GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED
30th of JUNE 2017

Please address all correspondence to:
The Minister of Finance
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Apia, Samoa

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Government of Samoa

OFFICE OF THE MINISTER OF FINANCE

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

27 March, 2018.

Honourable Leaupepe Taima'aiono Toleafoa Fa'afisi
The Honourable Speaker
The Legislative Assembly of Samoa

Afioga e,

PUBLIC ACCOUNTS OF THE GOVERNMENT OF SAMOA FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2017.

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 2017, for tabling at its current Session.

Sincerely,

Hon. Sili Epa Tuioti
MINISTER OF FINANCE

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2017

Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2017

KEY PERFORMANCE INDICATORS OF THE PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2017

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2017

	2017 **$'000**	2016 $'000	2015 $'000	2014 $'000	2013 $'000
Receipts and Payments Surplus/(Deficit)	101,121	61,925	7,855	(11,002)	(4,396)
Project Aid - Cash Grants Received	68,703	72,362	43,150	67,363	16,594
Government Capital Surplus/(Deficit)	880,286	689,428	142,574	183,800	182,187
Cash and Short Term Deposits	119,830	57,342	45,562	67,334	71,290
Receivables	182,289	210,375	217,370	208,941	197,483
Term Debts	1,047,647	1,080,750	1,126,102	999,167	989,999
National Loans Sinking Fund Net Assets	44,527	42,533	39,726	48,540	45,468

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2017

Please address all correspondence
To Chief Executive Officer
In reply, please quote the file reference

File ref:

GOVERNMENT OF SAMOA

MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION - 2016/2017 PUBLIC ACCOUNTS

The 2016/2017 Public Accounts together with the schedules and accompanying notes have been prepared in accordance with the reporting requirements of Part XIV of the *Public Finance Management Act 2001 with Amendments 2015*.

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

In the opinion of the Ministry of Finance, the accompanying Public Accounts of the Government of Samoa as submitted to audit in accordance with *Section 107 of the Public Finance Management Act 2001 with Amendments 2015* are materially accurate and present fairly the Government's financial position operations and cash flow for the year ended 30th June 2017.

For and on behalf of the Government of Samoa

(Lavea Tupa'imatuna Iulai Lavea)
Chief Executive Officer
Ministry of Finance
(20th February 2018)

(Rosita Mauai-Matalavea)
ACEO Accounting & Reporting
Ministry of Finance
(20th February 2018)

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Please address all correspondences to the Controller and Auditor General

AUDIT OFFICE

P.O BOX 13
APIA, SAMOA

REPORT OF THE AUDIT OFFICE

To the Members of the Legislative Assembly of Samoa

We have audited the accompanying financial statements of the Government of Samoa for the 12months period ended 30 June 2017 required by Section 107 (1) of the Public Finance Management Act 2001 and Amendment 2015. The Financial Statements comprise of:

- Consolidated Statement of Cash Flows (Schedule A);
- Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B);
- Statement of Receipts and Payments of the Central Government of Samoa (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D);
- Supporting Schedules to the Consolidated Statements from Sch. 1. – Sch. 18, and
- Notes to the Consolidated Public Accounts (Schedule E)

Audit Opinion

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

- Are prepared in all material respects, in accordance with the International Public Sector Accounting Standards (IPSAS) under Cash Basis of Accounting,
- Comply with the requirements of Section 107 and Schedule 5 of the Public Finance Management Act 2001 and Amendment 2015;
- Fairly reflect the financial position of the Government of Samoa as at 30 June 2017, and its financial performance for the year ended on that date.

Basis of the Opinion

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

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

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

Emphasis of Matter

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

- Note 2.3 on Changes to Presentation of Financial Statement in Schedule E, outlining the additional requirements as per IPSAS Cash Accounting affecting the consolidated statements and related supporting schedules for Public Accounts 2017.
- Note 2.4 on Fixed Assets in Schedule E, which describes the current position with respect to increasing disclosure of Government fixed assets in future years.
- Note 2.4 on Receivables in Schedule E, which describes the current position with respect to increasing disclosure of Government receivables in future years.
- Note 2.6 on Project Aid Funds in Schedule E, which describes the projects not in the Government's financial accounting system.
- Note 5 on Prior Period Adjustment in Schedule E, due to error, incorrect classifications of Project Grant/Loan Funded and mis-posting.

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FA'AVAEI LE ATUA SAMOA

AUDIT OFFICE

Responsibilities of the Government

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

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

Auditor's Responsibility

Section 107 (2) of the Public Finance Management 2001 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.

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
20 February 2018

Vaofusi Terence Su'a
ACTING 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 2017

	2017		2016
	$ 000 Govt Controlled	$ 000 Third Party Controlled	$ 000
Operating Receipts			
Tax Revenues	518,768	0	532,734
Non-Tax Revenues	43,501	0	31,177
Cash Grant for Operating Expenditures - Domestic	18,200	0	19,222
Cash Grant for Operating Expenditures - Foreign	65,340	47,515	47,480
Dividends	5,277	0	5,966
Others	8,107	0	5,234
Total Operating Receipts	**659,192**	**47,515**	**641,812**
Investing Receipts			
Proceeds from sale of equity investments	0	0	326
Income from Investments	1,208	0	1,003
Sale of Fixed Assets	798	0	2,079
Other	0	0	54
Total Investing Receipts	**2,006**	**0**	**3,462**
Financing Receipts			
Proceeds from borrowings	0	35,865	0
On-lending Repayments	11,964	0	16,902
Total Financing Receipts	**11,964**	**35,865**	**16,902**
TOTAL RECEIPTS	**673,162**	**83,380**	**662,176**
LESS:			
Operating Payments			
Salaries and Wages	(169,956)	0	(162,173)
Goods & Services	(95,359)	(43,611)	(122,707)
Grants to Organizations	(154,009)	0	(159,704)
Grants to Individuals	(7,716)	0	(8,455)
CSO (operating)	(7,708)	0	(7,366)
Debt Service Costs	(18,165)	0	(18,774)
Other Statutory Expenditures	(51,790)	0	(48,207)
Transactions on Behalf of the State	(25,041)	0	(34,793)
Premiums	(3,628)	0	(4,796)
Others	(11,041)	0	(2,606)
Total Operating Payments	**(544,414)**	**(43,611)**	**(569,581)**
Investing Payments			
Capital Expenditures	(15,825)	(39,768)	(30,943)
Capital Injections	(2,406)	0	(2,002)
Interest Received on Investment	0	0	0
Total Investing Payments	**(18,230)**	**(39,768)**	**(32,945)**
Financing Payments			
Bank Overdraft Payment	0	0	0
Loan Repayments	(46,423)	0	(46,224)
Total Financing Payments	**(46,423)**	**0**	**(46,224)**
TOTAL PAYMENTS	**(609,067)**	**(83,380)**	**(648,750)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**64,095**	**0**	**13,426**
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**70,897**	**0**	**57,582**
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH	**(933)**	**0**	**(63)**
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**134,059**	**0**	**70,946**

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 2017

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

				2017		2016	
	Schedule	Original Budget (Appropriation) [3]	Final Budget (Appropriation) [4]	**Actual**	Difference Between Final Budget and Actual	Actual	Difference Between Current and Previous Actual
		$ '000	$ '000	**$ '000**	$ '000	$ '000	$ '000
RECEIPTS							
Ordinary Receipts	1.1	578,106,890	639,315,307	593,636,933	45,678,374	572,009,499	(21,627,434)
External Grants [2]	1.2	242,009,292	242,009,292	122,500,000	119,509,292	125,334,575	2,834,575
Total Receipts and Grants		820,116,182	881,324,599	716,136,933	165,187,666	697,344,074	(18,792,859)
less							
CURRENT PAYMENTS							
Statutory Payments [5]	3	108,693,776	113,439,436	107,483,173	5,956,263	103,088,897	(4,394,276)
Expenditure Programs [5]	1.1	492,306,167	488,031,687	472,879,105	15,152,582	472,508,965	(370,140)
Unforeseen Payments	4	14,769,185	14,769,185	9,806,238	4,962,947	11,492,876	1,686,638
Total Current Payments		615,769,128	616,240,308	590,168,515	26,071,793	587,090,738	(3,077,777)
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments [1]	1.3	98,389,861	98,389,861	3,950,969	94,438,892	12,216,960	8,265,991
Grant financed project payments [1]	1.2	180,745,192	180,745,192	62,118,922	118,626,270	81,350,710	19,231,788
Total Development Payments		279,135,053	279,135,053	66,069,891	213,065,162	93,567,670	27,497,779
Cash (Deficit)/surplus		(74,787,999)	(14,050,762)	59,898,527	(73,949,289)	16,685,666	(43,212,861)
Financed by							
Soft Term Financing	1.3	98,389,861	98,389,861	3,950,969	94,438,892	12,216,960	8,265,991
Movement in Cash Balances		23,601,862	84,339,099	63,849,496	20,489,603	28,902,626	(34,946,869)

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

Estimates for Loan Financed projects

Ministries	18,751,425
State Owned Enterprises	79,638,437
	98,389,862

Estimates for Grant Financed projects

Ministries	143,690,504
State Owned Enterprises	9,023,654
	180,745,192

[2] External Grants Budget = The total External Grants of $242,009,292 is inclusive of the Budget Support Funding of $61,264,100 which is reported under Ministry of Finance External Grants budget under Schedule 1.1 and Schedule 2.9 and excluded from Schedule 1.2.

External Grants (Budget Summary)	242,009,292
Budget Support Funding	61,264,100
	180,745,192
State Owned Enterprises	32,316,088
External Grants (Schedule 1.2)	148,429,104

[3] Original Budget - amounts as per the Approved Estimates Book

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

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

GOVERNMENT OF SAMOA

SCHEDULE C

STATEMENT OF RECEIPTS AND PAYMENTS OF THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2017

	Schedule	**2017 Actual $'000**	2016 Actual $'000
Receipts			
Taxation			
Duties		202,356	184,110
VAGST		199,354	200,973
Income Tax		117,058	114,413
		518,768	499,496
Fees and Other Charges		39,134	30,974
		39,134	30,974
Capital Receipts			
Sales		798	2,079
		798	2,079
On-lending Receipts			
On-lending Repayments		11,964	16,902
		11,964	16,902
Income from Investments			
Income from Investments		1,160	1,003
Dividends		5,277	5,966
Privatisation		0	326
		6,437	7,295
Grant Revenue			
Budget Support from Domestic Assistance		15,000	15,000
		15,000	15,000
Other Receipts		1,537	262
		1,537	262
Total Ordinary Receipts	1.1	593,637	572,009
External Assistance			
Budget Support from External Assistance	1.1	53,797	37,583
Grants	1.2	68,703	87,752
Loans	1.3	4,044	7,477
Total External Aid		126,544	132,812
TOTAL RECEIPTS		720,181	704,821
Payments	1.1 & 2		
Salaries			
Salaries, Wages & Employee Benefits		160,864	151,636
Running Expenses			
Asset Maintenance		9,898	12,946
Rents and Leases		14,926	15,568
Travel Expenses		7,717	7,952
Utilities		15,936	16,314
Other Running Expenses		31,521	30,374
		79,997	83,154

GOVERNMENT OF SAMOA

SCHEDULE C

STATEMENT OF RECEIPTS AND PAYMENTS OF THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2017

	Schedule	**2017 Actual $'000**	2016 Actual $'000
Subsidies and Grants			
Grants		160,399	158,472
Capital Injection		2,406	2,002
Community Social Obligation		7,708	7,366
Government Contribution		602	8,192
Membership Fees & Subscriptions		4,719	6,230
		175,834	182,262
Capital Expenditure			
Property, Plant & Equipment		8,857	8,582
		8,857	8,582
Social Benefits			
Senior Citizens Pension Scheme		18,092	17,872
Government Scholarship Scheme		3,060	3,251
		21,152	21,124
Statutory Expenditure	3	70,305	65,327
		70,305	65,327
Debt Servicing Expenditure			
Financial Costs		28	41
		28	41
Unforeseen Expenditure	4	9,806	11,493
		9,806	11,493
VAGST		11,314	11,324
Aid Project Taxes & Other Import Duties		11,474	14,257
Other		3,359	130
		26,147	25,711
Total Current Payments		552,990	549,329
Government Development Projects			
Donor Funded	1.2 & 2	62,119	81,351
Loan Funded	1.3 & 2	3,951	12,217
Total Development Payments		66,070	93,568
TOTAL PAYMENTS		619,060	642,897
Surplus/(Deficit)		101,121	61,925

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2017

	Schedule	**2017**	2016
		$'000	$'000
ASSETS			
CURRENT ASSETS			
Cash Balances	5	135,999	100,313
Receivables			
Other Receivables	6	647	649
Dividend Receivables	6	26,215	19,679
Government Ministries Receivables	6	5,498	5,466
Total Current Assets		168,360	126,108
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	149,928	184,580
Investments			
Public Trading Bodies	7	910,924	776,087
Public Beneficial Bodies	7	90,115	100,404
Independent Government Bodies	7	16,376	10,328
Other Entities	7	16,594	16,594
Sinking Fund	17	44,527	42,533
Capital Subscriptions - International Finance Institutions	8	4,632	4,708
Fixed Assets	9	631,762	633,085
Total Non-Current Assets		1,864,859	1,768,320
TOTAL ASSETS		2,033,219	1,894,427
LIABILITIES			
CURRENT LIABILITIES			
Bank Overdrafts	5	16,170	42,971
Term Debts	10	59,366	48,180
Development funds and Grants			
Grants (Aid funded)	11.1	65,032	49,874
Projects (Loan funded)	11.2	2,762	5,659
Payables			
Special Purpose	12	17,138	20,976
Sundry Creditors	12	2,521	3,106
Total Current Liabilities		162,990	170,766
NON-CURRENT LIABILITIES			
Term Debts	10	988,280	1,032,570
Payables	12		
Buildings on Lease		1,663	1,663
Total Non-Current Liabilities		989,943	1,034,233
TOTAL LIABILITIES		1,152,933	1,204,999
NET ASSETS/(LIABILITIES)		880,286	689,428
GOVERNMENT CAPITAL SURPLUS/(DEFICIT)		880,286	689,428

SCHEDULE E

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

1.1 Reporting Entity

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

A review has been undertaken with the Public Accounts in an effort to comply with the IPSAS cash requirement of the Public Finance Management Act 2001. For the Public Accounts 2017, Schedules A to D, and some supporting Schedules have been reallocated and reformatted to improve disclosure and compliance. This reform will be envisaged in the coming years as supported by Government.

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

These Public Accounts do not purport to reflect the total activities and financial position of the Government. The Government's activities extend to include the operations of Government organisations. The financial transactions and related information in respect of these Government Organisations and the Governments investments in other entities are not consolidated into these Public Accounts but reported under Schedule D 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), the Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B) and Statement of Receipts and Payments (Schedule C) are prepared in accordance with 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. Further to complying with the reporting requirements of IPSAS Cash basis, additional presentations and disclosures are also being made in line with Schedule 5 of the Public Finance Management Act 2001 with amendments 2015. Therefore, Statements provided for in Schedule 6 to Schedule 18 were compiled using modified - cash 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 2017) 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 1 July 2016 to 30 June 2017.

Where necessary, comparative figures have been reclassified in accordance with changes in the structure and definition of certain Departmental 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.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

2.3 Changes to Presentation of Financial Statement

In light of the review mentioned above and the effort to meet the remaining requirements of IPSAS cash, the following changes were made:-

Schedule A Consolidated Statement of Cash Flow - Includes all Funds controlled by central government (except Loans Sinking Fund as it does not meet requirement of this Schedule) and Third Party transactions.

Schedule B Comparative Statement of Budget and Actual - External Budget Support from overseas donors is included in External Grants under Receipts following the budget summary layout in the published budget document (Approved Estimates of Receipts and Payments of the Government of Samoa for the Financial Year ended 30th June 2017).

Schedule C Statement of Revenues and Expenses - External Budget Support mentioned in note above for Schedule B is classified under External Receipts together with Aid Funds Received for Governement Development Projects (both Grant and Loan funded).

Schedule D Statement of Financial Position - Sinking Fund reported under Schedule 17 is included for the first time as Non-Current Assets (Investments) under Schedule D and removed from Schedule A Consolidated Statement of Cash Flows.

Schedule 1.2 & 1.3 Consolidated Statement of Comparison of Budget and Actual Amounts for Government Development Projects (Grant and Loan Funded) - Presentation of these statements have been modified to include Opening and Closing balances of the Projects for the first time as additional disclosure to be read together with the estimated funds received and the actual cash received and expended during the year.

Schedule 2.1 - 2.24 Statements of Ministries Receipts and Payments - Presentation of Government Development Projects have been modified to include Opening and Closing balances of the Projects for the first time as additional disclosure to be read together with the estimated funds received and the actual cash received and expended during the financial year.

Schedule 4 Statement of Unforeseen Expenditure by Purporse - Presentation of Statement has been modified to include Cabinet Reference Approved Amount and Ministry for additional disclosure.

Schedule 5 - Statement of Cash Balances - Loans Sinking Fund is removed from this Statement as it does not meet the requirements of this Schedule.

Schedule 7 Statement of Investments - Presentation has been modified to include additional disclosure of Accumulated and Current Capital Injection/Grant, Revalutation Reserve, Retained Earnings and Ratios (Current, Debt Equity and Return on Equity) for all Government Organisations. A clear classification to distinct Public Trading Bodies from Public Beneficial Bodies has also been incorporated.

Schedule 9 Statement of Fixed Assets - More assets are disclosed this financial year with additional disclosure - value of write-offs and additions from acquired date up to 30th June 2017.

Schedule 10 Statement of Borrowings - Additional disclosure of Loan Drawdown, Principal Repayment, Foreign Exchange Fluctuation and Undrawn Balance Available have been incorporated into the Statement for more transparency and accountability on the foreign borrowings.

Key Performance Indicators - Project Aid Cash Grants Received balances now reflect only the cash receipts for the financial year instead of the accumulated balances that were reported in previous Public Accounts due to re-classification of Grants and Loan Funded Projects mentioned in Note 5.3. This change was made backward to 2013 as appeared on the Statement, based on the balances of Schedule 11 for each financial year.

2.4 Assets

Cash

For the purposes of the Statement of Cash Balances (Schedule 5), cash includes cash on hand and 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, net of outstanding bank overdrafts.

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, the Ministry of Finance is currently trialling a fixed asset accounting system, which is anticipated and 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.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

Major Fixed Assets class as Buildings covered in loans are reported under individual responsible ministries and are reported at cost. Certain overseas and local real estate holdings which are also reported at cost or where stated, revalued reflecting current market values based on existing use.

The value of write-offs reported under Schedule 14 are the selling costs of the written-off assets whereas the value of write-offs recorded under Schedule 9 are the loss in value of the items from their original value that were acquired at.

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.

Receivables and Investments

Receivables, as shown in Schedule 6, are amounts owing to the Government by Government organisations, external bodies (Boards, Corporations, Institutions), Government ministries and individuals.

The Ministry of Revenue's Taxpayers Arrears and Outstanding Declarations and Deferrals as at 30th June 2017 worth $92,719,760 recorded in their Revenue Management System (RMS), ASYCUDA System and Excel Spreadsheet are now disclosed as notes under Schedule 6 - Statement of Government Receivables. Ministry of Finance will further review and monitor movements of these balances from RMS, ASYCUDA and Excel into Government's Financial System, Finance One.

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.

2.5 Liabilities

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.

Term Debts

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

During the year **$47,170,804.98** (2016: $48,121,124.16) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Receipted through Treasury CBS Accounts:	
Agriculture	($6,030,826)
Energy	($5,955,412)
Paid directly to Third Parties:	
Infrastructure	($35,184,567)
	($47,170,805)

2.6 Project Aid Funds and Payables

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

Two projects, Civil Society Support Program (CSSP) and Technical Cooperation Facility are disclosed as note to Schedule 11.1, until Ministry of Finance will include these projects as part of the system and consolidated as Central Goverment reporting.

Payables as shown in Schedule 12 are amounts owed by the Government to external bodies at reporting date.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

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

2.7 Foreign Currency Translation

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

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

2.8 Contingencies

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 are reported in Schedule 13. There were no contingent assets at reporting date.

NOTE 3: BUDGET PERFORMANCE REPORTING

3.1 In accordance with the Public Finance Management Act, a Statement of Budget Performance, showing departmental 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 Mnistry:

- 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: PRIOR PERIOD ADJUSTMENT

During the financial year ended 2017, it was discovered that the following errors occured in FY 2016:

5.1 Projects that have been written off during financial year 2017

At the end of financial year 2016, it was discovered that there were projects with hanging balances on the Project Ledger (Finance One System) but have already been completed . The Aid Coordination and Debt Management Division (ACDM) responded that these balances are due to error in posting thus advised to have these amounts written off. These amounts were written off during FY 2017 therefore the opening balances for the following projects were restated to show this effect.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

Project	Closing Balance (FY 2016) $	Opening Balance (FY 2017) $
FFA	(2,207,277)	0
Asia and Pacific Coconut Community	(480)	0
Trade and Investment Project	(1,116)	0
World Heritage Convention Programme	(640)	0
E-Govt Project - Gateway Foundation, 2007	(6,211)	0
Natural Hazards Awareness	(793)	0
Togitogiga Watershed	(2,553)	0
MV Nafanua Slipping Project	(13,362)	0
FORESTRY PROTECTED AREA	(35,985)	0
Changing Legislation on Violence Against Women	20,330	0
Survey of whales dolphins around the North western coast	(173)	0
Electoral Resource Management Database System	(1,870)	0
Samoa National Youth Council Project	(3,186)	0
Samoa Tsunami Warning system	13,365	0
Preparation Grant for the Enhancing the Climate Resilience	(10,244)	0
Pilot Program For Climate Resilience Project Preparation	(1,522)	0
Seafood Safety Regulations Project	(4,906)	0
Aquaculture Hatchery Facility	(52,050)	0
SIAMP II [Extend Vaitele Street for another 300-400m]	(874,677)	0
SIAMP II [Infrastructure Asset Management Project 2]	11,238,159	0
	8,054,809	**0**

5.2 Projects that have been closed off during financial year 2017

During financial year 2017, the ACDM Management advised to close off the "Advancing Gender Justice in the Pacific Programme" as it had been completed in January 2015. The opening balance of this project for FY 2016 had been restated to show that it had been completed in FY 2015.

Project	Closing Balance (FY 2016) $	Opening Balance (FY 2017) $
Advancing Gender Justice in the Pacific Programme	(15,866.81)	0.00
	(15,866.81)	**0.00**

5.3 Grants funded projects incorrectly reported as loan-funded Projects

The Schedule 11.2 was overstated by $8.7milion during FY 2016 because there were projects that have been incorrectly reported as loan-funded projects under Schedule 11.2 in FY 2016. The opening balances for Schedule 11.1 of FY 2017 have been restated to correct this error. The following projects are now included under Schedule 11.1 as grant-funded projects.

Project	Closing Balance (FY 2016) $	Opening Balance (FY 2017) $
Japan Fund for Poverty Reduction Project	280,540	280,540
Enhanced Road Access Project	143,422	(2,548,006)
Agriculture Fisheries Cyclone Response Project	663,476	511,846
Samoa Aviation Investment Project	(437,747)	(437,747)
Enhancing the Climate Resilience of the West Coast Road	296,412	296,412
Enhancing Climate Resilience of Costal Resources & Communities	(845,804)	(845,804)
Samoa Aviation Investment Project	(85,560)	(85,560)
Pacific Resilience Project	(1,641,714)	(1,648,416)
Samoa Agri- Business support Project	(170,311)	(170,311)
Samoa Connectivity Project	(1,303,819)	(1,303,819)
Education sector Project II	(2,520,029)	(2,520,029)
Health Sector Management Program Support Project	(3,214,873)	(3,214,873)
Samoa School Net Community Access Project	2,065,701	2,065,701
Samoa Agriculture Competitiveness Expansion Project	784,470	936,100
	(5,985,836)	**(8,683,966)**

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

5.4 Opening Balances Adjustments

Upon advice from ACDMD Management; amendments were made to some of the projects' opening balances due to mispostings and this leads to an overstate of AusAid donor by $2.7million during FY2016 . The opening balances of these projects for FY 2017 had been restated to show this effect.

Project	Closing Balance (FY 2016) $	Opening Balance (FY 2017) $
Samoa Australia partnership	(4,910,808)	(1,471,761)
ICT TA for Samoa Connectivity Program	327,628	(419,991)
	(4,583,180)	**(1,891,752)**

The list below are Projects that were incorrectly classified as loan funded projects during FY2016 and were reported under Schedule 11.2. Their opening balances were restated but has no effect on Schedule 11.1 Financial Year 2016 figures.

Project	Closing Balance (FY 2016) $	Opening Balance (FY 2017) $
Enhanced Road Access Project	143,422	(2,548,006)
Agriculture & Fisheries Cyclone Response Project	663,476	511,846
Pacific Resilience Project	(1,641,714)	(1,648,416)
WB/Samoa Agriculture Competitiveness Expansion Project	784,470	936,100
	(50,346)	**(2,748,476)**

5.5 Projects with multiple donors incorrectly accounted under different donor

At the end of year 2017, the Aid Coordination and Debt Management Division identified that some transactions for projects with multiple fund sources were incorrectly accounted for. Upon their advices, journal entries were made to correct these transactions so that they are accounted under the correct donor. The effects of these entries are presented below:

Schedule 11.1

Project	Donor	Closing Balance (FY2016) $	Opening Balance 2017 $
Samoa Disability Program (Agreement #66218)	AusAID	(265,064)	(264,455)
	OPEC	0	(609)
Commonwealth - Leadership Training Village	Commonwealth Fund for Technical	(25,188)	(24,885)
	Commonwealth Youth Program	303	0
GREENHOUSE GAS ABATEMENT PROJECT	UNDP	261	0
	IUCN	(204,853)	(204,592)
Samoa Tsunami Warning System	IDA	0	0
	NZAID	13,365	0
Gender Based Violence Project	UNFPA	(191,105)	(191,271)
	George Institute for Global	(166)	0
URBAN MGMT/COASTAL INFRASTRUCTURE	UNDP	(20,569)	0
	Other	20,569	0
Support for Human Rights Education & Outreach	UNDP	(15,000)	0
	Other	0	(15,000)
		(687,448)	**(700,812)**

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2017

Summary of Multiple-Fund Sources Adjustments and Impacts on each Donor

Donors	Closing Balance (FY2016) $	Opening Balance 2017 $	Impacts on FY2016
AusAID	(265,064)	(264,455)	overstated
OPEC	0	(609)	understated
Commonwealth Fund for Technical	(25,188)	(24,885)	overstated
Commonwealth Youth Program	303	0	understated
UNDP	(35,308)	0	overstated
IUCN	(204,853)	(204,592)	overstated
NZAID	13,365	0	understated
UNFPA	(191,105)	(191,271)	understated
George Institute for Global Health	(166)	0	overstated
Other	20,569	(15,000)	understated
Total	**(687,448)**	**(700,812)**	

Schedule 11.2

Project	Donor	Closing Balance (FY2016) $	Opening Balance 2017 $
2038-30 Health Sector Mgmt Project - Phase II	OPEC	200,777	0
	World Bank	(200,777)	0

Summary of Multiple-Fund Sources Adjustments and Impacts on each Donor

Donors	Closing Balance (FY2016) $	Opening Balance 2017 $	Impacts on FY2016
OPEC	200,777	0	overstated
World Bank	(200,777)	0	understated

NOTE 6: NEW PROJECTS CREATED WITHIN FY2017

During the financial year ended 2017, the following projects were created:

6.1 New Projects created within Financial Year 2017

Projects Description	Codes
Disaster Risk Management Project	0471-13
Labour Market Survey	0479-36
Samoa Tourism Growth Partnership Program	0478-13
Deployment of Fish Aggregating Devices in Samoa	0477-09
Pacific Risk Tool for Resilience Project	0476-99
National Public Inquiry on Family Violence Project	0475-99
Strengthen National Decision Making towards Ratification of the Minamata Convention	0474-23
Supporting the Pacific Voice on Climate Change & Renewable Energy Solution	0473-99
ACP-EU Building Safety& Resilience in the Pacific (BSRP) Project	0472-16
Establishment of an Advance payment Facility- Project Coordinator Economic Use of Customary Land	0470-02
Secondment of Samoa UN-Mission DPR	0466-13
Secondment of Samoa UN-Mission DPR (US ACCOUNT)	0467-13
Enhanced Fruit Production&Postharvest Handling Systems for Fiji, Tonga & Samoa	0465-03

NOTE 7: THIRD PARTY EXPENDITURES

7.1 Third Party Expenditures

List of Projects with third party expenditures are separately noted in Statements Footnotes (Schedule 11.1 &11.2) because they are not accounted for on the Government Financial System (Finance One), and figures reported for FY 2017 are Unaudited.

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 2017

RECEIPTS & PAYMENTS BY MINISTRY

			2017		2016	
	Original Budget (Appropriation) [1] $	Final Budget (Appropriation) $	**Actual $**	Difference Between Final Budget and Actual $	Actual $	Difference Between Current and Previous $
CASH INFLOWS						
Agriculture & Fisheries	1,727,428	1,727,428	1,971,364	(243,936)	1,782,053	189,311
Attorney General	34,475	34,475	40,627	(6,152)	33,259	7,368
Controller & Auditor General	422,589	422,589	444,861	(22,273)	495,123	(50,262)
Bureau of Statistics	662,000	662,000	684,207	(22,207)	699,732	(15,525)
Commerce, Industry & Labour	710,371	710,371	935,605	(225,234)	881,639	53,966
Communication & Information Technology	241,727	241,727	162,126	79,601	141,620	20,506
Education, Sports & Culture	1,208,900	1,208,900	612,197	596,703	767,748	(155,551)
Electoral Commissioner	8,000	8,000	19,601	(11,601)	86,258	(66,657)
Finance [2]	120,808,908	120,604,386	114,284,972	6,319,414	98,379,357	15,905,615
Foreign Affairs & Trade	744,000	744,000	737,115	6,885	686,106	51,009
Health	97,015	97,015	186,391	(89,376)	127,523	58,868
Justice & Courts Administration	1,175,056	1,175,056	1,951,745	(776,689)	1,345,488	606,257
Legislative Assembly	136,744	136,744	68,903	67,841	35,221	33,682
Natural Resources & Environment	3,316,434	3,316,433	4,282,810	(966,377)	3,582,698	700,112
Police	353,160	353,160	525,049	(171,889)	480,356	44,693
Prime Minister	4,811,919	4,811,919	5,534,009	(722,090)	5,080,902	453,107
Public Enterprises	3,605,986	3,605,986	5,276,998	(1,671,012)	0	5,276,998
Public Service Commission	5,000	5,000	0	5,000	450	(450)
Revenue	491,613,575	491,762,415	501,459,776	(9,697,361)	488,898,983	12,560,793
Regulator [3]	4,527,071	4,527,071	5,264,933	(737,863)	4,034,054	1,230,880
Women, Community & Social Development	829,436	829,436	386,109	443,328	296,657	89,452
Works, Transport & Infrastructure	2,331,196	2,331,196	2,604,976	(273,779)	2,485,681	119,295
Total Receipts [4]	639,370,990	639,315,307	647,434,375	(8,119,068)	610,320,907	37,113,468
CASH OUTFLOWS						
Agriculture & Fisheries	16,660,228	16,660,232	15,913,887	746,345	13,044,772	2,869,115
Attorney General	3,025,296	3,025,296	2,873,132	152,165	4,079,236	(1,206,104)
National Prosecution	1,599,613	1,599,613	1,453,878	145,735	0	1,453,878
Controller & Auditor General	3,380,412	3,380,412	3,211,302	169,110	3,129,436	81,866
Bureau of Statistics	4,426,679	4,426,679	4,413,960	12,719	4,862,583	(448,623)
Commerce, Industry & Labour	15,836,099	15,836,099	15,258,104	577,995	15,930,831	(672,726)
Communication & Information Technology	8,111,096	8,820,982	8,945,223	(124,242)	7,135,726	1,809,497
Education, Sports & Culture [5]	91,186,761	93,121,594	92,393,807	727,787	80,579,254	11,814,553
Electoral Commissioner	2,050,379	2,050,379	2,060,191	(9,811)	3,386,835	(1,326,644)
Finance [5]	75,687,360	73,312,360	69,598,786	3,713,574	82,150,494	(12,551,708)
Foreign Affairs & Trade [5]	21,104,049	21,381,925	19,965,850	1,416,075	20,180,485	(214,635)
Health [5]	86,833,049	88,338,130	88,019,151	318,979	83,928,576	4,090,575
Justice & Courts Administration	11,213,942	11,338,943	11,052,467	286,476	10,766,169	286,298
Law Reform Commission	1,319,280	1,319,280	1,245,000	74,280	1,052,977	192,023
Legislative Assembly [5]	6,204,313	6,478,447	6,506,220	(27,773)	6,880,600	(374,380)
Natural Resources & Environment [5]	24,796,777	24,796,778	23,006,302	1,790,476	26,115,030	(3,108,728)
Ombudsman	1,119,895	1,119,895	1,049,759	70,136	923,665	126,094
Police	27,640,064	27,640,063	27,061,916	578,147	25,879,430	1,182,486
Prime Minister	7,697,417	7,697,417	7,358,451	338,966	7,675,707	(317,256)
Prisons & Corrections Services	5,973,323	5,973,323	5,649,980	323,343	4,083,758	1,566,222
Public Enterprises	2,578,529	2,578,529	2,518,633	59,896	0	2,518,633
Public Service Commission	4,634,310	4,634,310	4,547,399	86,911	4,518,530	28,869
Revenue	10,880,967	10,874,469	10,751,955	122,514	10,634,382	117,573
Women, Community & Social Development	11,317,444	11,317,444	9,436,709	1,880,735	10,701,762	(1,265,053)
Works, Transport & Infrastructure	46,495,810	39,576,015	38,587,045	988,970	44,868,727	(6,281,682)
Total Payments	491,773,092	487,298,612	472,879,105	14,419,507	472,508,965	370,140
NET CASH FLOWS	147,597,898	152,016,695	174,555,270	(22,538,575)	137,811,942	36,743,328

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 2017

[1] **Original Budget**
As per Budget Book - Approved Estimates of Receipts and Payments of the Government of Samoa for the financial year ending 30th June 2017

[2] **Cash Inflows Original Budget - Ministry of Finance**
Original Budget - Inclusive of Budget Support Funding (External Grants) in Approved Estimates Book (page XIII)

Original Budget (Schedule B)	59,544,808
Budget Support Funding	61,264,100
Total Receipts Original Budget (Schedule 1.1)	120,808,908

[3] **Cash Inflows - Office of the Multi-Sector Regulator**
Telecommunication License Fees receipted by Ministry of Finance for Office of the Regulator are reported under Schedule 2.9

[4] **Total Receipts - Original Budget**

Original Budget - Ministries (pg II)	578,106,890
Budget Support Funding (pg XIII)	61,264,100
	639,370,990

[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 2018.

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 2017

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2017				2016
	Closing Balance $	Original Budget (Appropriation) [1] $	**Receipts $**	**Payments $**	Opening Balance $
Agriculture & Fisheries	(1,755,424)	(14,420,415)	(9,472,462)	6,692,330	1,024,708
Attorney General	(515,946)	0	(992,091)	681,078	(204,932)
Bureau of Statistics	(33,806)	0	(154,829)	141,812	(20,789)
Commerce, Industry & Labour	(858,876)	(1,995,645)	(2,653,722)	1,882,721	(87,875)
Communication & Information Technology	(1,144,825)	(75,103,500)	(707,865)	1,286,850	(1,723,809)
Education, Sports & Culture	(9,030,600)	(4,014,185)	(7,827,097)	1,039,625	(2,243,128)
Finance	(8,817,467)	(16,278,192)	(21,444,061)	18,736,085	(6,109,491)
Foreign Affairs & Trade	(77,193)	0	(813,345)	750,076	(13,924)
Health	545,495	(5,559,000)	(1,502,164)	5,995,461	(3,952,344)
Justice & Courts Administration	(2,549)	0	0	30,389	(32,938)
Legislative Assembly	(16,255,363)	(5,898,000)	(283,883)	6,300,637	(22,272,116)
Natural Resources & Environment	(10,972,258)	(20,685,291)	(17,874,703)	11,927,412	(5,032,543)
Ombudsman	(121,694)	0	(260,520)	153,826	(15,000)
Police	(373,346)	0	0	879,659	(1,253,005)
Works, Transport & Infrastructure	(532,498)	0	(3,298,294)	3,289,103	(523,307)
Women, Community & Social Development	(2,013,493)	(4,474,876)	(1,417,522)	2,331,861	(2,930,121)
TOTAL	(51,959,842)	(148,429,104)	(68,702,558)	62,118,922	(45,390,615)

[1] **Original Budget - Receipts**

External Grants (Budget Summary/Schedule B)	242,009,292
External Grants (Budget Support Funding - pg XIII)	61,264,100
	180,745,192
State Owned Enterprises	32,316,088
Ministries (Schedule 1.2)	148,429,104

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 2017

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2017 Closing Balance $	Original Budget (Appropriation) [1] $	**Receipts $**	**Payments $**	Opening Balance $
Agriculture & Fisheries	0	(12,004,393)	0	0	0
Finance [2]	2,761,671	(6,747,032)	(4,044,055)	3,950,969	2,854,757
TOTAL	2,761,671	(18,751,425)	(4,044,055)	3,950,969	2,854,757

[1] **Cash Inflows Original Budget - Total Receipts**

External Grants (Budget Summary)	98,389,861
State Owned Enterprises	79,638,437
	18,751,424
Ministries (Schedule 1.3)	18,751,424

[2] Projects with debit balances are ongoing and will be recovered from the donor.

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 2017

AGRICULTURE & FISHERIES	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Income from Investments	90,000	7,200	7,200	(82,800)	59,774
Other Revenues					
Fees & Other Charges	1,881,364	1,720,228	1,720,228	(161,136)	1,722,279
TOTAL RECEIPTS	1,971,364	1,727,428	1,727,428	(243,936)	1,782,053
PAYMENTS					
Outputs					
1.0 Policy Advice to the Minister	564,782	581,003	586,878	22,096	527,413
2.0 Ministerial Support	600,503	546,180	679,380	78,877	693,075
3.0 Agricultural Quarantine and Regulation Services	1,327,661	1,316,346	1,380,346	52,685	1,325,313
4.0 Crops Research, Commercial Development and Advisory Services	3,593,936	3,822,943	3,697,868	103,933	3,625,707
5.0 Animal Production, Health and Research Services	1,646,206	1,803,676	1,715,676	69,470	1,739,058
6.0 Fisheries Management, Planning and Research Services	2,128,051	2,217,280	2,227,280	99,229	2,219,528
7.0 Policy Development, Planning and Communication Services	569,759	589,600	589,600	19,841	607,190
Total Outputs	10,430,898	10,877,028	10,877,029	446,131	10,737,285
Third Party Outputs					
Scientific Research Organisation of Samoa	3,317,148	3,317,148	3,317,148	0	0
Total Third Party Outputs	3,317,148	3,317,148	3,317,148	0	0
Transactions on Behalf of State					
Membership Fees & Grants					
Food Agriculture Organisation (FAO)	12,464	13,138	13,138	674	12,947
Asian Pacific Coconut Community	34,222	35,069	35,069	847	35,069
Asian Pacific Agriculture Research Institute	7,121	7,121	7,121	0	7,121
Forum Fisheries Agency	42,186	43,330	43,330	1,144	43,330
Western & Central Pacific Fisheries Conventions	80,372	81,349	81,349	977	81,349
Rotterdam Convention	0	618	618	618	618
The International Treaty on Plant Genetic Resources for Food and Agriculture	(153)	223	223	376	153
Animal Production & Health Commission of Asia & Pacific (APHCA)	6,947	10,388	10,388	3,441	7,071
	183,158	191,236	191,236	8,078	187,658
Rents and Leases					
Government Building	37,250	37,250	37,250	0	32,391
TATTE Building	330,910	330,910	330,910	0	330,910
FAO Sub-Regional Office	250,068	250,068	250,068	0	250,067
Quarantine Office - Matautu	6,740	6,740	6,740	0	6,740
Quarantine Office - Faleolo Airport	4,429	5,100	5,100	671	5,100
Savaia	5,000	5,000	5,000	0	5,000
Toloa	3,000	3,000	3,000	0	3,000
Sasina	5,000	5,000	5,000	0	5,000
Aleipata	2,500	2,500	2,500	0	2,500
Poutasi	0	1,300	1,300	1300	0
Atele	1,997	4,500	4,500	2,503	0
Tanumalala	5,000	5,000	5,000	0	0
Siumu	2,500	2,500	2,500	0	2,500
Salelologa	0	12,000	12,000	12000	5,000
Olomanu/Tausagi	43,478	50,000	50,000	6,522	43,478
SPA Lease	54,229	62,363	62,363	8,134	54,229
Nuu 2 (tranferred from Agricultural Project)	18,750	21,563	21,563	2,813	0
	770,851	804,794	804,794	33,943	745,916

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 2017

AGRICULTURE & FISHERIES	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
Government Policies/Initiatives					
Replanting of Coconut	9,952	10,000	10,000	48	8,632
Stimulus Package	198,462	200,000	200,000	1,538	48,717
Agricultural Development Project	121,401	128,437	128,437	7,036	39,964
Women in Business Development Inc	0	0	0	0	350,000
	329,815	338,437	338,437	8,622	447,313
Commemorative Events/Days					
Agriculture Show	500,606	550,000	550,000	49,394	549,145
Open Day	16,662	20,902	20,902	4,240	17,387
	517,268	570,902	570,902	53,634	566,532
VAGST Output Tax	364,749	560,686	560,686	195,937	360,068
Total Transactions on Behalf of State	2,165,841	2,466,055	2,466,055	300,214	2,307,487
TOTAL PAYMENTS - AGRICULTURE	15,913,887	16,660,231	16,660,232	746,345	13,044,772
RECEIPTS OVER PAYMENTS	(13,942,523)	(14,932,803)	(14,932,804)	(990,281)	(11,262,719)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Rehabilitation of the Coconut Crop in Samoa (SPC)	(11,692)	0	(12,409)	2,989	(2,271)
Integrated pest Management production Brassica crops Fiji and Samoa (Australian Aid)	(18,796)	0	(14,487)	22,269	(26,578)
Agriculture & Fisheries Cyclone Response Project (WB)	(2,662,711)	(1,466,183)	(4,910,401)	1,735,845	511,846
Diversification of Seaweed Industries in Pacific Island Countries (Other)	(62,224)	0	(59,862)	3,540	(5,903)
Relocation of Livestock Division Premises (Chinese Aid Funds)	(58,102)	0	(166)	0	(57,935)
Deployment of Fish Aggregating Devices in Samoa (Chinese Aid Funds)	(130,048)	0	(183,962)	53,914	0
FFA Ice Making Machine (FFA)	(19,309)	0	0	6,012	(25,322)
Strengthening of Fisheries Info Mgmt & Dissemination (FFA)	(28,245)	0	0	10,484	(38,729)
MAF Open Day Allocation (South Pacific Commission)	(9,476)	0	0	9,729	(19,205)
Developing Cleaner Export Pathways for Pacific Agricultural Commodities (SPC)	(5,492)	0	0	11,042	(16,535)
Monitoring Control and Surveillance(MCS) (Japanese Aid Funds)	(3,722)	0	0	9,115	(12,837)
Market ready Taro Cultivators - Clean system development (SPC)	(16,938)	0	0	10,154	(27,093)
Land & Vegetation cover and improving food security for Building resilience to a changing climate in Pacific Island (South Pacific Commission)	(36,148)	0	0	(6,985)	(29,163)
Strengthening the resilience of pacific agricultutal systems to climate change through enhancing access to and use of divers (SPC)	(13,401)	0	0	6,737	(20,138)
Support to the Fisheries Division in Samoa for Climate Change Adaptation Initiatives (Other)	(4,470)	0	0	1,535	(6,005)
Samoa Agriculture Plan Sector (South Pacfic Commission)	(86,292)	(179,232)	0	49,232	(135,525)
Samoa Agriculture Competitiveness Expansion Project (World Bank)	1,411,641	(12,775,000)	(4,291,174)	4,766,715	936,100
	(1,755,424)	(14,420,415)	(9,472,462)	6,692,330	1,024,708
Loan Funded					
Agriculture Sector Support Programme (IDA)	0	(12,004,393)	0	0	0
	0	(12,004,393)	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(1,755,424)	(26,424,808)	(9,472,462)	6,692,330	1,024,708

GOVERNMENT OF SAMOA

SCHEDULE 2.2.1

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

for the financial year ended 30 June 2017

ATTORNEY GENERAL'S OFFICE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	40,627	34,475	34,475	(6,152)	33,259
TOTAL RECEIPTS	40,627	34,475	34,475	(6,152)	33,259
PAYMENTS					
Outputs					
1.0 Legal Advice to Head of State, Ministers and Ministries	297,343	307,768	307,768	10,426	424,560
2.0 Legislative Drafting	946,062	985,190	985,190	39,127	745,256
3.0 Criminal Prosecutions	0	0	0	0	1,140,674
4.0 Civil Litigation and Opinions, Commercial and International Law Division	1,180,384	1,285,166	1,285,166	104,782	1,089,837
Total Outputs	2,423,789	2,578,124	2,578,124	154,335	3,400,328
Transactions on Behalf of State					
Membership Fees & Grants					
Lexis Nexis	13,424	18,000	18,000	4,576	12,215
Brookers Online	0	0	0	0	20,032
International Association of Prosecutors	0	0	0	0	1,344
	13,424	18,000	18,000	4,576	33,592
Government Policies / Initiatives					
Overseas Counsel's Opinions/Technical Assistance	18,978	20,000	20,000	1,022	11,474
Pathologist	0	0	0	0	62,363
Drafter Forum	0	0	0	0	32,731
PILON Litigation Skills	0	0	0	0	29,347
Rents & Leases (TATTE Building)	315,664	315,664	315,664	0	315,664
Establishment National Prosecution Office	0	0	0	0	33,530
	334,642	335,664	335,664	1,022	485,108
VAGST Output Tax	101,277	93,508	93,508	(7,769)	160,209
Total Transactions on Behalf of State	449,342	447,172	447,172	(2,170)	678,909
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE	2,873,132	3,025,296	3,025,296	152,165	4,079,236
RECEIPTS OVER PAYMENTS	(2,832,505)	(2,990,821)	(2,990,821)	(158,316)	(4,045,977)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Pacific Prosecutors Conference (NZAid)	(70,487)	0	(188,501)	182,024	(64,009)
Pacific Islands Laws Officers Network (PILON) Meetings (AusAID)	(445,459)	0	(803,590)	499,054	(140,923)
	(515,946)	0	(992,091)	681,078	(204,932)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(515,946)	0	(992,091)	681,078	(204,932)

GOVERNMENT OF SAMOA

SCHEDULE 2.2.2

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

for the financial year ended 30 June 2017

NATIONAL PROSECUTION OFFICE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
PAYMENTS					
Outputs					
1.0 Legal Advice on Criminal Prosecutions to Minister and Investigating Agencies	187,614	208,743	209,825	22,211	0
2.0 Public Prosecution Specialised Court Division	565,939	586,457	585,376	19,437	0
3.0 Public Prosecution Specialised Supreme Court Division	585,016	676,602	676,602	91,586	0
Total Outputs	1,338,569	1,471,802	1,471,803	133,234	0
Transactions on Behalf of State					
Membership Fees & Grants					
Brookers Online	18,261	21,000	21,000	2,739	0
International Association of Prosecutors	1,500	1,500	1,500	0	0
	19,761	22,500	22,500	2,739	0
Government Policies / Initiatives					
Pathologist	45,896	80,000	80,000	34,104	0
	45,896	80,000	80,000	34,104	0
VAGST Output Tax	49,652	25,310	25,310	(24,342)	0
					0
Total Transactions on Behalf of State	115,309	127,810	127,810	12,501	0
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE	1,453,878	1,599,612	1,599,613	145,735	0

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 2017

AUDIT OFFICE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	444,861	422,589	422,589	(22,273)	495,123
TOTAL RECEIPTS	444,861	422,589	422,589	(22,273)	495,123
PAYMENTS					
Outputs					
1.0 Strategic and Parliamentary Services	760,618	815,251	815,251	54,633	693,667
2.0 Financial Audit Services	1,094,625	1,108,911	1,108,911	14,286	1,136,034
3.0 Operational Audit Services	1,118,722	1,172,761	1,172,761	54,039	1,053,138
Total Outputs	2,973,965	3,096,923	3,096,923	122,958	2,882,839
Transactions on Behalf of State					
Membership Fees & Grants					
Association of Pacific Islands Public Auditors	0	1,200	1,200	1,200	1,000
International Congress of Supreme Audit Institution	0	5,000	5,000	5,000	0
South Pacific Association of Supreme Audit Institution	389	600	600	211	0
International Organisation of Supreme Audit Institutions	0	1,584	1,584	1,584	1,349
	389	8,384	8,384	7,995	2,349
Rents and Leases	169,496	195,818	195,818	26,322	172,755
VAGST Output Tax	67,453	79,287	79,287	11,834	71,494
Total Transactions on Behalf of State	237,338	283,489	283,489	46,151	246,597
TOTAL PAYMENTS - AUDIT OFFICE	3,211,302	3,380,412	3,380,412	169,110	3,129,436
RECEIPTS OVER PAYMENTS	(2,766,441)	(2,957,823)	(2,957,823)	(191,382)	(2,634,312)

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 2017

BUREAU OF STATISTICS	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	684,207	662,000	662,000	(22,207)	699,732
TOTAL RECEIPTS	684,207	662,000	662,000	(22,207)	699,732
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	283,749	285,184	285,184	1,435	285,090
2.0 Compilation of Economics Statistics	463,382	465,638	465,638	2,256	494,975
3.0 Compilation of Finance Statistics	464,418	467,608	467,608	3,190	483,904
4.0 Compilation of Social Statistics	387,707	397,560	392,416	4,710	373,473
5.0 Compilation of Population Census and Survey Statistics	586,694	583,696	589,297	2,603	597,109
6.0 Management of Births, Deaths and Marriages	712,839	710,084	715,226	2,388	767,199
7.0 ICT and Data Processing	395,728	398,014	392,414	(3,314)	411,533
Total Outputs	3,294,516	3,307,784	3,307,784	13,269	3,413,283
Transactions on Behalf of State					
Membership Fees & Grants					
Statistical Institute for Asia and Pacific	5,148	6,000	6,000	852	0
Government Policies / Initiatives					
Population Census	721,060	720,000	720,000	(1,060)	599,775
Household Income & Expenditure Survey	0	0	0	0	62,424
Agriculture Survey	0	0	0	0	251,567
Human Rights Survey	0	0	0	0	58,318
	721,060	720,000	720,000	(1,060)	972,084
Rents & Leases					
Rents & Leases - DBS Building	64,571	67,764	67,764	3,193	279,909
Rent at FMFM II Building	215,432	239,900	239,900	24,468	0
Rent at Salelologa Savaii	6,026	6,900	6,900	874	0
	286,029	314,564	314,564	28,535	279,909
VAGST Output Tax	107,208	78,331	78,331	(28,877)	197,306
Total Transactions on Behalf of State	1,119,445	1,118,895	1,118,895	(550)	1,449,299
TOTAL PAYMENTS - BUREAU OF STATISTICS	4,413,960	4,426,679	4,426,679	12,719	4,862,583
RECEIPTS OVER PAYMENTS	(3,729,753)	(3,764,679)	(3,764,679)	(34,926)	(4,162,851)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Parliamentarian Group Activity (UNFPA)	(33,806)	0	(154,829)	141,812	(20,789)
	(33,806)	0	(154,829)	141,812	(20,789)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(33,806)	0	(154,829)	141,812	(20,789)

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 2017

COMMERCE, INDUSTRY & LABOUR	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	935,605	710,371	710,371	(225,234)	881,639
TOTAL RECEIPTS	935,605	710,371	710,371	(225,234)	881,639
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	680,903	705,677	720,155	39,252	611,592
2.0 Ministerial Support	0	0	0	0	419,181
3.0 Management of Investment Promotion & Industry	526,176	584,113	575,113	48,937	451,929
4.0 Enforcement of Fair Trading and Codex Development	688,345	732,084	717,606	29,260	662,245
5.0 Administration of Apprenticeship Scheme & Employment Services	497,141	492,018	501,018	3,876	476,208
6.0 Enforcement of Labour Standards & Work Permits	464,601	482,434	482,434	17,833	387,488
7.0 Enforcement of Occupational Safety & Health Standards	271,081	300,317	300,317	29,236	171,174
8.0 Management of the Registries of Companies & Intellectual Properties	586,957	603,703	603,703	16,746	608,231
Total Outputs	3,715,205	3,900,344	3,900,344	185,139	3,788,048
Third Party Outputs					
Samoa Tourism Authority (STA)	9,048,424	9,048,424	9,048,424	0	9,318,723
Samoa Business Enterprise Centre (SBEC)	450,000	450,000	450,000	0	450,000
Total Third Party Outputs	9,498,424	9,498,424	9,498,424	0	9,768,723
Transactions on Behalf of State					
Membership Fees					
International Labour Organisation	10,046	11,142	11,142	1,096	10,268
International Organisation for Consumer Union	1,330	6,200	6,200	4,870	2,712
World Intellectual Property Organisation(WIPO)	8,407	12,000	12,000	3,593	9,810
World Association of Investment Promotion Agency	7,597	14,500	14,500	6,903	11,913
United Nations Industry Development	1,665	11,560	11,560	9,895	2,045
	29,045	55,402	55,402	26,357	36,747
Government Policies / Initiatives					
Contribution to Private Sector	200,000	200,000	200,000	0	200,000
Apprenticeship Training Provider NUSOT	151,670	178,000	178,000	26,330	125,300
	351,670	378,000	378,000	26,330	325,300
Counterpart Costs					
Private Sector Support Facility (PSSF)	0	0	0	0	50,000
Rents and Leases					
ACB Building Rent/Lease	681,382	704,977	704,977	23,595	674,161
Yazaki Rent/Lease	696,024	928,033	928,033	232,009	928,032
Government Building Lease	0	0	0	0	37,250
Rent - Fair Trading Division Office in Savaii	3,256	5,616	5,616	2,360	4,477
	1,380,662	1,638,626	1,638,626	257,964	1,643,920
VAGST Output Tax	283,098	365,303	365,303	82,205	318,092
Total Transactions on Behalf of State	2,044,475	2,437,331	2,437,331	392,856	2,374,060
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR	15,258,104	15,836,099	15,836,099	577,995	15,930,831
RECEIPTS OVER PAYMENTS	(14,322,499)	(15,125,728)	(15,125,728)	(803,229)	(15,049,192)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Enhanced Integrated Framework Trade (UNDP)	(858,876)	(1,995,645)	(2,653,722)	1,882,721	(87,875)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(858,876)	(1,995,645)	(2,653,722)	1,882,721	(87,875)

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 2017

COMMUNICATION, INFORMATION & TECHNOLOGY	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	162,126	241,727	241,727	79,601	141,620
TOTAL RECEIPTS	162,126	241,727	241,727	79,601	141,620
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	349,899	330,163	350,163	265	348,255
2.0 Ministerial Support	397,872	387,177	397,177	(695)	337,237
3.0 Policy Development	434,823	451,381	444,181	9,358	387,026
4.0 Broadcasting Services	920,162	925,908	934,118	13,956	934,383
5.0 ICT Secretariat	399,708	436,836	405,826	6,118	330,070
Total Outputs	2,502,464	2,531,465	2,531,466	29,003	2,336,972
Third Party Outputs					
Telecom Regulator's Office	3,244,690	3,244,690	3,244,690	0	1,822,992
Total Third Party Outputs	3,244,690	3,244,690	3,244,690	0	1,822,992
Transactions on Behalf of State					
Membership Fees					
International Telecommunication Union	52,655	58,000	58,000	5,345	56,274
Asian Pacific Telecommunity	11,765	12,000	12,000	235	11,739
Pacific Island Telecom Association	647	850	850	203	649
Universal Postal Union Contribution	115,568	58,000	116,200	632	0
	180,635	128,850	187,050	6,415	68,663
Counterpart Costs to Development Projects					
National Broadband Highway Project	2,117,766	1,740,265	2,128,700	10,934	2,155,320
Radio 2AP Transmission Mast	0	0	0	0	89,089
NBH Land Lease	3,000	3,100	3,100	100	0
Tui-Samoa Submarine Cable Project	4,944	5,000	5,000	56	0
	2,125,711	1,748,365	2,136,800	11,089	2,244,409
Government Policies / Initiatives					
Rent & Leases (Government Building)	34,348	34,348	34,348	0	34,348
Rents and Leases(TATTE Building)	461,622	257,100	461,622	0	257,100
	495,970	291,448	495,970	0	291,448
VAGST Output Tax	395,755	166,277	225,005	(170,749)	371,243
Total Transactions on Behalf of State	3,198,070	2,334,940	3,044,825	(153,245)	2,975,763
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY	8,945,223	8,111,095	8,820,982	(124,242)	7,135,726
RECEIPTS OVER PAYMENTS	(8,783,097)	(7,869,368)	(8,579,255)	203,842	(6,994,106)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
ICT TA for Samoa Connectivity Program (Australian Aid)	(229,494)	(190,900)	0	190,497	(419,991)
Samoa Connectivity/Samoa Submarine Cable Project (Other)	(915,331)	(74,912,600)	(707,865)	1,096,353	(1,303,819)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(1,144,825)	(75,103,500)	(707,865)	1,286,850	(1,723,809)

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 2017

EDUCATION, SPORTS & CULTURE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	612,197	1,208,900	1,208,900	596,703	767,748
TOTAL RECEIPTS	612,197	1,208,900	1,208,900	596,703	767,748
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	652,935	596,794	657,613	4,678	640,528
2.0 Ministerial Support	449,122	424,624	453,662	4,540	469,003
3.0 Teaching Services	48,399,804	45,691,210	48,250,432	(149,372)	41,776,792
4.0 Teacher Development Services	604,532	754,641	607,438	2,906	619,338
5.0 School Improvement Services	1,407,203	1,558,701	1,417,533	10,330	1,415,114
6.0 Curriculum Services	1,295,669	1,599,669	1,302,336	6,667	1,263,438
7.0 Assessment & Examination Services	1,718,891	1,577,130	1,723,673	4,782	1,357,314
8.0 Policy Planning & Research Services	679,357	697,196	683,158	3,801	658,627
9.0 Asset Management Services	932,069	1,017,060	939,934	7,864	935,246
10.0 Public Library Services	529,586	624,336	534,652	5,066	561,899
11.0 Sports Development Services	538,833	569,575	542,742	3,909	540,858
12.0 Cultural Development Services	511,440	670,891	515,688	4,248	673,791
13.0 Monitoring, Evaluation and Review Services	641,917	826,117	650,398	8,481	588,353
14.0 Sector Coordinating Services	362,036	402,525	366,040	4,004	434,111
Total Outputs	58,723,396	57,010,467	58,645,300	(78,096)	51,934,410
Third Party Outputs					
Grants and Subsidies					
Private & Mission Schools Grant	6,000,000	6,000,000	6,000,000	0	5,999,703
National University of Samoa	12,338,448	12,338,448	12,338,448	0	11,046,789
Village School Stationery	1,293,522	1,500,000	1,500,000	206,478	1,500,000
Samoa Qualifications Authority	5,686,167	5,686,167	5,686,167	0	2,760,375
Samoa Sports Facility Authority	1,477,720	1,477,720	1,477,720	0	1,997,236
	26,795,857	27,002,335	27,002,335	206,478	23,304,103
Other Sports Activities					
Sports Development Fund (formerly known as International/National Sports Activities	185,000	200,000	200,000	15,000	322,000
Samoa Rugby Union	650,000	350,000	650,000	0	350,000
Sports Equipment	49,768	50,000	50,000	232	42,153
Special Needs Olympics (Paralympics)	50,000	50,000	50,000	0	50,000
Assistance to Samoa Netball Association	150,000	150,000	150,000	0	150,000
Special Needs & School Reports	47,409	50,000	50,000	2,591	34,402
South Pacific Games 2015 - PNG	0	0	0	0	500,000
	1,132,177	850,000	1,150,000	17,823	1,448,555
Total Third Party Outputs	27,928,034	27,852,335	28,152,335	224,301	24,752,658
Transactions on Behalf of State					
Membership Fees and Grants					
University of the South Pacific	1,000,000	1,000,000	1,000,000	0	1,000,000
United Nations Educational, Scientific and Cultural Organisation (UNESCO)	10,883	11,000	11,000	117	8,796
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs	26,969	26,969	26,969	0	0
South Pacific Board for Educational Assessment	65,217	75,000	75,000	9,783	0
Commonwealth Centre of Learning	156,168	156,199	156,199	31	156,199
	1,259,237	1,269,168	1,269,168	9,931	1,164,995

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 2017

EDUCATION, SPORTS & CULTURE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
Counterpart Costs to Development Projects					
ADB/Education Sector Infrastructure Project	0	0	0	0	19,783
JICA Project - Maths Project for Primary Schools	0	0	0	0	23,439
SchoolNet Counterpart Costs	0	0	0	0	155,446
	0	0	0	0	198,668
Rents and Leases					
Rent Government Building (MESC)	39,500	39,500	39,500	0	34,348
	39,500	39,500	39,500	0	34,348
Government Policies / Initiatives					
Construction of Sports Fields	381,542	400,000	400,000	18,458	319,291
NUS-Sponsored Students (Peace Corps Prog & FOE Students)	977,088	1,000,000	1,000,000	22,912	500,000
School Broadcast	101,662	104,000	104,000	2,338	92,803
Resources for Schools (Agriculture Science, Food & textiles Technology & Design technology)	0	0	0	0	280,126
Samoa Language Commission	117,925	120,800	120,800	2,875	38,632
School Fee Relief Scheme (AusAID/NZAID)	0	0	0	0	29,426
Christian Education	49,502	50,000	50,000	498	37,314
Samoa National Orchestra	24,803	25,000	25,000	197	0
Establishment of the National Archives & Records Authority	714,464	732,074	732,074	17,610	528,977
Teacher Annual Conference	49,616	50,000	50,000	384	0
Education Sector Budget Support [1]	1,257,288	1,762,786	1,762,786	505,498	0
	3,673,890	4,244,660	4,244,660	570,770	1,826,568
VAGST Output Tax	769,750	770,631	770,631	881	667,606
Total Transactions on Behalf of State	5,742,377	6,323,959	6,323,959	581,582	3,892,185
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE	92,393,807	91,186,761	93,121,594	727,787	80,579,254
RECEIPTS OVER PAYMENTS	(91,781,610)	(89,977,861)	(91,912,694)	(131,084)	(79,811,506)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Inclusive Education Initiative (Aust)	0	(4,014,185)	0	0	0
Samoa Sports for Development Project (Australian Aid)	6,149	0	0	27,468	(21,319)
School Fee Scheme AUSAid & NZAid (Other)	(634,489)	0	0	15,732	(650,220)
Virtual Gallery on "Heritage Buildings in Samoa & Ratification of the 03 convention, safeguard Intangible Cultural Heritage (UNESCO)	(69,559)	0	(36,369)	32,906	(66,096)
Literacy Improvement Project (USA Aid)	(9,915)	0	(8,326)	7,162	(8,751)
Education Sector Support Programme (Other)	(8,256,563)	0	(5,754,708)	827,169	(3,329,024)
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)	(154,567)	0	(1,147)	80,000	(233,419)
Samoa School Net & Community Access Project (ADB)	88,343	0	(2,026,546)	49,188	2,065,701
	(9,030,600)	(4,014,185)	(7,827,097)	1,039,625	(2,243,128)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(9,030,600)	(4,014,185)	(7,827,097)	1,039,625	(2,243,128)

[1] Unspent funds for Budget Support at amount of $567,450 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised in financial year 2018.

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 2017

ELECTORAL COMMISSIONER	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	19,601	8,000	8,000	(11,601)	86,258
TOTAL RECEIPTS	19,601	8,000	8,000	(11,601)	86,258
PAYMENTS					
Outputs					
1.0 Policy Advice to the Executive Council	456,562	457,586	457,586	1,024	304,049
2.0 Electoral Services					
2.1 Registration Services	541,163	545,981	542,581	1,418	926,225
2.2 Returning Services	337,752	347,472	338,472	720	1,471,155
	878,915	893,453	881,053	2,138	2,397,380
3.0 Legal and Policy	315,989	321,279	316,679	690	204,282
4.0 Information & Technology Services	349,191	332,908	349,908	717	323,502
Total Outputs	2,000,657	2,005,226	2,005,226	4,569	3,229,214
Transactions on Behalf of State					
VAGST Output Tax	59,534	45,153	45,153	(14,381)	157,621
Total Transactions on Behalf of State	59,534	45,153	45,153	(14,381)	157,621
TOTAL PAYMENTS - ELECTORAL COMMISSIONER	2,060,191	2,050,379	2,050,379	(9,811)	3,386,835
RECEIPTS OVER PAYMENTS	(2,040,589)	(2,042,379)	(2,042,379)	(1,790)	(3,300,577)

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 2017

FINANCE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	17,999,643	18,529,782	18,529,782	530,139	11,747,895
Capital Receipts					
Sales & Capital Receipts	798,043	774,230	774,230	(23,813)	2,404,771
Onlending Receipts					
On-lending Repayments	11,963,561	14,687,000	14,687,000	2,723,439	16,902,426
Income from Investments					
Income from Investments	496,071	2,671,634	2,671,634	2,175,563	433,399
Dividends	0	0	0	0	5,965,912
Other Revenues					
Fees & Other Charges	12,693,704	7,882,162	7,677,640	(5,016,064)	7,613,496
	43,951,023	44,544,808	44,340,286	389,263	45,067,898
Fees & Other Charges - Regulator [1]	5,264,933	4,527,071	4,527,071	(737,863)	4,034,054
Safety & Security Levy (Government of Samoa) [2]	1,536,507	0	0	(1,536,507)	728,427
External Receipts					
Budget Support					
Budget Support	15,000,000	15,000,000	15,000,000	0	51,355,355
Aid Funds [4]	53,797,442	61,264,100	61,264,100	7,466,658	1,227,676
	68,797,442	76,264,100	76,264,100	7,466,658	52,583,031
TOTAL RECEIPTS	114,284,972	120,808,908	120,604,386	6,319,414	98,379,357
PAYMENTS					
Outputs					
1.0 Policy Assessment & Advice to Cabinet	540,734	501,798	561,568	20,834	581,667
2.0 Ministerial Support	650,870	688,619	688,619	37,749	579,779
3.0 Administration of Fiscal Policy & Budget Reforms	1,009,119	1,095,054	1,094,723	85,605	928,170
4.0 Internal Auditing and Investigation	550,397	557,720	557,570	7,173	443,910
5.0 Economic Planning and Policy	720,762	757,792	755,256	34,493	717,406
6.0 Accounting Services & Financial Reporting	1,737,237	1,761,110	1,784,818	47,581	1,743,921
7.0 Management of Government Buildings					
7.1 Management of the Fiame Mataafa Faumuina Mulinuu(FMFM11)	2,356,087	2,395,807	2,395,807	39,720	2,592,229
7.2 Management of Tui Atua Tamasese Efi(TATE)Building	4,550,302	4,610,276	4,560,276	9,975	4,599,313
8.0 Information Technology Advice and Services	407,518	464,497	429,879	22,361	379,628
9.0 Public Bodies Performance Monitoring & Privatisation Policy	0	0	0	0	497,028
10.0 Aid Coordination & Loan Management	616,078	675,504	670,312	54,235	607,755
11.0 Financial & Legal Services	182,201	185,241	185,136	2,936	162,487
12.0 Procurement Monitoring Services	243,036	279,310	279,310	36,274	241,257
13.0 Finance One System Support Services	249,167	241,709	252,327	3,160	247,462
14.0 Energy Policy and Coordination Division	304,631	321,930	320,765	16,133	298,276
15.0 Finance Sector Coordination & PFM	199,642	256,123	256,123	56,481	207,209
16.0 Climate Resilience Investment & Coordination	218,253	219,746	219,746	1,493	213,071
Total Outputs	14,536,032	15,012,236	15,012,235	476,203	15,040,570
Transactions on Behalf of State					
Membership Fees					
African Caribbean and Pacific Secretariat	37,615	69,971	69,971	32,356	40,339
ADB/World Bank Capital Increases	0	1,800,000	200,000	200,000	1,584,448
	37,615	1,869,971	269,971	232,356	1,624,787

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 2017

FINANCE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
Commemorative Events					
Independence Day Celebration	250,000	250,000	250,000	0	0
	250,000	250,000	250,000	0	0
Counterpart Costs to Development Projects					
OPEC/Petroleum Tank Farm	1,070,243	2,220,318	2,220,318	1,150,075	1,705,257
Civil Society Support Programme	141,151	200,000	200,000	58,849	84,489
Private Sector Agri-Business Project	151,040	200,000	200,000	48,960	165,353
Samoa School Fee Grant Scheme (Primary School)	4,211,400	4,211,400	4,211,400	0	4,140,400
Samoa Secondary School Fee Grant Scheme	2,328,300	2,328,300	2,328,300	0	1,592,700
China Grant Aid	0	0	0	0	224,100
GOS Contribution for New Parliament House	0	0	0	0	4,500,000
Cable/Communications Project	6,650	200,000	200,000	193,350	24,607
PCRAFI - Pacific Disaster Risk Insurance Premium	126,602	250,000	250,000	123,398	100,000
DS3 Payments to ASH Cable	1,212,284	1,212,284	1,212,284	0	650,000
SSS Share of Forum Vessel Sale	870,000	870,000	870,000	0	0
Pilot Programme for Climate Resilience	59,073	144,291	144,291	85,218	0
Health Sector and E-Health Project	806,596	907,145	907,145	100,549	0
Samoa Airport Investment Project	40,572	320,000	320,000	279,428	0
Samoa Connectivity Project	26,095	120,000	120,000	93,905	0
West Coast Road Project	21,109	214,204	214,204	193,095	0
Community Sanitation Project	72,092	213,226	213,226	141,134	0
VAGST Component for the SPCRP	703,043	1,615,500	1,615,500	912,457	0
Customary Land Advisory Committee	0	0	25,000	25,000	0
Apia Waterfront Development Project	18,098	0	50,000	31,902	0
Enhanced Road Access Project	0	0	150,000	150,000	0
	11,864,350	15,226,668	15,451,668	3,587,318	13,186,906
Government Policies / Initiatives					
Senior Citizens Pension Scheme	18,091,572	18,091,572	18,091,572	0	17,872,429
Import Duty on Aid and Loan Funded Projects	4,998,701	5,000,000	5,000,000	1,299	5,983,426
VAGST on Aid and Loan Funded Projects	6,475,199	6,500,000	6,500,000	24,801	8,273,340
Government Bowser	1,899,285	2,700,000	2,700,000	800,715	1,905,281
Insurance on Government Assets	3,201,551	4,201,551	3,201,551	0	4,243,564
Privatisation of State-Owned Enterprises	0	0	0	0	5,843
SOE Director's Independent Selection Committee	0	60,000	60,000	60,000	57,551
Computer Software Licenses [5]	521,262	616,000	616,000	94,738	615,242
Network Fees and Maintenance	362,777	414,040	414,040	51,263	382,565
Directors Institute	50,000	50,000	50,000	0	50,000
Commonwealth Youth Games 2015	0	0	0	0	4,569,134
Ministry of Public Enterprise Establishment Costs	0	0	0	0	654,065
PFTAC Steering Committee Meeting	0	0	0	0	40,020
Vaimea Redevelopment Works [5]	209,496	210,000	210,000	504	0
Regional Workshop on the Implementation of the Declaration of Rights of Indigenous people	3,679	229,000	229,000	225,321	0
Global Climate Fund Board Meeting	22,922	50,000	50,000	27,078	0
	35,836,445	38,122,163	37,122,163	1,285,718	44,652,459
Rents & Leases					
Rents and Leases - CBS	970,559	1,175,781	1,175,781	205,222	1,011,472
Rents and Lease - DBS	8,594	13,450	13,450	4,856	0
	979,153	1,189,231	1,189,231	210,078	1,011,472
Capital Injections					
Development Bank of Samoa	1,035,750	1,931,500	1,931,500	895,750	1,931,500
Development Bank of Samoa (International Banks)	0	70,000	70,000	70,000	70,000
Samoa Trust Estates Corporation	500,000	500,000	500,000	0	0
	1,535,750	2,501,500	2,501,500	965,750	2,001,500
VAGST Output Tax	4,559,442	1,515,592	1,515,592	(3,043,850)	4,632,801
Total Transactions on Behalf of State	55,062,754	60,675,125	58,300,125	3,237,371	67,109,925
TOTAL PAYMENTS - FINANCE	69,598,786	75,687,361	73,312,360	3,713,574	82,150,494
RECEIPTS OVER PAYMENTS	44,686,185	45,121,547	47,292,025	2,605,840	16,228,862

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 2017

FINANCE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
PALS (SPC)	(23,752)	0	(10,017)	8,329	(22,064)
Chinese Miscellaneous Assistance (Chinese Aid)	(788,736)	0	0	156,079	(944,815)
Fruit Wine Project [3]	(224,783)	0	0	58,522	(283,306)
Tourism Cyclone Recovery Programme (NZAID)	(187,397)	0	(1,442)	45,025	(230,980)
Rosebud Trust - Manumalo Baptist School (Other)	31,461	0	(1,269)	459,587	(426,857)
Energy Bill and Sustainable Bioenergy Samoa (Other)	(84,159)	(813,592)	0	79,508	(163,667)
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy (Other)	(7,712)	0	(77,721)	89,599	(19,590)
Samoa Agri-Business Support Project (ADB)	(188,611)	(7,792,750)	(269,830)	251,530	(170,311)
Samoa Tourism Growth Partnership Program (NZ Aid)	(717,458)	0	(823,748)	106,290	0
Civil Society Support Programme (Australian Aid/EU)		(3,180,550)	0	0	
Technical Cooperation Facility (EU)		(752,700)	0	0	
Samoa Australia partnership (AusAid) [3]	(1,233,239)	0	(54,134)	292,657	(1,471,761)
Samoa Tourism Support Programme (NZ Aid) [3]	(124,908)	(3,542,000)	(316)	(46)	(124,546)
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank) [3]	(5,523,948)	0	(18,818,759)	15,842,818	(2,548,006)
Enhancing the climate resilience of the West Coast Road Project (World Bank) [3]	281,651	0	(1,280,894)	1,266,133	296,412
Enhanced Fruit production and postharvest hadling systems for Fiji, Samoa and Tonga (AusAid) [3]	(25,876)	(196,600)	(105,931)	80,055	0
	(8,817,467)	(16,278,192)	(21,444,061)	18,736,085	(6,109,491)
Loans - GDP					
Samoa Post Tsunami (World Bank)	1,603,477	0	(172,136)	0	1,775,613
Petroleum Storage Facility Project - Phase IV (Other)	1,158,194	(6,747,032)	(3,871,919)	3,950,969	1,079,144
	2,761,671	(6,747,032)	(4,044,055)	3,950,969	2,854,757
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(6,055,796)	(23,025,224)	(25,488,116)	22,687,054	(3,254,733)

[1] **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.

[2] **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.

[3] **Projects Implemented by SOEs**
These projects implemented by SOEs are reported under FI as their administrator (per Aid Coordination and Debt Management Unit advise)

[4] **Original Budget - Aid Funds (External Budget Support)**
Budget Support Funding from Foreign Aid as per Approved Estimates Book (page XIII)

[5] These accounts had unspent funds at total of $298,050 transferred into special purpose accounts reported under Schedule 12, to be utilised in financial year 2018.

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 2017

FOREIGN AFFAIRS & TRADE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Income from Investments					
Income from Investments	573,930	672,000	672,000	98,070	510,107
Other Revenues					
Fees & Other Charges	163,185	72,000	72,000	(91,185)	175,999
TOTAL RECEIPTS	737,115	744,000	744,000	6,885	686,106
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister & Cabinet [1]	765,503	826,904	826,904	61,402	950,602
2.1 Ambassador at large for the Pacific (Newly Created Output)	165,791	172,512	172,512	6,721	183,446
2.2 Political and International Relations and Protocol Services (Formerly Output 2)	480,800	533,737	517,320	36,520	556,107
3.0 Representation Overseas					
3.1 High Commission, Wellington	1,307,688	1,397,145	1,397,145	89,457	1,117,744
3.2 Consulate General, Auckland	952,009	1,030,942	1,030,942	78,933	988,676
3.3 Embassy, Brussels [1]	1,650,516	1,916,977	1,916,977	266,461	1,636,037
3.4 Embassy, New York	2,209,630	1,966,335	2,241,591	31,961	2,406,561
3.5 High Commission, Canberra	1,170,877	1,252,898	1,252,898	82,021	1,170,188
3.6 Student Counsellor, Fiji	373,311	361,931	361,931	(11,380)	304,205
3.7 Consulate General, American Samoa	434,194	422,082	438,082	3,888	433,235
3.8 Embassy, Japan	1,757,958	1,765,205	1,765,206	7,248	1,712,860
3.9 Embassy, China	1,293,859	1,407,114	1,407,114	113,255	1,264,528
3.10 Consulate General, Sydney	814,934	1,040,920	1,024,920	209,986	650,090
	11,964,976	12,561,547	12,836,806	871,830	11,684,125
4.0 Scholarship, Training & Bilateral	422,844	473,314	489,732	66,888	396,326
5.0 Trade Development & Promotion	574,525	593,553	593,553	19,029	585,877
Total Outputs	14,374,438	15,161,572	15,436,828	1,062,390	14,356,482
Transactions on Behalf of State					
Membership Fees					
United Nations	64,746	65,266	65,266	520	65,266
Pacific Community	214,243	222,317	222,317	8,074	222,317
Forum Secretariat	107,584	107,584	107,584	0	105,916
Commonwealth Secretariat	127,727	127,727	127,727	0	127,727
United Nations Development Programme - Apia	760,531	760,569	760,569	38	760,569
United Nations Development Programme - Headquarters	14,085	14,085	14,085	0	12,523
Commonwealth Fund Technical Cooperation (CFTC)	160,712	160,800	160,800	88	160,800
UN Disengagement Observer Force(UNIDOF)	677	1,174	1,174	497	1,174
UN Interim Forces in Lebanon	2,226	2,348	2,348	122	2,348
Miscellaneous for Other United Nation Assessments	28,169	28,170	28,170	1	28,250
Pacific Island Centre	10,817	10,817	10,817	0	10,817
International Red Cross FK (96)40	4,626	4,695	4,695	69	4,695
Chemical Weapons Convention1992 ORPCW	1,628	3,173	3,173	1,545	3,173
Convention for the Suppression of the Financing of Terrorism 2001	3,025	3,173	3,173	148	3,173
Comprehensive Test Ban Treaty 1996	758	1,793	1,793	1,035	1,762
World Trade Organisation	75,351	75,351	75,351	0	75,350
International Tribunal for Law of the Sea	2,455	2,470	2,470	15	2,450

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 2017

FOREIGN AFFAIRS & TRADE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
Organisation for Prohibition of Chemical Weapons	2,781	3,173	3,173	392	3,173
World Trade Organisation Office Geneva	44,780	45,447	45,447	667	45,447
International Criminal Court	5,264	5,264	5,264	0	5,264
International Seabed Authority	1,648	2,348	2,348	700	2,348
International Tribunal for the Prosecution of Persons	2,226	2,348	2,348	122	2,348
International Tribunal for Former Yugoslavia	679	2,012	2,012	1,333	2,012
International Tribunal for Former Rwanda	1,008	1,573	1,573	565	1,501
Commonwealth (Joint Office in New York)	19,494	19,496	19,496	2	0
Group of 77 ECDC (USD$2,000)	4,752	4,806	4,806	54	4,806
UN Office for South-South Cooperation	0	0	2,620	2,620	0
	1,661,993	1,677,979	1,680,599	18,606	1,655,210
Hosting of Regional Meetings/Conferences					
Samoa Trade Talks	0	15,000	15,000	15,000	0
Tuna Commission Meeting	0	0	0	0	1,563
Office of the Chief Trade Advisor (OCTA) Meeting	10,506	30,000	30,000	19,494	0
	10,506	45,000	45,000	34,494	1,563
Government Policies / Initiatives					
Government Scholarship Scheme	2,985,176	3,200,000	3,200,000	214,824	3,228,317
Wellington Chancery Renovations	0	0	0	0	61,666
	2,985,176	3,200,000	3,200,000	214,824	3,289,983
Rents & Leases - Government Building	343,350	343,350	343,350	0	298,565
Rents & Leases - Auckland Residences	418,407	428,602	428,602	10,195	418,407
VAGST Output Tax	171,980	247,546	247,546	75,566	160,275
Total Transactions on Behalf of State	5,591,412	5,942,477	5,945,097	353,685	5,824,003
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE	19,965,850	21,104,049	21,381,925	1,416,075	20,180,485
RECEIPTS OVER PAYMENTS	(19,228,735)	(20,360,049)	(20,637,925)	(1,409,189)	(19,494,379)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Secondment of Samoa UN-Mission DRP(SAT) (NZ Aid)	(13,642)	0	(55,333)	41,691	0
Secondment of Samoa UN Mission DRP(USD Acct) (NZ Aid)	(8,757)	0	(642,092)	633,335	0
Supporting the Pacific Voice on Climate Change and Renewable Energy Solutions (Other)	(44,581)	0	(115,921)	71,340	0
NZAID/AusAID-Harmonised Gov't Scholarship (Other)	(10,213)	0	0	3,711	(13,924)
	(77,193)	0	(813,345)	750,076	(13,924)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(77,193)	0	(813,345)	750,076	(13,924)

[1] These accounts had unspent funds at total of $46,356.28 transferred to special purpose account reported under Schedule 12 to be utilised in financial year 2018.

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 2017

HEALTH	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	186,391	97,015	97,015	(89,376)	127,523
TOTAL RECEIPTS	186,391	97,015	97,015	(89,376)	127,523
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	643,923	557,124	644,220	297	648,477
2.0 Ministerial Support	347,413	346,708	366,265	18,852	297,806
3.0 Health Strategic Development & Planning	506,802	473,105	497,681	(9,121)	480,384
4.0 Health Promotion & Preventive Health Services	1,931,684	1,789,229	1,944,681	12,997	2,339,160
5.0 Health Services, Performance & Quality for Medical, Dental & Allied Health Services	518,086	570,309	530,688	12,602	520,840
6.0 Health Services, Performance & Quality Assurance (Nursing/Midwifery)	1,705,721	1,522,228	1,710,280	4,558	1,744,448
7.0 Registrar of Healthcare Professional Services	295,460	404,842	293,190	(2,269)	441,076
8.0 Health Information System and Information, Communication & Technology	573,114	523,186	579,097	5,984	556,194
9.0 National Health Surveillance & International Health Regulations	320,617	382,053	326,525	5,908	296,447
10.0 Health Sector Coordination, Resourcing & Monitoring	809,689	896,295	842,506	32,817	797,624
Total Outputs	7,652,509	7,465,081	7,735,133	82,624	8,122,456
Third Party Outputs					
Grants and Subsidies					
Samoa Kidney Foundation	6,649,179	6,649,179	6,649,179	0	6,186,904
Samoa National Health Services [1]	71,376,360	70,699,820	71,379,820	3,460	68,406,974
Diabetes Association Clinic	49,909	50,000	50,000	91	0
Samoa Aids Foundation	30,000	30,000	30,000	0	0
Samoa Cancer Society	40,000	40,000	40,000	0	40,000
Total Third Party Outputs	78,145,448	77,468,999	78,148,998	3,551	74,633,878
Transactions on Behalf of State					
Membership					
WHO Contribution	30,435	35,000	35,000	4,565	0
Counterpart Costs to Development Projects					
Health Sector Program Counterpart Funds	247,570	240,600	240,600	(6,970)	361,448
Government Policies / Initiatives					
Returning Graduates (Doctors/Nurses)	1,496,517	980,000	1,504,121	7,604	490,626
Bachelor of Health Science	75,000	75,000	75,000	0	22,783
Drinking Water Quality and Sanitation Monitoring and Awareness Program	133,721	133,900	133,900	179	100,990
	1,705,239	1,188,900	1,713,021	7,783	614,399
Rents & Leases	34,200	34,200	34,200	0	29,739
VAGST Output Tax	203,750	400,270	431,178	227,427	166,655
Total Transactions on Behalf of State	2,221,194	1,898,970	2,453,999	232,805	1,172,241
TOTAL PAYMENTS - HEALTH	88,019,151	86,833,049	88,338,130	318,979	83,928,576
RECEIPTS OVER PAYMENTS	(87,832,760)	(86,736,034)	(88,241,115)	(408,355)	(83,801,052)

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 2017

HEALTH	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
WHO Grants (World Health Organisation)	(654,424)	(2,493,000)	(775,328)	806,664	(690,331)
Reproductive Health Programme/Project (United Nations Population Fund)	(20,149)	(511,000)	(69,837)	82,115	(31,739)
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)	(486,461)	0	(647,068)	161,770	(1,823)
Cessation Project (Other)	2,906	0	(9,932)	26,415	(13,578)
e-Health System	0	(2,555,000)	0	0	0
SWAP Health Sector Programme (Aust/NZ)	1,703,624	0	0	4,918,497	(3,214,873)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	545,495	(5,559,000)	(1,502,164)	5,995,461	(3,952,344)

[1] $5,000,000 was tranferred from NHS grant allocation to special purpose account for NHS Overseas Treatment reported under Schedule 12.

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 2017

JUSTICE & COURTS ADMINISTRATION	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Receipts	1,951,745	1,175,056	1,175,056	(776,689)	1,345,488
TOTAL RECEIPTS	1,951,745	1,175,056	1,175,056	(776,689)	1,345,488
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	426,701	376,195	436,911	10,210	399,765
2.0 Ministerial Support	403,988	396,643	426,426	22,438	377,195
3.0 Judiciary	2,762,911	2,799,277	2,812,321	49,411	2,847,022
4.0 Research, Policy & Planning	425,240	415,964	423,572	(1,668)	416,371
5.0 Correction, Enforcement & Maintenance Services					
5.1 Management of Probation & Parole Services	608,158	613,480	622,176	14,018	566,670
5.2 Management of Warrants & Bailiff Services	401,861	401,495	409,103	7,242	453,259
5.3 Management and Maintenance of Affiliation Services	309,199	304,437	312,045	2,846	293,029
	1,319,218	1,319,412	1,343,325	24,106	1,312,958
6.0 Censoring Services	279,010	274,720	282,328	3,319	282,611
7.0 Management of Lands & Titles Court & Court of Appeal	765,330	786,968	773,644	8,314	865,956
8.0 Management and Servicing of Criminal and Civil Courts	974,009	959,383	979,152	5,143	956,967
9.0 Management & Servicing of Tuasivi Court	794,496	792,312	799,920	5,424	839,739
10.0 Mediation and Registration	602,972	633,130	610,738	7,766	584,188
11.0 Information Management and Registry	832,623	865,743	837,931	5,308	812,692
12.0 Law and Justice Secretariat	328,842	333,620	335,794	6,951	315,993
Total Outputs	9,915,341	9,953,366	10,062,062	146,722	10,011,456
Transactions on Behalf of State					
Government Policies / Initiatives					
Legal Aid	212,604	250,000	250,000	37,396	248,039
Landscaping area used by Chinese Construction	0	0	0	0	5,498
Surveying of Ātua Lands	362,401	374,375	374,375	11,974	0
Establishment of a Community Law Centre	119,569	125,000	125,000	5,431	93,476
	694,574	749,375	749,375	54,801	347,013
Rents & Leases (Government Building)	35,568	35,568	35,568	0	30,929
VAGST Output Tax	406,984	475,633	491,937	84,953	376,771
Total Transactions on Behalf of State	1,137,126	1,260,576	1,276,880	139,754	754,713
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION	11,052,467	11,213,942	11,338,943	286,476	10,766,169
RECEIPTS OVER PAYMENTS	(9,100,722)	(10,038,886)	(10,163,887)	(1,063,165)	(9,420,681)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Samoa Family Court Law Forum 2014 (Other)	(2,549)	0	0	30,389	(32,938)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(2,549)	0	0	30,389	(32,938)

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 2017

LAW REFORM COMMISSION	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
PAYMENTS					
Outputs					
1.0 Legal Research Analysis and Recommendations	1,029,172	1,102,797	1,102,797	73,625	843,581
Total Outputs	1,029,172	1,102,797	1,102,797	73,625	843,581
Transactions on Behalf of State					
Rent and Lease (Government Building)	167,900	167,900	167,900	0	167,900
VAGST Output Tax	47,928	48,583	48,583	655	41,496
Total Transactions on Behalf of State	215,828	216,483	216,483	655	209,396
TOTAL PAYMENTS -LAW REFORM	1,245,000	1,319,280	1,319,280	74,280	1,052,977

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 2017

LEGISLATIVE ASSEMBLY	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	68,903	136,744	136,744	67,841	35,221
TOTAL RECEIPTS	68,903	136,744	136,744	67,841	35,221
PAYMENTS					
Outputs					
1.0 Servicing the Office of the Speaker	313,624	338,556	338,556	24,932	269,744
2.0 Servicing the Office of the Clerk	878,668	696,620	865,626	(13,043)	748,451
3.1 Chamber & Procedure Office	554,063	564,804	584,869	30,805	599,911
3.2 Parliamentary Committee Office	574,536	579,738	601,251	26,714	547,888
3.3 Legal & Research Office	408,836	411,791	418,377	9,540	384,211
4.1 Community Relation Services	391,302	484,974	403,804	12,502	459,830
4.2 Information Management Services	366,177	431,813	371,339	5,162	462,446
4.3 ICT Services	241,094	283,584	252,736	11,642	273,660
4.4 Reporting & Printing Services	667,167	604,759	675,206	8,039	753,850
4.5 Translation Services	580,512	597,827	567,702	(12,811)	552,730
Total Outputs	4,975,980	4,994,462	5,079,462	103,483	5,052,721
Transactions on Behalf of State					
Membership Fees and Grant					
Commonwealth Parliamentary Association	95,264	125,000	125,000	29,736	111,079
Society of Clerks	0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments	30,488	40,000	40,000	9,512	29,231
Association of Parliamentary Librarians of Asia & the Pacific	276	300	300	24	0
	126,027	165,485	165,485	39,458	140,310
Government Policies / Initiatives					
Contribution to Political Parties	200,000	200,000	200,000	0	200,000
Monetary Donations for Ex-Members of Parliament funerals	23,863	40,000	40,000	16,137	37,104
SPCRP Support Demolition	0	0	0	0	488,798
SPCRP Support	17,872	50,000	50,000	32,128	287
Parliamentary Programme (Education & Engagement)	162,590	110,000	165,250	2,660	289,325
Procedural Services	0	60,300	0	0	0
Procedural Services for XVth Parliament	0	0	0	0	29,464
Parliamentary Institutional Strengthening	158,569	205,000	205,000	46,431	192,511
Relocation of Legislative Assembly from Tiafau to Faleata	0	0	0	0	85,318
Procedural Services for XVlth Parliament	46,238	0	60,300	14,062	79,962
Parliamentary Commission of Enquiry	25,877	0	26,877	1,000	0
Parliamentary Publication Project [1]	30,000	0	71,250	41,250	0
	665,009	665,300	818,677	153,668	1,402,769
Rent for Convention Centre	0	0	0	0	39,130
Rent for Tuanaimato	515,692	533,075	533,075	17,383	0
VAGST Output Tax	223,512	379,066	414,823	191,311	245,670
Total Transactions on Behalf of State	1,530,240	1,209,851	1,398,985	(131,256)	1,827,880
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY	6,506,220	6,204,313	6,478,447	(27,773)	6,880,600
RECEIPTS OVER PAYMENTS	(6,437,317)	(6,067,569)	(6,341,703)	95,614	(6,845,380)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Samoa Parliament Complex Redevelopment Project (Australian Aid)	(16,255,363)	(5,898,000)	(283,883)	6,300,637	(22,272,116)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(16,255,363)	(5,898,000)	(283,883)	6,300,637	(22,272,116)

[1] Unspent funds of $41,000 for this account was transferred to special purpose account reported under Schedule 12 to be utilised in financial year 2018. This non-cash transfer is not reflected under this Schedule.

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 2017

NATURAL RESOURCES & ENVIRONMENT	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	2,702,384	1,973,905	1,973,905	(728,479)	1,871,185
Income from Investments	0	2,600	2,600	2,600	0
Other Revenues					
Fees & Other Charges	1,580,426	1,339,928	1,339,928	(240,498)	1,711,512
TOTAL RECEIPTS	4,282,810	3,316,433	3,316,433	(966,377)	3,582,698
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	914,814	812,723	852,723	(62,091)	731,515
2.0 Ministerial Support	690,034	940,777	765,777	75,743	767,048
3.0 Land Management	1,177,070	1,224,185	1,224,185	47,116	1,306,053
4.0 Land Technical Services	941,762	957,126	997,126	55,364	979,803
5.0 Environment Services	1,483,568	1,537,731	1,537,731	54,163	1,385,303
6.0 Forestry Management, Planning & Research Services	1,914,196	2,135,084	2,065,084	150,888	1,864,855
7.0 Meteorological, Hydrological, Geological & Geophysics Services	1,713,105	1,583,605	1,748,605	35,500	1,566,288
8.0 Planning & Urban Management Services	882,579	965,194	965,194	82,615	905,088
9.0 Sustainable Water Resources Management	1,042,728	1,120,341	1,120,341	77,613	1,014,951
10.0 Disaster Management	536,377	556,716	556,716	20,339	574,057
11.0 Water Sector Coordination Unit	1,146,767	1,246,670	1,246,670	99,904	1,818,154
Total Outputs	12,443,000	13,080,152	13,080,153	637,153	12,913,115
Third Party Outputs					
Grants & Subsidies					
Scientific Research Organisation of Samoa	0	0	0	0	3,334,494
Total Third Party Outputs	0	0	0	0	3,334,494
Transactions on Behalf of State					
Membership Fees & Grants					
World Meteorological Organisation	36,435	77,323	77,323	40,888	37,433
International Union Conservation of Nature	0	15,000	15,000	15,000	0
SPREP Work Programme	108,974	147,846	147,846	38,872	105,652
United Nations Framework for Climate Change Convention	3,801	3,900	3,900	99	0
Commonwealth Forestry Association -London	0	800	800	800	0
Asian Pacific Association of Forestry Institute	0	200	200	200	0
Convention on Biological Diversity	0	609	609	609	0
Convention on Migratory Species	174	1,500	1,500	1,326	75
RAMSAR Convention	2,700	11,818	11,818	9,118	11,818
United Nations Convention to Combat Desertification (UNCCD)	330	2,000	2,000	1,670	435
United Nation Environment Programme (UNEP)	434	2,000	2,000	1,566	1,119
Stockholm Convention	1,253	2,000	2,000	747	1,306
Basel Convention	0	3,500	3,500	3,500	0
Heritage	0	100	100	100	0
Rotterdam Convention	0	6,500	6,500	6,500	0
Waigani Convention	2,775	5,000	5,000	2,225	0
Convention for the International Trade of Endangered Species (CITES) Trust Fund	0	150	150	150	150
IRENA - International Renewable Energy Agency	496	968	968	472	968
	157,373	281,214	281,214	123,841	158,956

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 2017

NATURAL RESOURCES & ENVIRONMENT	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
Government Policies / Initiatives					
Waste Management Service Contracts	2,084,418	2,101,192	2,101,192	16,774	2,533,534
Land Compensation	1,988,812	2,000,000	2,000,000	11,188	1,706,000
Land Registration / Leasing Commission	64,074	66,000	66,000	1,926	62,662
Sludge Maintenance Contract (Upolu & Savaii)	155,183	180,000	180,000	24,817	148,299
Seawall/Rockwall Construction	0	0	0	0	162,731
Plumbers Association	27,826	40,000	40,000	12,174	16,522
National Environment Week	38,783	40,000	40,000	1,217	36,976
Customary Land Advisory Commission	122,891	133,494	133,494	10,603	105,836
Biodiversity Day	7,815	20,000	20,000	12,185	16,675
World Water Day	24,477	25,000	25,000	523	11,400
World Wetlands Day	18,603	20,000	20,000	1,397	16,738
NPF Land Compensation	600,000	600,000	600,000	0	600,000
Water Sector Annual Review	23,630	25,100	25,100	1,470	20,848
Water Sector Research Initiative and Impact Assessments	58,554	70,000	70,000	11,446	22,053
Sanitation Day	19,273	20,000	20,000	727	8,469
Institute of Professional Engineer Society [1]	50,000	50,000	50,000	0	43,778
Public Toilet Maintenance and Cleaning	270,299	309,000	309,000	38,701	246,459
Millenium Development Goals	17,391	20,000	20,000	2,609	603,151
Renovation of Post Office	64,643	150,000	150,000	85,357	128,346
Lawn Maintenance	249,140	268,503	268,503	19,363	268,383
Global Climate Change Alliances [1]	815,877	950,000	950,000	134,123	164,167
Garden Toilets	86,957	100,000	100,000	13,043	0
Falefa Watershed Area River Bank Protection [1]	1,015,034	1,092,500	1,092,500	77,466	0
	7,803,681	8,280,789	8,280,789	477,108	6,923,027
Counterpart Costs					
Roads for Land Board Leased Lands	372,689	500,000	500,000	127,311	374,575
Promoting Energy Efficiency in the Pacific (PEEP)	104,334	120,000	120,000	15,666	89,438
JFPR/ADB Community Sanitation Project	0	0	0	0	29,012
	477,023	620,000	620,000	142,977	493,025
Rents and Leases	694,776	798,992	798,992	104,216	502,572
Lease of Customary Land for Observation Stations and Towers	37,216	51,000	51,000	13,784	609,277
Co-location Digicel Lease	282,032	339,842	339,842	57,810	0
VAGST Output Tax	1,111,200	1,344,787	1,344,787	233,587	1,180,565
Total Transactions on Behalf of State	10,563,301	11,716,625	11,716,624	1,153,323	9,867,422
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT	23,006,302	24,796,777	24,796,778	1,790,476	26,115,030
RECEIPTS OVER PAYMENTS	(18,723,491)	(21,480,344)	(21,480,345)	(2,756,853)	(22,532,333)

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 2017

NATURAL RESOURCES & ENVIRONMENT	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Biogas Generation (SPREP)	0	(347,998)	0	0	0
Strengthening Critical Landscapes (GEF)	0	(1,612,971)	0	0	0
SPREP-UN Convention to Combat Desertific (SPREP)	(17,797)	0	0	10,885	(28,682)
UNEP US Montreal Protocol (UNEP)	(167,214)	0	(74,577)	127,600	(220,629)
National Biosafety Frameworks Project (UNEP)	(16,400)	0	(15,542)	23,406	(24,264)
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)	(252,320)	0	(271,003)	223,034	(204,592)
Integrating Climate Change Risks & ResilienceICCRIFS (UNDP)	(377,132)	0	0	3,126	(384,279)
Prevention, Control & Management of Invasive alien species in the Pacific (SPREP)	(53,769)	0	(45,094)	53,985	(62,681)
Digitising Selected Meteorological Records (Other)	11,472	0	0	25	11,447
Enchancing Resilience of Coastal Communities of Samoa (UNDP)	(1,487,038)	(5,983,200)	(3,065,092)	2,276,175	(691,695)
Enabling Activity Support to Samoa for Revision of the NBSAP and Development of 5th Namtrional Report to CBD (UNEP)	(66,019)	0	0	1,200	(67,219)
Japan Fund for Poverty Reduction - Assistance for Community Sanitation Project (ADB)	321,470	0	(353,782)	394,508	280,540
Enhancing the resilience of toursim - reliant communities to climate change risks [GEF 4566] (UNDP)	(182,972)	0	(744,613)	583,269	(22,081)
Climate and Oceans Support Program in the Pacific (Other)	(28,437)	0	0	15,149	(43,587)
Strengthening Biodiversity Conservation and Sustainable Forest and Land Managment (FAO)	(74,079)	0	(49,791)	32,931	(57,218)
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDF	(24,979)	0	(532,396)	840,605	(333,372)
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPS in Savaii (UNEP)	(50,119)	0	0	8,811	(58,930)
Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)	(1,711,094)	(927,206)	(3,026,725)	2,155,046	(845,804)
Capacity for Implementing Rio Conventions in Samoa (UNDP)	(168,381)	(459,900)	(698,020)	612,477	(83,643)
Apia Waterfront Development Project (NZAid)	(2,623,120)	(1,000,000)	(2,422,265)	130,521	(331,608)
Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)	(2,153,490)	(7,665,000)	(5,741,629)	3,788,753	(201,589)
Assessment of the Mass Coral Bleaching Expense in Samoa (Other)	(705)	0	0	364	(1,068)
Pacific Resilience Project (World Bank)	(1,610,259)	(1,546,516)	(329,948)	368,105	(1,648,416)
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)	(3,473)	0	0	3,747	(7,219)
Composting of Green Waste (SPREP)	(3,825)	0	(18,574)	20,703	(5,954)
TA Project Co-ordinator for Economic Use of Customary Land Phase 3 (ADB)	6,314	0	(113,435)	119,748	0
Disaster Risk Management (NZ Aid)	(61,619)	0	(137,577)	75,958	0
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	(25,738)	0	(47,070)	21,332	0
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)	(98,731)	0	(112,039)	13,308	0
Pacific Risk Tool for Resilience Project (Other)	(52,804)	0	(75,531)	22,640	0
Community Sanitation (ADB)	0	(1,142,500)	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(10,972,258)	(20,685,291)	(17,874,703)	11,927,412	(5,032,543)

[1] Unspent funds for these accounts at total of $1,545,375 have been transferred to special purpose accounts reported under Schedule 12 to be utilised in financial year 2018.

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 2017

OMBUDSMAN'S OFFICE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
PAYMENTS					
Outputs					
1.0 Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)	265,842	267,286	267,286	1,444	281,566
2.0 Human Rights	398,541	406,234	406,234	7,693	356,901
3.0 Special Investigation Unit	224,095	285,190	285,190	61,095	147,614
Total Outputs	888,478	958,710	958,710	70,232	786,080
Transactions on Behalf of State					
Membership Fees					
International Ombudsman Institute	2,415	2,500	2,500	85	2,366
Asia Pacific Forum of National Human Rights Institutions	3,600	3,600	3,600	0	3,600
Government Poilicies and Initiatives					
National Human Rights Day	15,000	15,000	15,000	0	0
Rents and Leases	97,095	97,095	97,095	0	89,408
VAGST Output Tax	43,170	42,990	42,990	(180)	42,210
Total Transactions on Behalf of State	161,281	161,185	161,185	(96)	137,584
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE	1,049,759	1,119,895	1,119,895	70,136	923,665

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Support for Human Rights Education & Outreach Activities Project (UNDP)	(50,036)	0	(100,337)	65,301	(15,000)
National Public Inquiry on Family Violence Project (Other)	(71,658)	0	(160,183)	88,524	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS RECEIPTS	(121,694)	0	(260,520)	153,826	(15,000)

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 2017

POLICE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	525,049	353,160	353,160	(171,889)	480,356
TOTAL RECEIPTS	525,049	353,160	353,160	(171,889)	480,356
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	1,691,377	1,917,130	1,879,215	187,839	1,772,816
2.0 Ministerial Support	461,471	481,433	493,347	31,876	423,990
3.0 General policing - Upolu	6,566,690	6,582,318	6,582,319	15,629	6,370,205
4.0 General policing - Savaii	2,074,152	2,132,218	2,132,218	58,065	1,999,587
5.0 Criminal Investigations	2,260,156	2,474,872	2,306,871	46,715	2,142,777
6.0 Prosecution Services	1,058,933	875,930	1,075,823	16,890	1,050,056
7.0 Maritime Services	1,880,035	1,917,511	1,917,511	37,476	1,862,051
8.0 Specialist Response Services	4,165,951	4,322,365	4,290,472	124,521	4,324,638
9.0 Forensics & Intelligence Services	681,954	659,607	685,607	3,652	700,988
Total Outputs	20,840,720	21,363,383	21,363,383	522,663	20,647,108
Third Party Outputs					
Grants & Subsidies					
Samoa Fire Services Authority	4,315,723	4,315,723	4,315,723	0	4,053,360
Total Third Party Outputs	4,315,723	4,315,723	4,315,723	0	4,053,360
Transactions on Behalf of State					
Government Policies / Initiatives					
Overseas Peacekeeping Missions	181,671	200,000	200,000	18,329	116,207
Police Outposts	189,382	190,000	190,000	618	180,207
Land Lease for Outpost	28,101	28,101	28,101	0	18,461
Police Uniform	649,896	650,000	650,000	104	0
Hiring of Vehicle for Police Special Operations	24,685	25,000	25,000	315	35,192
Lease - Dog Management Unit	40,000	69,000	69,000	29,000	68,714
	1,113,734	1,162,101	1,162,101	48,367	418,781
Rent and Leases	44,550	44,550	44,550	0	51,100
VAGST Output Tax	747,189	754,306	754,306	7,117	709,081
Total Transactions on Behalf of State	1,905,473	1,960,957	1,960,957	55,484	1,178,962
TOTAL PAYMENTS - POLICE	27,061,916	27,640,064	27,640,063	578,147	25,879,430
RECEIPTS OVER PAYMENTS	(26,536,867)	(27,286,904)	(27,286,903)	(750,036)	(25,399,074)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Dog Shelter Construction/Rent	(373,346)	0	0	879,659	(1,253,005)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(373,346)	0	0	879,659	(1,253,005)

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 2017

PRIME MINISTER	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	5,534,009	4,811,919	4,811,919	(722,090)	5,080,902
TOTAL RECEIPTS	5,534,009	4,811,919	4,811,919	(722,090)	5,080,902
PAYMENTS					
Outputs					
1.0 Servicing the Executive Office					
1.1 Servicing the Office of the Head of State	614,254	611,102	618,627	4,373	658,464
1.2 Servicing the Office of the Council of Deputies	296,640	272,349	301,928	5,288	199,321
	910,894	883,451	920,555	9,661	857,784
2.0 Policy Advice to the Prime Minister	620,957	713,773	629,831	8,874	635,119
3.0 Prime Ministerial Support	796,388	696,871	776,960	(19,429)	670,177
4.0 Immigration Policy Administration	1,387,664	1,304,475	1,393,745	6,081	1,489,151
5.0 Cabinet Secretariat	454,297	475,968	457,107	2,810	490,167
6.0 Communications and Press Division					
6.1 Press Secretariat	209,967	254,017	215,017	5,050	194,626
6.2 Savali Printing Services	433,417	541,945	507,385	73,968	436,166
6.3 Seasonal Employment Unit (Formerly Output 7)	447,190	483,331	453,231	6,040	388,950
Total Outputs	5,260,773	5,353,831	5,353,830	93,056	5,162,141
Transactions on Behalf of State					
Membership Fees					
Pacific Immigration Directive Conference (PIDC) Annual Contribution	8,696	8,700	8,700	4	8,700
Commemorative Events					
Independence Day Celebration	0	0	0	0	250,000
American Samoa Flag Day	59,243	60,000	60,000	757	30,000
Prayer & Fasting Week	19,032	19,200	19,200	168	10,380
	78,275	79,200	79,200	925	290,380
Government Policies / Initiatives					
Transnational Crime Unit	49,355	50,500	50,500	1,145	49,213
Public Service Improvement Facility	1,812	0	0	(1,812)	187,154
Immigration Support Systems	252,299	261,233	261,233	8,934	136,451
Purchase of New Passports	553,471	610,000	610,000	56,529	576,622
Special Pension	14,400	14,400	14,400	0	14,400
Organic Farming Committee	34,910	35,000	35,000	90	9,434
Two Samoa Talks	48,910	50,000	50,000	1,090	0
RSE Employers Conference	0	0	0	0	153,125
Electronic Document Management System (EDMS)	68,654	83,000	83,000	14,346	81,919
	1,023,811	1,104,133	1,104,133	80,322	1,208,318
Rents & Leases					
Rents & Leases (Government Building)	566,678	567,500	567,500	822	562,318
Rents & Leases (Immigration & VIP Faleolo)	31,882	103,527	103,527	71,645	96,702
Rents & Leases for Pacific Immigration Directors Conference (DBS)	62,836	62,905	62,905	69	0
	661,396	733,932	733,932	72,536	659,020
VAGST Output Tax	325,500	417,622	417,622	92,122	347,148
Total Transactions on Behalf of State	2,097,677	2,343,587	2,343,587	245,910	2,513,566
TOTAL PAYMENTS - PRIME MINISTER'S	7,358,451	7,697,417	7,697,417	338,966	7,675,707
RECEIPTS OVER PAYMENTS	(1,824,442)	(2,885,498)	(2,885,498)	(1,061,056)	(2,594,805)

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 2017

PRISONS & CORRECTION SERVICES	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	502,741	637,217	587,916	85,175	434,418
2.0 Security & Rehabilitation Operations	2,964,329	3,023,092	3,072,392	108,063	2,648,036
3.0 Development Services	435,417	453,601	453,601	18,184	260022.48
Total Outputs	3,902,488	4,113,910	4,113,910	211,422	3,342,476
Transactions on Behalf of State					
Government Initiatives					
Bulk Food for Prisoner	341,806	360,000	360,000	18,194	0
Uniforms and Personal Protection	172,894	200,000	200,000	27,106	0
Fence and New Access Road at Tanumalala	996,876	1,000,000	1,000,000	3,124	0
Land Payment - Olomanu Juvenile Rehabilitation Centre	0	0	0	0	622,500
VAGST Output Tax	235,916	299,413	299,413	63,497	118,783
Total Transactions on Behalf of State	1,747,492	1,859,413	1,859,413	111,921	741,283
TOTAL PAYMENTS - PRISONS & CORRECTIONS SERVICES	5,649,980	5,973,323	5,973,323	323,343	4,083,758

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 2017

PUBLIC ENTERPRISES	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Income From Investments					
Dividends	5,276,998	3,605,986	3,605,986	(1,671,012)	0
TOTAL RECEIPTS	5,276,998	3,605,986	3,605,986	(1,671,012)	0
PAYMENTS					
Outputs					
1.0 Policy Advice to the Minister	296,956	299,710	299,710	2,754	0
2.0 Ministerial Support	326,297	329,133	329,133	2,836	0
3.0 Commercial Entities Division	442,042	441,783	444,408	2,366	0
4.0 Governance Division	396,144	412,575	408,767	12,623	0
5.0 Mutual and Beneficial Bodies Division	297,441	301,647	302,830	5,389	0
6.0 PPP and Privatisation Division	345,197	353,603	353,603	8,407	0
Total Outputs	2,104,076	2,138,451	2,138,451	34,375	0
Transactions on Behalf of State					
Government Policies / Initiatives					
Rents & Leases - CBS Building	170,115	180,543	180,543	10,428	0
Rents & Leases - FMFM II Building	45,800	46,450	46,450	650	0
Privatisation	47,900	50,000	50,000	2,100	0
Independence Selection Committee	63,542	73,500	73,500	9,958	0
	327,357	350,493	350,493	23,136	0
VAGST Output Tax	87,200	89,585	89,585	2,385	0
Total Transactions on Behalf of State	414,558	440,078	440,078	25,520	0
TOTAL PAYMENTS - PUBLIC ENTERPRISES	2,518,633	2,578,529	2,578,529	59,896	0
RECEIPTS OVER PAYMENTS	2,758,365	1,027,457	1,027,457	(1,730,908)	0

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 2017

PUBLIC SERVICE COMMISSION	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	0	5,000	5,000	5,000	450
TOTAL RECEIPTS	0	5,000	5,000	5,000	450
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	677,967	694,431	694,431	16,463	635,032
2.0 Ministerial Support	0	0	0	0	240,948
3.0 Senior Executive Services	676,467	687,298	687,298	10,830	604,307
4.0 Human Resource Management	382,841	388,439	388,439	5,598	367,254
5.0 Human Resource Management Information System Services	521,356	535,701	535,701	14,345	465,733
6.0 Public Service Performance & Policy	474,034	489,128	489,128	15,094	465,984
7.0 Human Resource Planning & Development	528,075	534,244	534,244	6,170	499,074
8.0 Public Administration Sector Coordination	286,176	296,709	296,709	10,533	284,110
9.0 Legal & Investigations	180,452	178,767	178,767	(1,685)	170,616
Total Outputs	3,727,370	3,804,718	3,804,718	77,348	3,733,058
Transactions on Behalf of State					
Membership Fees & Grants					
Commonwealth Association for Public Administration and Management	9,400	9,400	9,400	0	9,400
International Public Management Association for Human Resources	0	3,600	3,600	3,600	0
Harvard Business Review, The Economist	0	1,890	1,890	1,890	0
Eastern Regional Organisation for Public Administration (EUROPA Fees)	443	6,000	6,000	5,557	0
	9,843	20,890	20,890	11,047	9,400
Government Policies / Initiatives					
Remuneration Tribunal	263,772	267,147	267,147	3,375	265,817
CEO Forum & Professional Development	3,787	12,000	12,000	8,213	10,565
Human Resource Module License	120,857	146,446	146,446	25,589	138,600
Public Service Day	19,952	20,000	20,000	48	17,485
	408,368	445,593	445,593	37,225	432,467
Rents & Leases (Government Building)	267,800	267,800	267,800	0	232,870
VAGST Output Tax	134,018	95,309	95,309	(38,709)	110,735
Total Transactions on Behalf of State	820,029	829,592	829,592	9,563	785,472
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION	4,547,399	4,634,310	4,634,310	86,911	4,518,530
RECEIPTS OVER PAYMENTS	(4,547,399)	(4,629,310)	(4,629,310)	(81,911)	(4,518,080)

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 2017

REVENUE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	181,617,245	171,094,427	171,094,427	(10,522,818)	170,460,867
VAGST	199,353,661	202,414,118	202,562,958	3,209,297	200,973,445
Other	117,058,328	114,536,348	114,536,348	(2,521,980)	114,413,806
Other Revenues					
Fees & Other Charges	3,430,542	3,568,682	3,568,682	138,140	3,050,866
TOTAL RECEIPTS	501,459,776	491,613,575	491,762,415	(9,697,361)	488,898,983
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	980,015	913,639	983,639	3,624	1,049,158
2.0 Ministerial Support	635,594	687,240	660,641	25,047	533,761
3.0 Taxpayer Services	919,699	923,748	923,749	4,049	1,086,913
4.0 Collection, Recoveries and Enforcement	718,108	745,065	729,806	11,698	810,406
5.0 Audit and Investigation	861,029	851,565	866,826	5,797	910,920
6.0 Border Operations	1,279,281	1,267,509	1,299,756	20,475	1,531,909
7.0 Risk & Compliance	611,694	617,129	617,129	5,436	624,085
8.0 Information Technology	832,725	869,150	839,151	6,426	0
9.0 Revenue	657,853	648,090	659,691	1,838	695,412
10.0 Client Service	660,664	675,274	666,527	5,863	701,271
11.0 Legal and Technical Support Services	484,977	544,866	489,866	4,889	554,657
12.0 Policy, Forecasting and Business Improvement	492,295	500,590	500,590	8,295	561,672
Total Outputs	9,133,934	9,243,869	9,237,371	103,436	9,060,165
Transactions on Behalf of State					
Membership Fees					
Commonwealth Association of Tax Administration	14,387	15,000	15,000	613	15,000
World Customs Organisation Contribution	68,483	68,483	68,483	0	68,483
Oceania Customs Organisation	49,000	49,000	49,000	0	47,057
ASYCUDA Support Mechanism	250,000	250,000	250,000	0	250,000
Pacific Island Tax Agreement and Administration (PITAA)	39,090	39,090	39,090	0	0
	420,960	421,573	421,573	613	380,540
Government Policies / Initiatives					
ASYCUDA System maintenance	46,412	48,000	48,000	1,588	47,027
Enforcement Assistance	121,235	125,000	125,000	3,765	48,647
Data Torque - Revenue Management System	94,741	97,400	97,400	2,659	144,884
ISP Customs Modernisation	0	0	0	0	63,919
	262,388	270,400	270,400	8,012	304,477
Commemorative Events					
International Customs Day	9,288	10,000	10,000	712	9,295
Rents and Leases					
Rents & Leases - DBS	482,605	482,666	482,666	61	446,128
Rents & Leases - Airports	11,601	13,956	13,956	2,355	13,067
Rents & Leases - Minister's Office (Government Building)	34,348	34,348	34,348	0	34,348
Rents & Leases - Savaii(Samoa Land Corporation)	10,217	12,000	12,000	1,783	5,217
	538,772	542,970	542,970	4,198	498,761
VAGST Output Tax	386,612	392,155	392,155	5,543	381,144
.					
Total Transactions on Behalf of State	1,618,020	1,637,097	1,637,098	19,078	1,574,217
TOTAL PAYMENTS - REVENUE	10,751,955	10,880,967	10,874,469	122,514	10,634,382
RECEIPTS OVER PAYMENTS	490,707,821	480,732,608	480,887,946	(9,819,875)	478,264,601

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 2017

WOMEN, COMMUNITY & SOCIAL DEVELOPMENT	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	386,109	829,436	829,436	443,328	296,657
TOTAL RECEIPTS	386,109	829,436	829,436	443,328	296,657
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	706,609	1,038,014	1,038,014	331,405	1,027,534
2.0 Ministerial Support	421,514	434,993	434,993	13,479	470,858
3.0 Advancement of Women Services	1,519,304	1,550,717	1,550,717	31,413	1,684,810
4.0 Protection of Children Services	313,231	329,522	329,522	16,291	406,162
5.0 Village Based Development Services	3,213,581	4,101,768	4,101,768	888,186	3,569,675
6.0 Youth Development Services	476,695	515,391	515,391	38,696	561,475
7.0 Printing Services	1,201,081	1,301,441	1,301,441	100,360	1,312,585
8.0 Research, Policy & Planning	575,550	639,310	639,310	63,760	642,816
Total Outputs	8,427,566	9,911,156	9,911,156	1,483,590	9,675,915
Transactions on Behalf of State					
Membership Fees					
Commonwealth Youth Programme	19,099	48,399	48,399	29,300	35,443
United Nations Fund for Population Activity	0	7,043	7,043	7,043	0
United Nations International Children's Emergency Fund	0	2,348	2,348	2,348	0
	19,099	57,790	57,790	38,691	35,443
Commemorative Events / Days					
Mother's Day of Samoa	10,000	10,000	10,000	0	0
National Youth Week	30,241	40,000	40,000	9,759	35,535
Fuataga o Ie o le Malo	104,600	150,000	150,000	45,400	141,214
Fathers Day of Samoa	9,717	10,000	10,000	283	7,739
International Disability Day	13,762	30,000	30,000	16,238	29,857
	168,321	240,000	240,000	71,680	214,344
Government Policies / Initiatives					
Independent Water Schemes	114,442	114,525	114,525	84	105,377
National Beautification Activities & Awards	144,841	150,000	150,000	5,159	144,410
Rural Water Facility Program	174,147	200,000	200,000	25,853	2,047
Commonwealth Regional Youth Ministers Meeting	57,430	104,123	104,123	46,693	116,749
	490,859	568,648	568,648	77,788	368,582
Rent & Lease (Government Building)	34,200	34,200	34,200	0	29,739
VAGST Output Tax	296,664	505,650	505,650	208,986	377,739
Total Transactions on Behalf of State	1,009,143	1,406,288	1,406,288	397,145	1,025,847
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT	9,436,709	11,317,444	11,317,444	1,880,735	10,701,762
RECEIPTS OVER PAYMENTS	(9,050,600)	(10,488,008)	(10,488,008)	(1,437,408)	(10,405,105)

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 2017

WOMEN, COMMUNITY & SOCIAL DEVELOPMENT	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	Opening Balance $
Grants - GDP					
Gender Based Violence Project (UNPF)	(20,637)	0	0	170,635	(191,271)
UNICEF Pacific Children's Programme (UNICEF)	(62,921)	0	0	128,650	(191,571)
Samoa Disability Program (Australian Aid)	(682,097)	(589,800)	(1,135,829)	717,387	(265,064)
Changing Laws. Protecting Women; lobbying for legislative change in LAW (South Pacific Commission)	(16,429)	0	(50,096)	47,461	(13,956)
Samoa National Action Plan on Youth Employment (ILO)	(29,849)	0	(465)	21,122	(50,505)
Samoa Women Shaping Development Program (Australian Aid)	(636,997)	(1,612,120)	(8,757)	1,015,980	(1,644,191)
Community Centre/Samoan Fale for MWCSD in Savaii (JAPAID)	(36,296)	(266,974)	0	0	(36,296)
Youth Employment Program (UNDP)	(47,109)	(1,277,500)	(196,415)	180,887	(31,609)
Youth Arts Incubator for Economic Empowerment of Young People (Other)	(479,364)	(511,000)	0	26,293	(505,657)
Preparation for Samoa's 6th CEDAW Periodic Report (UN Women)	(1,793)	0	(25,960)	23,447	0
Violence in Samoa /Reproductive Health Programme (UNFPA)	0	(217,482)	0	0	0
	(2,013,493)	(4,474,876)	(1,417,522)	2,331,861	(2,930,121)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(2,013,493)	(4,474,876)	(1,417,522)	2,331,861	(2,930,121)

GOVERNMENT OF SAMOA

SCHEDULE 2.24

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

for the financial year ended 30 June 2017

WORKS, TRANSPORT & INFRASTRUCTURE	2017 $	Original Estimate $	Final Estimate $	(Over)/Under $	2016 $
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	36,355	9,817	9,817	(26,538)	30,393
Other Revenues					
Fees & Other Charges	2,568,621	2,321,379	2,321,379	(247,242)	2,455,288
TOTAL RECEIPTS	2,604,976	2,331,196	2,331,196	(273,779)	2,485,681
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	392,233	374,746	404,986	12,753	402,730
2.0 Ministerial Support	449,462	496,293	496,293	46,831	447,937
3.0 Civil Aviation Policy Administration and Regulation	511,523	514,666	517,339	5,817	535,882
4.0 Maritime Policy Administration and Regulation	635,547	620,648	658,909	23,362	657,564
5.0 Land Transport Services	336,553	313,679	348,239	11,686	310,660
6.0 Policy and Planning	264,352	268,519	268,519	4,167	255,285
7.0 Asset Management - Buildings	606,008	577,737	621,964	15,956	564,164
Total Outputs	3,195,678	3,166,288	3,316,249	120,571	3,174,221
Third Party Outputs					
Grants & Subsidies					
Samoa Water Authority - CSO	3,405,562	4,219,409	4,219,409	813,847	3,062,486
Electric Power Corporation - CSO	4,302,885	4,304,000	4,304,000	1,116	4,304,000
EPC - VAGST Subsidy	0	7,000,000	0	0	4,100,000
Land Transport Authority	18,306,640	18,306,658	18,306,658	18	20,888,431
Samoa Water Authority (Sector Budget Support)	8,784,423	8,784,423	8,784,423	0	8,784,427
Total Third Party Outputs	34,799,510	42,614,490	35,614,490	814,980	41,139,344
Transactions on Behalf of State					
Membership Fees & Grants					
International Civil Aviation Organisation	115,854	132,200	132,200	16,346	118,534
International Maritime Organisation	14,709	23,000	23,000	8,291	18,692
Pacific Aviation Safety Office (PASO)	42,097	48,200	48,200	6,103	42,943
	172,661	203,400	203,400	30,739	180,168
Counterpart Costs to Development Projects					
Consultancy Fees (Structural Engineering)	0	48,000	0	0	18,200
Sanitation (Water Sector)	14,860	15,000	15,000	140	0
Drainage (Water Sector)	41,956	41,980	41,980	24	0
	56,816	104,980	56,980	164	18,200
Rents & Leases (TATTE Building)	227,530	261,660	232,760	5,230	227,530
VAGST Output Tax	134,850	144,993	152,136	17,286	129,263
Total Transactions on Behalf of State	591,858	715,033	645,276	53,419	555,162
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE	38,587,045	46,495,810	39,576,015	988,970	44,868,727
RECEIPTS OVER PAYMENTS	(35,982,069)	(44,164,614)	(37,244,819)	(1,262,750)	(42,383,047)

GOVERNMENT DEVELOPMENT PROJECTS

	2017 $	Original Estimate $	Receipts $	Payments $	2016 $
Grant-Funded					
Samoa Aviation Investment Project (World Bank)	(489,250)	0	(3,143,348)	3,091,845	(437,747)
Samoa Aviation Project (PRIF Fund) (World Bank)	(43,248)	0	(154,946)	197,258	(85,560)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	(532,498)	0	(3,298,294)	3,289,103	(523,307)

GOVERNMENT OF SAMOA

SCHEDULE 3

STATEMENT OF STATUTORY EXPENDITURE

for the financial year ended 30 June 2017

	Schedule	**2017**	Estimate (Original)	Estimate (Final)	(Over)/Under	2016
		$	$	$	$	$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure [1]	3.1	62,934,302	70,370,127	68,115,787	5,181,485	64,378,125
Statutory Remuneration	3.2	9,024,490	9,145,225	9,145,225	120,735	8,943,447
Other Expenditure [2]	3.3	35,524,471	29,178,424	36,178,424	653,953	29,767,325
TOTAL STATUTORY EXPENDITURE		107,483,263	108,693,776	113,439,436	5,956,173	103,088,897
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		9,244,275	8,575,778	8,575,778	(668,497)	8,462,279
External Loan Principal Repayments		37,178,468	41,016,881	39,664,015	2,485,548	37,761,892
Loan Interest and Service Charges		2,843,587	3,511,994	3,511,994	668,407	3,625,493
External Loan Interest and Service Charges		13,668,063	15,765,474	14,864,000	1,195,937	14,528,461
Statutory Remuneration and Expenses		9,024,490	9,145,225	9,145,225	120,735	8,943,447
Tax Refunds		29,112,562	22,000,000	29,000,000	(112,562)	24,570,543
Other Expenditure		6,411,819	8,678,424	8,678,424	2,266,605	5,196,782
TOTAL STATUTORY EXPENDITURE		107,483,263	108,693,776	113,439,436	5,956,173	103,088,897

Notes

[1] Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of $70.3m and $68.1m are inclusive of $1.5m for Exchange Rate Fluctuation as per Approved Estimates FY16/17

[2] Other Expenditure constitutes of Statutory Payments required by the Act(s) apart from the Debt Servicing and Statutory Remuneration

Total balance of Schedule 3 reported under Schedule C.

Schedule 3 Total	107,483,263
External Loan Principal Repayments	37,178,468
Schedule 3 Balance under Schedule C	70,304,795

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE
DEBT SERVICING

for the financial year ended 30 June 2017

	2017	Original Estimate	Final Estimate	(Over)/Under	2016
	$				$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
Electric Power Supplementary Loan 1976001	0	0	0	0	142,436
Development Bank Loan 1976003	168,655	175,358	175,358	6,703	344,153
Coconut Oil Mill Loan 1977003	428,659	450,729	450,729	22,070	445,879
S.T.E.C. Agricultural Development Loan 1977004	365,796	407,954	407,954	42,158	391,609
Development Bank Loan 1978006	484,315	539,940	539,940	55,625	518,404
Fale-ole-Fee Power Project Loan 1979003	440,566	465,058	465,058	24,492	456,941
S.T.E.C. Agricultural Development Loan 1980005	232,586	258,587	258,587	26,001	242,985
Forestry Development Loan 1980006	160,540	167,558	167,558	7,018	166,181
Development Bank Loan 1981006	433,164	482,417	482,417	49,253	463,521
S.T.E.C. Special Assistance Loan 1983001	100,259	111,375	111,375	11,116	104,719
Development Bank Loan 1985001	535,072	574,905	574,905	39,833	572,423
Multiproject Loan 1985003	655,497	718,742	718,742	63,245	682,704
Afulilo Hydropower Project Loan 1986003	735,508	777,407	777,407	41,899	777,820
Telecommunications Loan 1989001	934,719	1,013,080	1,013,080	78,361	1,010,977
Agriculture Program Loan 1989004	2,021,638	2,191,119	2,191,119	169,481	2,186,486
Emergency Power Rehabilitation Loan 1990002	40,414	42,717	42,717	2,303	42,730
Cyclone Damage Rehabilitation Project 1992012	882,649	956,644	956,644	73,995	954,405
Afulilo Hydropower Supplementary Loan 1993002	242,503	262,833	262,833	20,330	262,209
Financial Sector Program Loan 1998001	516,226	568,534	568,534	52,308	537,977
Samoa Education Project 2000003	872,312	929,916	929,916	57,604	927,367
Small Business Development Project 2001001	383,867	405,729	405,729	21,862	407,187
Afulilo Power Improvement Project 2002001	61,655	65,166	65,166	3,511	65,387
Sanitation & Drainage Project 2004003	1,060,317	1,119,255	1,119,255	58,938	1,101,738
Education Sector Project Phase II 2006002	977,508	1,033,194	1,033,194	55,686	1,080,350
Samoa Power Sector Expansion Project 2007003 [1]	0	0	0	0	308,631
Samoa Sanitation and Drainage Project 2009038	322,077	357,899	357,899	35,822	62,792
Economic Recovery Support Program 2010003	359,495	385,481	385,481	25,986	369,938
Economic Recovery Support Program-Subprogram 2 2012001	234,523	254,185	254,185	19,662	251,411
Total ADB Loan Payments	13,650,524	14,715,782	14,715,782	1,065,258	14,879,362
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	19,933	26,456	26,456	6,523	20,828
Regional Telecommunications Loan 2000004	287,379	296,938	296,938	9,559	299,384
Regional Telecommunications Loan 2000005	269,679	275,127	275,127	5,448	277,291
Total EEC and EIB Loan Payments	576,990	598,521	598,521	21,531	597,503
International Development Association (IDA)					
Highway Road Development Loan 1975001	354,555	375,858	375,858	21,303	373,764
Savaii Agricultural Development Loan 1979010	545,283	564,020	564,020	18,737	569,102
Second Agriculture Development Loan 1981001	98,374	108,717	108,717	10,343	102,111
Development Bank Loan 1985002	220,564	233,837	233,837	13,273	229,147
Multiproject Loan 1986001	273,821	302,280	302,280	28,459	284,161
Afulilo Hydropower Project Loan 1987001	289,614	307,166	307,166	17,552	308,516
Telecommunications Loan 1989002	555,338	584,034	584,034	28,696	571,777
Emergency Road Rehabilitation Loan 1990001	2,224,930	2,460,431	2,460,431	235,501	2,328,166
Afulilo Hyrdropower Supplementary Loan 1993003	30,781	32,647	32,647	1,866	32,790
Infrastructure Assets Management Loan 1999001	943,396	1,036,932	1,036,932	93,536	978,173

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE
DEBT SERVICING

for the financial year ended 30 June 2017

	2017	Original Estimate	Final Estimate	(Over)/Under	2016
	$				$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Health Sector Management Project 2000002	347,225	373,164	373,164	25,939	371,312
Postal & Telecommunication Reform Project 2003001	248,749	264,968	264,968	16,219	258,283
Infrastructure Asset Management Project Phase II 2004001	830,646	902,916	902,916	72,270	898,710
Infrastructure Asset Management Project - AFC 2007004	131,938	60,291	60,291	(71,647)	59,677
Cyclone Emergency Recovery Project 2004002	55,466	140,540	140,540	85,074	136,989
Health Sector Management Project Phase II 2008001	48,554	52,778	52,778	4,224	52,240
Economic Crisis Support Credit IDA (4766-0) 2010002	347,311	366,666	366,666	19,355	357,320
Post Tsunami Reconstruction Project 2010005	53,094	183,421	183,421	130,327	162,419
Health Sector Management Programme Support Project 2010004	173,008	55,556	55,556	(117,452)	26,427
Samoa Agriculture Competitiveness Enhancement Project 2012004	39,915	108,274	108,274	68,359	6,482
Total IDA Loan Payments	7,812,561	8,514,496	8,514,496	701,935	8,107,563
Organisations of Petroleum Exporting Countries (OPEC)					
Petroleum Facilities Phase II 2000001	115,328	118,345	118,345	3,017	240,874
Petroleum Storage Facilities Project 2006001	940,351	954,202	954,202	13,851	989,723
Petroleum Bulk Storage Facility Project Phase IV 2011001	2,726,655	3,119,999	3,119,999	393,345	406,902
Total OPEC Loan Payments	3,782,333	4,192,546	4,192,546	410,213	1,637,499
People's Republic of China (PRC)					
Parliamentary Complex MJCA Building 2007001	4,733,821	5,378,230	5,378,230	644,409	5,255,950
Government Building 2008002	9,095,741	10,321,177	10,321,177	1,225,436	10,095,538
National Medical 2010001	6,520,898	7,390,721	7,390,721	869,823	7,235,319
Samoa Medical C 2012002	1,552,224	1,673,456	1,673,456	121,232	1,699,133
Samoa National Broadband Highway Project 2012003	1,022,324	1,109,105	1,109,105	86,781	1,119,787
Faleolo International Airport Upgrading Project 2014001	1,526,053	2,235,920	2,235,920	709,867	1,106,011
Total People's Republic of China (PRC)	24,451,061	28,108,609	28,108,609	3,657,548	26,511,738
Other Lenders					
I.F.A.D. Livestock Development Loan 1981005	88,607	97,834	97,834	9,227	94,997
I.F.A.D Rural Activation Project 1993001	111,657	122,937	122,937	11,280	119,620
Samoa Power Sector Expansion Project 2007002	372,797	431,630	431,630	58,833	342,069
Total Other Lenders' Payments	573,061	652,401.00	652,401.00	79,340.42	556,686
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE	50,846,531	56,782,355	56,782,355	5,935,825	52,290,353
DOMESTIC DEBT SERVICING					
Polynesian Airlines Limited (UTOS)	3,830,400	3,830,400	3,830,400	0	3,830,400
Samoa Shipping Service (SNPF)	720,000	720,000	720,000	0	720,000
Samoa Airport Authority (SNPF)	480,000	480,000	480,000	0	480,000
Development Bank of Samoa (UTOS)	2,400,000	2,400,000	2,400,000	0	2,400,000
Pacific Forum Line (UTOS)	4,657,372	4,657,372	4,657,372	0	4,657,372
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE	12,087,772	12,087,772	12,087,772	**0**	12,087,772
DEBT SERVICING EXPENDITURE BY PURPOSE					
Principal Repayments	46,422,742	49,592,660	49,592,660	3,169,918	46,224,171
Interest and Service Charges	16,511,560	19,277,468	19,277,468	2,765,908	18,153,954
TOTAL DEBT SERVICING EXPENDITURE	62,934,302	68,870,127	68,870,127	5,935,825	64,378,125

[1] There is no payment from CBS as per normal process, whilst the undisclosed amount of $3,328,025 is a third party transaction as it was paid directly by the Aus AID to ADB through the Loan Buy Down Mechanism

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE
STATUTORY REMUNERATION

for the financial year ended 30 June 2017

	2017	Original Estimate	Final Estimate	(Over)/Under	2016
	$	$	$	$	$
Head of State Act 1965					
Head of State	225,745	224,079	224,079	(1,666)	222,412
Council of Deputies	349,850	349,850	349,850	0	179,410
	575,596	573,929	573,929	(1,666)	401,822
Civil List Act 1964					
Prime Minister	214,542	213,248	213,248	(1,294)	250,123
Deputy Prime Minister	169,454	169,432	169,432	(22)	200,425
Ministers	1,735,820	1,735,478	1,735,478	(342)	2,036,432
Speaker	154,057	153,771	153,771	(286)	190,404
Deputy Speaker	118,998	114,386	114,386	(4,612)	138,974
Leader of Opposition	0	0	0	0	96,406
Deputy Leader of Opposition	0	0	0	0	82,887
Members of Parliament	2,470,163	2,617,779	2,617,779	147,616	1,290,996
Parliamentary & Committee	494,550	300,000	300,000	(194,550)	95,850
	5,357,585	5,304,094	5,304,094	(53,490)	4,382,497
Judicature Ordinance Act 1961					
Chief Justice	185,372	198,088	198,088	12,716	183,152
Supreme Court Judges	794,033	737,201	737,201	(56,833)	423,734
Lands & Title President	131,011	139,940	139,940	8,929	140,032
District Court Judges	262,175	518,944	518,944	256,769	439,084
	1,372,592	1,594,173	1,594,173	221,581	1,186,002
Audit Office Ordinance 1961					
Controller & Auditor General	134,038	131,668	131,668	(2,370)	132,876
Parliamentary Under-Secretaries Act 1968					
Associate Ministers	1,454,044	1,413,035	1,413,035	(41,009)	2,710,744
Ombudsman Act 1988					
Ombudsman	130,635	128,327	128,327	(2,308)	129,504
TOTAL STATUTORY EXPENDITURE	9,024,490	9,145,225	9,145,225	120,737	8,943,446

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE
OTHER EXPENDITURE

for the financial year ended 30 June 2017

	2017	Original Estimate	Final Estimate	(Over)/Under	2016
	$	$	$	$	$
Interest on Deposit Accounts Over-Draft - PFMA 2001	144,475	200,000	200,000	55,525	537,838
Merit Awards - Merit Act 1992/1993	73,581	75,000	75,000	1,419	2,000
Parliamentary Pension Scheme - Contributions	262,000	386,000	386,000	124,000	262,000
Grant to the Public Trust Office - Public Trust Office Act 1975	501,966	501,966	501,966	0	479,798
Sinking Fund Contribution	1,415,458	1,415,458	1,415,458	0	1,415,588
Income Tax Refunds - Income Tax Administration Act 2012	9,327,839	7,000,000	9,000,000	(327,839)	7,376,919
VAGST Refunds - VAGST Tax Act 1992/1993	19,784,723	15,000,000	20,000,000	215,277	17,193,624
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	4,014,428	4,500,000	4,500,000	485,572	2,499,559
TOTAL EXPENDITURE	35,524,471	29,178,424	36,178,424	653,953	29,767,325

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE
for the financial year ended 30 June 2017

Original Estimates **$ 14,769,185.02**

Unforeseen Expenditure By Ministry	**2017** **$**	Final Estimate $	Over/Under $	2016 $
Attorney General (AT)	0	0	0	33,423
Communication & Information Technology (CT)	266,395	266,395	0	178,763
Education, Sports & Culture (EC)	1,502,164	1,502,164	0	3,859,631
Electoral Commissioner (EV)	205,652	206,500	848	81,304
Finance (FI) [1]	6,117,960	10,666,150	4,548,190	5,396,181
Foreign Affairs & Trade (FT)	413,148	416,157	3,008	1,155,322
Justice & Courts Administration (JC)	271,341	289,567	18,226	0
Legislative (AA)	111,500	111,500	0	0
Natural Resources & Environment (NE)	201,434	582,020	380,587	0
Police (PP)	21,500	22,752	1,252	0
Prime Minister's (PM)	188,193	196,429	8,236	459,712
Prisons & Correction Services (PC)	0	0	0	188,800
Public Service Commission (PS)	43,700	43,700	0	17,391
Revenues (RE)	32,551	31,551	(1,000)	0
Women, Community & Social Development (WS)	380,700	384,300	3,600	122,349
Work Transport & Infrastructure (WI)	50,000	50,000	0	0
Total Unforeseen Expenditure	9,806,238	14,769,185	4,962,947	11,492,876

[1] The amount under Ministry of Finance includes $1,863,788 for Cadiac Mission and $330,552 as per FK (17)15 transferred to Special Purpose Accounts reported under Schedule 12 to be utilised in new financial year 2018, and $105,457.42 (Sponsorship for Blues vs Reds game as per FK(17) 12)

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2017

Total Estimates for 2016/2017 **$ 14,769,185.02**

Unforeseen Expenditure By Purpose	2017 Actual $	Approved Amount $	Cabinet Reference	Ministry
Request for Clearing of Ministry's Outstanding Debt	266,395	300,000	FK(17) 07	CT
Financial Request of $1.15million from the Samoa Rugby Union	500,000	500,000	FK(16) 21	EC
Financial Request of $300,000 for Samoa Athletes to the RIO Olympics	300,000	300,000	FK(16) 28	EC
Financial Request of $200,000 for the Rugby League Association in Celebration of 30 Years in Samoa	200,000	200,000	FK(16) 35	EC
Financial Request for Education Advisory Committee Allowances	7,000	32,000	FK(16) 35	EC
Request for Funds to continue education of farm, cooking, sewing, carpentry and Music Performance range.	157,318	200,000	FK(16) 38	EC
Request for Financial Assistance of $45,000 for Samoa Weightlifting Association	45,000	45,000	FK(17) 07	EC
Financial request to improve Assessment and School Data Management	252,846	290,773	FK(17) 07	EC
Financial Assistance of $20,000 for the Volleyball Association	20,000	20,000	FK(17) 08	EC
Financial Assistance of $30,000 for the Samoa Outrigger Canoe Association	20,000	20,000	FK(17) 22	EC
Financial Request for Financing of the Commission of Enquiry for the 2016 General Election	172,115	136,500	FK(16) 37	EV
Additional Financial Complete the Implementation Committee of Inquiry for the 2016 General Election	33,537	70,000	FK(17) 05	EV
Request for Budget to Support the Work of the Special Negotiation Team as Directed by the Cabinet	120,585	50,000	FK(16) 46	FI
Samoa's contribution to the Pacific Financial Technical Assistance Center (PFTAC)	211,558	213,065	FK(17) 05	FI
Financial Request for financing the Heart Disease Surgeries	300,796	2,920,546	FK(17) 12	FI
Advertise and marketing of Samoa through the Red and Blues game in Island	105,457	105,457	FK(17) 12	FI
Transfer under NHS special purpose for Cadiac Mission [1+2]	1,863,788	0	FK(17) 12	FI
Reroofing of the Government Prayer House at Mount Vaea [1+2]	330,552	0	FK(17) 15	FI
Paying of Government New House Lease at Auckland New Zealand to UTOS	850,000	850,000	FK(17) 19	FI
Preparation for the 55th Years Independence State of Samoa from Unforeseen Fund	250,000	250,000	FK(17) 20	FI
Financing for construction variation phase 2 at Faleolo	2,085,222	2,088,953	FK(17) 22	FI
Request for Additional Funds for Preparations for the Green Climate Fund Conference - 11-15 December 2016	383,881	524,106	FK(16) 44	FT
New Zealand's Prime Minister and His wife's first official visit in Samoa	29,268	44,075	FK(17) 19	FT
Preparation for 2nd meeting on Good management for Judges of the Pacific Host by the Ministry of Justice & Courts Administration	18,278	20,900	FK(17) 15	JC
Paying Debts from Unforeseen Fund and the increase of Judicial Retirement Fund	253,063	333,681	FK(17) 22	JC
Reimbursement of Funds for Fa'aaloaloga to Le Mamea Ropati	5,500	5,500	FK(16) 47	AA
Preparation for the Decorating of Parliament Building at Tiafau	58,000	58,000	FK(16) Faapitoa 07	AA
New Air Conditions for the Parliament Meeting Complex at Faleata	45,000	51,750	FK(17) 02	AA
Reimbursement of Social Fund used for Fa'aaloaloga	3,000	3,000	FK(17) 05	AA

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2017

Total Estimates for 2016/2017 **$ 14,769,185.02**

Unforeseen Expenditure By Purpose	2017 Actual $	Approved Amount $	Cabinet Reference	Ministry
Emergency Works for Putting out Fire at Tafa'igata Landfill	169,434	190,547	FK(16) 33	NE
Payment of consultancy for the preparation of a strategic plan for the Customary Land Advisory Committee	32,000	70,000	FK(17) 17	NE
Official Opening of Immigration Office in Savaii, 28th July 2016	3,732	6,777	FK(16) 27	PM
Passing Away of Faletua - Meilini Tuiloma Lameko	10,461	10,530	FK(16) 33	PM
Financial Gift of $10,000 for 60 Years Anniversary of Saint Mary's	10,000	10,000	FK(16) 33	PM
Assistance for the 13 Days of Christmas - CCCS - Vaitele Uta	10,000	10,000	FK(16) 42	PM
Government Gift for the Celebration of 125 Years of the Seven Days Adventist Church in Samoa	20,000	20,000	FK(16) Faapitoa 13	PM
Government Function to Welcome Laaulialemalietoa Joseph Parker	16,326	33,400	FK(16) Faapitoa 15	PM
Preparations for the Honours and Award Ceremony 2017	5,533	25,838	FK(17) 02	PM
Government function for the Annual PIDC meeting	6,713	8,000	FK(17) 15	PM
Fata Brian Kaio from High Commissioner's office of Samoa in Australia bring Tautala Iputaua's coffin in Samoa	2,165	2,161	FK(17) 17	PM
Request for payment of Shipment from American Samoa	9,898	10,187	FK(17) 18	PM
Request to use the remaining Ministry Fund	80,590	86,423	FK(17) 19	PM
Allowance for the Spokesperson of seasonal works in New Zealand	9,672	9,974	FK(17) 20	PM
Bringing of Taulupoo Savaliga's coffin from New Zealand by the consulate Faaolotoi Reupena Pogi	3,103	3,142	FK(17)MA 09	PM
Request for Operation of the Research and Investigation Committee to Investigate and Review of the Applicants against the Assistant Commissioner Samoa Mulinuu and Other Officers of the Police Department	21,500	74,190	FK(17) 05	PP
Payment for Consultant to Review the Public Service Act 2004 [1]	22,700	0	FK(16) 37	PS
Payment for Consultant to Review the Public Service Act 2004 [1]	21,000	0	FK(16) 37	PS
World Customs office meeting in Brussels	32,551	32,514	FK(17)MA 15	RE
Request for Unforeseen Funds to be utilized in maintaining the Jetty at Faleu Manono Tai	50,000	50,000	FK(17) 09	WI
Prizes for showcasing Ie Samoa, Siapo Traditional-handmade 2017	380,700	644,300	FK(17) 14	WS
Total Unforeseen Expenditure	9,806,238	10,931,290		

[1] There were no approved amounts stated in these Cabinet References

[2] Amounts have been transferred to Special Purpose Accounts reported under Schedule 12 to be utilised in new financial year 2018.

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2017

	2017 Closing Balance $	Cash Inflows $	Cash Outflows $	2016 Opening Balance $
TREASURY FUND				
PETTY CASH IMPREST	22,650	0	0	22,650
CASH IN BANK				
Domestic:				
ANZ Bank (Samoa) Limited				
Direct Transfers	585,851	20,186,314	19,891,665	291,202
General Disbursement	(15,938,726)	299,214,886	289,736,319	(25,417,293)
Inland Revenue Tax Refund Imprest	(230,182)	5,283,436	5,397,592	(116,026)
Inland Revenue VAGST Refund Imprest	296,930	1,782,794	1,808,255	322,391
Treasury Fund	17,447,288	573,066,015	565,538,316	9,919,589
GOS EFTPOS Deposit	251,338	176,056	0	75,282
Westpac (Samoa) Limited [1]				
Treasury Fund	4,235,049	181,128,105	159,456,000	(17,437,055)
GOS EFTPOS Deposit [2]	123,589	112,613	698	11,675
National Bank of Samoa				
Treasury Fund	1,298,292	32,269,114	31,033,768	62,946
Samoa Commercial Bank				
Treasury Fund	1,518,663	47,916,502	46,448,544	50,706
Central Bank of Samoa				
Treasury Fund Deposit	7,930,271	41,877,294	34,120,741	173,718
Coins Transfer account	249,743	0	0	249,743
Samoa Treasury Fund	15,150,009	80,788,819	66,409,427	770,617
Foreign Bank Accounts:				
ANZ Banking Group				
Consulate General Operating - Auckland, New Zealand	96,485	945,406	913,346	64,426
High Commission Operating - Wellington, New Zealand	3,514	1,286,482	1,282,198	(769)
Student Counsellor - Fiji	86,545	314,280	314,362	86,628
British Pound Account - Britain	2,879	0	141	3,020
Treasury Operating - Wellington, New Zealand	700,928	821,142	1,299,687	1,179,474
Samoa Consulate - Pagopago (Mission Payments)	80,504	254,142	251,106	77,468
Samoa Consulate - Pagopago (Revenue Account)	3,314,296	675,413	130,544	2,769,427
GOS Term Deposit [4]	3,997,456	3,997,456	0	0
Westpac Banking Corporation, Australia				
High Commission Operating - Canberra	70,825	1,128,468	1,162,690	105,048
High Commission revenue -Canberra	121,016	130,901	56,726	46,841
High Commission Maxi Bonus-Canberra	2,623	2,474	97	245
Samoa Consulate - Sydney	194,615	823,281	834,979	206,314
GOS Revenue Sydney	76,987	76,987	0	0
United Nations Federal Credit Union - New York (USA)				
United Nations Mission Operating	307,860	3,212,391	2,987,515	82,984
Mission Savings	504	506	2	0
Crown Agents, Great Britain				
Treasury Operating	47,340	0	2,322	49,662
Fortis Banque, Belgium				
Embassy Operating	264,824	1,409,309	1,372,260	227,775
Asian Banking Groups				
Embassy Japan - Bank of Japan	142,999	1,713,966	1,715,184	144,218
Embassy China (USD Account) - Bank of China	337,717	156,077	232,982	414,623
Embassy China (RMB Account) - Bank of China	879,283	1,572,439	1,399,962	706,806
SHORT TERM INVESTMENTS:				
Westpac (Samoa) Limited				
Investment Account [5]	4,048,935	154,731	0	3,894,205
ANZ Banking Group				
Staff Renovation - Wellington, New Zealand	9	1,140	64,069	62,938
GOS Land in New Zealand - Auckland, New Zealand	120,954	48,131	3,998,930	4,071,754
TOTAL TREASURY FUND [3]	**47,839,867**	**1,302,527,068**	**1,237,860,429**	**(16,826,772)**

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2017

	2017 Closing Balance $	Cash Inflows $	Cash Outflows $	2016 Opening Balance $
DEVELOPMENT FUND:				
Central Bank of Samoa				
Samoa Education Sector Phase II	2,504,103	6,862	39,198	2,536,439
Samoa Schoolnet	2,373	0	37	2,410
Health Sector Management Support Program	0	107,212	4,953,250	4,846,038
CBS Earthquake & Tsunami Disaster Response Project	13,889	52	217	14,054
CBS 06-054 NZ Aid Post Tsunami Concessional Finance	1	0	0	1
Samoa, Australia Partnership Project	11,887,100	38,334	3,968,356	15,817,122
Clean Energy Fund Account	463,360	1,156	0	462,204
Samoa's EPC 400k WP Solar PV Project - USD Account	696,448	0	10,909	707,356
CBS #06-027A ADB Loan (Small Business Loan Scheme)	5,858	0	0	5,858
CBS Government-Export Guarantee Scheme	196,595	0	0	196,595
Samoa Agriculture Competitiveness Enhancement	668,937	1,376,529	1,222,228	514,637
Enhanced integrated framework	1,045,598	2,628,867	2,986,304	1,403,035
Tourism Cyclone Recovery Programme	2,054	1,459	1,960,350	1,960,945
Samoa Tourism Support Programme	132,779	362	0	132,417
JFP Assistance for Community Sanitation	0	37,361	165,820	128,459
Samoa Aviation Investment Project	402,019	3,148,030	3,523,642	777,631
Agriculture & Fisheries Cyclone Recovery Response Project	424,714	813,565	726,068	337,217
Samoa Disability Program	193,222	779,521	1,699,156	1,112,858
Samoa Parliament Complex Redevelopment Project	16,146,804	623,895	6,300,741	21,823,651
Relocation of Livestock Division Premises	40,692	166	0	40,525
Enhancing Climate Resilience of the Westcoast Road	241,386	1,478,288	1,377,629	140,727
Rosabud Trust - Manumalo Baptist School	457	1,270	466,132	465,320
Enhanced Road Access Project	6,232,371	21,515,265	15,870,658	587,764
Enhancing the Climate Resilience	2,251,788	3,053,060	2,141,233	1,339,961
Samoa National Action	113,730	465	0	113,264
Apia Waterfront	2,609,598	2,422,600	323,194	510,192
Samoa Women Shaping	831,777	8,757	1,409,019	2,232,039
First Fiscal and Economic Reform Operation	0	0	535,766	535,766
Sale of Japanese Buses Account	1,827,944	7,478	0	1,820,466
Grant for Samoa Aviation Project	32,666	156,012	197,347	74,002
Education Sector Support Programme - Budget Support	10,020,356	20,270,309	13,988,621	3,738,668
Pacific Resilience Project	1,597,299	329,948	356,131	1,623,482
EU-GIZ Adapting to Climate Change & SE	80,878	0	145,340	226,219
Imprest Ac for Agribusiness Support Project	177,410	269,830	258,110	165,690
Budget Support (NZ & AUS)	7,047,724	18,397,394	17,000,004	5,650,335
Safety & Security Levy	2,270,068	1,651,522	0	618,547
Samoa Connectivity Project	884,344	714,217	1,105,691	1,275,819
Scholarship & Equipment Fund for Education	150,921	1,245	81,563	231,240
Secondment of Samoa UN-Mission(SAT)	55,333	55,333	0	0
Secondment of Samoa UN Msssion DRP(USD)	1,750	642,092	640,341	0
ADB TA- Establishment of an Advance Payment Facility	674	115,357	114,682	0
Samoa Tourism Growth Partnership Program	735,410	841,700	106,290	0
Fiscal Resilience Improvement Program	0	0	0	0
Public Sector Financial Management Project	(8)	0	0	(8)
TOTAL DEVELOPMENT FUNDS [3]	**71,990,426**	**81,495,510**	**83,674,028**	**74,168,945**

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2017

	2017 Closing Balance $	Cash Inflows $	Cash Outflows $	2016 Opening Balance $
TRUST AND SPECIAL PURPOSE ACCOUNT:				
SPECIAL PURPOSE ACCOUNT				
Agriculture Show - Agriculture	4,099	409,422	453,429	48,106
Independence Committee - Prime Minister's Office	218,639	510,282	370,364	78,721
Sport Injury Fund - Education, Sports and Culture	518,172	13,199	90	505,063
Land Compensation - Ministry of Natural Resources	253,884	6,535	0	247,349
Malo o Samoa Centre#1 - Ministry of Foreign Affairs	109,656	3,035,818	2,927,283	1,121
Malo o Samoa Centre#2 - Ministry of Foreign Affairs	1,765,162	962,441	1,196,134	1,998,856
Samoa House Operation - Ministry of Finance	6,167	29,744	2,176,010	2,152,434
Auckland Samoa House - Ministry of Finance	837,431	628,871	556,015	764,575
Samoa House Term Deposits	2,207,845	2,211,780	3,935	0
	5,921,055	7,808,090	7,683,260	5,796,225
TRUST ACCOUNTS:				
Custom Deposit Account - Ministry of Revenue	1,391,299	1,204,529	205,395	392,165
Law Trust Account, Apia - Justice and Court Administration	943,631	297,408	517,272	1,163,494
Law Trust Account, Sogi - Justice and Court Administration	13,764	83,143	82,652	13,273
Law Trust Account, Tuasivi - Justice and Courts Administration	1,989	19,302	18,875	1,563
Leases Trust Account - Ministry of Natural Resources	1,695,931	1,309,288	1,124,759	1,511,402
Intellectual Properties Trust- Commerce, Industry and Labour	2,247	0	60	2,307
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	767	0	60	827
	4,049,628	2,913,670	1,949,072	3,085,031
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT	**9,970,683**	**10,721,760**	**9,632,333**	**8,881,256**
INSURANCE FUND	0	1,089,427	9,970,683	0
CASH IN BANK	1,364,378	3,200,221	3,628,520	1,792,677
SHORT TERM INVESTMENT	2,893,487	9,553	45,543	2,929,477
TOTAL CASH BALANCE, INSURANCE FUND	**4,257,865**	**3,209,774**	**3,674,064**	**4,722,154**
TOTAL FOR ALL FUNDS	**134,058,841**	**1,397,954,112**	**1,334,840,853**	**70,945,583**

Notes

[1] The Westpac (Samoa) Limited (WESTPAC) is now known as the Bank of the South Pacific (BSP) as they acquired the banking operations from WESTPAC during Financial Year 2015. Amendment to change Bank Name from "Westpac" to "BSP" on Finance One - Government System has been made in Financial Year 2017 and will be reflected in the Public Accounts for Financial Year 2017.

[2] The internet banking method is used as a mean 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	114,104
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	9,485
Total			**123,589**

[3] Summary of Treasury and Development Funds for Schedule D:

	2017	2016
Cash on hand and at bank	135,999,209	100,313,325
Bank overdrafts	(16,170,445)	(42,971,152)
Total Cash Balance	**119,828,763**	**57,342,173**

[4] Government Deposits at ANZ Bank, New Zealand

Bank Account Name	GOS FMIS Account #	Responsible Ministry	$
GOS Term Deposit 1 (NZ)	105358	Ministry of Finance	2,725,538
GOS Term Deposit 2 (NZ)	105359	Ministry of Finance	363,405
GOS Term Deposit 3 (NZ)	105360	Ministry of Finance	363,405
GOS Term Deposit 4 (NZ)	105361	Ministry of Finance	545,107
Total			**3,997,456**

[5] Short Term Investments at Bank of South Pacific Limited (formerly known as Westpac (Samo) Limited):

Bank Account Name	GOS FMIS Account #	Responsible Ministry	$
Wetpac - Cash Management Account	105271	Ministry of Finance	59,141
GOS Term Deposit for OD Security	105327	Ministry of Finance	2,908,080
GOS Term Deposit Westpac	105330	Ministry of Finance	1,081,714
Total			**4,048,935**

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2017

	2017 $	2016 $
CURRENT RECEIVABLES		
DIVIDEND RECEIVABLES [1]		
Development Bank of Samoa [2]	35,659	0
Polynesian Airlines Limited [2+4+5]	14,932,749	13,752,823
Samoa Airport Authority [2+5]	270,474	314,751
Samoa Housing Corporation [2]	1,793,478	1,247,836
Samoa Land Corporation [2]	285,361	0
Samoa Post Limited [2]	321,081	93,073
Samoa Ports Authority [2]	3,492,691	1,262,696
Samoa Shipping Corporation [2]	3,767,598	2,272,215
Samoa Shipping Services [3]	194,366	135,502
Samoa Water Authority [2]	1,031,772	0
Unit Trust of Samoa(Management) Ltd [2+4]	90,219	600,000
Total Dividend Receivables to Government	26,215,446	19,678,894
GOVERNMENT MINISTRIES RECEIVABLES [7]		
Finance - Accounts	360,501	373,523
Legislative	113,104	45,998
Agriculture & Fisheries	17,292	22,541
Attorney General	156,285	149,403
Audit Office	371,360	396,565
Commerce, Industry & Labour	3,525	4,609
Communication & Information Technology	259,392	262,295
Education, Sports & Culture	72,790	73,425
Electoral Commissioner	5,805	5,805
Finance	93,974	523,134
Foreign Affairs & Trade	163,873	225
Health	37,779	47,902
Justic and Courts Administration	160	
Natural Resources & Environment	2,090,877	1,710,153
Prime Minister	507,401	722,399
Police	21,810	18,802
Public Service Commission	44,255	44,255
Revenue [8]	725,185	723,959
Works, Transport & Infrastructure	52,460	1,860
Women, Community & Social Development	399,217	338,782
Bureau of Statistics	705	705
	5,497,750	5,466,339
OTHER RECEIVABLES [9]	647,309	649,449
TOTAL CURRENT RECEIVABLES	32,360,505	25,794,682
NON-CURRENT RECEIVABLES		
Loan Balances - Government Lending [6]		
Development Bank of Samoa [3+4]	3,219,043	4,030,089
Electric Power Corporation [3+4]	139,599,276	172,650,303
Unit Trust of Samoa [3+4]	7,110,000	7,900,000
Total Public Bodies' Loan Balances to Government	149,928,319	184,580,392
TOTAL NON-CURRENT RECEIVABLES	149,928,319	184,580,392
TOTAL RECEIVABLES	182,288,825	210,375,074

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2017

NOTES

[1] Although SOEs are mandated to pay government 50% of their audited NPAT as per policy, Actual Dividend received by government is impacted by: (a) Current financial ability of PTBs; (b) Issues regarding accumulated losses from previous years that impact the Statement of Changes of Equity; and (c) Approved planned capital expenditure.

[2] Balance as per SOE Final Audited Accounts FY 2016/2017

[3] Balance as per SOE Unaudited April-June 2017

[4] Balance as per SOE Confirmation 2016

[5] Prior period error - figure adjusted as per SOE Audited Annual Report FY 2015/2016

[6] Additional Notes on Government On-lending as at 30th June 2017

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2016/2017	Interest Paid during FY 2016/2017	Balance as at 30th June 2017	Balance as at 30th June 2016
Development Bank of Samoa					
ADB6thCreditline	5,000,000	533,382	54,118		1,099,495.14
IDA15820	3,934,499	277,664	172,336	2,652,930	2,930,594.25
Electric Power Corporation					
Afulilo	70,769,685	1,522,189	517,690	12,282,871	13,805,059.66
PSEP	182,287,298	6,394,534	1,644,638	127,316,405	158,845,242.99
Unit Trust of Samoa	7,900,000	790,000	-	7,110,000	7,900,000.00

[7] Debtors Control Accounts

Ministry	Current 0-30 Days	>30 Days	>90 Days	>180 Days	Total Outstanding
Finance-Accounts	39,759	45,806	74,739	200,198	360,501
Legislative Assembly	5,300	46,422	25,375	36,007	113,104
Agriculture	1,257	72	289	15,674	17,292
Attorney General	0	5,053	11,218	140,014	156,285
Audit Office	45,023	148,063	26,680	151,595	371,360
Commerce	1,675	0	0	1,850	3,525
Communication	833	470	3,645	254,443	259,392
Education	0	3,338	2,725	66,727	72,790
Electoral Commission	0	0	0	5,805	5,805
Finance	92,054	320	1,600	0	93,974
Foreign Affairs	0	150	163,723	0	163,873
Health	0	6,245	2,997	28,537	37,779
Justice	0	110	50	0	160
Natural Resources	2,214	2,839	89,454	1,996,370	2,090,877
Prime Minister	1,605	2,720	2,868	500,207	507,401
Police	0	1,100	1,192	19,517	21,810
Public Service	0	0	0	44,255	44,255
Revenue	0	0	0	725,185	725,185
Works	41,000	8,580	600	2,280	52,460
Women	62,510	48,686	78,194	209,827	399,217
Statistics	0	0	0	705	705
Total Outstanding	**293,230**	**319,974**	**485,349**	**4,399,197**	**5,497,750**

[8] The following are Account Receivables for the Ministry for Revenue and its respective Systems; these are not accounted under the Government System (Finance One).

Outstanding Debts	30 June 2017 $	30 June 2016 $
Taxpayers Arrears (Revenue Management System)	18,774,246	73,586,293
Unpaid Declaration (ASCYCUDA System)	61,679,565	2,224,471
Outstanding Deferrals (Spreadsheet Excel)	12,265,948	11,837,193
Total Debt	**92,719,760**	**87,647,957**

[9] These contain outstanding debtor balances and unidentified debits from bank statements held in suspense accounts

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2017

INVESTMENTS	Type	Ownership	Accumulated Capital Injection	Current Capital Injection/Grant	Revaluation Reserve	Retained Earnings	**2017**	2016
		$	$	$	$	$	**$**	$
Government Public Trading Bodies								
Development Bank of Samoa [1]	*	100	50,000,000	0	16,660,389	(13,078,325)	53,582,064	51,989,153
Electric Power Corporation [1+2]	*	100	150,367,154	0	96,634,243	21,488,807	268,490,204	235,672,240
Land Transport Authority[1+4]	^	100	830,094	0	0	1,301,622	2,131,716	2,047,399
Polynesian Airlines Limited [1+2]	*	100	53,598,218	0	0	(24,848,859)	28,749,359	27,491,182
Polynesian Airlines (Investments) Limited [1+2]	*	100	48,598,218	0	4,570,000	(182,310)	52,985,908	50,959,306
Public Trust Office [1]	*	100	18,780,650	501,966	10,000	(15,220,301)	4,072,315	3,954,369
Samoa Airport Authority [1+2+4]	^*	100	93,451,084	85,840,920	8,115,932	(50,020,915)	137,387,021	51,319,905
Samoa Housing Corporation [1]	*	100	20,588,000	0	10,113,765	0	30,701,765	28,362,643
Samoa Land Corporation Limited [1+2]	*	100	2,400,000	0	27,986,786	10,628,431	41,015,217	38,845,949
Samoa Ports Authority [1+2]	*	100	35,570,307	0	106,818,752	(4,178,169)	138,210,890	132,230,712
Samoa Post Limited [1]	*	100	500,000	0	0	2,078,167	2,578,167	2,257,086
Samoa Shipping Corporation Limited [1+2]	*	100	15,603,340	0	2,144,797	21,551,758	39,299,895	37,804,511
Samoa Shipping Services Limited [2+3]	*	50	4,660,278	0	(4,398,686)	1,049,802	1,311,394	4,660,278
Samoa Trust Estates Corporation [1]	^	100	2,921,340	0	41,132,152	(2,587,039)	41,466,453	42,065,403
Samoa Water Authority [1+2]	^*	100	84,660,413	0	35,294,097	(53,540,924)	66,413,586	64,350,042
Unit Trust of Samoa [1+2]	*	100	1,800,000	0	0	727,934	2,527,934	2,076,756
Total Investments in Government PTB			584,329,096	86,342,886	345,082,227	(104,830,321)	910,923,888	776,086,934
Government Public Beneficial Bodies								
National Health Services [1]	^	100	30,144,299	0	(5,075,540)	(6,412,727)	18,656,032	29,175,431
National Kidney Foundation of Samoa [1+2]	^	100	1,183,885	0	0	2,682,726	3,866,611	3,612,500
National University of Samoa [1+2]	*^	100	29,997,837	0	0	(3,155,835)	26,842,002	27,529,803
Samoa Fire and Emergencies Services Authority[1+2]	^	100	1,149,523	0	899,484	946,757	2,995,764	2,657,322
Samoa Qualifications Authority [1]	*	100	62,820	0	0	1,996,486	2,059,306	1,723,681
Samoa Sports Facilities Authority [1+2]	^	100	61,988,478	0	0	(30,836,101)	31,152,377	31,974,106
Samoa Tourism Authority [1+2]	*	100	706,374	0	0	0	706,374	0
Scientific Research of Samoa [1+2]	*	100	3,731,471	0	0	105,315	3,836,786	3,731,471
Total Investments in Government PBB			128,964,687	0	(4,176,056)	(34,673,379)	90,115,252	100,404,314
Independent Government Bodies								
Central Bank of Samoa [2]		100	20,000,000	0	(3,624,000)	0	16,376,000	10,328,000
			20,000,000	0	(3,624,000)	0	16,376,000	10,328,000
Other Entities								
Air Pacific Limited [4]		12	41,714	0	0	0	41,714	41,714
Pacific Forum Line Limited [4]		7	1,552,826	0	0	0	1,552,826	1,552,826
Virgin Blue Limited [5]		49	1,000	0	0	14,998,696	14,999,696	14,999,696
			1,595,540	0	0	14,998,696	16,594,236	16,594,236
TOTAL INVESTMENTS			734,889,323	86,342,886	337,282,171	(124,505,004)	1,034,009,376	903,413,484

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2017

Notes

[1] Balance as per SOEFinal Audited Accounts April June 2017

[2] Balance as per SOE Confirmation 2017

[3] Balance as per SOE Unaudited Accounts (April - June 2017)

[4] Restating Balance in Public Accounts 2016 while awaiting confirmation from SOE

[5] Prior period error - figure adjusted as per SOE Audited Annual Report FY 2015/2016

[6] List of SOEs that received cash grants for FY 16/17 (reported in Sch 2 as Operating Exps (below line)

Electric Power Corporation-Fuel Subsidy	0	4,100,000
Land Transport Authority	18,306,640	20,888,431
Public Trust Office	501,966	479,798
Samoa Water Authority-CSO	8,784,423	8,784,425
National Health Services of Samoa	66,379,820	69,182,630
National Kidney Foundation of Samoa	6,649,179	6,186,904
National University of Samoa	12,338,448	11,046,789
Samoa Fire and Emergencies Services Authority	4,159,827	4,053,360
Samoa Qualifications Authority	2,924,287	2,760,375
Samoa Sports Facilities Authority	1,477,720	1,997,236
Scientific Research Organization of Samoa	3,317,148	3,334,494
Samoa Tourism Authority	9,050,279	9,318,723
Office of the Regulator	3,244,690	1,822,992
Total Cash Grants received by SOEs	**137,134,426**	**143,956,157**

[7] Nature/Type of Investment

KEY	
Share Capital/Paid up Capital/Deemed Capital	*
Capital Injection	◊
Transfer of Assets	^

GOVERNMENT OF SAMOA

SCHEDULE 7.2

ADDITIONAL FINANCIAL INFORMATION ON INVESTMENTS

as at 30 June 2017

FINANCIAL INFORMATION ON INVESTMENTS	Current Ratio	Debt Equity Ratio	Return on Equity Ratio	Total Assets	Total Liabilities	30 June 2017 Equity
			%	$	$	$
Government Public Trading Bodies						
Development Bank of Samoa [1]	2.2	2.4	0%	191,974,372	138,392,308	53,582,064
Electric Power Corporation [1]	4.7	0.5	-5%	461,986,040	193,495,836	268,490,204
Land Transport Authority [1]	0.9	0.0	0%	16,164,843	14,033,129	2,131,714
Polynesian Airlines Limited [1]	3.9	0.2	10%	42,554,356	13,804,998	28,749,358
Polynesian Airlines Investment Limited [1]	1.3		4%	53,632,868	646,960	52,985,908
Public Trust Office [1]	49.5	0.0	-6%	7,833,168	3,760,853	4,072,315
Samoa Airport Authority [1]	16.4	1.7	0%	139,162,620	1,775,599	137,387,021
Samoa Housing Corporation [1]	3.2	0.5	8%	45,774,937	15,073,172	30,701,765
Samoa Land Corporation Limited [1]	4.1	0.3	4%	93,689,937	52,674,721	41,015,217
Samoa Ports Authority [1]	3.4	0.1	3%	202,838,968	64,628,077	138,210,891
Samoa Post Limited [1]	1.3	0.0	25%	11,094,440	8,516,273	2,578,167
Samoa Shipping Corporation Limited [1]	4.6	0.1	10%	100,416,946	61,117,051	39,299,895
Samoa Shipping Services Limited [2]	3.8	1.9	18%	4,044,005	2,732,611	1,311,394
Samoa Trust Estates Corporation [1]	0.2	0.1	-2%	49,314,446	7,847,993	41,466,453
Samoa Water Authority [1]	12.4	0.0	4%	183,567,188	117,153,601	66,413,587
Unit Trust of Samoa [1]	5.7	0.0	16%	2,943,244	415,307	2,527,934
Total Government PTB				**1,606,992,378**	**696,068,489**	**910,923,887**
Government Public Beneficial Bodies						
National Health Services [1]	0.69	-	-7%	191,579,464	172,923,433	18,656,032
National Kidney Foundation of Samoa [1]	12.70	-	7%	4,063,659	197,048	3,866,611
National University of Samoa [1]	1.18	-	-3%	72,070,905	45,228,903	26,842,002
Samoa Fire and Emergencies Services Authority [1]	4.23	-	11%	4,079,730	1,083,966	2,995,764
Samoa Qualifications Authority [1]	17.12	-	16%	4,333,172	2,273,866	2,059,306
Samoa Sports Facilities Authority [1]	0.53	-	-3%	87,939,341	56,786,963	31,152,378
Samoa Tourism Authority [1]	1.32	-	195%	1,211,513	505,139	706,374
Scientific Research of Samoa [1]	2.20	-	3%	5,227,920	1,391,134	3,836,786
Total Government PBB				**370,505,704**	**280,390,452**	**90,115,253**
Independent Government Bodies						
Central Bank of Samoa [4+5]	-	-	-	519,999,000	503,623,000	16,376,000
				519,999,000	503,623,000	16,376,000
Other Entities						
Fiji Airways [3]	-	-	-	-	-	-
Pacific Forum Line Limited [3]	-	-	-	-	-	-
Virgin Blue Limited [4]	15.3	-	41%	43,046,913	28,047,217	14,997,895
				43,046,913	28,047,217	14,997,895
TOTAL PUBLIC BODIES SECTOR SEGMENT				**2,497,497,082**	**1,508,129,158**	**1,032,413,035**

Notes

[1] Balance as per SOE Final Audited Accounts 2017

[2] Balance as per SOE Unaudited Audited Accounts (April- June 2017)

[3] Audited/Unaudited Accounts 2017 was not provided for verification hence ratios could not be determined.

[4] Balance as per Audited Accounts 2016

[5] SOE ratios could not be determined

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS
International Finance Institutions
as at 30 June 2017

	2017	2016
	$	$
CAPITAL SUBSCRIPTIONS		
Asian Development Bank		
21 Shares of 10,000 SDRs each fully paid	732,729	748,130
International Bank for Reconstruction and Development		
Partially paid shares	3,392,481	3,446,056
International Development Association [1]		
441 Subscriptions fully paid	158,447	159,728
International Finance Corporation		
35 Shares of USD$1,000 each fully paid	87,763	89,149
International Fund for Agricultural Development		
USD$50,000 investment in subscriptions	125,376	127,356
Multilateral Investment Guarantee Agency		
5 Shares of USD$10,820 each partially paid	135,657	137,799
TOTAL CAPITAL SUBSCRIPTIONS	4,632,453	4,708,218

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

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS [1+2]

as at 30 June 2017

	2017	Write-Off [5]	Additions	2016
	$	**$**	**$**	$
Land	22,621,559	(2,530)	3,210	22,620,879
Building [3]	518,044,369	(3,550)	1,251,407	516,796,512
Vehicles [4]	36,581,879	(8,035,241)	4,298,081	40,319,039
Furniture & Fitting	13,587,209	(1,767,105)	1,156,793	14,197,521
Household Equipment	821,687	(64,007)	80,595	805,100
Computer Equipment	13,289,181	(1,945,503)	2,415,944	12,818,740
Plant & Equipment	8,299,096	(634,004)	1,515,688	7,417,412
Office Equipment	12,994,469	(1,643,727)	1,818,685	12,819,511
Communication Equipment	762,960	(103,897)	239,979	626,878
Lease Assets	2,873,812	0	0	2,873,812
Medical Equipment	134,677	(1,000)	6,206	129,471
Infrastructure	792,085	0	99,819	692,266
Sport Equipment	6,500	(400)	0	6,900
Books	1,420	(154)	0	1,574
Musical Equipment	539,497	(4,850)	34,767	509,580
Expendable Items	400,249	(30,406)	9,728	420,926
Vehicles Parts	11,841	(24,664)	7,680	28,825
TOTAL FIXED ASSETS	631,762,490	(14,261,038)	12,938,582	633,084,946

[1] 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. Donated Assets are recorded at the best market price $82,526,269.6 and are inclued in the Total Fixed Assets.

[2] Major work has been allocated to all Ministries in the updating of Asset Register under each Ministries. There is still work in refining some of the data from Ministries and the following are Ministries that have confirmed their Assets and those that have not confirmed:

Confirmed Assets:

Attorney General's Office
Audit Office
Ministry of Commerce, Industry & Labour
Ministry of Communication, Information & Technology
Ministry of Foreign Affairs & Trade
Ministry of Natural Resources & Enviroment
Ministry of Police
Ministry of Public Enterprises
Ministry of Revenue
Ministry of Women, Community and Social Development
Ministry of Works, Transport & Infrastructure
Ombudsman
Public Service Commission
Samoa Bureau of Statistics
Samoa Law Reform
Samoa Prison & Correction Services
Ministry of Agriculture and Fisheries

Ministries not Able to Confirm Assets:

Ministry of Prime Minister & Cabinet
Ministry of Justice, Courts and Administration
Office of the Electrol Voters
Ministry of Education
Legislative Assembly
Ministry of Finance
Ministry of Health

[3] Included in these Buildings are the 2 Leased Buildings at Mangere, New Zealand and Canberra, Australia total outstanding balance of $2.8 million registered under the Ministry of Foreign Affairs & Trade.

[4] Included in these Vehicles registered are Leased Vehicles with a total outstanding lease balance of $2.3 million.

[5] Write-off balances reported in this schedule include write-offs for current FY2017 and write-offs from previous years.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2017

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	**2017**	2016
	$	$	$	$	**$**	$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
Development Bank Loan 1976003	0	166,546	1,708	0	0	168,254
Coconut Oil Mill Loan 1977003	0	417,952	11,333	0	212,646	641,932
S.T.E.C. Agricultural Development Loan 1977004	0	361,317	12,969	0	189,600	563,886
Development Bank Loan 1978006	0	473,711	17,003	0	738,861	1,229,575
Fale-ole-Fee Power Project Loan 1979003	0	431,189	7,383	0	658,873	1,097,445
S.T.E.C. Agricultural Development Loan 1980005	0	224,282	6,432	0	803,448	1,034,162
Forestry Development Loan 1980006	0	150,908	4,092	0	541,149	696,149
Development Bank Loan 1981006	0	411,653	14,776	0	1,916,114	2,342,543
S.T.E.C. Special Assistance Loan 1983001	0	94,435	2,708	0	579,046	676,189
Development Bank Loan 1985001	0	494,397	17,746	0	3,838,842	4,350,985
Multiproject Loan 1985003	0	596,832	16,025	0	5,204,890	5,817,747
Afulilo Hydropower Project Loan 1986003	0	670,444	9,556	0	6,454,405	7,134,405
Telecommunications Loan 1989001	0	838,471	27,958	0	10,397,241	11,263,670
Agriculture Program Loan 1989004	0	1,805,511	60,203	0	23,315,935	25,181,649
Emergency Power Rehabilitation Loan 1990002	0	35,917	512	0	448,949	485,378
Cyclone Damage Rehabilitation Project 1992012	0	767,964	25,607	0	12,295,624	13,089,195
Afulilo Hydropower Supplementary Loan 1993002	0	210,136	7,007	0	3,467,522	3,684,665
Financial Sector Program Loan 1998001	0	365,934	10,495	0	15,450,063	15,826,492
Samoa Education Project 2000003	0	716,023	9,320	0	10,880,159	11,605,502
Small Business Development Project 2001001	0	312,024	4,447	0	4,747,143	5,063,615
Afulilo Power Improvement Project 2002001	0	49,220	702	0	823,761	873,683
Sanitation & Drainage Project 2004003	0	823,367	14,098	0	15,493,076	16,330,540
Education Sector Project Phase II 2006002	0	744,869	10,617	0	15,487,341	16,242,827
Samoa Power Sector Expansion Project 2007003	121,111	2,515,380	33,063	2,820,987	54,604,230	57,031,562
Samoa Sanitation and Drainage Project 2009038	0	250,888	3,576	0	5,852,679	6,107,143
Economic Recovery Support Program 2010003 [1]	0	0	0	0	37,171,429	37,171,429
Economic Recovery Support Program-Subprogram 2 2012001 [1]	0	0	0	0	24,510,714	24,510,714
Total ADB Loan Payments	121,111	13,929,369	329,335	2,820,987	256,083,741	270,221,334
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009	0	18,841	(198)	0	221,347	239,990
Regional Telecommunications Loan 2000004	0	279,625	(3,636)	0	584,401	860,390
Regional Telecommunications Loan 2000005	0	250,542	(48,926)	0	3,758,690	3,960,305
Total EEC and EIB Loan Debt	0	549,008	(52,760)	0	4,564,438	5,060,685
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	332,720	45,250	0	2,648,010	3,025,981
Savaii Agricultural Development Loan 1979010	0	495,997	99,174	0	6,134,065	6,729,236
Second Agriculture Development Loan 1981001	0	88,929	2,600	0	1,236,111	1,327,640
Development Bank Loan 1985002	0	194,607	3,079	0	3,558,464	3,756,149
Multiproject Loan 1986001	0	239,429	6,999	0	4,558,929	4,805,357
Afulilo Hydropower Project Loan 1987001	0	253,305	3,837	0	5,014,286	5,271,429
Telecommunications Loan 1989002	0	503,881	10,140	0	6,168,437	6,682,459
Emergency Road Rehabilitation Loan 1990001	0	2,015,925	62,382	0	27,018,111	29,096,418
Afulilo Hyrdropower Supplementary Loan 1993003	0	26,921	408	0	533,080	560,408
Infrastructure Assets Management Loan 1999001	0	714,818	20,896	0	30,900,000	31,635,714
Health Sector Management Project 2000002	0	266,155	4,781	0	11,650,359	11,921,295
Postal & Telecommunication Reform Project 2003001	0	185,852	3,849	0	8,631,428	8,821,130
Infrastructure Asset Management Project Phase II 2004001	0	621,985	20,872	0	29,892,857	30,535,714
Cylcone Emergency Recovery Project 2004002	0	97,761	2,025	0	4,689,931	4,789,717
Infrastructure Asset Management Project - AFC 2007004 [1]	0	0	0	0	7,751,747	7,751,747
Health Sector Management Project Phase II 2008001 [1]	0	0	0	0	6,785,714	6,785,714
Economic Crisis Support Credit IDA (4766-0) 2010002 [1]	0	0	0	0	47,142,857	47,142,857
Post Tsunami Reconstruction Project 2010005 [1]	0	0	0	0	23,582,779	23,582,779
Health Sector Management Programme Support Project 2010004 [1]	0	0	0	0	7,142,857	7,142,857
Samoa Agriculture Competitiveness Enhancement Project 2012004 [1]	6,030,826	0	(226,314)	6,424,718	12,146,710	5,889,570
Total IDA Loan Debt	6,030,826	6,038,287	59,977	6,424,718	247,186,732	247,254,170

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2017

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	**2017**	2016
	$	$	$	$	**$**	$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Facilities Phase II 2000001	0	113,755	756	0	0	114,512
Petroleum Storage Facilities Project 2006001	0	718,163	79,881	0	5,278,231	6,076,275
Petroleum Bulk Storage Facility Project Phase IV 2011001	5,747,957	2,040,881	291,107	10,175,241	17,909,716	14,493,746
Total OPEC Loan Payments	5,747,957	2,872,799	371,744	10,175,241	23,187,947	20,684,533
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001	0	3,854,105	2,470,938		40,045,924	46,370,968
Government Building 2008002	0	7,226,447	5,247,149		85,812,695	98,286,290
National Medical 2010001	0	5,058,513	4,102,901		67,577,497	76,738,911
Samoa Medical C 2012002 [1]	0	0	4,336,504		75,741,621	80,078,125
Samoa National Broadband Highway Project 2012003 [1]	0	0	2,856,102	363,255	49,884,845	52,740,947
Faleolo International Airport Upgrading Project 2014001 [1]	35,184,567	0	3,735,506	34,671,189	90,949,061	59,500,000
Total People's Republic of China (PRC)	35,184,567	16,139,065	22,749,100	35,034,444	410,011,643	413,715,241
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	76,881	2,333		1,148,428	1227642
I.F.A.D Rural Activation Project 1993001	0	88,438	2,684		2,323,643	2,414,765
Samoa Power Sector Expansion Project 2007002 [1]	86,344	0	7,873,888	29,413,816	73,481,669	81,269,213
Total Other Lenders' Payments	86,344	165,319	7,878,905	29,413,816	76,953,740	84,911,620
TOTAL FOREIGN CURRENCY BORROWINGS	47,170,805	39,693,847	31,336,301	83,869,207	**1,017,988,239**	1,041,847,583
DOMESTIC BORROWING						
Samoa Airport Authority (SNPF)	0	367,115	0	0	823,857	1,190,973
Samoa Shipping Services (SNPF)	0	627,786	0	0	456,779	1,084,564
Development Bank Of Samoa (UTOS)	0	1,616,844	0	0	9,739,665	11,356,509
Samoa Life Assurance Corporation TB3 (CBS) [1]	0	0	0	0	200,000	200,000
Polynesian Airlines Limited (UTOS)	0	3,264,022	0	0	6,366,188	9,630,210
Pacific Forum Line (UTOS)	0	3,368,508	0	0	12,071,924	15,440,431
TOTAL DOMESTIC CURRENCY BORROWINGS	0	9,244,275	0	0	**29,658,412**	38,902,687
TOTAL BORROWINGS	47,170,805	48,938,122	31,336,301	83,869,207	**1,047,646,651**	1,080,750,270

Notes

FOREIGN CURRENCY BORROWINGS BY CURRENCY		
Special Drawings Right	(497,960,467)	(511,362,693)
US Dollar	(31,970,023)	(30,439,749)
European Currency	(4,506,257)	(5,060,685)
Chinese Yuan Reuminbi	(410,011,643)	(413,715,242)
Japan Yen	(73,481,669)	(81,269,213)
Danish Krone	(6,328)	0
British Pound	(51,853)	0
	(1,017,988,241)	(1,041,847,583)
Total Current Borrowings	59,366,276	48,180,491
Total Non-Current Borrowings	988,280,375	1,032,569,778
TOTAL BORROWINGS	**1,047,646,651**	1,080,750,271

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

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 2017

	2017 $	Receipts $	Payments $	2016 $
Contributions by Donors				
Australian Aid[1+2+3]	(27,134,822)	(1,253,111)	9,118,591	(35,000,302)
Asian Development Bank[1]	(2,292,514)	(2,763,593)	815,178	(344,099)
Chinese Aid Funds	(1,001,404)	(1,314)	236,079	(1,236,169)
Commonwealth Fund for Technical Cooperation[2]	(32,323)	0	0	(32,323)
Commonwealth Pacific Governance Facility[1]	0	0	0	0
Commonwealth Youth Programme [1]	0	0	0	0
European Union	(47,452)	0	0	(47,452)
Food and Agriculture Organisation[3]	(74,079)	(49,791)	32,931	(57,218)
Forum Fisheries Agency [3]	(177,602)	(183,962)	70,411	(64,051)
George Institute for Global Health	(27,584)	0	0	(27,584)
International Labour Organisation	(54,100)	(465)	21,122	(74,756)
IUCN-World Conservation Union [2+3]	(259,207)	(271,003)	223,274	(211,479)
Japanese Aid Funds	(95,148)	0	9,115	(104,263)
New Zealand Aid Funds[3]	(4,155,084)	(4,271,274)	2,123,123	(2,006,933)
South Pacific Applied Geoscience Commission	(13,612)	0	0	(13,612)
South Pacific Regional Environment Programme (SPREP)	(75,390)	(63,669)	85,595	(97,316)
South Pacific Commission	(279,978)	(119,592)	160,183	(320,568)
United Nations Development Programme[1+2]	(5,831,924)	(14,294,498)	10,328,346	(1,865,773)
United Nations Educational Social and Cultural Organisation[3]	(69,559)	(36,369)	32,906	(66,096)
United Nations Environment Program [3]	(282,925)	(74,577)	160,394	(368,742)
United Nations Women	(1,793)	(25,960)	24,167	0
UNITAR	(98,731)	(112,039)	13,308	0
United Nations Fund for Population Activity	(62,634)	(224,666)	393,873	(231,842)
United Nations International Children Educational Fund	(62,921)	0	128,650	(191,571)
United States of America Aid Funds	(9,915)	(8,326)	7,162	(8,751)
World Health Organisation	(654,424)	(775,328)	811,235	(690,331)
Organisation for Petroleum Exporting Countries [1+2]	0	0	609	(609)
World Bank [1+3]	(8,639,374)	(35,956,195)	34,352,869	(7,036,048)
Other[1+3]	(13,597,526)	(8,216,827)	2,984,689	(8,365,387)
Total Contribution by Donors	(65,032,025)	(68,702,558)	62,133,809	(58,463,276)
Payment by Sector				
Agriculture[1+3]	(2,011,523)	(9,848,223)	7,011,637	825,063
Commerce [3]	(877,337)	(2,653,722)	1,889,582	(113,197)
Education [1]	(11,562,695)	(7,828,366)	1,475,454	(5,209,783)
Energy	(847,706)	(87,738)	176,609	(936,577)
Environment[1+2+3]	(8,996,006)	(14,105,850)	9,839,164	(4,729,320)
Finance	(8,208,589)	0	0	(8,208,589)
Fisheries	(28,245)	0	10,484	(38,729)
Health[1]	508,780	(1,502,164)	6,000,003	(3,989,059)
Law [3]	(658,309)	(803,590)	529,442	(384,162)
Infrastructure[3]	(21,779,311)	(19,102,642)	22,143,455	(24,820,123)
Manufacturing	(22,248)	(697,425)	675,176	0
Media [3]	0	0	0	0
Public Administration[1]	(1,023,783)	(288,838)	574,093	(1,309,037)
Statistics	(10,133)	0	0	(10,133)
Sports	6,149	0	27,468	(21,319)
Postal & Telecommunication[1+3]	(1,144,825)	(707,865)	1,286,850	(1,723,809)
Transport [1]	(2,302,921)	(7,605,913)	6,014,905	(711,914)
Tourism	(1,212,735)	(1,570,120)	734,991	(377,606)
Water	0	0	0	0
Welfare and Social Services [3]	(2,219,512)	(1,577,705)	2,252,040	(2,893,847)
Other[1+3]	(2,641,078)	(322,398)	1,492,455	(3,811,134)
Total Payment by Sector	(65,032,025)	(68,702,558)	62,133,809	(58,463,276)

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 2017

Notes

[1] Amendment of Opening Balances for Financial Year 2017 related to prior year adjustments & Projects that were reported under Schedule 11.2 as loan funded projects for Financial Year 2016 but are now reported under this Schedule.

[2] Amendment of Opening Balances for Financial Year 2017 related to adjustments made to projects with multiple donors.

[3] Amendment of Opening Balances for Financial Year 2017 related to projects that have been written and closed off.

Additional disclosure:

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

Projects	**Donors**	**2017**	**2016**
		$	**$**
Capacity for Implementing Rio Conventions in Samoa	UNDP	0	59,990
Enhancing the Resilience of Toursim	UNDP	74,049	1,798
Integrating Climate Change Risks & Resilience	UNDP	42,402,150	11,570
Strengthening Multi-Sectoral Management of Critical Landscapes	UNDP	125,885	5,382
Youth Employment Program	UNDP	16,000	16,000
Enhancing Resilience of Coastal Communities of Samoa	UNDP	1,009,064	0
Samoa Power Sector Expansion Project	Australian Aid	101,092	18,615,096
Samoa Power Sector Expansion Project	Asian Development Bank	474,249	31,672,566
Pacific Resilience Project	World Bank	1,273,561	1,338,796

Projects not accounted for on Government Finance One System but have accounts with Commercial Banks upon agreement with Donors (unaudited).

		Closing Balance	**Receipts**	**Payments**
[a]Projects with Reporting Period as at 30th June 2017		**$**	**$**	**$**
Civil Society Support Program (CSSP)	**30 June 2016**	(341)	(2,034,529)	2,409,493
	30 June 2017	(477,935)	(1,860,023)	1,382,429
		Closing Balance	**Receipts**	**Payments**
[b]Projects with Interim Reporting Periods		**$**	**$**	**$**
Technical Cooperation Facility (TCF) II	**1 January 2015**	(390,774)	(29666)	2,065,715
	1 January 2016-31 January 2017	0	(500,000)	165,712

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 2017

	2017	Receipts	Payments	2016
	$	$	$	$
Contributions by Lenders				
Asian Development [1]	(12)	0	0	(12)
World Bank [1+2]	1,603,477	(172,136)	0	1,775,613
Other[1]	1,158,194	(3,871,919)	3,950,969	1,079,144
Total Contribution by Lender	2,761,659	(4,044,055)	3,950,969	2,854,745
Payment by Sector				
Energy	1,158,194	(3,871,919)	3,950,969	1,079,144
Finance	(12)	0	0	(12)
Infrastructure [1+2]	1,603,477	(172,136)	0	1,775,613
Total Payment by Sector	2,761,659	(4,044,055)	3,950,969	2,854,745

Notes

[1] Amendment of Opening Balances for Financial Year 2017 related to prior year adjustments.

[2] Amendment of Opening Balances for Financial Year 2017 related to projects that have been written and closed off.

Additional disclosure:

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

Projects	Donors	2017	2016
		$	$
Japan Fund for Poverty Reduction - Assistance for Community	*Japan International Cooperation Agency*	469,278	0
Samoa Faleolo International Airport Terminal Upgrade	*Chinese Aid Funds - Exim Bank of China*	35,184,567	30,440,437
Samoa Power Sector Expansion Project	*Asian Development Bank*	123,254	1,816,748
Samoa Power Sector Expansion Project	*Japan International Cooperation Agency*	87,971	2,020,982

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2017

	2017 $	2016 $
CURRENT PAYABLES		
SPECIAL PURPOSE ACCOUNTS		
Cyclone Recovery Fund - *Education, Sports & Culture*	2,756,357	3,817,647
Cyclone Rehabilitation Program - *Health*	0	2,165,110
Design Cost OEC New Building - *Electoral Commissioner*	0	111,249
Government of Samoa Land Project - *Finance*	6,755,052	6,761,716
Government Bowser - *Finance*	135,361	135,361
Land Compensation - *Finance*	698,647	709,957
National Museum Fund - *Education, Sports & Culture*	5,424	5,424
Overseas Treatment (OVT) - *Finance*	0	1,889,289
Samoan Fale at Salelologa - *Women, Community & Social Development*	77,461	77,461
SIDS Conference 2014 - *Finance/Foreign Affairs and Trade*	0	874,607
SIDS Japanese Bus Hiring - *Finance*	0	1,241,926
UTOS Contribution for Government Developments - *Finance*	591,925	385,714
Womens Building - *Women, Community & Development*	71,860	51,769
Bluesky Samoa Appeal - *Communication & Information Technology*	100,000	100,000
Capital Works Samamea, Sili and Uafato - *Women, Community & Social Development*	967,576	967,576
Commonwealth Youth Games Financial year 2016 - *Finance*	0	200,000
Employers Contribution for Apprenticeship Training - *Commerce, Industry & Labour*	0	86,352
INCOSAI Congress Official Trip Abu Dhabi - *Audit*	0	35,224
Millenium Development Goal - *Natural Resources & Enviroment*	82,831	1,069,074
Rural Water Facility Program - *Women, Community & Social Development*	65,326	65,326
Teammate Software - *Audit*	0	162,540
Feasibility Study For Chancery (Wellington) - *Foreign Affairs and Trade*	12,402	62,938
Telemetry Server Housing - EU GLOBAL - *Natural Resources & Enviroment*	500,000	0
Falefa and Lalomauga Watershed and Riverwall Protection - BUDGET SUPPORT (EU) - *Natural Resources & Enviroment*	1,000,000	0
Computer Software - Upgrade from 11.8 to 11.9 - *Finance*	48,050	0
Computers Software - Budget Module - *Finance*	90,000	0
Vaimea Development - *Finance*	160,000	0
Procurement of Tablets and Laptop Computers - *Education, Sports and Culture*	567,450	0
Working Visit to the Consulate General's Office (Auckland) and High Commissioner's Office (Wellington) - *Foreign Affairs and Trade*	46,356	0
Re-roofing of the Government Prayer House - *Finance*	330,552	0
End of Contract Benefits - *Legislative*	13,577	0
Cardiac Mission (Development) - *Health*	1,863,788	0
Procurement of Computers - *Environment and Natural Resources*	112,000	0
IPES (Institute of Professional Engineers of Samoa) - *Environment and Natural Resources*	45,375	0
Work of the writing of Parliamentary History - *Legislative*	41,000	0
Total Special Purpose Accounts	17,138,369	20,976,258
SUNDRY CREDITORS		
Funds Accounts - Sundry Clearing	1,556	0
Unclaimed Monies	2,283,775	2,108,106
Transfer Account	196,377	977,241
Withheld and Unclaimed Salary	39,393	20,592
Total Sundry Creditors	2,521,102	3,105,939
TOTAL CURRENT PAYABLES	**19,659,471**	**24,082,197**
NON-CURRENT PAYABLES		
Lease [1]		
Building on Lease - Trade Commissioner Residence	547,209	547,209
Building on Lease - Consular General Residence	1,116,140	1,116,140
Total Residence Leases	1,663,348	1,663,348
TOTAL NON-CURRENT PAYABLES	1,663,348	1,663,348
TOTAL PAYABLES	**21,322,819**	**25,745,546**

Notes

[1] Additional Notes on the Residential Leases

Residence	**Initial Date**	**Expiry Date**
Trade Commissioner Residence	19th June 2013	31st March 2023
Consular General Residence	21st November 2011	1st July 2011

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES [1]

as at 30 June 2017

	2017 $	2016 $
UNCALLED CAPITAL SUBSCRIPTIONS		
Asian Development Bank (327 shares @ SDR$10,000 per share [3,270,000 SDR])	11,409,630	11,649,448
International Bank for Reconstruction and Development (USD$62,704,263.48)	157,232,356	159,715,393
International Development Association	38,094	32,000
Multilateral Investment Guarantee Agency (USD$432,800)	1,085,256	1,102,394
Total Uncalled Capital Subscriptions	169,765,336	172,499,236
PROMISSORY NOTES		
Paid-in Capital		
Asian Development Bank	16,387	16,387
International Bank for Reconstruction and Development	2,963,389	2,963,389
International Development Association	65,300	65,300
Multilateral Investment Guarantee Agency	135,657	137,799
Total Promissory Notes	3,180,733	3,182,875
OTHER CONTINGENT LIABILITIES		
Asian Development Bank[4]	102,942	102,942
Total Other Contingent Liabilities	102,942	102,942
GUARANTEES ISSUED		
Bank of South Pacific(Samoa) Limited		
Polynesian Airlines Ltd [2+3]	7,015,318	8,262,390
	7,015,318	8,262,390
European Economic Community		
Development Bank of Samoa [2]	202,671	305,778
	202,671	305,778
European Investment Bank		
Development Bank of Samoa [2]	16,560,169	18,163,200
Pacific Forum Line Limited [4]	0	306,996
	16,560,169	18,470,196
National Provident Fund		
Development Bank of Samoa[5]	17,601,004	18,454,751
Samoa Shipping Services[5]		1,084,564
	17,601,004	19,539,315
National Bank of Samoa		
Samoa Land Corporation Limited [2+3]	0	6,311,730
	0	6,311,730
Unit Trust of Samoa		
Samoa Shipping Services Ltd [5]	1,749,879	2,237,400
Samoa Land Corporation [2+5]	0	6,368,798
Samoa Trust Estates Corporation [5]	4,224,693	3,921,943
Samoa Housing Corporation[5]	4,832,494	4,950,626
	10,807,065	17,478,767

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES [1]

as at 30 June 2017

	2017	2016
	$	$
Central Bank of Samoa		
Development Bank of Samoa [5]	89,551,471	89,797,817
Samoa Housing Corporation [5]	9,420,768	10,711,697
	98,972,239	100,509,514
Total Guarantees Issued	151,158,466	170,877,690
TOTAL CONTINGENT LIABILITIES	324,207,477	346,662,743

Notes

[1] 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.

[2] Balance as per SOE Confirmation 2017.

[3] Balance as per SOE Apr-Jun 2017 Report.

[4] Restating balance in Public Accounts 2016 while awaiting confirmation from SOE and Financial Institution.

[5] Balance as per Lending Institution Confirmation 2017

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND

for the financial year ended 30 June 2017

In accordance with the provisions of Section 120 of the Public Finance Management Act 2001, write-offs of losses approved during the year by the Chief Executive Officer, Minister or Cabinet were:

	2017 Actual $	2016 Actual $
WRITE-OFFS		
Building (materials) [1]	409	746
Computer Equipment	922	1,401
Expendable Items	0	74
Furniture and Fittings	283	243
Household Equipment	0	65
Musical Equipment	0	0
Motor Vehicles [2]	540,200	248,045
Vehicle Parts	9,380	9,876
Office Equipment	2,452	672
Plant and Equipment	391	280
	554,037	261,402
TOTAL	554,037	261,402

Notes

[1] Materials like doors, toilet fittings, lift fittings and other related Building materials for maintenance services (NOT the whole Building)

[2] Vehicles accomodate a huge number of written-off assets due to the remaining left hand drive vehicles as well as ministers' old vehicles that were inspected and recommended for write-off.

GOVERNMENT OF SAMOA

SCHEDULE 15

STATEMENT OF EX GRATIA PAYMENTS OF THE TREASURY FUND

for the financial year ended 30 June 2017

Ex-gratia payment: the gratuitous payment of money where no legal obligation exists

In accordance with the provisions of Section 119 of the Public Finance Management Act 2011, the following ex-gratia payments made during the financial period, are hereby reported:

	No. of Payments	**2017 Actuals $**	*No. of Payments*	2016 Actuals $
Ex-Gratia Payments				
Death Benefits [1]	*3*	80,580	*12*	157,178
	3	**80,580**	*12*	157,178

These ex-gratia payments were made in relation to:

[1] Payment of Staff Benefits payable upon Death to the spouse and/or next of kin

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GOVERNMENT OF SAMOA

SCHEDULE 16

SPECIAL FUNDS [1]
STATEMENT OF ACCOUNTS
for the financial year ended 30 June 2017

	Balance 30 June 2017	Receipts	Payments	Balance 30 June 2016
	$	$	$	$
SPECIAL PURPOSE ACCOUNTS[2]				
Agriculture Show - *Agriculture*	4,099	409,422	453,429	48,106
Independence Committee - *Prime Minister's Office*	218,639	510,282	370,364	78,721
Sports Injury Fund - *Education, Sports & Culture*	518,172	13,199	90	505,063
Land Compensation- *Natural Resources & Environment*	253,884	6,535	0	247,349
Malo Samoa Centre#1 - *Foreign Affairs & Trade* [5]	109,656	3,035,818	2,927,283	1,121
Malo Samoa Centre#2- *Foreign Affairs & Trade* [5]	1,765,162	962,441	1,196,134	1,998,856
Samoa House Operation - *Foreign Affairs & Trade* [5]	6,167	29,744	2,176,010	2,152,434
Auckland Samoa House Trust - *Foreign Affairs & Trade* [5]	837,431	628,871	556,015	764,575
Samoa House Term Deposit	2,207,845	2,211,780	3,935	0
Total Special Purpose Accounts	5,921,055	7,808,090	7,683,260	5,796,225
TRUST ACCOUNTS[2]				
Customs Deposit Account - *Revenue*	1,391,299	1,204,529	205,395	392,165
Law Trust Account, Apia - *Justice & Courts Administration*	943,631	297,408	517,272	1,163,494
Law Trust Account, Matautu - *Justice & Courts Administration*	13,763	83,143	82,652	13,273
Law Trust Account, Tuasivi - *Justice & Courts Administration*	1,989	19,302	18,875	1,563
Leases Trust Account - *Natural Resources and Environment*	1,695,931	1,309,288	1,124,759	1,511,402
Intellectual Properties Trust - *Commerce, Industry & Labour* [3 & 4]	2,247	0	60	2,307
Asian Company Profiles Limited Trust - *Commerce, Industry & Labour* [3&4]	767	0	60	827
Total Trust Accounts	4,049,629	2,913,670	1,949,072	3,085,030
TOTAL SPECIAL FUNDS	9,970,684	10,721,760	9,632,333	8,881,255

Notes

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

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

[3] Previously operated under the Justice Department

[4] The Ministry of Commerce, Industry and Labour is responsible for the operation of this Account and reconciliation and verification

[5] Account was previously reported under Schedule 5

GOVERNMENT OF SAMOA

SCHEDULE 17

NATIONAL LOANS SINKING FUND
STATEMENT OF ACCOUNTS
as at 30 June 2017

	2017	2016
	$	$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2017		
Assets		
Current Account - Domestic ANZ Bank	3,000,000	3,000,000
Current Account - Bank of America	631,276	640,859
Current Account - WESTPAC Bank	1,664,032	1,600,030
Foreign Currencies	10,689,556	11,029,416
Government Bonds	362,108	374,010
Samoa Government Stocks	100	100
Current Account - Central Bank of Samoa	26,900,870	24,680,189
Current Account - BSP	1,522,287	1,463,584
Total Assets	44,770,229	42,788,189
Liabilities		
Interest payable (Bonds)	43,698	55,600
Principal Payable(Bonds)	200,000	200,000
Total Liabilities	243,698	255,600
Net Assets/(Liabilities)	44,526,531	42,532,589
Accumulated Capital Surplus/(Deficit)	44,526,531	42,532,589
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2017		
Accumulated Capital at the beginning of the year	42,532,589	39,725,613
Income		
Treasury Bonds Contribution	1,415,458	1,415,458
Investment Income	928,244	699,568
Portfolio gain	0	765772
Total Income	2,343,702	2,880,799
Expenditure		
Bank Fees	0	10
Portfolio loss	169496	0
Exchange Loss	180,263	73814
Total Expenditure	349,759	73,824
Surplus/(Deficit)	1,993,943	2,806,975
Accumulated Capital at 30 June 2017	44,526,531	42,532,589

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND
STATEMENT OF ACCOUNTS
as at 30 June 2017

	2017	2016
	$	$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2017		
Assets		
Central Bank of Samoa - Insurance Fund Account	2,893,487	2,929,477
National Bank of Samoa - Insurance Bank Account	1,364,377	1,792,677
Total Assets	4,257,864	4,722,154
Net Assets/(Liabilities)	4,257,864	4,722,154
Accumulated Capital Surplus/(Deficit)	4,257,864	4,722,154
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2017		
Accumulated Capital at 30 June 2016	4,722,154	5,309,338
Income		
Treasury Fund Contributions	3,200,221	4,221,654
Interest Received	9,553	7,279
Total Income	3,209,774	4,228,933
Expenditure		
Insurance Premiums	3,628,430	4,796,495
Bank Charges	90	140
Exchange Loss	45,544	19481
Total Expenditure	3,674,064	4,816,116
Surplus/(Deficit)	(464,290)	(587,184)
Accumulated Capital at 30 June 2017	4,257,864	4,722,154