		(1,591,592)
GOS General Revenue Fund	38,582,057	749,160,778		718,473,565		7,894,845
GOS EFTPOS Deposit ¹	6,448,965	46,642,804		42,004,795		1,810,955
Measles Outbreak - Donation	1,931,728	53,788				1,877,940
Security for Set Off Arrangement	13,653,000					13,653,000
GOS Direct Transfer account	613,018	496,921				116,097
National Bank of Samoa						
Treasury Fund	10,017,630	66,450,882		66,340,807		9,907,555
Samoa Commercial Bank						
Treasury Fund	7,524,865	125,723,443		123,474,657		5,276,080
Central Bank of Samoa						
Treasury Fund Deposit	57,279,906	66,280,009		45,980,755		36,980,652
Coins Transfer account	0			249,743		249,743
Samoa Treasury Fund	52,358,684	65,212,109	223,441	96,175,671	7	83,098,812
Foreign Bank Accounts:						
ANZ Banking Group						
Consulate General Operating - Auckland, New Zealand	156,312	1,604,525		1,740,252	13,997	306,035
Samoa Consulate General NZ (EFTPOS)	1,926,569	756,671	2,023	128,446		1,296,321
High Commission Operating - Wellington, New Zealand	71,727	1,532,525		1,558,501	17,928	115,631
British Pound Account - Britain	3,068		2			3,065
Treasury Operating - Wellington, New Zealand	751,443	339,476	348	361,020		772,639
GOS Term Deposit ³	3,082,521	161,251	3,743			2,917,527
Territorial Bank of American Samoa						
Samoa Consulate - Pagopago (Mission Payments)	61,507	898,420	335	836,741		(507)
Samoa Consulate - Pagopago (Revenue Account)	4,057,420	1,105,010		894,759	8,718	3,855,888
Bank South Pacific						
Student Counsellor - Fiji	437,103	1,325,844		1,241,482	4,362	357,104
Westpac Banking Corporation, Australia						
High Commission Operating - Canberra	696,936	1,191,545		1,070,919	6,324	582,634
High Commission revenue -Canberra	290,041	37,100	988	1,002		252,955
High Commission Maxi Bonus-Canberra	0	1		10,512	33	10,544
Samoa Consulate - Sydney	678,866	1,339,490		966,504	3,762	309,642
Samoa Consulate Sydney - MCIL	1,316	75,680	173	78,002		3,465
GOS Revenue Sydney	674,094	142,224	484	61,863		593,249
United Nations Federal Credit Union - New York (USA)						
United Nations Mission Operating	895,996	2,972,274		3,177,710	17,309	1,118,741
Mission Savings	140			27	0	168
Fortis Banque, Belgium						
Embassy Operating	1,025,282	2,075,633		1,763,914	41,550	755,112
Asian Banking Groups						
Embassy Japan - Bank of Japan	752,321	1,967,499		1,821,860	111,624	718,306
Embassy China (USD Account) - Bank of China	0			137,303	567	137,869
Embassy China (RMB Account) - Bank of China	1,624,727	2,668,104		2,258,576	335,190	1,550,388
Union Bank of Switzerland (UBS)						
Samoa Embassy Geneva	1,456,493	1,596,621	16,221	1,554,500		1,398,151

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2024

	2024					2023
	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	68,347	767		23		67,602
ANZ Banking Group						
Staff Renovation - Wellington, New Zealand	81	2	0			79
GOS Land in New Zealand - Auckland, New Zealand	79,388	4,044	1,286	163,944		238,002
TOTAL TREASURY FUND ²	235,689,962	1,778,195,925	249,043	1,730,655,131	561,370	188,461,496
DEVELOPMENT FUND:						
Central Bank of Samoa						
Samoa, Australia Partnership Project	15,015,050	769,732	0		26,565	14,271,882
Clean Energy Fund Account	476,520	1,952				474,568
Samoa Inclusive Education	6,416	265	19			6,132
CBS Government-Export Guarantee Scheme	196,595					196,595
Samoa Tourism Support Programme	136,496	559				135,937
Samoa Disability Program	21,929	57,284		2,021,505	32,773	2,018,923
Samoa Parliament Complex Redevelopment Project	5,763,542	251,546	14,377	497,398		5,995,018
Relocation of Livestock Division Premises	41,878	172		0		41,707
Apia Waterfront	102,830	5,794			125	97,161
Samoa Women Shaping	323,498	1,326				322,172
Education Sector Support Programme - Budget Support	10,569,669	8,778,748		13,530,846		15,321,767
Pacific Resilience Project	1,722,213	3,096,663	14,861	2,651,463	1	1,262,154
EU-GIZ Adapting to Climate Change & SE	24,050	1,056		398		23,392
Imprest Ac for Agribusiness Support Project	10,274	60,356	0	251,907	382	202,206
Safety & Security Levy	3,319,651	2,150,166		1,100,002		2,269,487
Samoa Connectivity Project	200,339	14,795		101,059	281	286,885
Scholarship & Equipment Fund for Education	85,746	12,515	1,452	194,000		265,779
Samoa Tourism Growth Partnership Program	784,048	52,432	1,432	200,066	0	930,249
Samoa Renewable Energy Phase 2 Project	922	52	0		1	871
Incentivising Business Establishment at Vaitele Project	93,324	5,376	0	2,305	100	90,353
Civil Society	1,971	256,281	3,312	257,622		0
Management to Enhance Climate Resilience-Vaisigano River	5,238,698	6,598,632	0	2,213,531		853,597
Nursing Workforce Development	382,931	22,970	331	224,702	0	584,333
Samoa Private Sector Development Program	3,316	187	0		4	3,133
Programmatic Preparation Advance No. IDA V202	7,358	377		0	13	6,994
GCF Vaisigano Catchment Project Retention Maintenance	1,080,473	4,427				1,076,045
Technical Assistance from Sisters for Change to Samoa Law	111,150	5,649	105			105,396
IDA Grant D367 WS Samoa Climate Resilient Transport Project	11,074	8,813,490	0	8,802,567	18,283	18,432
Digital Radiography (DR) General Xray Machine	1,099	45	3			1,051
Samoa Nursing Community Training Center	3,642,385	205,229	0	4,412		3,441,568
Samoa Education Sector Printing Building	10,308	426	30			9,851
Capacity Building of Procurement & Supply Chain Management	251,055	10,383	739			239,933
IDA - World Bank Samoa Agriculture&Fisheries Productivity and Marketing Projects (SAFPROM) CBS#06-141	1,498,665	1,258,488	556,574	1,680,861		1,364,464
Medical Equipment for Measles & Infectious Diseases	310,108	17,703		42,702	195	335,301
IFAD - Samoa Agriculture & Fisheries Productivity & Marketing Project CBS#06-140 GDP# 0571-31	412,529	29,564	0	135,154	197	518,316
Samoa Covid19- Emergency Response Project	848,852	56,637		331,573	841	1,124,629
Forum Fisheries Agency (FFA) - US Treaty Development Fund	13,550,381	3,527,336			15,315	10,038,360
Samoa Tourism Growth Partnership Interim Arrangement	1,441,127		2,524			1,438,603
Samoa Health System Strengthening Program (PforR)	5,072,247	5,433,591		2,868,712	91,756	2,599,124
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific	31,326	1,607			56	29,775
G0771- Sam Central Cross Island Road Upgrade Project	63,598	692,120		636,573	296	8,347
Strengthening Cyber Security Emergency Response Capability in Samoa (DFAT)	573,252		2,258	276,027		847,021
Strengthening Cyber Security Emergency Response Capability in Samoa (MFAT)	13,231		23		0	13,207
Imprest Account for Agribusiness Support Program (DFAT Fund)						
CBS06-155	1,400	72			2	1,330
Public Health Laboratory	695,188	35,671			1,263	660,780
PRAS Facility - Samoa Agriculture Productivity and Marketing Project (PIRAS-SAFPROM)	217,779	774,709	10,945	571,356	0	3,481
GGP - Providing Firefighting Equipment for SFESA	5,392	444		58,379	735	64,062
Samoa Tourism Recovery & Resilience Prog (STRRP)	5,982,746	5,932,337	92,676	1,301,633		1,259,365
Grant No.0623-SAM:Systems Strengthening for Effective Coverage of New Vaccines in the Pacific	125,266	6,422			222	119,066
CBS06-174 IDA E008-WS Samoa Aviation & Roads Investment Project	10,401,032	1,131,010		3,102,636	6,304	12,378,961
CBS 06-177 Samoa Disability Annual Workplan	1,325,606	54,825	3,899			1,266,882

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2024

	2024				2023	
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁴	Cash Outflows	Exchange Fluctuation (Outflows) ⁴	Opening Balance
	\$	\$		\$		\$
CBS 06-180 Construction of Prison Hall & Procurement of Vehicles for Ministry of Police, Prisons & Corrections (MPP)	463,208	40,474	372	449,200		871,563
CBS 06-179 Project for Procurement of Police Vehicles	118,290	39,940	2,206	909,750		985,894
CBS 06-185GFA:Bachelor of Health Sciences	25,040	25,131		1,789,283	12,668	1,801,860
CBS 06-184 IDA E196-WS First Recovery & Resilience Development Policy Financing (Budget Support)	0		7	1,176		1,169
CBS 06-176 District Development Program	782,889			27,017,579		27,800,468
CBS 06-181 DFA 78080:Samoa Fiscal Resilience Program (Joint Policy Action Matrix) & Including Contributions from Pacific Covid19 Fiscal & Budget Support	0			4,155,675	32,540	4,188,215
CBS 06-183 Government of Samoa Retention Fund	1,000,000					1,000,000
CBS 06-182 Savalalo Market Rebuild Project (SMRP)	15,655,716	18,502,253		2,726,718	119,819	
ADB G6040-Sam: Land Transport Sector Development Project	27,187	501,889	2,823	477,525	0	
CBS 06-188 Samoa Climate Finance Partnership Climate Arrangement	13,556,674	17,298,415		3,574,009	167,732	
CBS 06-191 Pacific Maritime Safety Programme	358,659	360,693			2,035	
CBS 06-195 CBS District Development Program (DDP)	46,360,000	51,000,000		4,640,000		
CBS 06-196 Loss and Damage Fund Account	3,343,920	3,343,920		0		
CBS 06-192 Australia Budget Support Program to the Government of Samoa 2023-2031	45,645,426	56,274,988	211,330	10,840,892		
CBS 06-190 Trade Commerce Manufacturing Sector Plan Support 2023	35,816	119,763		83,211	736	
CBS 06-194 Samoa Treasury Fund Account	33,343,717	33,153,681	190,036			
CBS 06-193 Samoa Treasury Fund Account	12,499,952	16,959,596	145,127	4,604,772		
National Bank of Samoa						
CSSP- EU	114,502	257,457		241,593		98,638
CSSP- GCF Climate Resilience of the Vaisigano Project	527,451	67,200		2,213,037		2,673,288
CSSP Phase 2- DFAT	0			5,063		5,063
Samoa Commercial Bank						
11th EDF- Technical Cooperation Facility (TCF)	723,131			60		723,191
TOTAL DEVELOPMENT FUNDS ²	266,788,111	248,076,824	1,257,462	106,788,932	531,238	124,773,993
TRUST AND SPECIAL PURPOSE ACCOUNT:						
SPECIAL PURPOSE ACCOUNT:						
Sport Injury Fund - Education, Sports and Culture	662,718	18,647		90		644,161
Malo o Samoa Centre#1 - Ministry of Finance	1,333,754	470,020		59,744	598	924,076
Malo o Samoa Centre#2 - Ministry of Finance	86,028	1,490	114			84,424
Samoa House Operation - Ministry of Finance	5,218	190	7	216		5,237
Auckland Samoa House - Ministry of Finance	1,110,197	528,848	4,855	489,804		1,066,298
Samoa House Term Deposits	2,398,460	136,576	3,523			2,258,362
Norship Maritime Trading Account - Ministry of Police	160,439	5,844	417			154,178
Malo Samoa Centre Term Deposit	807,297	22,373	810			784,114
ANZ IAMP-II Land Comp	182,265			6,088,797		6,271,062
	6,746,376	1,183,989	9,726	6,638,651	598	12,191,910
TRUST ACCOUNTS:						
Custom Deposit Account - Ministry of Revenue	2,810,395	151,659		379,456		3,038,192
Law Trust Account, Apia - Justice and Court Administration	1,060,101	539,639		463,658		984,120
Law Trust Account, Sogi - Justice and Court Administration	24,024	32,010		33,975		25,988
Law Trust Account, Tuasivi - MJCA	29,429	19,007		13,288		23,710
Leases Trust Account - Ministry of Natural Resources	2,234,142	1,811,947		1,690,302		2,112,497
Intellectual Properties Trust- Commerce, Industry&Labour	1,867			20		1,887
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	387			20		407
CBS 06-173 Atoa Samoa Trust Fund	6,217				11	6,228
	6,166,561	2,554,262	0	2,580,719	11	6,193,029
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT ²	12,912,937	3,738,250	9,726	9,219,370	608	18,384,940

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2024

	2024			2023		
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁴	Cash Outflows	Exchange Fluctuation (Outflows) ⁴	Opening Balance
	\$	\$		\$		\$
INSURANCE FUND						
CASH IN BANK	19,944,098	1,649,742		283,086		18,577,441
SHORT TERM INVESTMENT	3,659,346	187,802			6,683	3,478,227
TOTAL CASH BALANCE, INSURANCE FUND ²	23,603,444	1,837,544	0	283,086	6,683	22,055,669
TOTAL FOR ALL FUNDS	538,994,454	2,031,848,543	1,516,231	1,846,946,519	1,099,899	353,676,098

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	6,307,655
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	141,310
Total			6,448,965

² Summary of all Funds for Schedule D:

	2023	2024
Cash on hand and at bank	355,329,270	538,994,454
Bank overdrafts	(1,653,172)	0
Total Cash Balance	353,676,098	538,994,454

³ Government Deposits at ANZ Bank, New Zealand

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
GOS Term Deposit 1 (NZ)	105358	Ministry of Finance	3,082,521
Total			3,082,521

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

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2024

	Notes	2024 \$	2023 \$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES	2.3(c)i		
Public Trust Office	1	44,330	146,397
Samoa Airport Authority	1	2,352,279	899,421
Samoa Housing Corporation	1	1,797,053	2,240,037
Samoa International Finance Authority	1	4,499,200	(561,765)
Samoa Land Corporation	1	11,330,970	12,976,391
Samoa Ports Authority	1	2,733,431	3,991,448
Samoa Post Limited	1	15,136	18,650
Samoa Shipping Corporation	1	1,325,451	340,346
Samoa Shipping Services	1	51,593	164,864
Unit Trust of Samoa(Management) Ltd	1	134,858	87,027
Total Dividend Receivables to Government		24,284,300	20,302,816
GOVERNMENT MINISTRIES RECEIVABLES	2.3(c)ii		
Finance - Accounts		116,551	472,234
Legislative		69,591	72,585
Agriculture & Fisheries		92,265	102,835
Attorney General		116,439	79,623
Audit Office	3	25,482	58,793
Commerce, Industry & Labour		317	0
Communication & Information Technology		325,589	286,021
Education, Sports & Culture		20,124	17,343
Finance		1,676,838	749,180
Foreign Affairs & Trade		155,757	155,382
Health		1,096,098	3,887,655
Justice and Courts Administration		11,994	11,171
Natural Resources & Environment		3,345,085	3,432,327
Prime Minister		0	668
Police		705	2,580
Revenue		705,293	705,296
Works, Transport & Infrastructure		68,635	70,683
Women, Community & Social Development		294,213	339,943
Bureau of Statistics		0	300
Total Government Ministries Receivables		8,120,978	10,444,621
OUTSTANDING DUTIES RECEIVABLES			
Deferred Duties	4	11,353,622	11,482,642
Pre Release Duties	4	20,047,468	24,129,627
PAYE	4	16,542,863	9,773,524
VAGST	4	59,637,570	12,934,924
Income Tax	4	58,954,853	3,137,409
Total Outstanding Duties Receivables		166,536,376	61,458,126

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2024

	Notes	2024 \$	2023 \$
GUARANTEE FEE RECEIVABLES	2.3(c)iii		
Development Bank of Samoa	2	177,234	177,235
Samoa Shipping Services	2	86,501	89,168
Samoa Trust Estate Corporation	2	83,579	83,579
Samoa Housing Corporation	2	596,024	525,933
Samoa Airways Limited	2	5,106,318	5,090,637
Samoa Land Corporation	2	644,243	644,243
Unit Trust of Samoa	2	560,000	560,000
Samoa Airport Authority	2	263,318	406,294
Total Guarantee Fee Receivables		7,517,217	7,577,090
OTHER RECEIVABLES	5	0	397,058
TOTAL CURRENT RECEIVABLES		206,458,871	100,179,710
<u>NON-CURRENT RECEIVABLES</u>			
LOAN BALANCES - GOVERNMENT LENDING	2.3(c)iv		
Development Bank of Samoa	2	169,407	747,948
Electric Power Corporation	2	92,825,785	111,385,520
Unit Trust of Samoa	2	1,711,667	2,501,667
Samoa Submarine Cable Company Limited	2	60,044,544	61,483,552
Total Public Bodies' Loan Balances to Government		154,751,404	176,118,687
TOTAL NON-CURRENT RECEIVABLES		154,751,404	176,118,687
TOTAL RECEIVABLES		361,210,275	276,298,397

Notes

¹ Balance as per audited SOE Financial Statement for the Financial Year 2023/2024

² Balance as per Loan Statement FY2024

³ Prior Year adjustments - Incorrect Posting

⁴ Balance as per Audit Verification for the Financial Year 2023/2024

⁵ No Other Receivables for Financial Year 2023/2024

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2024

	Notes	Type ⁵	Ownership	Accumulated Capital Injection	Current Capital Injection/Gr ant	Revaluation Reserve	Retained Earnings	2024	2023
INVESTMENTS			%	\$	\$	\$	\$	\$	\$
Government Public Trading Bodies									
	2.3 (v)								
Development Bank of Samoa	1	*	100	50,000,000	0	50,430,653	(27,461,384)	72,969,269	72,526,632
Electric Power Corporation	1	*	100	160,279,631	0	120,406,123	(34,531,650)	246,154,104	251,473,050
Public Trust Office	1	*	100	18,780,650	0	(8,628,331)	(4,166,038)	5,986,281	5,903,953
Samoa Airways Limited	4	*	100	54,598,217	0	0	(35,768,300)	7,571,166	(4,777,033)
Samoa Airport Authority	1	^*	100	93,451,084	0	743,235	(60,799,496)	33,394,823	28,839,516
Samoa International Finance Authority	1	~	100	75,522,899	0	0	0	75,522,899	81,063,000
Samoa Housing Corporation	1	*	100	20,838,000	0	18,846,584	10,752,395	50,436,979	39,456,682
Samoa Land Corporation Limited	1	*	100	2,400,000	0	0	66,571,632	68,971,632	68,313,127
Samoa Ports Authority	1	*	100	38,081,761	0	106,818,752	44,952,390	189,852,904	183,335,631
Samoa Post Limited	1	*	100	500,000	0	0	4,622,542	5,122,542	4,971,844
Samoa Shipping Corporation Limited	1	*	100	1,000,000	0	2,144,797	27,680,062	30,824,859	27,961,440
Samoa Shipping Services Limited	1	*	50	10,000	4,650,278	0	(3,583,308)	1,076,970	1,048,767
Samoa Trust Estates Corporation	2	^	100	0	0	0	0	42,192,270	42,192,270
Samoa Water Authority	1	^*	100	84,660,413	0	35,294,097	(65,293,444)	54,661,066	58,645,742
Unit Trust of Samoa	1	*	100	1,800,000	0	0	2,485,820	4,285,820	3,759,614
Total Investments in Government PTB				601,922,655	4,650,278	326,055,910	(74,538,779)	889,023,584	864,714,235
Government Public Beneficial Bodies									
	2.3 (v)								
Accident Compensation Corporation	1	*^	100	46,000,000		212,655,088	0	258,655,088	240,020,859
Gambling Control Authority	1	*	100	148,682	0	0	4,120,172	4,268,854	4,522,625
Land Transport Authority	1	^	100	0	710,596	0	9,903,926	10,614,523	10,092,257
National Kidney Foundation of Samoa	1	^	100	0	1,183,885	0	4,300,890	5,484,775	4,401,929
National University of Samoa	1	*^	100	29,997,837	18,366,000	0	3,954,598	52,318,435	51,277,918
Samoa Fire and Emergencies Services Authority	1	^	100	0	1,149,523	899,484	11,543,466	13,592,473	11,418,997
Samoa Qualifications Authority	1	*	100	62,820	0	0	3,042,662	3,105,482	2,999,900
Samoa Sports Facilities Authority	1	^	100	61,988,478	0	0	26,542,726	88,531,204	5,944,927
Samoa Tourism Authority	1	*	100	371,827	0	0	0	371,827	4,715,764
Scientific Research of Samoa	1	*	100	4,156,221	0	0	0	4,156,221	3,960,943
Total Investments in Government PBB				142,725,865	21,410,004	213,554,572	63,408,440	441,098,882	339,356,119
Independent Government Bodies									
Central Bank of Samoa	1		100	20,000,000	0	27,050,000	21,498,000	68,548,000	31,603,000
				20,000,000	0	27,050,000	21,498,000	68,548,000	31,603,000
Other Entities									
Fiji Airways	3		12	0	0	0	0	41,714	41,714
Pacific Forum Line Limited	3		50	0	0	0	0	1,552,826	1,552,826
				0	0	0	0	1,594,540	1,594,540
TOTAL INVESTMENTS				764,648,520	26,060,282	566,660,482	10,367,661	1,400,265,006	1,237,267,894

Notes

¹ Balance as per SOE Audited Accounts FY2024 reports

² Restating Balance in Public Accounts 2022/2023 while awaiting outstanding audited 2023/2024 report from SOE.

³ Restating Balance in SOE unaudited accounts 2015/2016 while awaiting response from SOE.

⁴ Balance as per MPE Statement FY2024

⁵ 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 2024

FINANCIAL INFORMATION ON INVESTMENTS	Current Ratio	Borrowing Ratio	Return on Equity Ratio %	Total Assets \$	Total Liabilities \$	30 June 2024 Equity \$
Government Public Trading Bodies						
Development Bank of Samoa ¹	1.91	1.00	-4%	153,531,308	80,562,039	72,969,269
Electric Power Corporation ¹	1.23	0.00	-1%	494,296,151	248,142,047	246,154,104
Public Trust Office ¹	37.97	0.00	2%	13,990,741	8,004,460	5,986,281
Samoa Airways Limited ²	0.00	0.00	0%	0.00	0.00	18,829,917
Samoa Airport Authority ¹	0.92	0.00	23%	255,315,961	221,921,138	33,394,823
Samoa Housing Corporation ¹	0.83	0.58	4%	82,882,006	32,445,027	50,436,979
Samoa International Finance Authority ¹	25.33	0.00	17%	77,774,765	2,251,866	75,522,899
Samoa Land Corporation Limited ¹	0.98	0.00	1%	108,212,785	39,241,153	68,971,632
Samoa Ports Authority ¹	3.55	0.00	5%	320,900,302	131,047,398	189,852,904
Samoa Post Limited ¹	5.32	0.00	0%	6,604,676	1,482,134	5,122,542
Samoa Shipping Corporation Limited ¹	2.45	0.00	17%	99,790,772	68,965,911	30,824,861
Samoa Shipping Services Limited ¹	7.05	0.00	20%	2,406,106	1,329,135	1,076,970
Samoa Trust Estate Corporation ³	0.00	0.00	0%	0.00	0.00	42,192,270
Samoa Water Authority ¹	5.93	0.00	-7%	203,073,784	148,412,719	54,661,066
Unit Trust of Samoa ¹	1.92	0.00	20%	8,082,537	3,796,717	4,285,820
Total Government PTB				1,826,861,894	987,601,744	900,282,337
Government Public Beneficial Bodies						
Accident Compensation Corporation ¹	309.54	0.00	2%	259,983,228	1,328,140.00	258,655,088
Gambling Control Authority ¹	5.37	0.00	-6%	5,656,052	1,387,200	4,268,854
Land Transport Authority ¹	1.19	0.00	5%	41,221,884	30,607,362	10,614,523
National Kidney Foundation of Samoa ¹	14.92	0.00	22%	7,995,028	2,510,254	5,484,775
National University of Samoa ¹	2.99	0.00	2%	89,758,202	37,439,767	52,318,435
Samoa Fire and Emergencies Services Authority ¹	19.88	0.00	17%	15,950,331	2,357,859	13,592,473
Samoa Qualifications Authority ¹	4.61	0.00	3%	5,228,334	2,122,851	3,105,482
Samoa Sports Facilities Authority ¹	4.43	0.00	175%	88,723,016	191,813	88,531,204
Samoa Tourism Authority ¹	0.80	0.00	-171%	2,266,855	1,895,028	371,827
Scientific Research of Samoa ¹	0.76	0.00	5%	5,551,401	1,395,180	4,156,221
Total Government PBB				522,334,331	81,235,454	441,098,882
Independent Government Bodies						
Central Bank of Samoa ¹	3.06	0.0	74%	1,614,778,000	1,546,230,000	68,548,000
				1,614,778,000	1,546,230,000	68,548,000
Other Entities						
Fiji Airways ⁴	0.0	0.0	0%	0.00	0.00	41,714
Pacific Forum Line Limited ⁴	0.00	0.00	0%	0.00	0.00	1,552,826
				0	0	1,594,540
TOTAL PUBLIC BODIES SECTOR SEGMENT				3,963,974,225	2,615,067,198	1,411,523,756

Notes

¹ Balance as per SOE Audited Accounts FY 2023/2024

² Balance as per SOE Quaterly Accounts April-June 2024 (ratios can't be determined)

³ Restating Balance in Public Accounts FY 2022/2023 due to no confirmation received for FY 2023/2024 therefore ratios can't be determined.

⁴ The last accounts were received in FY2015/2016, hence ratios could not be determined.

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS International Finance Institutions *as at 30 June 2024*

	2024 \$	2023 \$
CAPITAL SUBSCRIPTIONS		
Asian Development Bank		
21 Shares of 10,000 SDRs each fully paid	758,123	768,386
International Bank for Reconstruction and Development		
Partially paid shares	13,973,582	13,996,647
International Development Association ¹		
441 Subscriptions fully paid	166,177	166,324
International Finance Corporation		
1180 Shares fully paid	3,240,868	2,924,347
International Fund for Agricultural Development ²		
USD\$50,000 investment in subscriptions	137,325	137,552
Multilateral Investment Guarantee Agency		
5 Shares of USD\$10,820 each partially paid	148,569	148,831
TOTAL CAPITAL SUBSCRIPTIONS	18,424,644	18,142,086

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 FY2023 but movement was due to exchange rate fluctuation

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS

as at 30 June 2024

	Notes	2024 \$	Write-Off \$	Additions \$	Exchange Fluctuation \$	2023 \$
Land		53,198,377			135,480	53,062,897
Building	1	565,009,060		1,452,147	13,448	563,543,465
Vehicles		47,148,911	1,959,503	5,749,458		43,358,956
Furniture & Fitting		18,182,223	386,618	1,041,350		17,527,491
Household Equipment		966,993	37,405	94,422		909,976
Computer Equipment		27,191,370	705,799	3,723,913		24,173,256
Plant & Equipment		27,312,915	465,606	6,362,430		21,416,091
Office Equipment		31,093,113	809,478	6,242,794		25,659,797
Communication Equipment		719,126	4,852	6,240		717,738
Lease Assets		38,445,513				38,445,513
Medical Equipment		7,551,610	59,641	299,880		7,311,371
Infrastructure		792,085				792,085
Sport Equipment		26,150				26,150
Books		1,420				1,420
Musical Equipment		1,070,763	3,369	55,660		1,018,472
Expendable Items		445,268	2,873			448,141
Vehicles Parts		13,681				13,681
Land and Property	1	3,784,007	1,373			3,785,380
TOTAL FIXED ASSETS	2	822,952,584	4,436,517	25,028,293	148,928	802,211,880

Notes

¹Prior Year Adjustments relating to EV Building not reported in PA 22/23 and reclassification of Land and Property assets categorised under Buildings in PA 22/23.

²Donated Assets are recorded at the best market price with accumulated value as at 30th June 2024 of \$88.4 million and are included in the Total Fixed Assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2024

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation Gain/(Loss)	Undrawn Balance Available	2024	2023
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
Development Bank Loan 1985001	0	530,556	555	0	263,243	794,354
Multiproject Loan 1985003	0	636,220	(664)	0	948,775	1,584,330
Afulilo Hydropower Project Loan 1986003	0	698,232	6,953	0	1,757,162	2,462,347
Telecommunications Loan 1989001	0	873,839	24,680	0	4,492,695	5,391,213
Agriculture Program Loan 1989004	0	1,881,671	53,144	0	10,635,784	12,570,599
Emergency Power Rehabilitation Loan 1990002	0	37,405	372	0	201,132	238,910
Cyclone Damage Rehabilitation Project 1992012	0	800,359	22,604	0	6,990,277	7,813,240
Afulilo Hydropower Supplementary Loan 1993002	0	219,000	6,185	0	2,019,653	2,244,838
Financial Sector Program Loan 1998001	0	769,018	12,464	0	10,943,028	11,724,510
Samoa Education Project 2000003	0	734,368	17,839	0	6,017,676	6,769,884
Small Business Development Project 2001001	0	324,956	3,236	0	2,625,616	2,953,808
Afulilo Power Improvement Project 2002001	0	51,260	510	0	491,878	543,649
Sanitation & Drainage Project 2004003	0	870,593	(2,111)	0	9,987,523	10,856,005
Education Sector Project Phase II 2006002	0	775,741	7,725	0	10,576,679	11,360,145
Samoa Power Sector Expansion Project 2007003	0	2,547,475	25,370	0	39,878,969	42,451,814
Samoa Sanitation and Drainage Project 2009038	0	261,287	2,602	0	4,222,222	4,486,111
Economic Recovery Support Program 2010003	0	2,370,834	38,425	0	22,887,962	25,297,222
Economic Recovery Support Program-Subprogram 2012001	0	1,545,023	43,636	0	17,475,221	19,063,881
Pacific Disaster Resilience Program 2017001	0	0	14,520	0	8,513,210	8,527,729
Total ADB Loan Payments	0	15,927,838	278,045	0	160,928,704	177,134,590
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009 ¹	0	28,113	(320)	0	109,435	137,228
Regional Telecommunications Loan 2000005	0	277,173	34,982	0	1,960,042	2,272,197
Total EEC and EIB Loan Debt	0	305,286	34,663	0	2,069,477	2,409,426
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	365,290	(1,556)	0	362,498	726,233
Savaii Agricultural Development Loan 1979010	0	530,742	12,630	0	2,955,858	3,499,230
Second Agriculture Development Loan 1981001	0	93,325	1,593	0	617,462	712,380
Development Bank Loan 1985002	0	200,328	4,680	0	2,255,206	2,460,214
Multiproject Loan 1986001	0	251,266	4,289	0	2,938,888	3,194,443
Afulilo Hydropower Project Loan 1987001	0	263,461	3,206	0	3,333,334	3,600,000
Telecommunications Loan 1989002	0	534,516	(1,457)	0	2,665,483	3,198,543
Emergency Road Rehabilitation Loan 1990001	0	2,154,101	1,180	0	12,931,812	15,087,094
Afulilo Hydropower Supplementary Loan 1993003	0	28,000	341	0	354,439	382,779
Infrastructure Assets Management Loan 1999001	0	1,500,314	25,612	0	22,888,888	24,414,814
Health Sector Management Project 2000002	0	548,724	13,217	0	8,991,180	9,553,120
Postal & Telecommunication Reform Project 2003001	0	393,772	(317)	0	7,278,925	7,672,380
Infrastructure Asset Management Project Phase II 2004001	0	971,158	28,842	0	26,000,000	27,000,000
Cyclone Emergency Recovery Project 2004002	0	103,565	(83)	0	4,139,262	4,242,743
Infrastructure Asset Management Project - AFC 2007004	0	155,850	4,927	0	6,913,410	7,074,187
Health Sector Management Project Phase II 2008001	0	136,427	4,313	0	6,192,593	6,333,333
Economic Crisis Support Credit IDA (4766-0) 2010002	0	982,752	(4,974)	0	44,977,778	45,955,556
Post Tsunami Reconstruction Project 2010005	0	477,959	11,165	0	22,744,279	23,233,404
Health Sector Management Programme Support Project 2010004	0	144,503	3,645	0	6,814,815	6,962,963
Samoa Agriculture Competitiveness Enhancement Project 2012004 ¹	0	369,957	9,333	0	18,205,938	18,585,229
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	10,206,010	120,588	0	260,517,521	270,844,118

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2024

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation Gain/(Loss)	Undrawn Balance Available	2024	2023
	\$	\$	\$	\$	\$	\$
Japanese Aid Funds (JICA)						
COVID19 G20 Debt Service Suspension Initiative 1 2021001 ²	0	658,919	55,322	0	305,876	1,020,117
COVID19 G20 Debt Service Suspension Initiative 2 2021003 ²	0	394,365	135,343	0	1,098,407	1,628,115
COVID19 G20 Debt Service Suspension Initiative 3-2022001 ²	0	393,666	155,514	0	1,279,203	1,828,383
Samoa Power Sector Expansion Project 2007002	0	3,626,638	5,283,715	0	45,921,112	54,831,465
Total JICA Loan Payments	0	5,073,589	5,629,894	0	48,604,598	59,308,080
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001	0	774,945	(2,280)	0	385,637	1,158,302
Petroleum Bulk Storage Facility Project Phase IV 2011001	0	2,231,640	(9,247)	2,662,453	12,716,249	14,938,641
Total OPEC Loan Payments	0	3,006,585	(11,528)	2,662,453	13,101,884	16,096,943
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001 ²	0	3,943,849	37,974	0	13,649,617	17,631,440
Government Building 2008002 ²	0	7,394,716	122,410	0	36,561,472	44,078,598
National Medical 2010001 ²	0	5,176,301	121,532	0	33,270,939	38,568,773
Samoa Medical C 2012002 ²	0	5,053,056	165,295	0	42,472,243	47,690,594
Samoa National Broadband Highway Project 2012003 ²	0	3,328,037	108,866	0	27,973,012	31,409,915
Faleolo International Airport Upgrading Project 2014001 ²	0	8,380,678	370,874	0	91,159,940	99,911,491
COVID19 G20 Debt Service Suspension Initiative 1 2020001 ²	0	6,844,180	(28,890)	0	3,383,947	10,199,236
COVID19 G20 Debt Service Suspension Initiative 2 2021002 ²	0	4,060,348	29,724	0	12,045,272	16,135,343
Agreement on DSSI GCL20210350735 COVID19 DSS Initiative 3 2021004 ²	0	4,038,475	38,885	0	13,977,119	18,054,480
Total People's Republic of China (PRC)	0	48,219,640	966,670	0	274,493,558	323,679,871
International Fund for Agricultural Development						
I.F.A.D. Livestock Development Loan 1981005	0	81,476	672	0	615,925	698,073
I.F.A.D Rural Activation Project 1993001	0	93,723	773	0	1,748,229	1,842,726
Total I.F.A.D. Payments	0	175,199	1,445	0	2,364,155	2,540,799
TOTAL FOREIGN CURRENCY BORROWINGS	0	82,914,146	7,019,776	2,662,453	762,079,898	852,013,825
DOMESTIC BORROWING						
Unit Trust of Samoa (UTOS)						
Samoa Trust Estates Corporation 2018101 ³	0	538,159	0	0	(0)	538,158
Samoa Airways 2022101	0	1,647,147	0	0	53,320,402	54,967,549
TOTAL DOMESTIC CURRENCY BORROWINGS	0	2,185,306	0	0	53,320,402	55,505,708
TOTAL BORROWINGS ⁴	0	85,099,452	7,019,776	2,662,453	815,400,301	907,519,533
Notes						
FOREIGN CURRENCY BORROWINGS BY CURRENCY						
Special Drawings Right					411,978,816	437,766,315
US Dollar					24,933,449	28,850,132
European Currency					2,039,967	2,372,832
Chinese Yuan Renminbi					274,493,558	323,679,868
Japan Yen					48,604,599	59,308,081
Danish Krone					3,109	3,928
British Pound					26,402	32,665
					762,079,899	852,013,821
Total Current Borrowings					79,826,332	83,352,376
Total Non-Current Borrowings					735,573,969	824,167,153
TOTAL BORROWINGS					815,400,301	907,519,533

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 Government Loan fully paid

⁴ The public debt level is not to exceed 50% of GDP as per the FY24 Fiscal Strategy Target. Total Debt at the End of the Financial Year 23/24 was SAT\$815.4 million which is equivalent to 28.1% of the GDP and below the fiscal target of 50% of GDP as per the Debt Bulletin June 2024 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 2024

	Codes	2024	Receipts	Payments	2023
		\$	\$	\$	\$
Contributions by Donors					
Australian Aid	AUS	10,474,912	2,297,901	2,687,652	10,864,663
Asian Development Bank	ADB	(5,902,844)	29,248,190	31,561,580	(3,589,454)
British Aid Fund	BRT	0	0	0	0
Chinese Aid Funds	CHN	1,680,787	125,328	603,688	2,159,147
European Union	EU	837,633	257,451	241,647	821,829
Food and Agriculture Organisation	FAO	54,662	0	0	54,662
Forum Fisheries Agency	FFA	5,833,361	2,940,746	7,614	2,900,230
International Labour Organisation	ILO	24,521	0	0	24,521
IUCN-World Conservation Union	IUC	206,441	0	12,644	219,085
Japanese Aid Funds	JPN	974,596	98,117	1,460,032	2,336,511
New Zealand Aid Funds	NZA	44,266,106	53,730,621	21,099,785	11,635,270
South Pacific Regional Environment Programme (SPREP)	SPR	(5,715)	119,717	115,750	(9,682)
South Pacific Commission	SPC	270,292	109,546	25,894	186,639
United Nations Development Programme	UND	3,861,248	8,473,712	6,995,022	2,382,559
United Nations Educational Social and Cultural Organisation	UNS	431,007	732,800	300,496	(1,297)
United Nations Environment Program	UNE	129,387	294,593	298,756	133,549
UNITAR	UNT	(99)	0	99	0
United Nations Fund for Population Activity	UNF	(174,911)	352,320	313,517	(213,713)
United Nations International Children Educational Fund	UNI	(237,472)	294,702	680,858	148,683
United States of America Aid Funds	USA	9,032	459,986	464,542	13,587
World Health Organisation	WHO	(186,002)	134,416	1,480,333	1,159,915
International Fund for Agricultural Development	IFA	(643,741)	804,273	1,159,141	(288,872)
ESCAP	ESC	7,185	3,303	71,396	75,278
Organization for petroleum Exporting (OPEC)	OPE	0	0	0	0
UN Women	UNW	(1,350)	38,862	1,350	(38,862)
Australian Volunteers International	AVI	150	0	3,599	3,749
World Bank	WB	21,520,446	35,642,272	36,591,187	22,469,361
James Cook University	JCU	29,200	34,085	4,885	0
Asia Pacific Forum of National Human Rights Institutions	APFNHRI	2,734	17,565	14,832	0
UNFCC	UNFCC	(71)	0	71	0
Other ¹	OTH	18,613,765	8,099,366	1,209,250	11,723,649
Total Contribution by Donors		102,075,259	144,309,873	107,405,620	65,171,006
Contributions by Sectors					
Agriculture	AGR	5,853,257	5,371,948	4,683,940	5,165,249
Commerce ¹	COM	300,435	241,339	183,637	242,733
Community	CMY	2,145,053	885,551	3,247,233	4,506,735
Education	EDU	17,838,504	7,628,915	328,476	10,538,065
Energy	ENE	(181,885)	948,293	351,930	(778,248)
Environment	ENV	21,862,599	28,169,869	8,563,245	2,255,974
Finance	FIN	1,003,320	14,704,930	13,760,034	58,424
Health	HEA	12,263,923	11,090,523	11,543,173	12,716,573
Law	LAW	1,724,949	697,985	3,324,058	4,351,022
Infrastructure	INF	30,397,326	34,747,601	22,878,703	18,528,428
Media	MED	6,041	0	0	6,041
Public Administration	PUB	85,893	266,696	185,480	4,677
Statistics	STA	24,509	0	769	25,278
Postal & Telecommunication	POS	908,330	14,795	0	893,535
Transport	TRP	(1,496,969)	34,467,142	35,031,945	(932,166)
Tourism	TOU	6,450,814	4,137,701	1,738,810	4,051,923
Trade	TRD	(495,131)	0	500,510	5,380
Welfare and Social Services	WEL	359,722	166,854	1,083,677	1,276,544
Other	OTH	3,024,570	769,732	0	2,254,838
Total Contributions by Sectors		102,075,259	144,309,873	107,405,620	65,171,006

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 2024*

Notes

¹ Amendment of Opening Balances related to prior year adjustments

Additional disclosure:

Projects with third party transactions are now accounted for on Government Finance One System

Projects	Donors	2024 \$	2023 \$
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	Asian Development Bank	16,372,391	17,283,351
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project	Asian Development Bank	1,784,874	1,529,633
Land Transport Sector Development Project	Asian Development Bank	2,028,846	
Central Cross Island Road Upgrading Project (CCIRUP)	Asian Development Bank	7,799,685	90,500
Economy-wide integration of Climate Change Adaptation (EWACC)	UNDP	0	19,083
Integrated Flood Management to Enhance Climate Resilience	UNDP	0	260,875
Improving the Performance and Reliability of RE Power Systems in Samoa (IMPRESS)	UNDP	120,945	1,243,155
Samoa Climate Resilient of Transport Project (SCRTP)	World Bank	14,285,280	15,712,279
World Bank - Samoa COVID19 Emergency Response Project	World Bank	2,765,066	
TOTAL		45,157,087	36,138,876

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 2024

	Donors	Sectors	2024 \$	Receipts \$	Payments \$	2023 \$
MINISTRIES						
Agriculture & Fisheries						
0290 - Strengthening of Fisheries Info Management	FFA	AGR	(2)	0	7,614	7,612
0426 - Relocation of Livestock Division Premises	CHN	AGR	39,118	172	0	38,947
0477 - Deployment of Fish Aggregating Devices in Samoa	FFA	AGR	272,184	0	0	272,184
0549 - Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project	SPC	AGR	17,383	0	12,268	29,651
0560 - World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM)	WB	AGR	1,389,945	1,258,488	893,780	1,025,237
0566 - Improving Ruminant Production & Supply in Fiji & Samoa	AUS	AGR	21,785	68,710	66,774	19,848
0571 - IFAD- Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140	IFA	AGR	(632,523)	29,564	427,543	(234,545)
0609 - Deploying Coconut Diversity to Improve Livelihoods in the Pacific	SPC	AGR	11,218	9,546	0	1,672
0614 - SAFPROM Matching Grants Programme Account	WB	AGR	(635,111)	0	1,713,000	1,077,889
0628 - US Treaty on Economic Development	FFA	AGR	5,561,179	2,940,746	0	2,620,434
0656 - Safeguarding Threatened Coconut Diversity	SPC	AGR	6,072	0	462	6,534
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	0	0	0
0675 - Pacific Seeds for Life Project	SPC	AGR	87,122	0	13,163	100,285
0637 - PIRAS Facility Samoa Agriculture & Fisheries Productivity and Marketing Project	IFA	AGR	(17,227)	774,709	737,609	(54,328)
0648 - Celebration of days of Shared Interest between FAO and MAF	FAO	AGR	54,662	0	0	54,662
0702 - Support for the Production Survey in Samoa	FAO	AGR	12,363	28,781	16,418	0
Total			6,238,337	5,110,715	3,888,630	5,016,252
Attorney General's Office						
0312 - Pacific Prosecutors Conference	NZA	LAW	437,201	0	250,260	687,461
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	AUS+NZA	LAW	409,099	29,914	634,114	1,013,298
Total			846,300	29,914	884,373	1,700,759
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						
0604 - UNFPA- Sexual Reproductive Health 2021-2022	UNF	HEA	14,690	62,175	71,939	24,454
0644 - MICS Plus	UNI	PUB	6,279	127,834	143,012	21,457
0669 - ADB-KST A9646 Data for Development (PhaseII)	ADB	STA	(12)	0	769	757
0677 - Samoa Labour Force Survey	ILO	STA	24,521	0	0	24,521
0681 - Promoting a Gender Data-Driven Response to the Covid 19	UNW	PUB	(1,350)	38,862	1,350	(38,862)
0654 - Social Protection for Resilience Joint Programme	UND	PUB	(2)	0	41,118	41,116
0693 - Statistical Innovation and Capacity Building in the Pacific Islands Project (HIES)	UND	PUB	100,000	100,000	0	0
Total			144,127	328,871	258,188	73,444
Commerce, Industry & Labour						
0518 - Samoa Private Sector Development Programme	NZA	COM	22,024	187	0	21,837
0599 - Catalyzing Women's Entrepreneurship- Creating a Gender Response Entrepreneurship Eco System	ESC	COM	3,390	3,303	21,413	21,500
0670 - New Zealand Labour Mobility ¹	OTH	COM	2,771	0	0	2,771
0642 - UNICEF Support Child Labour Rapid Assessment Survey in Samoa	UNI	COM	68	68	0	0
0699 - Technical Assistance for completing the new Trade, Commerce and Manufacturing Sector Plan (TCMSP) for Samoa	UNI	COM	35,344	119,763	84,419	0
Total			63,598	123,321	105,832	46,108
Communication, Information & Technology						
0577 - Knowledge Society Initiative	UNE	MED	6,041	0	0	6,041
0623 - Support for the Establishment of SamCert	NZA	COM	(34,213)	0	56,051	21,838
0624 - Strengthening Cyber Security Emergency Response Capability in Samoa	AUS	COM	591,106	0	311,773	902,879
Total			562,935	0	367,823	930,758
Education, Sports & Culture						
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratification	UNS	EDU	18,892	19,698	6,057	5,251
0378 - Literacy Improvement project	USA	EDU	1,949	0	11,242	13,191
0455 - Scholarship & Equipments	CHN	EDU	66,069	12,515	0	53,554
0460 - Education Sector	AUS+OTH	EDU	17,274,893	7,452,334	0	9,822,560
0513 - Family Life Education	UNF	HEA	2,269	0	18,520	20,789
0519 - Nursing Workforce Development	NZA	EDU	416,124	22,970	224,702	617,856
0542 - Samoa Education Sector Printing Building	AUS	EDU	358	358	0	0
0559 - Samoa Inclusive Education	AUS	EDU	54,316	265	0	54,051
0570 - The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls	UNE	EDU	(20,016)	77,226	0	(97,243)

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 2024

	Donors	Sectors	2024 \$	Receipts \$	Payments \$	2023 \$
0589 - COVID-19 Response to MESC	UNI	EDU	761	0	67,104	67,865
0618 - UNFPA Sexual Reproductive Health	UNF	EDU	19,642	36,648	12,002	(5,004)
0638 - Development and Implementation of a National Awareness Raising Strategy to Support Inclusive Education	AUS	EDU	(27,031)	0	0	(27,031)
0663 - MESC Support for ICT in Education & Samoa Knowledge	UNE	EDU	11,687	0	0	11,687
0668 - UoN Pacific Education Researching the Efficacy of an Inclusive Education Teacher Aide Course Version 1	OTH	EDU	10,786	0	0	10,786
0673 - UNESCO-Launch of International Decade	UNE	EDU	6,793	0	0	6,793
0683 - Inclusive Education Capacity Development	UNE	EDU	150	0	3,599	3,749
0706 - UNICEF Education Workplan 2023-2024	UNI	EDU	3,130	6,900	3,770	0
Total			17,840,773	7,628,915	346,996	10,558,854
Finance						
0037 - Chinese Miscellaneous Assistance	CHN	OTH	703,896	0	0	703,896
0330 - Samoa Australia Partnership	AUS	OTH	2,271,201	769,732	0	1,501,469
0338 - Civil Society	OTH	FIN	(2,260)	255,200	257,460	0
0369 - Samoa Tourism Support Program	NZA	TOU	83,699	559	0	83,140
0453 - Energy Bill and Sustainable Bioenergy Samoa	OTH	ENE	24,546	1,056	0	23,491
0462 - Samoa Agri-Business Support Project	ADB	AGR	(376,725)	60,356	500,871	63,790
0464 - Samoa Connectivity/Samoa Submarine Cable Project	WB+OTH	POS	908,330	14,795	0	893,535
0478 - Samoa Tourism	NZA	TOU	294,894	52,432	472,169	714,631
0493 - Incentivising Business Establishment at Vaitele	NZA	COM	199,696	5,376	2,305	196,625
0499 - Integrated Flood Management	UND	ENV	3,177,080	6,602,759	3,927,152	501,473
0509 - Programmatic Preparation Advance No. IDA V202	WB	FIN	(17,664)	377	18,041	0
0512 - Samoa Population Action Plan (SPAP Project)	UNF	HEA	77,279	205,000	157,358	29,637
0547 - Assistance to Support the Labour Mobility Unit of Samoa	AUS	TRD	25,099	142,550	119,373	1,922
0585 - CSSP- EU	EU	COM	114,502	257,451	241,587	98,638
0586 - CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP	UND	COM	527,451	33,200	2,179,037	2,673,288
0587 - CSSP Phase 2- DFAT	AUS	COM	12	0	5,063	5,075
0588 - 11th EDF Technical Cooperation Facility (TCF) EU	EU	COM	723,131	0	60	723,191
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	(11,860)	72	0	(11,932)
0655 - Samoa Tourism Recovery & Resilience Program (STRRP)	NZA	TOU	4,102,268	4,078,916	1,266,641	1,289,993
0652 - Providing Firefighting equipments to SFESA Project	JAP	ENV	(29,330)	0	58,578	29,247
0643 - PRC Samoa's COVID19 Prevention and Preparation	CHN	HEA	643,479	0	0	643,479
0660 - Building Forward Better by Safeguarding Natural Capital	UNE	AGR	(8,355)	200,876	294,439	85,208
0667 - UNDP-SDG Financing- Component	UND	FIN	(1,110)	0	8,864	7,754
0704 - Samoa Climate Finance Partnership	ADB	EDU	16,554,427	17,298,415	743,988	0
0713 - Loss and Damage Fund	ADB	EDU	1,507	1,507	0	0
0717 - Enhancing Safety Security and Sustainability of Apia Ports	ADB	INF	0	16,372,391	16,372,391	0
0715 - CHOGM - MARQUEES	AUS	FIN	910,963	910,963	0	0
Total			32,737,322	47,263,982	26,625,375	12,098,715
Foreign Affairs & Trade						
0507 - PACER Plus Readiness	AUS	TRD	(3,515)	0	8,895	5,380
0555 - ICT Digital Solution Project	UND	OTH	45,183	0	0	45,183
0700 - Monetary Donation from Embassy of the People's Republic of China to MFAT, Samoa	FFA	TRD	37,141	112,641	75,500	0
0705 - CHOGM 2024 - Support for Policy Development	FFA	TRD	(491,616)	0	491,616	0
0707 - CHOGM Accommodation Support 2024	FFA	TRD	37,966	13,394,262	13,356,296	0
Total			(374,840)	13,506,904	13,932,307	50,563
Health						
0501 - German Medical Funds (Medical Equipments for NHS)	OTH	HEA	35,281	0	0	35,281
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	(63,355)	0	199,586	136,231
0538 - Digital Radiography System General X-Ray Machine	AUS	HEA	45	45	0	0
0541 - Samoa Nursing Community Training Centre	NZA	HEA	3,756,512	205,229	0	3,551,283
0543 - Capacity Building of Procurement & Supply Chain Management for MoH Staff	AUS	HEA	273,013	10,383	10,020	272,649
0563 - WHO Biennium	WHO	HEA	(189,602)	134,416	1,483,933	1,159,915
0567 - Providing Medical Equipment Against Measles & Infection Diseases	JAP	HEA	446,066	17,703	42,702	471,066
0574 - World Bank- Samoa Covid-19 Emergency Response Project	WB	HEA	579,605	2,821,703	3,384,069	1,141,971
0575 - Systems strengthening Vaccines Project	OTH	HEA	(1,164,136)	1,786,480	2,859,011	(91,606)
0601 - PforR -Samoa Health Systems Strengthening Program for Results	OTH	HEA	10,678,050	5,433,591	1,031,666	6,276,125
0602 - MCWP Programme for HIV/TB	AUS	HEA	(151,553)	263,991	386,987	(28,557)
0605 - UNFPA- Sexual Reproductive Health 2021-2022 (MoH)	UNF	HEA	(343,073)	48,497	66,606	(324,964)
0607- Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project- Additional Financing	ADB	HEA	(3,235,451)	6,422	24,836	(3,217,037)
0640 - Strenthening of Disability Specific Services by ENT & MDS	AUS	HEA	45,627	0	11,772	57,399

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 2024

	Donors	Sectors	2024 \$	Receipts \$	Payments \$	2023 \$
0690 - Bachelor of Health Science	NZA	HEA	30,522	25,131	1,789,283	1,794,674
0645 - Public Health Laboratory	NZA	HEA	653,353	35,671	0	617,682
0696 - The Pacific Mosquito Surveillance Strengthening for Impact (PACMOSSI)	NZA	HEA	29,200	34,085	4,885	0
Total			11,528,772	10,823,348	11,295,356	12,000,779
Justice & Courts Administration						
0531 - Psychologist Support to Specialist Courts	NZA	LAW	66,459	0	0	66,459
0692 - Spotlight Initiative Project Phase II-MJCA	UND	LAW	1,789	85,472	83,683	0
0712 - Technical Advisor for Case Tracking System (CTS) for Samoa Courts	OTH	LAW	18,984	18,984	0	0
Total			87,233	104,456	83,683	66,459
Legislative Assembly						
0423 - SPCR - Samoa Parliament Complex Redevelopment Project	AUS	INF	6,034,492	251,546	497,398	6,280,345
0661 - Samoa Parliament IT Virtual Equipment	CHN	LAW	191,084	0	528,188	719,271
0641 - Parliamentary Youth Program	USA	LAW	396	0	0	396
Total			6,225,972	251,546	1,025,586	7,000,012
Natural Resources & Environment						
0172 - UNEP US Montreal Protocol	UNE	ENV	80,942	294,593	294,786	81,134
0432 - Global Environment Facility - review of the National Implementation plan	UNE	ENV	14,187	0	0	14,187
0441 - Economy-wide integration of climate change adaptation	UND	ENV	(55,960)	0	0	(55,960)
0448 - Pacific Resilience Project	WB	ENV	1,283,385	3,044,204	2,987,003	1,226,184
0485 - Improving the Performance and Reliability of RE Power System	UND	ENE	(206,483)	947,185	351,930	(801,738)
0503 - Support Preparation Interim National Report-Nagoya Protocol	UNE	ENV	14,703	0	0	14,703
0562 - Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa	OTH	ENV	(1,446)	0	0	(1,446)
0592 - Pacific Adaptation to Climate and Resilience Building	SPR	ENV	(5,715)	119,717	115,750	(9,682)
0603 - Biodiversity and Protected Areas Management (BIOPAMA)	IUC	ENV	206,441	0	12,644	219,085
0665 - GFA Disaster Risk Management 2019-2024	OTH	ENV	50,312	200,068	309,501	159,745
0682 - United Nations Joint Programme for Ecosystem Services	ESC	ENV	4,239	0	49,539	53,778
0651 - Support to Preparation of the Fourth National Biosafety	UNE	ENV	19,556	0	3,970	23,526
0708 - Enhancing Integrated Sustainable Management to Safeguard Samoa's Natural Resources	UNE	ENV	427,349	487,684	60,335	0
0709 - Pacific Risk Tool for Resilience (Phase 2)	UNE	ENV	122,429	122,429	0	0
Total			1,953,938	5,215,881	4,185,458	923,515
Ombudsman's Office						
0475 - National Public Inquiry on Family Violence Project	OTH	LAW	6,964	0	0	6,964
0546 - National Public Inquiry Report (SRH/Support Implementation of Recommendation)	UNF	HEA	(2,565)	0	0	(2,565)
0697 - Faasoa on the Impacts of Climate Change on Human Rights in the Community Level	UNE	WEL	2,734	17,565	14,832	0
Total			7,133	17,565	14,832	4,399
Police						
0685 - The Project for Procurement of Police Vehicles	JAP	LAW	104,800	39,940	909,750	974,610
0686 - The Project for Construction of Prison Hall Procurement	JAP	LAW	452,861	40,474	449,200	861,588
0657 - Spotlight Initiative Project-(MPP)	UNE	PUB	(19,035)	0	0	(19,035)
0695 - Urban Facility Project for the Ministry of Police, Prisons & Correction Service	UNE	PUB	6,686	459,986	453,300	0
Total			545,313	540,400	1,812,250	1,817,163
Women, Community & Social Development						
0261 - UNICEF Pacific Children's Programme	UNI	WEL	19,302	0	500	19,802
0416 - Samoa Disability Program (Agreement #66218)	AUS	WEL	70,103	57,284	0	12,819
0440 - Samoa Women Shaping Development	AUS	WEL	8,917	1,326	0	7,592
0454 - Youth Arts Incubator for Economic Empowerment	OTH	WEL	53,878	0	425,485	479,364
0606 - UNFPA- Sexual Reproductive Health 2021-2022 (MWCSO)	UNF+GIG	COM	56,748	0	(12,809)	43,940
0676 - UNICEF Child Protection Program 2021-2033	UNI	COM	110,092	451,600	379,394	37,887
0687 - Samoa Disability Annual Workplan FY22/23	AUS	WEL	207,278	54,825	604,515	756,968
0691 - Spotlight Initiative Phase II-MWCSO	UND	WEL	243	53,420	53,177	0
0703 - UNICEF ECD Enabling Environment Project	UNI	COM	56,223	143,300	87,077	0
Total			582,785	761,754	1,537,340	1,358,371
Works, Transport & Infrastructure						
0438 - Apia Waterfront Development Project	NZA	TOU	189,466	5,794	0	183,672
0487 - Samoa Renewable Energy Partnership- Phase 2	NZA	ENE	52	52	0	0
0528 - Samoa Climate Resilient Transport Project	WB	TRP	(616,655)	23,083,908	23,174,434	(526,128)
0679 - Samoa Aviation and Road Investment Project	WB	INF	8,965,888	0	3,282,196	12,248,084
0626 - Central Cross Island Road Upgrade Project	ADB	TRP	(1,155,391)	8,491,805	9,241,158	(406,038)
0688 - Land Transport Sector Development Project	ADB	TRP	(31,810)	2,530,735	2,562,545	0
0701 - Pacific Maritime Safety Programme	NZA	TRP	306,886	360,693	53,807	0
Total			7,658,436	34,472,987	38,314,141	11,499,589

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 2024

	Donors	Sectors	2024 \$	Receipts \$	Payments \$	2023 \$
Prisons and Corrections Services						
0508 - Samoa Prisons and Correctional Services Rehabilitation Programmes	NZA	LAW	6,900	0	732	7,632
Total			6,900	0	732	7,632
Samoa Land Corporation						
0689 - Savalalo Market Rebuild Project	OTH	WEL	15,396,946	18,123,664	2,726,718	(0)
Total			15,396,946	18,123,664	2,726,718	(0)
Samoa Law Reform						
0540 - Technical Assistance From Sisters for Change to SLRC	OTH	LAW	18,991	5,649	0	13,342
Total			18,991	5,649	0	13,342
TOTAL PROJECT BALANCES			102,075,259	144,309,873	107,405,620	65,171,005

Notes

¹Amendment of Opening Balances related to prior year adjustments

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 2024

	2024 \$	Receipts \$	Payments \$	2023 \$
Contributions by Lenders				
Other	(2,808,920)	0	(1,522,300)	(1,286,620)
Total Contribution by Lender	<u>(2,808,920)</u>	<u>0</u>	<u>(1,522,300)</u>	<u>(1,286,620)</u>
Contributions by Sectors				
Energy	(2,808,920)	0	(1,522,300)	(1,286,620)
Total Contribution by Sector	<u>(2,808,920)</u>	<u>0</u>	<u>(1,522,300)</u>	<u>(1,286,620)</u>

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 2024

	Donors	Sectors	2024 \$	Receipts \$	Payments \$	2023 \$
<u>MINISTRIES</u>						
Finance						
2050 - Petroleum Storage Facility Project	OTH	ENE	(2,808,920)	0	1,522,300	(1,286,620)
Total			(2,808,920)	0	1,522,300	(1,286,620)
Total Amounts						
			(2,808,920)	0	1,522,300	(1,286,620)

Notes

All Projects are reported in Inclusive amounts for Public Account 2023/2024.

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2024

	Notes	2024 \$	2023 \$
CURRENT PAYABLES			
SPECIAL PURPOSE ACCOUNTS			
<u>Office of the Electoral Commission</u>			
Complete Procurements Related to OEC Building		0	170,044
		0	170,044
<u>Ministry of Education, Sports and Culture</u>			
Education Sector (Budget Support) Incomplete Projects		520,150	2,446,065
		520,150	2,446,065
<u>Ministry of Finance</u>			
Procurement of Government Vehicles (F1-Motor Vehicles)		487,544	637,544
Central Cross Island Road Upgrade Project		126,754	6,215,493
Savaii Emergency Works		100,000	900,000
CHOGM		12,265,590	0
FMFM II Security Fence		200,000	0
Forensic Audit		857,521	0
		14,037,409	7,753,037
<u>Ministry of Foreign Affairs and Trade</u>			
One UN House Project		1,086,864	1,483,154
		1,086,864	1,483,154
<u>Ministry of Health</u>			
MT2 Savaii Kitchen Inpatient Ward		231,646	1,000,000
Mortuary Extension TTM Hospital Upolu		939,405	1,000,000
New Boiler TTM Hospital Upolu		0	1,000,000
Refurbishment District Hospital		5,592,108	3,702,455
		6,763,159	6,702,455
<u>Ministry of Justice and Courts Administration</u>			
Digitization Redundancy Server		4,681	163,681
		4,680	163,681
<u>Ministry of Women, Community and Social Development</u>			
District Development Program 1st Million		725,389	26,138,761
Renovation of Government Printing Building		0	91,517
District Development Program 2nd Million		32,000,000	0
		32,725,389	26,230,278
<u>Ministry of Public Enterprises</u>			
Restructuring of STEC		420,011	0
		420,011	0
<u>Audit Office</u>			
Auditing Accounting Software Licensing Maintenance		98,063	228,588
		98,063	228,588
Total Special Purpose Accounts		55,655,725	45,177,302
SUNDRY CREDITORS			
Funds Accounts - Sundry Clearing		202	12,405
Unclaimed Monies		1,768,715	1,752,979
Transfer Account		1,671,332	1,622,816
Withheld and Unclaimed Salary		99,041	83,314
Disbursement Account		1,889	0
Clearing Account		354,433	0
Total Sundry Creditors		3,895,614	3,471,514
TOTAL CURRENT PAYABLES		59,551,339	48,648,816

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2024

	Notes	2024 \$	2023 \$
<u>CURRENT PAYABLES</u>			
<u>NON-CURRENT PAYABLES</u>			
Leases			
Building on Lease - <i>Samoa High Commission Office Canberra (ACC)</i>	1	9,796,053	10,299,111
Building on Lease - <i>Malo of Samoa Center Building (UTOS)</i>	1	21,037,555	21,567,945
Building on Lease - <i>Samoa High Commission Building in Wellington (UTOS)</i>	1	21,020,669	21,520,976
Building on Lease - <i>STEC Warehouse in Otahuhu (ACC)</i>	1	4,059,270	4,305,867
Total Leases		55,913,547	57,693,899
<u>TOTAL NON-CURRENT PAYABLES</u>		55,913,547	57,693,899
<u>TOTAL PAYABLES</u>		115,464,886	106,342,715

Notes

¹ Balance as per Financier Confirmation as at 30th June 2024.

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES

as at 30 June 2024

	Notes	2024 \$	2023 \$
UNCALLED CAPITAL SUBSCRIPTIONS			
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])		11,805,054	11,964,874
International Bank for Reconstruction and Development (USD\$92,146,441.58)		299,790,068	300,284,908
International Development Association		44,488	44,488
Multilateral Investment Guarantee Agency (40 shares @ USD\$432,800)		1,188,554	1,190,646
International Finance Corporation (264 shares @ USD\$1000)		403,735	726,272
Total Uncalled Capital Subscriptions		313,231,900	314,211,188
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		148,569	148,831
Total Promissory Notes		3,128,345	3,128,607
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			
Polynesian Airlines Ltd	2	859,844	1,782,148
		859,844	1,782,148
European Investment Bank			
Development Bank of Samoa	2	828,282	1,571,476
		828,282	1,571,476
National Provident Fund			
Development Bank of Samoa	2	10,593,599	11,794,616
		10,593,599	11,794,616
Unit Trust of Samoa			
Samoa Shipping Services Ltd	2	920,832	986,172
Samoa Housing Corporation	2	6,894,394	7,045,376
Samoa Airport Authority	2	10,207,313	10,502,135
		18,022,538	18,533,683
Central Bank of Samoa			
Development Bank of Samoa	2	68,163,550	71,499,840
Samoa Housing Corporation	2	1,692,996	2,033,435
		69,856,546	73,533,276
Total Guarantees Issued		100,160,810	107,215,198
TOTAL CONTINGENT LIABILITIES		416,626,482	424,660,421

Notes

¹ Restating balance from Public Accounts 2021 while awaiting confirmation from ADB

² Balance as per Creditor Statement for FY23/24.

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND

for the financial year ended 30 June 2024

	2024 Actual \$	2023 Actual \$
WRITE-OFF		
Computer Equipment	705,799	805,297
Furniture and Fittings	386,618	357,493
Musical Equipment	3,369	35,587
Motor Vehicles	1,959,503	3,033,795
Office Equipment	809,478	1,044,207
Plant and Equipment	465,606	179,613
Medical Equipment	59,641	12,999
Communication Equipment	4,852	18,524
Expendable Items	2,873	2,692
Household Equipment	37,405	23,034
Land and Property	1,373	0
	4,436,517	5,513,241
Bad Debts	0	44,255
TOTAL	4,436,517	5,557,496

GOVERNMENT OF SAMOA

SCHEDULE 15

STATEMENT OF EX GRATIA PAYMENTS OF THE TREASURY FUND *for the financial year ended 30 June 2024*

			2024		2023
	Notes	No. of Payments	Actuals	No. of Payments	Actuals
			\$		\$
Ex-Gratia Payments					
Death Benefits	1	1	10,236	1	8,414
		1	10,236	1	8,414

Notes

¹This 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 FUNDS¹

STATEMENT OF ACCOUNTS

for the financial year ended 30 June 2024

	2024	Receipts	Payments	2023
	\$	\$	\$	\$
SPECIAL PURPOSE ACCOUNTS²				
Sports Injury Fund - <i>Finance</i>	662,718	18,647	(90)	644,161
Malo Samoa Centre#1 - <i>Finance</i>	1,333,754	470,020	(60,342)	924,076
Malo Samoa Centre#2- <i>Finance</i>	86,028	1,604	0	84,424
Malo Samoa Centre Term Deposit- <i>Finance</i>	807,297	23,183	0	784,114
Samoa House Operation - <i>Finance</i>	5,218	197	(216)	5,237
Samoa House Trust - <i>Finance</i>	1,110,197	533,704	(489,804)	1,066,298
Samoa House Term Deposit - <i>Finance</i>	2,398,460	140,099	0	2,258,362
Norship Maritime Trading Account- <i>Police</i>	160,439	6,261	0	154,178
ANZ Land Compensation - <i>Finance</i>	182,265	0	(6,088,797)	6,271,062
Total Special Purpose Accounts	6,746,376	1,193,714	(6,639,249)	12,191,910
TRUST ACCOUNTS²				
Customs Deposit Account - <i>Customs & Revenue</i>	2,810,395	151,659	(379,456)	3,038,192
Law Trust Account, Apia - <i>Justice & Courts Administration</i>	1,060,101	539,639	(463,658)	984,120
Law Trust Account, Matautu - <i>Justice & Court Administration</i>	24,024	32,010	(33,975)	25,988
Law Trust Account, Tuasivi - <i>Justice & Court Administration</i>	29,429	19,006	(13,288)	23,710
Leases Trust Account - <i>Natural Resources & Environment</i>	2,234,142	1,811,946	(1,690,302)	2,112,497
Intellectual Properties Trust - <i>Commerce, Industry & Labour</i>	1,867	0	(20)	1,887
Asian Company Profiles Limited Trust - <i>Commerce, Industry & Labour</i>	387	0	(20)	407
Atoa Samoa - <i>Finance</i>	6,217	0	(11)	6,228
Total Trust Accounts	6,166,561	2,554,261	(2,580,729)	6,193,029
TOTAL SPECIAL FUNDS	12,912,937	3,747,975	(9,219,978)	18,384,939

Notes

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

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

NATIONAL LOANS SINKING FUND
STATEMENT OF ACCOUNTS
as at 30 June 2024

	Notes	2024 \$	2023 \$
STATEMENT OF ASSETS AND LIABILITIES			
as at 30 June 2024			
Assets			
Current Account - BSP		2,127,585	2,065,452
Current Account - Central Bank of Samoa (CBS-Sinking Fund Investment Scheme)	1	58,353,901	53,599,610
Total Assets		60,481,486	55,665,062
Liabilities			
Principal Payable (Bonds)		0	0
Total Liabilities			
Net Assets/(Liabilities)		60,481,486	55,665,062
Accumulated Capital Surplus/(Deficit)		60,481,486	55,665,062
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL			
for the financial year ended 30 June 2024			
Accumulated Capital at the beginning of the year		55,665,063	54,497,571
Income			
Investment Income		1,403,775	1,230,934
Treasury Contribution		3,412,649	1,474,509
Total Income		4,816,424	2,705,443
Expenditure			
Exchange Loss		0	1,537,952
Total Expenditure		0	1,537,952
Surplus/(Deficit)		4,816,424	1,167,491
Accumulated Capital at 30 June 2024		60,481,487	55,665,063

Notes:

Amendment to Opening Balance:

¹An adjustment has been made to the opening balance of the National Loans Sinking Fund following a comprehensive review of financial figures and the allocation of sinking fund investments across all four commercial banks (SCB, ANZ, BSP & NBS). This revision is based on the consolidated summaries submitted by the Central Bank of Samoa (CBS) for the fiscal years 2023 and 2024. (Opening balance 2024 \$53,599,610.30)

SCHEDULE 18

INSURANCE FUND
STATEMENT OF ACCOUNTS
as at 30 June 2024

	2024 \$	2023 \$
STATEMENT OF ASSETS AND LIABILITIES as at 30 June 2024		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,659,346	3,478,227
National Bank of Samoa - Insurance Bank Account	19,944,098	18,577,441
	23,603,444	22,055,669
Net Assets/(Liabilities)	23,603,444	22,055,669
Accumulated Capital Surplus/(Deficit)	23,603,444	22,055,669
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL for the financial year ended 30 June 2024		
Accumulated Capital at 30 June 2023	22,055,669	18,337,542
Income		
Treasury Fund Contributions (NBS Account)	1,649,742	3,900,433
Investment Interest	187,802	0
Other Income	0	0
Exchange Gain	0	133,431
Total Income	1,837,544	4,033,864
Expenditure		
Insurance Premiums (NBS Account)	283,026	364,288
Exchange Loss (CBS Account)	6,683	(48,610)
Bank Charges (NBS Account)	60	60
Total Expenditure	289,769	315,738
Surplus/(Deficit)	1,547,776	3,718,126
Accumulated Capital at 30 June 2024	23,603,444	22,055,669