



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30th of JUNE 2018

FA'AVAE I LE ATUA SAMOA

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Government of Samoa

OFFICE OF THE MINISTER OF FINANCE

23rd April, 2019

Afioga Leaupepe Toleafoa Fa'afisi
Honourable Speaker of the House
Legislative Assembly

In accordance with Article 99 of the Constitution of the Independent State of Samoa, I respectfully submit to you for transmission to the Legislative Assembly of Samoa, the Public Accounts of the Government of Samoa for the financial year ended 30th June 2018, for tabling at its current Session.

Sincerely,

A handwritten signature in black ink, appearing to be 'Sili Epa Tuioti'.

Sili Epa Tuioti

MINISTER OF FINANCE



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2018**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2018**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2018**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2018

	2018 \$'000	2017 \$'000	2016 \$'000	2015 \$'000	2014 \$'000
Receipts and Payments Surplus/(Deficit)	67,496	101,121	61,925	7,855	(11,002)
Project Aid - Cash Grants Received	72,551	68,703	72,362	43,150	67,363
Government Capital Surplus/(Deficit)	858,112	880,286	689,428	142,574	183,800
Cash and Short Term Deposits	144,818	119,830	57,342	45,562	67,334
Receivables	246,071	200,669	210,375	217,370	208,941
Term Debts	1,113,793	1,047,647	1,080,750	1,126,102	999,167
National Loans Sinking Fund Net Assets	47,211	44,527	42,533	39,726	48,540



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2018**



GOVERNMENT OF SAMOA

File ref:

MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION - 2017/2018 PUBLIC ACCOUNTS

The 2017/2018 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 2018.

For and on behalf of the Government of Samoa



(Leāsisiofa'asisina M. Oscar Malielegaoi)
Chief Executive Officer
Ministry of Finance
(30th January 2019)



(Rosita Mauai-Matalavea)
ACEO Accounting & Reporting
Ministry of Finance
(30th January 2019)

*Please address all correspondences
to the Controller and Auditor General*



AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

To the Members of the Legislative Assembly of Samoa

We have audited the accompanying financial statements of the Government of Samoa for the 12 months ended 30 June 2018 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 Revenues and Expenses of the Central Government of Samoa (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D);
- Statement of Changes in Equity for the Central Government of Samoa (Schedule E)
- Notes to the Consolidated Public Accounts (Schedule F), and
- Supporting Schedules to the Consolidated Statements from Sch. 1. – Sch. 18

Audit Opinion

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

- Are prepared in all material respects, in accordance with the International Public Sector Accounting Standards (IPSAS) under Cash Basis of Accounting,
- Comply with the requirements of Section 107 and Schedule 5 of the Public Finance Management Act 2001 and Amendment 2015;
- Fairly reflect the financial position of the Government of Samoa as at 30 June 2018, 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 F, outlining the additional requirements as per IPSAS Cash Accounting affecting the consolidated statements and related supporting schedules for Public Accounts 2018.
- Note 2.4 on Fixed Assets in Schedule F, which describes the current position with respect to increasing disclosure of Government fixed assets in future years.
- Note 2.4 on Receivables in Schedule F, 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 F, which describes the projects not in the Government's financial accounting system.
- Note 6 on Prior Period Adjustment in Schedule F, due to error, incorrect classifications of Project Grant/Loan Funded and mis-posting.

*Please address all correspondences
to the Controller and Auditor General*



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
30 January 2019

Jaslyn T Mariner - Leota
ASSISTANT CONTROLLER AND AUDITOR GENERAL



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GOVERNMENT OF SAMOA

SCHEDULE A

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE CENTRAL GOVERNMENT OF SAMOA
for the financial year ended 30 June 2018

	2018		2017
	\$ 000	\$ 000	\$ 000
Notes	Govt Controlled	Third Party Controlled	
Cash Flows from Operations			
Cash was provided from			
Tax Revenues	529,962		518,768
Non-Tax Revenues	46,150		43,501
Cash Grant for Operating Expenditures - Domestic	12,516		18,200
Cash Grant for Operating Expenditures - Grant	61,125	64,087	65,340
Dividends	3,382		5,277
Others	14,179		8,107
Total Cash provided from operations	667,313	64,087	659,192
Cash was disbursed to			
Salaries and Wages	(196,334)		(169,956)
Goods & Services	(116,074)	(64,087)	(95,359)
Grants to Organizations	(132,658)		(154,009)
Grants to Individuals	(5,522)		(7,716)
CSO (operating)	(3,994)		(7,708)
Debt Service Costs	(18,119)		(18,165)
Other Statutory Expenditures	(66,655)		(51,790)
Transactions on Behalf of the State	(25,529)		(25,041)
Premiums	(3,737)		(3,628)
Others	(11,141)		(11,041)
Total Cash disbursed to operations	(579,763)	(64,087)	(544,414)
Net Cash flows from operations	87,550	0	114,779
Cash Flows from Investing Activities			
Cash was provided from			
Income from Investments	4,654		1,208
Sale of Fixed Assets	663		798
Total Cash provided from investing activities	5,317	0	2,006
Cash was disbursed to			
Capital Expenditures	(20,431)		(15,825)
Capital Injections	(1,572)		(2,406)
Total Cash disbursed to investing activities	(22,002)	0	(18,230)
Net Cash flows from investing activities	(16,685)	0	(16,224)
Cash Flows from Financing Activities			
Cash was provided from			
Proceeds from borrowings	237		0
On-lending Repayments	16,134		11,964
Total cash provided from financing activities	16,371	0	11,964
Cash was disbursed to			
Loan Repayments	(61,802)		(46,423)
Total cash disbursed to financing activities	(61,802)	0	(46,423)
Net Cash flows from financing activities	(45,431)	0	(34,459)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	25,434	0	64,095
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	134,059	0	70,898
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH	87	0	(933)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	159,580	0	134,060

2.7

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 2018

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

				2018		2017	
		Original Budget Schedule (Appropriation) ⁴	Final Budget (Appropriation) ⁵	Actual \$ '000	Difference Between Final Budget and Actual \$ '000	Actual \$ '000	Difference Between Current and Previous Actual \$ '000
		\$ '000	\$ '000				
RECEIPTS							
Ordinary Receipts ³	1.1	614,938,854	629,682,190	604,957,865	24,724,325	593,636,933	11,320,932
External Grants ²	1.2	230,903,300	230,903,300	133,675,633	97,227,667	122,500,000	11,175,633
Total Receipts and Grants		845,842,154	860,585,490	738,633,498	121,951,992	716,136,933	22,496,565
less							
CURRENT PAYMENTS							
Statutory Payments ⁶	3	120,841,156	132,792,532	130,865,362	1,927,170	107,483,263	23,382,099
Expenditure Programs ⁶	1.1	541,796,496	525,219,672	498,217,504	27,002,169	472,879,105	25,338,399
Unforeseen Payments	4	15,296,888	15,296,888	12,783,996	2,512,892	9,806,238	2,977,759
Total Current Payments		677,934,541	673,309,092	641,866,861	31,442,231	590,168,606	51,698,256
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments ¹	1.3	90,256,735	90,256,735	1,929,699	88,327,036	3,950,969	(2,021,269)
Grant financed project payments ¹	1.2	189,419,293	189,419,293	65,788,489	123,630,804	62,118,922	3,669,567
Total Development Payments		279,676,028	279,676,028	67,718,188	211,957,840	66,069,891	1,648,297
Cash (Deficit)/surplus		(111,768,414)	(92,399,630)	29,048,449	(121,448,079)	59,898,437	(30,849,988)
Financed by							
Soft Term Loans to finance Development Expenditure Budget Support Credit Component - World Bank	1.3	90,256,735	90,256,735	1,929,699	88,327,036	3,950,969	(2,021,269)
Soft Term Financing		12,913,223	0	0	0	0	0
		103,169,958	90,256,735	1,929,699	88,327,036	3,950,969	(2,021,269)
Movement in Cash Balances		(8,598,456)	(2,142,895)	30,978,148	(33,121,043)	63,849,405	(32,871,257)

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 2018

Notes

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

Estimates for Loan Financed projects

Ministries	17,223,045
State Owned Enterprises	<u>73,033,690</u>
	90,256,735

Estimates for Grant Financed projects

Ministries	127,003,978
State Owned Enterprises	<u>62,415,314</u>
	189,419,292

²

External Grants = The total External Grants Budget of \$230,903,300 is inclusive of the Budget Support Funding of \$41,484,007 which is reported under Ministry of Finance External Grants budget under Schedule 1.1 and Schedule 2.9 and excluded from Schedule 1.2. Same applies for Actual balances.

	<u>Budget</u>	<u>Actual</u>
External Grants (Budget Summary)	230,903,300	133,675,633
Budget Support Funding	<u>41,484,007</u>	<u>61,125,096</u>
	189,419,293	72,550,537
State Owned Enterprises	<u>62,415,314</u>	<u>-</u>
External Grants (Schedule 1.2)	<u>127,003,979</u>	<u>72,550,537</u>

³ Ordinary Receipts = The total Actual balance reported of \$604,957,865 excludes the Budget Support Funding Receipts of \$61,125,096 as it is reported under External Grants (refer Note 2 above) to correspond with it's Budget of \$41,484,007. Same applies for Budget balances.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Ordinary Receipts (Budget Summary)	614,938,854	629,682,190	604,957,865
Budget Support Funding	<u>41,484,007</u>	<u>41,484,007</u>	<u>61,125,096</u>
Ordinary Receipts (Schedule 1.1)	<u>656,422,861</u>	<u>671,166,197</u>	<u>666,082,961</u>

⁴ Original Budget - amounts as per the Approved Estimates Book

⁵ Final Budget - final appropriations as per Finance One Revised Budget Ledger (inclusive of First and Second Approved Supplementary Estimates and virements between outputs)

⁶ 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 REVENUES AND EXPENSES
OF THE CENTRAL GOVERNMENT OF SAMOA ¹**
for the financial year ended 30 June 2018

	2018 Actual \$'000
Revenue	
Operating Revenues	
Tax Revenues	529,982
Non-Tax Revenues	48,220
Grant Revenues - Domestic	12,516
Grant Revenues - Foreign Governments and International Organisations	64,579
Dividends	3,382
Others	10,188
Total Operating Revenues	668,867
Investing Revenues	
Income from Investments	3,749
Interest on Lending	1,143
Others	663
Total Investing Revenues	5,554
Total Revenue	674,421
Expenses	
Operating Expenses	
Salaries and Wages	196,394
Goods and Services	116,770
Grants to Organisation	132,658
Grants to Individuals	5,522
Community Service Obligation	3,994
Transaction on Behalf of the State	25,529
VAGST	54,653
Premium	3,737
Others	28,434
Interest Payments on Loans	17,407
Capital Expenses	21,826
Total Expenses	606,924
Surplus/(Deficit) for the year	67,496
<u>Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities</u>	
Non-Operating Activity Adjustments	
Investing Revenues	(5,554)
Capital Expenses	21,826
Loss/(Gain) on Foreign Exchange	(258)
Non-Cash Movements	
Increase in Account Receivable	(1,295)
Decrease in Accounts Payable	5,335
<u>Net Cash Provided by Operating Activities</u>	87,550

Notes

¹ This is the first presentation of the Statement of Revenues and Expenses for Financial Year 2018 and has been prepared in accordance with IPSAS Cash as an encouraged disclosure; therefore, comparative figures has been impractical to amend.

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA ¹ as at 30 June 2018

	Schedule	2018 \$'000
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and Cash Equivalent	5	175,675
Receivables		
Other Receivables	6	2,314
Dividend Receivables	6	28,388
Government Ministries Receivables	6	7,408
Guarantee Receivables	6	3,919
Total Current Assets		217,705
NON-CURRENT ASSETS		
Receivables		
Loan Balances - Government Lending	6	204,042
Investments		
Public Trading Bodies	7	825,241
Public Beneficial Bodies	7	69,455
Independent Government Bodies	7	19,466
Other Entities	7	16,594
Sinking Fund	17	47,211
Capital Subscriptions - International Finance Institutions	8	4,804
Fixed Assets	9	650,457
Total Non-Current Assets		1,837,270
TOTAL ASSETS		2,054,975
<u>LIABILITIES</u>		
CURRENT LIABILITIES		
Bank Overdrafts	5	16,095
Term Debts	10	64,470
Payables		
Special Purpose	12	24,542
Sundry Creditors	12	4,848
Total Current Liabilities		109,955
NON-CURRENT LIABILITIES		
Term Debts	10	1,049,323
Payables		
Leases	12	37,584
Total Non-Current Liabilities		1,086,907
TOTAL LIABILITIES		1,196,863
NET ASSETS/(LIABILITIES)	E	858,112
<u>EQUITY</u>	E	858,112

Notes

¹ Classification of Assets and Liabilities has been prepared in accordance with IPSAS as an encouraged disclosure to main schedules - Cashflow and Budget versus Actual; therefore, comparative figures has been impractical to amend.

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA ¹ as at 30 June 2018

	2018 \$'000
<u>Opening Balance 1 July 2017</u>	956,609
<u>Changes in equity during the year</u>	
Surplus/(Deficit) for the year	67,496
Revaluation of government assets/investments	(41,734)
Revaluation of foreign exchange reserve	(48,847)
Revaluation of fixed assets	5,561
Closed Off Special Purpose Accounts	387
Prior Period Adjustments	(81,360)
<u>Equity</u>	858,112

Notes

¹ This is the first presentation of the Changes in Equity for Financial Year 2018 and has been prepared in accordance with IPSAS as an encouraged disclosure; therefore, comparative figures has been impractical to amend.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2018***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.

The Public Accounts is reviewed every financial year in the effort to add value in compliance with the IPSAS cash requirement of the Public Finance Management Act 2001 with amendments 2015. For the Public Accounts 2018, Schedules A to E, and some supporting Schedules have been reallocated and reformatted to improve disclosure and compliance. This reform is envisaged continuously as supported by Government.

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

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

1.2 Legislative Basis

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

1.3 Basis of Preparation

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

The measurement base adopted is that of historical cost, unless otherwise stated. Foreign currency balances for Capital Subscriptions (Schedule 8), Term Debts (Schedule 10) and Contingent Liabilities (Schedule 13) are translated into Tala at the spot rate at reporting date (30 June 2018) as stipulated by the International Public Sector Accounting Standards.

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

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

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**2.1 Reporting Period**

The reporting period for the Public Accounts of the Government of Samoa is the financial year 1st July 2017 to 30th June 2018.

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.

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 C Statement of Revenues and Expenses - Classification and grouping of data on the face of this Statement have been revised to accommodate encouraged disclosures of IPSAS Cash.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2018

Schedule D Statement of Financial Position - Contingent Liabilities has been removed from this Schedule as it will be a part of Notes to Account (reported under Schedule 13 - Statement of Contingent Liabilities); this is in accordance with IPSAS 19 "Provisions, Contingent Liabilities and Contingent Assets".

Schedule E - Statement of Changes in Equity - a new Statement which discloses the movement in equity of the Treasury Fund, Development Fund, Insurance Fund, Sinking Fund and Special Purpose and Trust Fund during the financial year.

Schedule 2.1 - 2.25 Statements of Ministries Receipts and Payments - Presentation of Government Development Projects have included all projects under each Ministry including projects with no movements during the financial year.

Schedule 6 - Statement of Accounts Receivables - Includes Guarantee Fees Receivables by Government from any persons, organisation or public bodies that are liable to pay such a fee under Section 83 of the Public Finance Management Act 2001.

Schedule 11.1.1 and 11.2.1 - Statement of Cash Receipts and Payments for Grant Funded and Loan Funded Projects - Additional disclosure to Schedule 11.1 and 11.2 for Government Development Projects presented in detail by Projects under each Ministry.

2.4 Assets**Cash**

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

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.

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

The value of write-offs reported under Schedule 14 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 below table discloses the balances of each Ministry's debtors control accounts as at 30th June 2018 and the aging.

Ministry	Current 0-30 Days	>30 Days	>90 Days	>180 Days	Total Outstanding
Finance-Accounts	16,202	12,429	17,474	225,214	271,319
Legislative Assembly	0	0	7,800	69,480	77,280
Agriculture	7,457	846	2,128	3,526	13,957
Attorney General	15,280	15,280	0	79,963	110,523
Audit Office	23,000	6,900	14,904	187,293	232,097
Commerce	0	0	830	1,400	2,230
Communication	287	0	0	256,906	257,193
Education	0	900	495	53,858	55,253
Finance	10,740	186,074	113,082	2,500	312,396
Foreign Affairs	0	0	0	160,945	160,945
Health	50	1,200	0	19,798	21,048
Justice	0	0	190	160	350
Natural Resources	12,625	116,732	1,913,304	1,128,882	3,171,542
National Health Services	258,317	547,446	159,209	0	964,971
Prime Minister	2,565	30,445	393	504,615	538,018
Police	0	1,424	470	1,320	3,214
Public Service	0	0	0	44,255	44,255
Revenue	0	0	0	725,185	725,185
Works	8,150	25,450	400	300	34,300
Women	47,966	26,926	11,951	321,073	407,916
Statistics	0	0	3,060	1,205	4,265
Total Outstanding	402,639	972,053	2,245,689	3,787,878	7,408,258

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2018

The Ministry for Revenue's Taxpayers Arrears amount of \$61,679,565.48 which was reported in the Public Account 2016/2017 has been restated in this Public Account 2017/2018 to await confirmation from Ministry for Revenue. This amount is yet to be accounted into Government's Financial System, Finance One as the Ministry for Revenue has yet to provide an audited figure. The Ministry of Finance will further review and monitor movements of these balances from RMS, ASYCUDA and Excel into Government's Financial System, Finance One.

Outstanding Debts	30 June 2018 \$
Taxpayers Arrears (Revenue Management System)	61,679,566
Unpaid Declaration (ASYCUDA System)	17,908,114
Outstanding Deferrals (Spreadsheet Excel)	11,863,853
Total Debt	91,451,532

The below table shows additional information on government onlending balances as at 30th June 2018.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2016/2017	Interest Paid during FY 2017/2018	Disbursement during FY 2017/2018	Balance as at 30th June 2018	Balance as at 30th June 2017
Development Bank of Samoa						
<i>ADB6thCreditline</i>	5,000,000	421,408	19,217	0	144,705	566,113
<i>IDA15820</i>	3,934,499	0	50,000	0	2,652,930	2,652,930
Electric Power Corporation						
<i>Afulilo</i>	70,769,685	4,806,747	0	0	7,476,124	12,282,871
<i>PSEP</i>	182,287,298	17,228,997	0	21,947,060	132,034,468	127,316,405
Unit Trust of Samoa	7,900,000	790,000	0	0	6,320,000	7,110,000
Samoa Connectivity/Submarine Cable		0	167,838	40,886,308	55,303,157	14,416,848

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 \$82,026,184.00(2017: \$47,170,804.98) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Received through Treasury CBS Accounts:

Agriculture	(\$29,849,784)
Energy	(\$21,104,458)

Paid directly to Third Parties:

Infrastructure	(\$31,071,942)
	<u>(\$82,026,184)</u>

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2018***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 (TCF) 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 Government reporting.

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

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

2.7 Foreign Currency Translation

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

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

2.8 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.

2.9 Leases

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

Finance Leases	Leasee	Initial Date	Expiry Date	Current Portion	Non-current portion
<i>Trade Commissioner Residence</i>	SNPF	7/1/2011	7/31/2021	145,037	402,171
<i>Consular General Residence</i>	SNPF	4/1/2013	3/31/2013	270,060	965,139
<i>Samoa High Commission Office Canberra</i>	ACC	9/1/2017	8/31/2037	300,066	12,504,277
<i>Mala of Samoa Center Building</i>	UTOS	12/31/2016	6/30/2032	1,674,700	22,216,383

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 Ministry:

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

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

NOTE 4: AUDIT SERVICES

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

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

List of Projects with third party expenditures are separately noted in Statements Footnotes (Schedule 11.1 & 11.2) because they are not accounted for on the Government Financial System (Finance One), and figures reported for FY 2018 are unaudited.

NOTE 6: PRIOR PERIOD ADJUSTMENT

During the financial year ended 2018, it was discovered that the following errors occurred in FY 2017:

6.1 Sundry Creditors

During the financial year ended 2018, we received confirmation from the Banks to validate the clearing of the sundry creditors. Therefore, the account balances reported under the Statement of Accounts Payable (Schedule 12) in FY 2017 reported were restated as follows:

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2018

Sundry Creditors	Audited balance - 2017	Restated balance - 2017
Funds Accounts - Sundry Clearing	1,556	1,070
Unclaimed Monies	2,283,775	2,281,210
Transfer Account	196,377	1,462,754
Withheld and Unclaimed Salary	39,393	990
Total	2,521,101	3,746,024

6.2 Projects

During the financial year ended 2018, it was discovered that the following errors occurred in FY 2017:

Projects that have been written off during financial year 2018

At the end of financial year 2018, 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 2018 therefore the opening balances for the following projects were restated to show this effect.

Project	2017 \$	2018 \$
Integrated Water Resource management Project	(13,612)	0
Pacific Adaptation to Climate Change Project	(21,612)	0
Law Justice Sector Program	(210,301)	0
Integrating Climate Change Risks, ResilienceProject	(377,132)	0
Volunteer Emergency Response	(5,636)	0
Implementation of the Samoa National NCD	(3,478)	0
Strengthen the Management Monitoring of Samoa's Community	(533)	0
City Development Strategy	(18,826)	0
NZ Aid Post Tsunami Concessional Finance Scheme	(1)	0
Changing Laws. Protecting Women; lobbying for legislative change in VAW	(9,308)	7,121
Supporting the Demographic and Health Child Nutrition Sub - Survey	(1,939)	0
Assessment of the Mass Coral Bleaching Expense in Samoa	(705)	0
Preparation for Samoa's 6th CEDAW Periodic	(1,793)	0
Enhancing the resilience of tourism -[GEF 4566]	(189,672)	(6,700)
Capacity for Implementing Rio Conventions in Samoa	(132,982)	35,398
Aleipata District Library	(27,163)	0
Japan Fund for Poverty Reduction	322,151	681
Samoa School Net & Community Access Project	88,343	0
Earthquake & Tsunami Disaster Response project	(12)	0
Health Sector Management Program Support Project	1,703,624	0
Samoa Post Tsunami	1,603,477	0
Total	2,702,887	36,500

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2018

Opening Balances Adjustments

Upon advice from Aid Coordination and Debt Management Division (ACDM), amendments were made to some of the projects' opening balances due to mispostings. Hence, the opening balances for the following Donors had been restated to show this effect in FY 2017/2018.

a) Schedule 11.1

Donors	2018 \$	2017 \$	Impact
AusAID	(27,134,822)	(16,469,874)	overstated
Asian Development Bank	(2,292,514)	(2,702,327)	understated
Commonwealth Fund for Technical Cooperation	(32,323)	(32,627)	understated
Commonwealth Youth Program	0	303	understated
George Institute for Global Health	(27,584)	(27,750)	understated
IUCN	(259,207)	(259,468)	understated
South Pacific Applied Geoscience	(13,612)	0	overstated
South Pacific Commission	(279,978)	(260,070)	overstated
UNDP	(5,831,924)	(5,102,135)	overstated
United Nations Women	(1,793)	0	overstated
UNFPA	(62,634)	(62,468)	overstated
OPEC	0	200,777	understated
World Bank	(8,639,374)	(10,541,658)	understated
Other	(13,597,526)	(13,532,679)	overstated
Total	(58,173,292)	(48,789,975)	

b) Schedule 11.2

Donors	2018 \$	2017 \$	Impact \$
Asian Development Bank	(12)	0	overstated
World Bank	1,603,477	0	overstated
	1,603,465	0	

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2018***NOTE 7: NEW PROJECTS CREATED WITHIN FY2018**

During the financial year ended 2018, the following projects were created:

7.1 New Projects created within Financial Year 2018

Projects Description	Codes
Samoa Submarine Cable Company Contribution	0480-13
Financial Assistance for the Facilitation of the Pacific	0481-99
Additional Financing for Pacific Aviation Investment Program	2052-09
Integrated Landscape Management to Boost Food & Nutrition	0482-44
Fighting Corruption and Related Inproperties	0483-99
Marine Pollution Fund Regulation	0484-14
Improving the Performance and Reliability of RE Power System	0485-20
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW)	0486-16
Samoa Renewable Energy Partnership- Phase 2	0487-13
Green Climate Fund-Intergrated Flood Management To Enhance Climate Resilience of Vaisigano River	0488-99
UN Pacific Regional Anti-Corruption (UNPRAC)	0489-99
Soil Management for Farm Resilience in the Pacific Islands	0490-03
Birth Registration Campaign	0491-19
Family Violence	0492-19
Incentivising Business Establishment at Vaitele	0493-13
Reef Colonisation and Social Impacts from Tronchus Translocation	0494-03
An Inventory Logistics Management System for Pharmaceutical	0495-03
Cyclone Gita Initial Response	0496-99
Pacific Cocoa Project- Aligning Genetic Resources, Production	0497-03
Integrated Landscape Management to Boost Breastfeeding	0498-99
Integrated Flood Management to Enhance Climate Resilience	0499-20
Sexual Orientation, Gender Identity and Sex Characteristics	0500-99
German Medical Funds (Medical Equipments for NHS)	0501-99
Motivation Australia Sub-Grant Mobility Unit (Mobility Device)	0502-03
Support Preparation Interim National Report-Nagoya Protocol	0503-22
Eye Care Services	0504-99
AG- Support for Samoa to Review and Reform Cyber Security	0505-03
Landing Costs- Medical Equipment Republic of South Korea	0506-99
PACER Plus Readiness	0507-03

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 2018*

RECEIPTS & PAYMENTS BY MINISTRY

			2018		2017	
	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	1,871,161	(143,733)	1,971,364	(100,203)
Attorney General	37,475	37,475	39,333	(1,859)	40,627	(1,293)
Controller & Auditor General	422,589	422,589	429,809	(7,221)	444,861	(15,052)
Bureau of Statistics	662,000	662,000	814,710	(152,710)	684,207	130,503
Commerce, Industry & Labour	1,155,041	1,155,041	1,140,406	14,635	935,605	204,800
Communication & Information Technology	241,727	241,727	183,343	58,384	162,126	21,217
Education, Sports & Culture	944,265	944,265	745,360	198,905	612,197	133,163
Electoral Commissioner	8,000	8,000	33,058	(25,058)	19,601	13,457
Finance ²	106,156,618	115,719,652	122,003,753	(6,284,101)	114,284,972	7,718,781
Foreign Affairs & Trade	72,000	72,000	341,052	(269,052)	737,115	(396,062)
Health	1,597,015	1,597,015	179,805	1,417,210	186,391	(6,586)
Justice & Courts Administration	1,343,216	1,343,216	1,439,661	(96,445)	1,951,745	(512,084)
Legislative Assembly	125,410	125,410	141,595	(16,185)	68,903	72,692
National Health Services	0	2,491,347	2,773,805	(282,458)	0	2,773,805
Natural Resources & Environment	3,816,434	5,816,433	4,976,600	839,833	4,282,810	693,789
Police	353,160	353,160	427,528	(74,368)	525,049	(97,520)
Prime Minister	5,493,170	5,493,170	6,952,764	(1,459,594)	5,534,009	1,418,755
Public Enterprises	3,623,986	3,623,986	3,381,601	242,385	5,276,998	(1,895,398)
Revenue	521,673,642	522,362,598	510,879,326	11,483,273	501,459,776	9,419,550
Regulator ³	3,809,053	3,809,052	4,165,272	(356,220)	5,264,933	(1,099,661)
Women, Community & Social Development	829,436	829,436	547,350	282,086	386,109	161,242
Works, Transport & Infrastructure	2,331,196	2,331,196	2,615,669	(284,472)	2,604,976	10,693
Total Receipts ⁴	656,422,861	671,166,197	666,082,961	5,083,236	647,434,375	18,648,586
CASH OUTFLOWS						
Agriculture & Fisheries ⁵	17,341,655	17,241,656	16,279,764	961,892	15,913,887	365,877
Attorney General	3,132,198	3,152,198	3,125,778	26,420	2,873,132	252,646
National Prosecution	1,404,964	1,384,964	1,216,258	168,706	1,453,878	(237,620)
Controller & Auditor General	3,522,368	3,522,368	3,436,750	85,618	3,211,302	225,448
Bureau of Statistics	5,314,479	5,314,480	5,064,570	249,909	4,413,960	650,610
Commerce, Industry & Labour	19,189,691	18,596,582	17,955,361	641,221	15,258,104	2,697,257
Communication & Information Technology	7,655,608	7,655,609	7,013,634	641,975	8,945,223	(1,931,589)
Education, Sports & Culture ⁵	100,313,401	101,009,606	100,337,952	671,654	92,393,807	7,944,145
Electoral Commissioner	1,963,794	1,963,794	1,946,919	16,875	2,060,191	(113,272)
Finance ⁵	73,764,477	78,915,866	79,763,068	(847,201)	69,598,786	10,164,281
Foreign Affairs & Trade	22,607,740	22,607,739	20,892,180	1,715,559	19,965,850	926,330
Health ⁵	88,478,915	56,578,721	48,731,046	7,847,675	88,019,151	(39,288,104)
Justice & Courts Administration	12,279,017	12,339,288	11,648,200	691,088	11,052,467	595,733
Law Reform Commission	1,291,513	1,291,513	1,272,401	19,112	1,245,000	27,401
Legislative Assembly	6,940,211	6,940,212	6,691,611	248,601	6,506,220	185,391
National Health Services ⁵	31,900,223	36,571,464	34,561,238	2,010,226	0	34,561,238
Natural Resources & Environment ⁵	26,667,188	26,777,189	23,563,650	3,213,539	23,006,302	557,348
Ombudsman	1,119,496	1,119,496	990,843	128,653	1,049,759	(58,916)
Police ⁵	30,189,444	30,320,445	27,343,633	2,976,813	27,061,916	281,717
Prime Minister ⁵	7,739,195	7,735,536	7,448,485	287,051	7,358,451	90,034
Prisons & Corrections Services ⁵	9,673,758	14,873,758	12,478,293	2,395,465	5,649,980	6,828,313
Public Enterprises	2,598,323	2,598,324	2,492,986	105,338	2,518,633	(25,647)
Public Service Commission	4,938,096	4,938,121	4,819,282	118,839	4,547,399	271,883
Revenue	11,752,982	11,752,984	11,473,570	279,414	10,751,955	721,615
Women, Community & Social Development	10,708,066	10,708,067	9,147,442	1,560,625	9,436,709	(289,267)
Works, Transport & Infrastructure	39,309,694	39,309,693	38,522,589	787,104	38,587,045	(64,456)
Total Payments	541,796,496	525,219,672	498,217,503	27,002,169	472,879,105	25,338,398
NET CASH FLOWS	114,626,365	145,946,525	167,865,458	(21,918,934)	174,555,270	(6,689,812)

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 2018

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 2018.

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)	64,672,612
Budget Support Funding	<u>41,484,007</u>
Total Receipts Original Budget (Schedule 1.1)	106,156,618

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)	614,938,854
Budget Support Funding (pg XIII)	<u>41,484,007</u>
	656,422,861

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 2019.

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 2018

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2018				2017
	Closing Balance \$	Original Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	Opening Balance \$
Agriculture & Fisheries	1,159,303	304,845	4,302,585	4,987,339	1,844,057
Attorney General	1,187,699	0	1,426,849	755,042	515,891
Controller & Auditor General	515	0	38,197	37,682	0
Bureau of Statistics	141,863	0	239,883	164,271	66,250
Commerce, Industry & Labour	1,246,430	4,698,018	2,114,911	1,726,508	858,028
Communication & Information Technology	229,494	0	0	0	229,494
Education, Sports & Culture	8,012,360	2,444,406	(669,927)	436,656	9,118,943
Finance	17,616,158	60,159,574	20,089,386	13,255,890	10,782,666
Foreign Affairs & Trade	989,589	0	1,051,858	924,685	862,417
Health	827,116	5,740,000	1,205,090	1,560,114	1,183,536
Justice & Courts Administration	26,158	0	76,515	52,906	2,549
Legislative Assembly	9,402,582	3,898,362	4,153,774	11,006,555	16,255,363
National Health Services	1,045,208	0	1,045,208	0	0
Natural Resources & Environment	15,520,482	46,827,717	29,001,379	24,210,620	10,729,722
Ombudsman	114,656	0	198,525	205,564	121,694
Police	366,436	0	0	6,910	373,346
Public Services Commission	9,647	0	2,348	2,348	9,647
Women, Community & Social Development	2,822,023	2,931,056	2,372,966	1,590,768	2,039,832
Works, Transport & Infrastructure	1,691,632	0	5,900,989	4,864,629	655,272
TOTAL	62,409,349	127,003,978	72,550,537	65,788,489	55,648,707

¹ Original Budget - Receipts

External Grants (Budget Summary/Schedule B)	230,903,300
External Grants (Budget Support Funding - pg XIII)	41,484,007
	189,419,293
State Owned Enterprises	62,415,314
Ministries (Schedule 1.2)	127,003,978

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 2018*

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2018 Closing Balance \$	Original Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	2017 Opening Balance \$
Agriculture & Fisheries	0	6,493,104	0	0	0
Finance ²	(315,195)	10,729,941	2,772,699	1,929,699	(1,158,194)
TOTAL	(315,195)	17,223,045	2,772,699	1,929,699	(1,158,194)

¹ Cash Inflows Original Budget - Total Receipts

Soft Term Financing (Budget Summary)	103,169,958
Budget Support Credit Component - World Bank	12,913,223
Soft Term Loans (Budget Summary)	90,256,735
State Owned Enterprises	73,033,690
Ministries (Schedule 1.3)	17,223,045

² Projects with debit balances (indicated by brackets on the face of this statement) 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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		146,605	7,200	7,200	(139,405)	90,000
Other Revenues						
Fees & Other Charges		1,724,556	1,720,228	1,720,228	(4,328)	1,881,364
TOTAL RECEIPTS		1,871,161	1,727,428	1,727,428	(143,733)	1,971,364
PAYMENTS						
Outputs						
1. Policy Advice to the Minister		520,208	526,257	526,257	6,049	564,782
2. Ministerial Support		536,455	516,347	556,347	19,892	600,503
3. Agricultural Quarantine and Regulation Services		1,398,354	1,373,569	1,423,569	25,215	1,327,661
4. Crops Research, Commercial Development and Advisory Services ¹		3,595,639	3,970,212	3,877,160	281,521	3,593,936
5. Animal Production, Health and Research Services ¹		1,665,237	1,803,220	1,806,272	141,035	1,646,206
6. Fisheries Management, Planning and Research Services		2,079,187	2,247,006	2,247,006	167,820	2,128,051
7. Policy Development, Planning and Communication Services		613,571	655,252	655,252	41,681	569,759
Total Outputs		10,408,651	11,091,863	11,091,864	683,213	10,430,898
Third Party Outputs						
Scientific Research Organisation of Samoa		3,243,944	3,243,943	3,243,944	0	3,317,148
Total Third Party Outputs		3,243,944	3,243,943	3,243,944	0	3,317,148
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		12,669	13,138	13,138	469	12,464
Asian Pacific Coconut Community		41,032	41,032	41,032	0	34,222
Asian Pacific Agriculture Research Institute		7,121	7,121	7,121	0	7,121
Forum Fisheries Agency		43,330	43,330	43,330	(0)	42,186
Western & Central Pacific Fisheries Conventions		81,349	81,349	81,349	(0)	80,372
Rotterdam Convention		618	618	618	0	0
The International Treaty on Plant Genetic Resources for Food and Agriculture		223	223	223	0	(153)
Animal Production & Health Commission of Asia & Pacific (APHCA)		6,900	10,388	10,388	3,488	6,947
		193,242	197,199	197,199	3,957	183,158
Rents and Leases						
Government Building		37,250	37,250	37,250	0	37,250
TATTE Building		330,910	330,910	330,910	0	330,910
FAO Sub-Regional Office		250,068	250,068	250,068	0	250,068
Quarantine Office - Matautu		6,740	6,740	6,740	0	6,740
Quarantine Office - Faleolo Airport		5,053	5,100	5,100	47	4,429
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		998	4,500	4,500	3,502	1,997
Tanumalala		2,500	5,000	5,000	2500	5,000
Siumu		2,625	2,625	2,625	0	2,500
Salelologa		0	12,000	12,000	12,000	0
Olomanu/Tausagi		43,478	43,478	43,478	0	43,478
SPA Lease		54,229	54,229	54,229	0	54,229
Nuu 2 (transferred from Agricultural Project)		18,750	21,563	21,563	2,813	18,750
		768,101	790,263	790,263	22,162	770,851

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
AGRICULTURE & FISHERIES						
Government Policies/Initiatives						
Replanting of Coconut		9,903	10,000	10,000	97	9,952
Stimulus Package		199,782	200,000	200,000	218	198,462
Agricultural Development Project		122,878	128,437	128,437	5,559	121,401
Rhinoceros Beetle Control Program		189,957	216,000	216,000	26,043	0
Global Breadfruit Summit		98,233	100,000	100,000	1,767	0
Breadfruit Propagation & Replanting program		148,440	150,000	150,000	1,560	0
		769,192	804,437	804,437	35,245	329,815
Commemorative Events/Days						
Agriculture Show		447,634	550,000	450,000	2,366	500,606
Open Day		20,752	20,902	20,902	150	16,662
		468,387	570,902	470,902	2,515	517,268
VAGST Output Tax		428,249	643,048	643,048	214,799	364,749
Total Transactions on Behalf of State		2,627,170	3,005,849	2,905,849	278,679	2,165,841
TOTAL PAYMENTS - AGRICULTURE		16,279,764	17,341,655	17,241,656	961,892	15,913,887
RECEIPTS OVER PAYMENTS		(14,408,603)	(15,614,227)	(15,514,228)	(1,105,625)	(13,942,523)

GOVERNMENT DEVELOPMENT PROJECTS

	2018 \$	Original Estimate \$	Receipts \$	Payments \$	2017 \$
Grants - GDP					
FFA Ice Making Machine (FFA)	15,941	0	0	3,369	19,309
Strengthening of Fisheries Info Mgmt & Dissemination (FFA)	24,125	0	0	4,120	28,245
Rehabilitation of the Coconut Crop in Samoa (SPC)	2,719	0	0	8,972	11,692
Monitoring Control and Surveillance(MCS) (Japanese Aid Funds)	5,451	0	11,341	9,612	3,722
Agriculture & Fisheries Cyclone Response Project (WB)	(420,297)	0	451,328	116,432	(755,193)
Land & Vegetation cover and improving food security for Building resilience to a changing climate in Pacific Island (South Pacific Commission)	21,401	0	0	14,747	36,148
Diversification of Seaweed Industries in Pacific Island Countries (Other)	(177)	0	0	62,401	62,224
Relocation of Livestock Division Premises (Chinese Aid Funds)	58,269	0	167	0	58,102
Samoa Agriculture Plan Sector (South Pacific Commission)	27,872	0	79,967	138,387	86,292
Deployment of Fish Aggregating Devices in Samoa (Chinese Aid Funds)	21,853	304,845	0	108,195	130,048
Reef Colonisation and Social Impacts from Tronchus Translocation (Australian Aid)	50,530	0	69,106	18,576	0
Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities..etc (Australian Aid)	37,438	0	53,271	15,832	0
Samoa Agriculture Competitiveness Expansion Project (World Bank)	1,152,754	0	3,637,405	4,486,695	2,002,044
Integrated pest Management production Brassica crops Fiji and Samoa (Australian Aid)	a 18,796	0	0	0	18,796
MAF Open Day Allocation (South Pacific Commission)	a 9,476	0	0	0	9,476
Developing Cleaner Export Pathways for Pacific Agricultural Commodities (SPC)	a 5,492	0	0	0	5,492
Market ready Taro Cultivators - Clean system development (SPC)	a 16,938	0	0	0	16,938
Strengthening the resilience of pacific agricultural systems to climate change through enhancing access to and use of divers (SPC)	a 13,401	0	0	0	13,401
Support to the Fisheries Division in Samoa for Climate Change Adaptation Initiatives (Other)	a 4,470	0	0	0	4,470
Construction of Multi-Species Hatcheries and Demonstration Farms (JapAid)	b 27,770	0	0	0	27,770
Rehabilitation of Cocoa towards improving livelihoods in the South Pacific (SPC)	b 9,174	0	0	0	9,174
Development of Animal Welfare Legislation in Samoa (Other)	b 5,117	0	0	0	5,117
Post Control and Capacity Building for Marketing/Export of (EU)	c 47,452	0	0	0	47,452

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 2018*

	2018 \$	Original Estimate \$	Receipts \$	Payments \$	2017 \$
Improving Soil Health in Support of Sustainable Development in the Pacific PC/2009/003 (SPC)	3,339	0	0	0	3,339
<i>d</i>	1,159,303	304,845	4,302,585	4,987,339	1,844,057
Loan Funded					
Agriculture Sector Support Programme (IDA)	0	6,493,104	0	0	0
<i>e</i>	0	6,493,104	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	1,159,303	6,797,949	4,302,585	4,987,339	1,844,057

Notes

a No movements during this financial year - 2018

b No movements in the last 2 financial years

c No movements in the last 3 financial years

d No movements in the last 4 financial years

e Projects not on Finance One. Estimates declared by donor for FY2018 as per Budget Book.

¹ Unutilised Funds under Output 4 \$124,761 and Output 5 of \$20,939 were transferred to Special Purpose Account (reported under Schedule 12) for purchase of capital items as per FK (18)21 in new financial year 2019.

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
ATTORNEY GENERAL'S OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		39,333	37,475	37,475	(1,859)	40,627
TOTAL RECEIPTS		39,333	37,475	37,475	(1,859)	40,627
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Ministries		440,266	432,585	452,585	12,319	297,343
2.0 Legislative Drafting		814,000	816,645	816,645	2,645	946,062
4.0 Civil Litigation and Opinions, Commercial and International Law Division		696,221	704,677	704,677	8,456	1,180,384
5.0 Commercial and International Law Division		675,953	699,348	699,348	23,395	0
Total Outputs		2,626,441	2,653,255	2,673,256	46,815	2,423,789
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		12,372	18,000	18,000	5,628	13,424
		12,372	18,000	18,000	5,628	13,424
Government Policies / Initiatives						
Overseas Counsel's Opinions/Technical Assistance		46,376	50,000	50,000	3,624	18,978
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		362,040	365,664	365,664	3,624	334,642
VAGST Output Tax		124,925	95,278	95,278	(29,647)	101,277
Total Transactions on Behalf of State		499,337	478,942	478,942	(20,395)	449,342
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		3,125,778	3,132,197	3,152,198	26,420	2,873,132
RECEIPTS OVER PAYMENTS		(3,086,444)	(3,094,722)	(3,114,724)	(28,279)	(2,832,505)
GOVERNMENT DEVELOPMENT PROJECTS						
		2018 \$	Original Estimate \$	Receipts \$	Payments \$	2017 \$
Grants - GDP						
Pacific Prosecutors Conference (NZAid)		448,704	0	573,168	194,897	70,432
Pacific Islands Laws Officers Network (PILON) Meetings (AusAID)		738,995	0	853,681	560,145	445,459
		1,187,699	0	1,426,849	755,042	515,891
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,187,699	0	1,426,849	755,042	515,891

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 2018*

NATIONAL PROSECUTION OFFICE	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
PAYMENTS					
Outputs					
1.0 Legal Advice on Criminal Prosecutions to Minister and Investigating Agencies	0	0	0	0	187,614
2.0 Public Prosecution Specialised Court Division	496,794	598,421	598,420	101,627	565,939
3.0 Public Prosecution Specialised Supreme Court Division	603,163	681,149	661,148	57,985	585,016
Total Outputs	1,099,957	1,279,570	1,259,569	159,612	1,338,569
Transactions on Behalf of State					
Membership Fees & Grants					
Brookers Online	21,000	21,000	21,000	0	18,261
International Association of Prosecutors	1,296	1,500	1,500	204	1,500
	22,296	22,500	22,500	204	19,761
Government Policies / Initiatives					
Pathologist	69,931	80,000	80,000	10,069	45,896
	69,931	80,000	80,000	10,069	45,896
VAGST Output Tax	24,074	22,895	22,895	(1,179)	49,652
Total Transactions on Behalf of State	116,301	125,395	125,395	9,094	115,309
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE	1,216,258	1,404,965	1,384,964	168,706	1,453,878

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
AUDIT OFFICE					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	429,809	422,589	422,589	(7,221)	444,861
TOTAL RECEIPTS	429,809	422,589	422,589	(7,221)	444,861
PAYMENTS					
Outputs					
1.0 Strategic and Parliamentary Services	791,340	795,340	795,340	4,000	760,618
2.0 Financial Audit Services	1,100,526	1,109,387	1,109,387	8,860	1,094,625
3.0 Operational Audit Services	1,158,297	1,163,726	1,163,726	5,430	1,118,722
Total Outputs	3,050,162	3,068,453	3,068,453	18,290	2,973,965
Transactions on Behalf of State					
Membership Fees & Grants					
Association of Pacific Islands Public Auditors	868	1,200	1,200	332	0
International Congress of Supreme Audit Institution	1,551	5,000	5,000	3,449	0
South Pacific Association of Supreme Audit Institution	253	600	600	347	389
International Organisation of Supreme Audit Institutions	1,491	1,584	1,584	93	0
Team Mate Licensing	169,175	169,668	169,668	493	0
	173,339	178,052	178,052	4,713	389
Rents and Leases	166,562	195,818	195,818	29,256	169,496
VAGST Output Tax	46,687	80,045	80,045	33,358	67,453
Total Transactions on Behalf of State	386,588	453,915	453,915	67,327	237,338
TOTAL PAYMENTS - AUDIT OFFICE	3,436,750	3,522,368	3,522,368	85,618	3,211,302
RECEIPTS OVER PAYMENTS	(3,006,941)	(3,099,779)	(3,099,779)	(92,838)	(2,766,441)
GOVERNMENT DEVELOPMENT PROJECTS					
	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Fighting Corruption and Related Inproperties (Other)	515	0	38,197	37,682	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	515	0	38,197	37,682	0

GOVERNMENT OF SAMOA

SCHEDULE 2.4

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2018*

	<i>Notes</i>	2018	Original Estimate	Final Estimate	(Over)/Under	2017
		\$	\$	\$	\$	\$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		814,710	662,000	662,000	(152,710)	684,207
TOTAL RECEIPTS		814,710	662,000	662,000	(152,710)	684,207
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		296,591	298,583	298,583	1,992	283,749
2.0 Ministerial Support		300,539	325,947	325,947	25,408	463,382
3.0 Compilation of Finance Statistics		448,698	454,871	454,871	6,173	464,418
4.0 Compilation of Social Statistics		380,112	383,857	383,857	3,746	387,707
5.0 Compilation of Population Census and Survey Statistics		570,253	577,448	577,449	7,195	586,694
6.0 Management of Births, Deaths and Marriages		689,853	692,865	692,865	3,013	712,839
7.0 ICT and Data Processing		422,168	428,331	428,331	6,164	395,728
8.0 Compilation of Economics Statistics (formerly output 2)		472,687	473,508	473,508	821	0
Total Outputs		3,580,900	3,635,410	3,635,411	54,510	3,294,516
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		5,178	6,000	6,000	822	5,148
Government Policies / Initiatives						
Population Census		304,758	340,000	340,000	35,242	721,060
Household Income & Expenditure Survey		699,264	709,808	709,808	10,544	0
		1,004,022	1,049,808	1,049,808	45,786	721,060
Rents & Leases						
Rents & Leases - DBS Building		58,924	67,764	67,764	8,840	64,571
Rent at FMFM II Building		208,609	239,900	239,900	31,291	215,432
Rent at Salelologa Savaii		11,913	13,200	13,200	1,287	6,026
		279,445	320,864	320,864	41,419	286,029
VAGST Output Tax		195,025	302,397	302,397	107,372	107,208
Total Transactions on Behalf of State		1,483,670	1,679,069	1,679,069	195,399	1,119,445
TOTAL PAYMENTS - BUREAU OF STATISTICS		5,064,570	5,314,479	5,314,480	249,909	4,413,960
RECEIPTS OVER PAYMENTS		(4,249,860)	(4,652,479)	(4,652,480)	(402,619)	(3,729,753)
GOVERNMENT DEVELOPMENT PROJECTS						
		2018	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grants - GDP						
Birth Registration Campaign (United Nations Children's Fund (UNICEF))		75,612	0	239,883	164,271	0
Parliamentarian Group Activity (UNFPA)	<i>a</i>	33,806	0	0	0	33,806
School To Work Transition Survey (ILO)	<i>d</i>	24,251	0	0	0	24,251
Community Perception Survey 2013 between SBS and MoPP (AusAid)	<i>d</i>	8,194	0	0	0	8,194
		141,863	0	239,883	164,271	66,250
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		141,863	0	239,883	164,271	66,250

Notes

- a* No movements during this financial year - 2018
d No movements in the last 4 financial years

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 2018

	<i>Notes</i>	2018	Original Estimate	Final Estimate	(Over)/Under	2017
COMMERCE, INDUSTRY & LABOUR		\$	\$	\$	\$	\$
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,140,406	1,155,041	1,155,041	14,635	935,605
TOTAL RECEIPTS		<u>1,140,406</u>	<u>1,155,041</u>	<u>1,155,041</u>	<u>14,635</u>	<u>935,605</u>
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		842,785	861,835	875,668	32,883	680,903
2.0 Seasonal Employment Unit		359,321	358,947	368,169	8,848	0
3.0 Management of Investment Promotion & Industry		509,791	538,278	547,500	37,710	526,176
4.0 Enforcement of Fair Trading and Codex Development		700,805	736,746	743,932	43,127	688,345
5.0 Administration of Apprenticeship Scheme & Employment Services		549,214	598,239	612,072	62,858	497,141
6.0 Enforcement of Labour Standards & Work Permits		508,558	517,960	529,026	20,468	464,601
7.0 Enforcement of Occupational Safety & Health Standards		297,088	292,851	303,917	6,829	271,081
8.0 Management of the Registries of Companies & Intellectual Properties		636,052	631,473	648,264	12,212	586,957
Total Outputs		<u>4,403,614</u>	<u>4,536,329</u>	<u>4,628,550</u>	<u>224,936</u>	<u>3,715,205</u>
Third Party Outputs						
Samoa Tourism Authority (STA)		11,410,431	11,410,451	11,410,451	20	9,048,424
Samoa Business Enterprise Centre (SBEC)		600,000	600,000	600,000	0	450,000
Total Third Party Outputs		<u>12,010,431</u>	<u>12,010,451</u>	<u>12,010,451</u>	<u>20</u>	<u>9,498,424</u>
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		10,462	11,142	11,142	680	10,046
International Organisation for Consumer Union		1,325	6,200	6,200	4,875	1,330
World Intellectual Property Organisation(WIPO)		7,405	12,000	12,000	4,595	8,407
World Association of Investment Promotion Agency		13,311	14,500	14,500	1,189	7,597
United Nations Industry Development		2,097	11,560	11,560	9,463	1,665
Corporate Registry Forum		1,023	1,065	1,065	42	0
		<u>35,622</u>	<u>56,467</u>	<u>56,467</u>	<u>20,845</u>	<u>29,045</u>
Government Policies / Initiatives						
Contribution to Private Sector		200,000	200,000	200,000	0	200,000
Apprenticeship Training Provider NUSOT		133,405	178,000	178,000	44,595	151,670
Citizenship Investment Act 2015		0	150,000	150,000	150,000	0
		<u>333,405</u>	<u>528,000</u>	<u>528,000</u>	<u>194,595</u>	<u>351,670</u>
Rents and Leases						
ACB Building Rent/Lease		673,771	704,977	704,977	31,206	681,382
Yazaki Rent/Lease		232,008	928,033	232,009	1	696,024
Rent - Fair Trading Division Office in Savaii		4,070	5,616	5,616	1,546	3,256
Rents & Leases for Home and Office of the Samoa Liaison Officer (NZ) for RSE		28,614	39,312	39,312	10,698	0
		<u>938,463</u>	<u>1,677,938</u>	<u>981,914</u>	<u>43,451</u>	<u>1,380,662</u>
VAGST Output Tax		233,827	380,505	391,201	157,373	283,098
Total Transactions on Behalf of State		<u>1,541,317</u>	<u>2,642,910</u>	<u>1,957,582</u>	<u>416,265</u>	<u>2,044,475</u>
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR		<u>17,955,361</u>	<u>19,189,690</u>	<u>18,596,582</u>	<u>641,221</u>	<u>15,258,104</u>
RECEIPTS OVER PAYMENTS		<u>(16,814,956)</u>	<u>(18,034,649)</u>	<u>(17,441,541)</u>	<u>(626,585)</u>	<u>(14,322,499)</u>

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 2018*

GOVERNMENT DEVELOPMENT PROJECTS

	<i>Notes</i>	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Enhanced Integrated Framework Trade (UNDP)		1,246,430	4,252,468	2,114,911	1,726,508	858,028
Private Sector Investment Programme (NZ)	<i>e</i>	0	445,550	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>1,246,430</u>	<u>4,698,018</u>	<u>2,114,911</u>	<u>1,726,508</u>	<u>858,028</u>

Notes

e Projects not on Finance One. Estimates declared by donor for FY2018 as per Budget Book.

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		183,343	241,727	241,727	58,384	162,126
TOTAL RECEIPTS		183,343	241,727	241,727	58,384	162,126
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		358,741	338,574	361,574	2,833	349,899
2.0 Ministerial Support		379,294	377,496	377,496	(1,798)	397,872
3.0 Policy Development		431,720	444,712	444,712	12,992	434,823
4.0 Broadcasting Services		885,832	920,980	914,980	29,147	920,162
5.0 ICT Secretariat		324,366	372,346	355,346	30,980	399,708
Total Outputs		2,379,954	2,454,108	2,454,108	74,154	2,502,464
Third Party Outputs						
Office of the Regulator		1,752,310	1,753,310	1,753,310	1,000	3,244,690
Total Third Party Outputs		1,752,310	1,753,310	1,753,310	1,000	3,244,690
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		54,215	58,000	58,000	3,785	52,655
Asian Pacific Telecommunity		11,825	12,000	12,000	175	11,765
Pacific Island Telecom Association		783	850	850	67	647
Universal Postal Union Contribution		57,713	58,000	58,000	287	115,568
Commonwealth Telecommunication Organisation Fee		20,579	24,000	24,000	3,421	0
		145,115	152,850	152,850	7,735	180,635
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location		1,385,793	1,781,883	1,781,883	396,090	2,117,766
Samoa National Broadband Highway Spectrum Fees		233,760	233,865	233,865	105	0
Samoa National Broadband Highway Electricity		322,450	373,452	373,452	51,002	0
Commonwealth Telecommunication Organisation Forum		99,952	100,000	100,000	48	0
		2,041,955	2,489,200	2,489,200	447,245	2,117,766
Government Policies / Initiatives						
Rent & Leases (Government Building)		34,348	34,348	34,348	0	34,348
Rents and Leases(TATTE Building)		257,100	257,100	257,100	0	461,622
NBH Land Lease		9,000	9,000	9,000	0	3,000
Tui-Samoa Submarine Cable - Land Lease		4,637	6,200	6,200	1,564	4,944
		305,084	306,648	306,648	1,564	503,914
VAGST Output Tax		389,215	499,493	499,493	110,278	395,755
Total Transactions on Behalf of State		2,881,370	3,448,191	3,448,191	566,821	3,198,070
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		7,013,634	7,655,609	7,655,609	641,975	8,945,223
RECEIPTS OVER PAYMENTS		(6,830,290)	(7,413,882)	(7,413,882)	(583,591)	(8,783,097)

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 2018*

GOVERNMENT DEVELOPMENT PROJECTS

		2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
ICT TA for Samoa Connectivity Program (Australian Aid)	<i>a</i>	229,494	0	0	0	229,494
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>229,494</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>229,494</u>

Notes

a No movements during this financial year - 2018

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
EDUCATION, SPORTS & CULTURE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		745,360	944,265	944,265	198,905	612,197
TOTAL RECEIPTS		745,360	944,265	944,265	198,905	612,197
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		664,424	723,972	671,124	6,700	652,935
2.0 Ministerial Support		599,026	632,107	632,107	33,081	449,122
3.0 Teaching Services		48,694,059	47,513,850	48,716,783	22,724	48,399,804
4.0 Teacher Development Services		709,913	735,595	709,548	(364)	604,532
5.0 School Improvement Services		1,868,727	2,118,358	1,876,572	7,845	1,407,203
6.0 Curriculum Services		1,436,390	1,541,724	1,426,193	(10,197)	1,295,669
7.0 Assessment & Examination Services		2,035,661	1,752,006	2,034,915	(746)	1,718,891
8.0 Policy Planning & Research Services		661,014	666,954	661,212	198	679,357
9.0 Asset Management Services		897,937	956,570	899,418	1,481	932,069
10.0 Public Library Services		598,528	640,000	597,951	(577)	529,586
11.0 Sports Development Services		526,754	525,194	527,796	1,042	538,833
12.0 Cultural Development Services		532,659	683,831	533,323	663	511,440
13.0 Monitoring, Evaluation and Review Services		643,857	734,862	642,811	(1,045)	641,917
14.0 Sector Coordinating Services		405,075	417,506	408,980	3,904	362,036
Total Outputs		60,274,024	59,642,529	60,338,733	64,710	58,723,396
Third Party Outputs						
Grants and Subsidies						
Private & Mission Schools Grant		5,944,253	6,000,000	6,000,000	55,747	6,000,000
National University of Samoa		12,586,158	12,586,158	12,586,158	0	12,338,448
Village School Stationery		1,300,000	1,300,000	1,300,000	0	1,293,522
Samoa Qualifications Authority		5,293,141	5,293,141	5,293,141	0	5,686,167
Samoa Sports Facility Authority		1,706,876	1,706,876	1,706,876	0	1,477,720
		26,830,427	26,886,175	26,886,175	55,748	26,795,857
Other Sports Activities						
Sports Development Fund (formerly known as International/National Sports Activities)		193,000	200,000	200,000	7,000	185,000
Samoa Rugby Union		350,000	350,000	350,000	0	650,000
Sports Equipment		39,110	40,000	40,000	890	49,768
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		0	0	0	0	47,409
		782,110	790,000	790,000	7,890	1,132,177
Total Third Party Outputs		27,612,537	27,676,175	27,676,175	63,637	27,928,034
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,500,000	1,500,000	1,500,000	0	1,000,000
United Nations Educational, Scientific and Cultural Organisation (UNESCO)		11,000	11,000	11,000	0	10,883
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs		46,969	46,969	46,969	0	26,969
South Pacific Board for Educational Assessment		0	0	0	0	65,217
Commonwealth Centre of Learning		152,343	156,199	156,199	3,856	156,168
		1,710,312	1,714,168	1,714,168	3,856	1,259,237

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
EDUCATION, SPORTS & CULTURE						
Rents and Leases						
Rent Government Building (MESC)		39,500	39,500	39,500	0	39,500
		39,500	39,500	39,500	0	39,500
Government Policies / Initiatives						
Construction of Sports Fields		42,609	300,000	300,000	257,391	381,542
NUS-Sponsored Students (Peace Corps Prog & FOE Students)		999,400	1,000,000	1,000,000	600	977,088
School Broadcast		42,929	50,000	50,000	7,072	101,662
Resources for Schools (Agriculture Science, Food & textiles Technology & Design technology)		162,850	200,000	200,000	37,150	0
Samoa Language Commission		43,383	55,000	55,000	11,617	117,925
Christian Education		44,019	50,000	50,000	5,981	49,502
Samoa National Orchestra		24,924	25,000	25,000	76	24,803
Establishment of the National Archives & Records Authority		408,241	474,223	474,223	65,982	714,464
Samoa School Fee Grant Scheme (Primary)		4,243,100	4,243,100	4,243,100	0	0
Samoa Secondary School Fee Grant Scheme		3,037,800	3,037,800	3,037,800	0	0
Teacher Annual Conference		49,851	50,000	50,000	149	49,616
Education Sector Budget Support ¹		820,423	969,484	969,485	149,062	1,257,288
		9,919,529	10,454,607	10,454,608	535,079	3,673,890
VAGST Output Tax		782,051	786,422	786,422	4,371	769,750
Total Transactions on Behalf of State		12,451,392	12,994,697	12,994,698	543,307	5,742,377
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		100,337,952	100,313,401	101,009,606	671,654	92,393,807
RECEIPTS OVER PAYMENTS		(99,592,592)	(99,369,136)	(100,065,341)	(472,749)	(91,781,610)

GOVERNMENT DEVELOPMENT PROJECTS

		2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Inclusive Education Initiative (Aust)	<i>e</i>	0	2,112,000	0	0	0
China Guangdong (Huizhou) Friendship Scholarship (China)	<i>e</i>	0	332,406	0	0	0
Samoa Sports for Development Project (Australian Aid)		(13,882)	0	0	7,733	(6,149)
Virtual Gallery on "Heritage Buildings in Samoa & Ratification of the O3 convention, safeguard Intangible Cultural Heritage (UNESCO)		66,923	0	2,360	4,996	69,559
Literacy Improvement Project (USA Aid)		13,599	0	17,601	13,917	9,915
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)		113,532	0	118,965	160,000	154,567
Education Sector Support Programme (Other)	<i>a</i>	7,197,700	0	(808,853)	250,010	8,256,563
School Fee Scheme AUSAid & NZAid (Other)	<i>a</i>	634,489	0	0	0	634,489
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		8,012,360	2,444,406	(669,927)	436,656	9,118,943

Notes

¹ Unspent funds for Budget Support at amount of \$149,056.15 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised in financial year 2019.

a No movements during this financial year - 2018

e Projects not on Finance One. Estimates declared by donor for FY2018 as per Budget Book.

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 2018*

ELECTORAL COMMISSIONER	2018	Original Estimate	Final Estimate	(Over)/Under	2017
	\$	\$	\$	\$	\$
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	33,058	8,000	8,000	(25,058)	19,601
TOTAL RECEIPTS	33,058	8,000	8,000	(25,058)	19,601
PAYMENTS					
Outputs					
1.0 Policy Advice to the Executive Council	357,022	357,137	357,137	116	456,562
2.0 Electoral Services					
2.1 Registration Services	529,226	523,288	529,562	336	541,163
2.2 Returning Services	351,727	353,911	351,835	108	337,752
	880,953	877,199	881,398	444	878,915
3.0 Legal and Policy	292,757	297,198	293,000	243	315,989
4.0 Information & Technology Services	377,730	378,038	378,038	308	349,191
Total Outputs	1,908,462	1,909,572	1,909,573	1,111	2,000,657
Transactions on Behalf of State					
VAGST Output Tax	38,457	54,221	54,221	15,764	59,534
Total Transactions on Behalf of State	38,457	54,221	54,221	15,764	59,534
TOTAL PAYMENTS - ELECTORAL COMMISSIONER	1,946,919	1,963,793	1,963,794	16,875	2,060,191
RECEIPTS OVER PAYMENTS	(1,913,861)	(1,955,793)	(1,955,794)	(41,933)	(2,040,589)

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		21,598,545	23,153,470	23,153,470	1,554,925	17,999,643
Capital Receipts						
Sales & Capital Receipts		663,016	774,230	774,230	111,214	798,043
Onlending Receipts						
On-lending Repayments		16,371,252	14,687,000	24,250,033	7,878,780	11,963,561
Income from Investments						
Income from Investments		4,278,755	2,843,634	2,843,634	(1,435,121)	496,071
Other Revenues						
Fees & Other Charges		8,088,558	8,214,278	8,214,278	125,720	12,693,704
		51,000,127	49,672,612	59,235,645	8,235,518	43,951,023
External Receipts						
Budget Support						
Budget Support		8,314,012	15,000,000	15,000,000	6,685,988	15,000,000
Aid Funds ⁴		61,125,096	41,484,007	41,484,007	(19,641,089)	53,797,442
		69,439,108	56,484,007	56,484,007	(12,955,101)	68,797,442
Fees & Other Charges - Regulator ¹		4,165,272	3,809,052	3,809,052	(356,219)	5,264,933
Safety & Security Levy (Government of Samoa) ²		1,564,518	0	0	(1,564,518)	1,536,507
TOTAL RECEIPTS		122,003,753	106,156,619	115,719,652	(6,284,101)	114,284,972
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet		511,843	512,034	512,034	191	540,734
2.0 Ministerial Support		594,410	594,149	594,149	(261)	650,870
3.0 Administration of Fiscal Policy & Budget Reforms		1,079,830	1,101,263	1,089,244	9,414	1,009,119
4.0 Internal Auditing and Investigation Services		553,001	553,115	553,115	114	550,397
5.0 Economic Planning and Policy		728,973	728,668	728,668	(305)	720,762
6.0 Accounting Services & Financial Reporting		1,769,685	1,768,859	1,768,859	(825)	1,737,237
7.0 Management of Government Buildings						
7.1 Management of the Fiaame Mataafa Faumuina Mulinuu(FMFM11) Building		2,413,573	2,413,469	2,413,510	(62)	2,356,087
7.2 Management of Tui Atua Tamasese Efi(TATE)Building		3,695,839	3,698,403	3,698,403	2,563	4,550,302
8.0 Information Technology Advice and Services		474,388	475,153	475,153	766	407,518
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)		234,642	234,827	234,827	185	218,253
10.0 Aid Coordination & Loan Management		669,950	672,059	672,059	2,109	616,078
11.0 Financial & Legal Services		174,395	174,422	174,422	27	182,201
12.0 Procurement Monitoring Services		289,763	290,589	290,589	826	243,036
13.0 Finance One System Support Services		263,025	252,364	264,383	1,358	249,167
14.0 Energy Policy and Coordination Division		322,729	323,602	323,602	874	304,631
15.0 Finance Sector Coordination & PFM		263,511	263,643	263,643	132	199,642
Total Outputs		14,039,556	14,056,619	14,056,661	17,105	14,536,032
Transactions on Behalf of State						
Membership Fees						
African Caribbean and Pacific Secretariat		44,669	69,971	400,000	355,331	37,615
ADB/World Bank Capital Increases		0	400,000	69,971	69,971	0
AIIB Membership		201,541	208,000	208,000	6,459	0
South Pacific Games Hosting Fee		284,111	0	290,000	5,889	0
		530,322	677,971	967,971	437,649	37,615

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
FINANCE						
Commemorative Events						
Independence Day Celebration		250,000	250,000	250,000	(0)	250,000
		250,000	250,000	250,000	(0)	250,000
Counterpart Costs to Development Projects						
OPEC/Petroleum Tank Farm		2,192,255	2,220,318	2,220,318	28,063	1,070,243
Civil Society Support Programme		33,768	200,000	200,000	166,232	141,151
Private Sector Agri-Business Project		172,929	200,000	200,000	27,071	151,040
Samoa School Fee Grant Scheme (Primary School)		0	0	0	0	4,211,400
Samoa Secondary School Fee Grant Scheme		0	0	0	0	2,328,300
Cable/Communications Connectivity Project		320,000	320,000	320,000	0	6,650
PCRAFI - Pacific Disaster Risk Insurance Premium		155,139	170,000	190,000	34,861	126,602
DS3 Payments to ASH Cable		3,112,126	2,800,000	2,800,000	(312,126)	1,212,284
SSS Share of Forum Vessel Sale		870,000	870,000	870,000	0	870,000
Pilot Programme for Climate Resilience		52,317	144,291	144,291	91,974	59,073
Health Sector and E-Health Project		337,096	500,000	500,000	162,904	806,596
Samoa Airport Investment Project		320,000	320,000	320,000	0	40,572
Samoa Connectivity Project		79,293	120,000	120,000	40,707	26,095
West Coast Road Project		110,975	300,000	300,000	189,025	21,109
Community Sanitation Project		0	0	0	0	72,092
Apia Waterfront Development Project		40,054	0	50,000	9,946	18,098
Enhanced Road Access Project		64,029	350,000	500,000	435,971	0
VAGST Component for the SPCR		1,339,499	1,000,000	1,000,000	(339,499)	703,043
Customary Land Advisory Committee		0	0	10,000	10,000	0
JICA Commissions		65,203	50,000	50,000	(15,203)	0
WCR Land Compensation (Saina to Malua)		1,068,447	1,577,100	1,068,447	0	0
Cross Island Road Land Compensation (T/nono to NZHighComm)		577,373	760,000	760,000	182,627	0
Vaitele Street Widening Compensation (remainder)		278,166	278,166	278,166	0	0
Vaimoso Street Turning Lane Compensation		0	82,000	82,000	82,000	0
UNFPA Multi Agreement: MWCSD, MOH & SBS		6,223	0	40,000	33,777	0
Mali'oli'o Bridge Counterparts		798,600	800,000	800,000	1,400	0
Vaisigano Bridge Counterpart ⁵		186,914	800,000	800,000	613,086	0
		12,180,405	13,861,875	13,623,222	1,442,817	11,864,350
Government Policies / Initiatives						
Senior Citizens Pension Scheme		18,628,860	18,628,860	18,628,860	0	18,091,572
Import Duty on Aid and Loan Funded Projects		7,547,324	5,000,000	7,550,000	2,676	4,998,701
VAGST on Aid and Loan Funded Projects		9,049,892	6,500,000	9,050,000	108	6,475,199
Government Bowser		2,007,093	2,650,000	2,650,000	642,907	1,899,285
Insurance on Government Assets		4,201,551	4,201,551	4,201,551	0	3,201,551
Computer Software Licenses		451,180	616,000	616,000	164,820	521,262
Network Fees and Maintenance		413,829	414,040	414,040	211	362,777
Directors Institute		50,000	50,000	50,000	0	50,000
Vaimea Redevelopment Works		0	0	0	0	209,496
Regional Workshop on the Implementation of the Declaration of Rights of Indigenous people		0	0	0	0	3,679
Global Climate Fund Board Meeting		0	0	0	0	22,922
Samoa Leadership Programme		150,000	150,000	150,000	0	0
		42,499,728	38,210,451	43,310,451	810,723	35,836,445
Rents & Leases						
Rents and Leases - CBS		999,955	1,175,781	1,175,781	175,826	970,559
Rents and Lease - DBS		20,745	20,745	20,745	0	8,594
Rents & Leases - Mangere		1,775,000	1,700,000	1,700,000	(75,000)	0
Canberra Financing Lease		528,477	505,830	505,830	(22,647)	0
		3,324,176	3,402,356	3,402,356	78,180	979,153
Capital Injections						
Development Bank of Samoa		0	0	0	0	1,035,750
Safety Security Levy Injection to SAA		920,892	920,892	920,892	0	0
Development Bank of Samoa (International Banks)		0	45,828	45,828	45,828	0
Samoa Trust Estates Corporation		500,000	500,000	500,000	0	500,000
		1,420,892	1,466,720	1,466,720	45,828	1,535,750

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
FINANCE						
VAGST Output Tax		1,884,190	1,838,485	1,838,485	(45,705)	4,559,442
Projects VAGST		3,173,350	0	0	(3,173,350)	0
Safety & Security Levy (Government of Samoa) ²		460,448	0	0	(460,448)	0
Total Transactions on Behalf of State		65,723,511	59,707,858	64,859,205	(864,306)	55,062,754
TOTAL PAYMENTS - FINANCE		79,763,068	73,764,477	78,915,866	(847,201)	69,598,786
RECEIPTS OVER PAYMENTS		42,240,685	32,392,142	36,803,786	(5,436,900)	44,686,185
GOVERNMENT DEVELOPMENT PROJECTS						
		2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Ethanol Product		50,202	0	0	1,627	51,829
Samoa Australia partnership (AusAid) ³		1,322,915	0	89,707	0	1,233,207
Civil Society Support Programme Phase II (Aust/EU)		10,609	2,166,600	10,609	0	0
Samoa's EPC 400		(9,786)	0	0	566,252	556,466
Samoa Tourism Support Programme (NZ Aid) ³		88,902	0	584	36,590	124,908
PALS (SPC)		34,375	0	27,612	16,989	23,752
Fruit Wine Project ³		69,687	0	0	155,096	224,783
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank) ³		4,086,517	0	7,215,939	8,653,370	5,523,948
Enhancing the climate resilience of the West Coast Road Project (World Bank) ³		258,119	0	1,893,323	1,353,553	(281,651)
Energy Bill and Sustainable Bioenergy Samoa (Other)		346,137	1,109,218	501,804	239,827	84,159
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy		(10,045)	0	58,746	77,328	8,539
Samoa Agri-Business Support Project (ADB)		98,740	4,271,170	69,052	158,923	188,611
Samoa Connectivity/Samoa Submarine Cable Project (Other)		633,774	50,000,000	384,567	666,124	915,331
Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga (AusAid) ³		831	194,770	0	25,045	25,876
Samoa Tourism Growth Partnership Program (NZ Aid)		1,070,937	819,720	468,598	115,119	717,458
Incentivising Business Establishment at Vaitele (NZ Aid)		1,983,987	0	2,681,964	697,977	0
Cyclone Gita Initial Response (Other)		5,821,224	0	5,821,224	0	0
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP)		373,569	0	865,642	492,073	0
Technical Cooperation Facility (EU)	e	0	707,096	0	0	0
Cocoa Industry Initiative (NZ)	e	0	891,000	0	0	0
AusAID Small Grants Scheme (AusAid)	b	118,266	0	0	0	118,266
Chinese Miscellaneous Assistance (Chinese Aid)	a	788,736	0	0	0	788,736
AusAID Australian Commission for Pacific (AusAid)	c	59,465	0	0	0	59,465
Clean Development Mechanism (CDM) Capacity Bldng)	f	188	0	0	0	188
PFM - Finance Sector	c	(2,195,399)	0	0	0	(2,195,399)
Tourism Cyclone Recovery Programme (NZ Aid)	a	187,406	0	8	0	187,397
Turkey Government - Breadfruit Project (Other)	c	5,567	0	0	0	5,567
Rosebud Trust - Manumalo Baptist School (Other)	a	(31,454)	0	6	0	(31,461)
Virgin Samoa Airline Joint Venture Review	b	(67,336)	0	0	0	(67,336)
Education Sector Project II	b	2,520,029	0	0	0	2,520,029
		17,616,158	60,159,574	20,089,386	13,255,890	10,782,666
Loans - GDP						
Petroleum Storage Facility Project - Phase IV (Other)		(315,195)	10,729,941	2,772,699	1,929,699	(1,158,194)
		(315,195)	10,729,941	2,772,699	1,929,699	(1,158,194)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		17,300,963	70,889,515	22,862,085	15,185,590	9,624,472

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 2018*

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 Unspent funds at total of \$404,000 transferred into special purpose accounts reported under Schedule 12, to be utilised in financial year 2019 for sale and purchase of land (SSC v LTA).

Grants Development Projects

- a* No movements during this financial year - 2018
- b* No movements in the last 2 financial years
- c* No movements in the last 3 financial years
- e* Projects not on Finance One. Estimates declared by donor for FY2018 as per Budget Book.
- f* No movements in the last 5 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.10

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

for the financial year ended 30 June 2018

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
FOREIGN AFFAIRS & TRADE						
RECEIPTS						
Ordinary Receipts						
Income from Investments						
Income from Investments		228,798	0	0	(228,798)	573,930
Other Revenues						
Fees & Other Charges		112,254	72,000	72,000	(40,254)	163,185
TOTAL RECEIPTS		341,052	72,000	72,000	(269,052)	737,115
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister & Cabinet		970,794	904,674	993,326	22,532	765,503
2.1 Ambassador at large for the Pacific (Newly Created Output)		180,216	189,210	189,210	8,994	165,791
2.2 Political and International Relations and Protocol Services (Formerly Output 2)		480,999	523,068	498,068	17,069	480,800
3.0 Representation Overseas						
3.1 High Commission, Wellington		1,334,795	1,540,213	1,540,213	205,418	1,307,688
3.2 Consulate General, Auckland		950,094	1,094,130	1,094,130	144,037	952,009
3.3 Embassy, Brussels		1,850,093	1,969,503	1,969,503	119,410	1,650,516
3.4 Embassy, New York		2,215,579	2,285,476	2,296,126	80,547	2,209,630
3.5 High Commission, Canberra		1,336,661	1,402,274	1,402,274	65,613	1,170,877
3.6 Student Counsellor, Fiji		341,273	384,454	372,502	31,230	373,311
3.7 Consulate General, American Samoa		454,326	464,965	464,965	10,638	434,194
3.8 Embassy, Japan		1,826,607	1,913,551	1,913,551	86,944	1,757,958
3.9 Embassy, China		1,456,269	1,448,460	1,448,460	(7,809)	1,293,859
3.10 Consulate General, Sydney		408,462	1,057,158	471,898	63,436	814,934
		12,174,157	13,560,184	12,973,622	799,465	11,964,976
4.0 Scholarship, Training & Bilateral		550,838	490,598	585,912	35,074	422,844
5.0 Trade Development & Promotion		936,268	593,912	1,021,507	85,240	574,525
Total Outputs		15,293,271	16,261,646	16,261,645	968,374	14,374,438
Transactions on Behalf of State						
Membership Fees						
United Nations		65,266	65,266	65,266	(0)	64,746
Pacific Community		222,308	222,317	222,317	9	214,243
Forum Secretariat		107,584	107,584	107,584	(0)	107,584
Commonwealth Secretariat		104,230	127,727	127,727	23,497	127,727
United Nations Development Programme - Apia		545,203	760,569	760,569	215,366	760,531
United Nations Development Programme - Headquarters		14,000	14,085	14,085	85	14,085
Commonwealth Fund Technical Cooperation (CFTC)		115,935	160,800	160,800	44,865	160,712
UN Disengagement Observer Force(UNIDOF)		282	1,174	1,174	892	677
UN Interim Forces in Lebanon		232	2,348	2,348	2,116	2,226
Miscellaneous for Other United Nation Assessments		27,660	28,170	28,170	510	28,169
Pacific Island Centre		10,302	10,817	10,817	515	10,817
International Red Cross FK (96)40		1,731	4,695	4,695	2,964	4,626
Chemical Weapons Convention1992 ORPCW		1,223	3,173	3,173	1,950	1,628
Convention for the Suppression of the Financing of Terrorism 2001		2,485	3,173	3,173	688	3,025
Comprehensive Test Ban Treaty 1996		285	1,793	1,793	1,508	758
World Trade Organisation		75,300	75,351	75,351	51	75,351
International Tribunal for Law of the Sea		2,470	2,470	2,470	(0)	2,455

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 2018

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
FOREIGN AFFAIRS & TRADE						
Organisation for Prohibition of Chemical Weapons		2,144	3,173	3,173	1,029	2,781
World Trade Organisation Office Geneva		38,596	45,447	45,447	6,851	44,780
International Criminal Court		5,263	5,264	5,264	1	5,264
International Seabed Authority		0	2,348	2,348	2,348	1,648
International Tribunal for the Prosecution of Persons		1,122	2,348	2,348	1,226	2,226
Commonwealth (Joint Office in New York)		25,000	25,000	25,000	(0)	19,494
Group of 77 ECDC (USD\$2,000)		0	4,806	4,806	4,806	4,752
International Tribunal for Former Yugoslavia		159	2,012	2,012	1,853	679
International Tribunal for Former Rwanda		831	1,573	1,573	742	1,008
		1,369,612	1,683,483	1,683,483	313,872	1,661,993
Hosting of Regional Meetings/Conferences						
Samoa Trade Talks		0	15,000	15,000	15,000	0
Pacific Island Forum Leaders Meeting		336,283	400,000	400,000	63,717	0
Office of the Chief Trade Advisor (OCTA) Meeting		26,748	30,000	30,000	3,252	10,506
		363,031	445,000	445,000	81,969	10,506
Government Policies / Initiatives						
Government Scholarship Scheme		2,893,498	3,200,000	3,200,000	306,502	2,985,176
		2,893,498	3,200,000	3,200,000	306,502	2,985,176
Rents & Leases - Government Building		343,350	343,350	343,350	0	343,350
Rents & Leases - Auckland Residences		418,407	428,602	428,602	10,195	418,407
VAGST Output Tax		211,011	245,659	245,659	34,648	171,980
Total Transactions on Behalf of State		5,598,909	6,346,094	6,346,094	747,185	5,591,412
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE		20,892,180	22,607,740	22,607,739	1,715,559	19,965,850
RECEIPTS OVER PAYMENTS		(20,551,128)	(22,535,740)	(22,535,739)	(1,984,612)	(19,228,735)
GOVERNMENT DEVELOPMENT PROJECTS						
		2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
NZAID/AusAID-Harmonised Gov't Scholarship (Other)		2,642	0	0	7,572	10,213
Secondment of Samoa UN-Mission DRP(SAT) (NZ Aid)		8,686	0	0	4,804	13,491
Supporting the Pacific Voice on Climate Change and Renewable Energy Solutions (Other)		14,769	0	12,466	42,277	44,581
Financial Assistance for the Facilitation of the Pacific Islands Fourm (Other)		92,164	0	962,196	870,032	0
PACER Plus Readiness (Australian Aid)		77,196	0	77,196	0	0
National Report on Human Rights (Other)	<i>h</i>	1,156	0	0	0	1,156
Small Island Developing States Conference Multi Donor Activities (Other)	<i>c</i>	784,219	0	0	0	784,219
Secondment of Samoa UN Mission DRP(USD Acct) (NZ Aid)	<i>a</i>	8,757	0	0	0	8,757
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		989,589	0	1,051,858	924,685	862,417

Notes

- a* No movements during this financial year - 2018
- c* No movements in the last 3 financial years
- h* No movements in the last 7 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.11

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		179,805	1,597,015	1,597,015	1,417,210	186,391
TOTAL RECEIPTS		179,805	1,597,015	1,597,015	1,417,210	186,391
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		617,042	552,025	616,808	(234)	643,923
2.0 Ministerial Support		430,597	477,464	430,464	(133)	347,413
3.0 Health Strategic Development & Planning		553,710	524,833	552,608	(1,102)	506,802
4.0 Health Promotion & Preventive Health Services		1,587,175	1,409,891	1,558,814	(28,361)	1,931,684
5.0 Health Services, Performance & Quality for Medical, Dental & Allied Health Services		485,195	556,589	534,228	49,033	518,086
6.0 Health Services, Performance & Quality Assurance (Nursing/Midwifery)		1,672,645	1,630,851	1,630,851	(41,794)	1,705,721
7.0 Registrar of Healthcare Professional Services		301,284	370,833	305,128	3,844	295,460
8.0 Health Information System and Information, Communication & Technology		561,815	531,348	569,948	8,133	573,114
9.0 National Health Surveillance & International Health Regulations		938,561	1,014,200	949,111	10,550	320,617
10.0 Health Sector Coordination, Resourcing & Monitoring		806,858	884,611	804,685	(2,173)	809,689
Total Outputs		7,954,880	7,952,643	7,952,644	(2,236)	7,652,509
Third Party Outputs						
Grants and Subsidies						
Samoa Kidney Foundation		6,939,106	6,939,106	6,939,106	0	6,649,179
Samoa National Health Services ¹		29,865,487	69,309,615	37,409,421	7,543,934	71,376,360
Non Communicable Diseases Clinic		118,031	250,000	250,000	131,969	49,909
Samoa Aids Foundation		30,000	30,000	30,000	0	30,000
Samoa Cancer Society		40,000	40,000	40,000	(0)	40,000
Total Third Party Outputs		36,992,624	76,568,721	44,668,527	7,675,902	78,145,448
Transactions on Behalf of State						
Membership						
WHO Contribution		24,820	35,000	35,000	10,180	30,435
Counterpart Costs to Development Projects						
Health Sector Program Counterpart Funds		0	0	0	0	247,570
Government Policies / Initiatives						
Returning Graduates (Doctors/Nurses)		3,246,389	3,263,878	3,263,878	17,489	1,496,517
Bachelor of Health Science		67,261	77,000	77,000	9,739	75,000
Drinking Water Quality and Sanitation Monitoring and Awareness Program		151,296	151,500	151,500	204	133,721
		3,464,946	3,492,378	3,492,378	27,432	1,705,239
Rents & Leases		34,200	34,200	34,200	0	34,200
VAGST Output Tax		259,575	395,973	395,973	136,398	203,750
Total Transactions on Behalf of State		3,783,542	3,957,551	3,957,551	174,009	2,221,194
TOTAL PAYMENTS - HEALTH		48,731,046	88,478,915	56,578,721	7,847,675	88,019,151
RECEIPTS OVER PAYMENTS		(48,551,242)	(86,881,900)	(54,981,706)	(6,430,465)	(87,832,760)

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 2018

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
WHO Grants (World Health Organisation)		690,564	2,540,000	1,169,487	1,133,347	654,424
Reproductive Health Programme/Project (United Nations Population Fund)		50,960	200,000	58,340	27,530	20,149
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)	2	52,443	0	(132,547)	300,076	486,461
Integrated Landscape Management to Boost Food & Nutrition & Security in SIDS Project (FAO)		6,707	0	85,270	78,563	0
Integrated Landscape Management to Boost Breatfeeding in Samoa (Other)		3,940	0	24,539	20,599	0
e-Health System	e	0	3,000,000	0	0	0
UNFPA Strengthening Reproductive Health (UNFPA)	g	(11,958)	0	0	0	(11,958)
Masima Project (George Institute for Global Health)	b	27,584	0	0	0	27,584
Expanding Universal access to HIV Treatment & targeting extreme STI pervalence [Grant #MWP-708-G06-H] (SPC)	c	9,781	0	0	0	9,781
Cessation Project (Other)	a	(2,906)	0	0	0	(2,906)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		827,116	5,740,000	1,205,090	1,560,114	1,183,536

Notes

¹ \$6,000,000 was transferred from NHS grant allocation to special purpose account for NHS Overseas Treatment reported under Schedule 12.

² Salary Overpayment deductions of \$1,395.16 made in financial year 2018 against Invoice #IHE000226 issued in financial year 2017 (which is included in Opening Balance) is deducted from the Total Balance of the Project.

a No movements during this financial year - 2018

b No movements in the last 2 financial years

c No movements in the last 3 financial years

e Projects not on Finance One. Estimates declared by donor for FY2018 as per Budget Book.

g No movements in the last 6 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.12

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT
*for the financial year ended 30 June 2018***

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		1,439,661	1,343,216	1,343,216	(96,445)	1,951,745
TOTAL RECEIPTS		1,439,661	1,343,216	1,343,216	(96,445)	1,951,745
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		435,425	400,358	460,629	25,203	426,701
2.0 Ministerial Support		454,168	443,014	443,014	(11,154)	403,988
3.0 Judiciary		0	0	0	0	2,762,911
3.1 Land & Title		1,986,000	1,999,706	1,961,127	(24,872)	0
3.2 Judiciary		1,046,008	1,117,152	1,117,152	71,144	0
		3,032,008	3,116,858	3,078,280	46,272	2,762,911
4.0 Research, Policy & Planning		370,791	355,041	383,139	12,348	425,240
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services		623,475	640,293	640,293	16,819	608,158
5.2 Management of Warrants & Bailiff Services		411,249	411,308	416,218	4,969	401,861
5.3 Management and Maintenance of Affiliation Services		293,766	307,588	302,678	8,912	309,199
		1,328,489	1,359,189	1,359,189	30,701	1,319,218
6.0 Censoring Services		271,035	281,014	279,535	8,500	279,010
7.0 Management of Lands & Titles Court & Court of Appeal		804,397	826,923	865,503	61,105	765,330
8.0 Management and Servicing of Criminal and Civil Courts		942,330	989,656	953,964	11,634	974,009
9.0 Management & Servicing of Tuasivi Court		755,420	784,403	793,476	38,056	794,496
10.0 Mediation and Registration		579,703	625,689	625,689	45,986	602,972
11.0 Information Management and Registry		840,922	886,098	886,098	45,177	832,623
12.0 Law and Justice Secretariat		321,868	349,094	349,094	27,226	328,842
Total Outputs		10,136,556	10,417,338	10,477,609	341,053	9,915,341
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid		233,035	250,000	250,000	16,965	212,604
Video Conferencing		81,357	94,750	94,750	13,393	0
Levelling and Clearance		175,591	217,391	217,391	41,801	0
Fencing of Land at Salelologa		128,247	130,435	130,435	2,188	0
Consultancy services for Lands & Titles Court		81,633	86,957	86,957	5,323	0
Surveying of Ātua Lands		248,765	325,543	325,543	76,778	362,401
Establishment of a Community Law Centre		109,826	125,000	125,000	15,174	119,569
		1,058,454	1,230,076	1,230,076	171,622	694,574
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
VAGST Output Tax		417,622	596,035	596,035	178,413	406,984
Total Transactions on Behalf of State		1,511,644	1,861,679	1,861,679	350,035	1,137,126
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		11,648,200	12,279,017	12,339,288	691,088	11,052,467
RECEIPTS OVER PAYMENTS		(10,208,539)	(10,935,801)	(10,996,072)	(787,532)	(9,100,722)
GOVERNMENT DEVELOPMENT PROJECTS						
		2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Family Violence (UNICEF)		23,609		76,515	52,906	0
Samoa Family Court Law Forum 2014 (Other)	a	2,549		0	0	2,549
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		26,158	0	76,515	52,906	2,549

Notes

a No movements during this financial year - 2018

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
LAW REFORM COMMISSION					
PAYMENTS					
Outputs					
1.0 Legal Research Analysis and Recommendations	1,049,068	1,074,265	1,074,265	25,196	1,029,172
Total Outputs	1,049,068	1,074,265	1,074,265	25,196	1,029,172
Transactions on Behalf of State					
Rent and Lease (Government Building)	167,900	167,900	167,900	0	167,900
VAGST Output Tax	55,432	49,348	49,348	(6,084)	47,928
Total Transactions on Behalf of State	223,332	217,248	217,248	(6,084)	215,828
TOTAL PAYMENTS -LAW REFORM	1,272,401	1,291,513	1,291,513	19,112	1,245,000

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
LEGISLATIVE ASSEMBLY					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	141,595	125,410	125,410	(16,185)	68,903
TOTAL RECEIPTS	141,595	125,410	125,410	(16,185)	68,903
PAYMENTS					
Outputs					
1.0 Servicing the Office of the Speaker	266,427	277,883	272,133	5,705	313,624
2.0 Servicing the Office of the Clerk	1,005,610	1,001,912	981,320	(24,290)	878,668
3.1 Chamber & Procedure Office	596,682	573,970	595,962	(721)	554,063
3.2 Parliamentary Committee Office	589,046	583,719	588,069	(978)	574,536
3.3 Legal & Research Office	392,288	398,058	398,058	5,770	408,836
4.1 Community Relation Services	412,703	462,571	421,673	8,969	391,302
4.2 Information Management Services	386,569	393,316	386,316	(253)	366,177
4.3 ICT Services	254,741	264,541	253,174	(1,567)	241,094
4.4 Reporting & Printing Services	640,655	567,734	632,692	(7,963)	667,167
4.5 Translation Services	588,429	593,943	588,250	(179)	580,512
Total Outputs	5,133,151	5,117,644	5,117,645	(15,506)	4,975,980
Transactions on Behalf of State					
Membership Fees and Grant					
Commonwealth Parliamentary Association	120,340	125,000	125,000	4,660	95,264
Society of Clerks	0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments	39,997	40,000	40,000	3	30,488
Association of Parliamentary Librarians of Asia & the Pacific	281	300	300	19	276
	160,619	165,485	165,485	4,866	126,027
Government Policies / Initiatives					
Contribution to Political Parties	200,000	200,000	200,000	0	200,000
Monetary Donations for Ex-Members of Parliament funerals	37,000	40,000	40,000	3,000	23,863
SPCRP Support	33,166	50,000	50,000	16,834	17,872
Parliamentary Programme (Education & Engagement)	169,648	175,000	175,000	5,352	162,590
Procedural Services	0	60,300	0	0	0
Procedural Services for XVIth Parliament	40,634	0	60,300	19,666	46,238
Parliamentary Institutional Strengthening	204,334	205,000	205,000	666	158,569
Parliamentary Commission of Enquiry	0	40,000	40,000	40,000	25,877
Parliamentary Publication Project	0	0	0	0	30,000
Maota o le Fono Grand Opening	0	25,000	25,000	25,000	0
	684,782	795,300	795,300	110,518	665,009
Rent for Tuanaimato	457,721	459,744	459,744	2,023	515,692
VAGST Output Tax	255,339	402,038	402,038	146,699	223,512
Total Transactions on Behalf of State	1,558,460	1,822,567	1,822,567	264,107	1,530,240
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY	6,691,611	6,940,211	6,940,212	248,601	6,506,220
RECEIPTS OVER PAYMENTS	(6,550,015)	(6,814,801)	(6,814,802)	(264,786)	(6,437,317)
GOVERNMENT DEVELOPMENT PROJECTS					
	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Samoa Parliament Complex Redevelopment Project (Australian Aid)	9,402,582	3,898,362	4,153,774	11,006,555	16,255,363
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	9,402,582	3,898,362	4,153,774	11,006,555	16,255,363

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
NATIONAL HEALTH SERVICES					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	2,773,805	0	2,491,347	(282,458)	0
TOTAL RECEIPTS	2,773,805	0	2,491,347	(282,458)	0
PAYMENTS					
Outputs					
1.1 Office of the General Manager	278,851	416,883	418,883	140,031	0
1.2 Clinical Audit	88,981	231,324	231,324	142,343	0
1.3 Corporate Audit	69,994	199,333	199,333	129,339	0
1.4 Human Resources & Administration	188,017	327,992	327,992	139,976	0
1.5 Management Information System	688,678	726,706	812,350	123,672	0
2.1 Clinical TTM Hospital	5,860,659	5,001,330	6,023,937	163,278	0
2.2 Allied TTM Hospital	2,599,168	2,624,576	2,642,276	43,108	0
2.3 Primary Health Care	676,861	749,513	749,513	72,652	0
3.0 Laboratory Services	1,636,996	1,698,392	1,698,392	61,396	0
4.0 Medical Imaging Services (Radiology)	1,179,765	1,471,211	1,591,179	411,414	0
5.0 Dental Health Services	1,317,758	1,950,370	1,859,370	541,612	0
6.0 Pharmaceutical Services	1,504,737	1,613,233	1,613,233	108,496	0
7.0 Malietoa Tanumafili II Hospital Services (Savaii)	2,892,011	2,916,396	2,998,871	106,860	0
8.0 Nursing Integrated & Community Services	9,973,488	7,456,309	7,888,156	(2,085,332)	0
Total Outputs	28,955,963	27,383,568	29,054,809	98,846	0
Transactions on Behalf of State					
Government Policies / Initiatives					
Bulk Food Supplies (Output 2: TTM and Allied)	390,684	424,782	424,782	34,098	0
Consumables & Pathology Reagents (Output 3 Lab Services)	992,296	1,009,204	1,009,204	16,908	0
Dental Health Medical Consumables (Output 5: Dental)	217,066	237,854	237,854	20,787	0
Pharmacy Medical Consumables (Output 6: Pharmacy)	385,825	399,782	399,782	13,957	0
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	1,022,398	1,024,782	1,024,782	2,384	0
Vaccine Supplies (Output 8)	104,782	104,782	104,782	0	0
Imaging X-Ray Films	58,084	61,032	61,032	2,948	0
X-Ray Consumables	32,957	38,532	38,532	5,575	0
Arreas ¹	1,082,575	0	3,000,000	1,917,425	0
	4,286,667	3,300,750	6,300,750	2,014,083	0
VAGST Output Tax	1,318,607	1,215,905	1,215,905	(102,702)	0
Total Transactions on Behalf of State	5,605,274	4,516,655	7,516,655	1,911,381	0
TOTAL PAYMENTS - NATIONAL HEALTH SERVICES	34,561,238	31,900,223	36,571,464	2,010,226	0
RECEIPTS OVER PAYMENTS	(31,787,433)	(31,900,223)	(34,080,117)	(2,292,684)	0
GOVERNMENT DEVELOPMENT PROJECTS					
	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
An Inventory Logistics Management System for Pharmaceutical Supplies (Samoa) (Australian Aid)	952,459	0	952,459	0	0
German Medical Funds (Medical Equipments for NHS) (Other)	35,711	0	35,711	0	0
Landing Costs- Medical Equipment Republic of South Korea (Other)	57,038	0	57,038	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	1,045,208	0	1,045,208	0	0

Notes

¹ Unspent funds of \$1,917,425 have been transferred to special purpose account reported under Schedule 12 to be utilised in financial year 2019.

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		2,044,190	0	2,000,000	(44,190)	2,702,384
Income from Investments		0	2,600	2,600	2,600	0
Other Revenues						
Fees & Other Charges		2,932,410	3,813,833	3,813,833	881,423	1,580,426
TOTAL RECEIPTS		4,976,600	3,816,433	5,816,433	839,833	4,282,810
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		931,664	980,448	936,448	4,784	914,814
2.0 Ministerial Support		634,676	593,009	624,440	(10,236)	690,034
3.0 Land Management		1,222,035	1,211,217	1,235,217	13,183	1,177,070
4.0 Land Technical Services		953,573	971,370	971,370	17,796	941,762
5.0 Environment Services		1,485,156	1,484,234	1,484,234	(922)	1,483,568
6.0 Forestry Management, Planning & Research Services		1,739,250	1,806,643	1,785,213	45,963	1,914,196
7.0 Meteorological, Hydrological, Geological & Geophysics Services		1,702,477	1,621,266	1,695,266	(7,211)	1,713,105
8.0 Planning & Urban Management Services		975,518	1,038,904	998,905	23,386	882,579
9.0 Sustainable Water Resources Management		1,010,265	1,031,237	1,031,237	20,972	1,042,728
10.0 Disaster Management		617,453	650,064	626,064	8,611	536,377
11.0 Water Sector Coordination Unit		1,023,879	1,055,325	1,055,325	31,446	1,146,767
Total Outputs		12,295,947	12,443,717	12,443,719	147,772	12,443,000
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		34,886	77,323	77,323	42,437	36,435
International Union Conservation of Nature		15,000	15,000	15,000	0	0
SPREP Work Programme		147,843	147,846	147,846	3	108,974
United Nations Framework for Climate Change Convention		1,483	3,900	3,900	2,418	3,801
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		0	1,500	1,500	1,500	174
RAMSAR Convention		2,823	11,818	11,818	8,995	2,700
United Nations Convention to Combat Desertification (UNCCD)		19,558	2,000	2,000	(17,558)	330
United Nation Environment Programme (UNEP)		1,428	2,000	2,000	572	434
Stockholm Convention		1,240	2,000	2,000	760	1,253
Basel Convention		530	3,500	3,500	2,970	0
Heritage		0	100	100	100	0
Rotterdam Convention		1,809	6,500	6,500	4,691	0
Waigani Convention		0	5,000	5,000	5,000	2,775
Convention for the International Trade of Endangered Species (CITES) Trust Fund		0	150	150	150	0
IRENA - International Renewable Energy Agency		0	968	968	968	496
		226,599	281,214	281,214	54,616	157,373

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
NATURAL RESOURCES & ENVIRONMENT						
Government Policies / Initiatives						
Waste Management Service Contracts		2,946,946	2,980,553	2,980,553	33,607	2,084,418
Land Compensation		2,000,000	2,000,000	2,000,000	0	1,988,812
Land Registration / Leasing Commission		59,677	66,000	66,000	6,323	64,074
Sludge Maintenance Contract (Upolu & Savaii)		143,257	180,000	180,000	36,743	155,183
Plumbers Association ¹		0	70,000	70,000	70,000	27,826
National Environment Week		39,423	40,000	40,000	577	38,783
Customary Land Advisory Commission		105,957	158,534	158,534	52,577	122,891
Biodiversity Day		19,110	20,000	20,000	890	7,815
World Water and Forest Day		21,203	25,000	25,000	3,797	24,477
World Wetlands Day		16,177	20,000	20,000	3,824	18,603
NPF Land Compensation		600,000	600,000	600,000	0	600,000
Water Sector Annual Review		24,260	25,100	25,100	840	23,630
Water Sector Research Initiative and Impact Assessments		52,388	70,000	70,000	17,612	58,554
Lawn Maintenance		254,946	268,503	268,503	13,557	249,140
Global Climate Change Alliances ¹		37,754	500,000	500,000	462,246	815,877
Institute of Professional Engineer Society		26,490	50,000	50,000	23,510	50,000
Public Toilet Maintenance and Cleaning		459,197	556,204	556,204	97,006	270,299
Sanitation Day		18,200	20,000	20,000	1,800	19,273
Millenium Development Goals		19,627	20,000	20,000	374	17,391
Renovation of Post Office ¹		3,609	150,000	150,000	146,391	64,643
Garden Toilets		100,000	100,000	100,000	(0)	86,957
Falefa Watershed Area River Bank Protection ¹		154,713	1,000,000	1,000,000	845,287	1,015,034
Pacific water and wastewater Conference		74,603	100,000	100,000	25,397	0
Pacific Water and wastewater Office lease ¹		61,274	100,000	100,000	38,726	0
Technical Assistance/Professional Service - Water Sector ¹		431,776	845,000	845,000	413,224	0
Rainfall harvesting program ¹		21,981	150,000	150,000	128,019	0
Land Compensation - Water Sector		500,000	500,000	500,000	0	0
Land Day		0	20,000	20,000	20,000	0
		8,192,568	10,634,894	10,634,895	2,442,326	7,803,681
Counterpart Costs						
Roads for Land Board Leased Lands ¹		113,913	500,000	500,000	386,087	372,689
Promoting Energy Efficiency in the Pacific (PEEP) - Phase 2		107,463	120,000	120,000	12537	104,334
		221,376	620,000	620,000	398,624	477,023
Rents and Leases		771,883	798,992	798,992	27,109	694,776
Lease of Customary Land for Observation Stations and Towers		42,464	51,000	51,000	8,536	37,216
Co-location Digicel Lease		326,400	339,842	339,842	13,442	282,032
VAGST Output Tax		1,486,412	1,497,527	1,497,527	11,115	1,111,200
Total Transactions on Behalf of State		11,267,703	14,223,470	14,223,470	2,955,767	10,563,301
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		23,563,650	26,667,187	26,667,189	3,103,539	23,006,302
RECEIPTS OVER PAYMENTS		(18,587,050)	(22,850,754)	(20,850,756)	(2,263,706)	(18,723,491)

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 2018*

GOVERNMENT DEVELOPMENT PROJECTS

	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Strengthening Critical Landscapes (GEF) <i>e</i>	0	3,698,850	0	0	0
SPREP-UN Convention to Combat Desertific (SPREP)	44,069	0	175,058	148,785	17,797
UNEP US Montreal Protocol (UNEP)	199,349	0	173,469	141,328	167,214
National Biosafety Frameworks Project (UNEP)	6,266	0	0	10,134	16,400
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)	134,109	0	0	118,211	252,320
Enhancing Resilience of Coastal Communities of Samoa (UNDP)	3,587,009	5,689,790	3,941,583	1,841,610	1,487,038
Two Samoas Environmental Collaboration Initiative	0	0	0	85,820	85,820
Enabling Activity Support to Samoa for Revision of the NBSAP and Development of 5th National Report to CBD (UNEP)	65,367	0	0	652	66,019
Japan Fund for Poverty Reduction - Assistance for Community Sanitation Project (ADB)	(681)	0	0	681	0
Enhancing the resilience of tourism - reliant communities to climate change risks [GEF 4566] (UNDP)	6,700	0	134,717	128,016	0
Climate and Oceans Support Program in the Pacific (Other)	12,197	0	0	16,239	28,437
Strengthening Biodiversity Conservation and Sustainable Forest and Land Management (FAO)	57,989	0	0	16,090	74,079
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDP)	421,205	0	2,182,990	1,786,745	24,979
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in	100,491	0	88,148	37,776	50,119
Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)	1,788,900	20,701,555	5,012,322	4,934,516	1,711,094
Capacity for Implementing Rio Conventions in Samoa (UNDP)	(35,398)	203,200	167,494	202,913	0
Apia Waterfront Development Project (NZAid)	4,706,773	3,564,400	2,349,110	265,457	2,623,120
Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)	2,530,518	4,826,000	13,267,325	12,890,297	2,153,490
Pacific Resilience Project (World Bank)	1,444,115	6,089,127	828,094	995,071	1,611,092
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)	18,716	0	26,888	11,645	3,473
TA Project Co-ordinator for Economic Use of Customary Land Phase 3 (ADB)	(8,149)	0	29,854	31,689	(6,314)
Disaster Risk Management (NZ Aid)	43,333	689,355	37,565	55,851	61,619
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	207,622	1,365,440	253,788	71,903	25,738
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)	4,095	0	0	94,636	98,731
Pacific Risk Tool for Resilience Project (Other)	37,146	0	59,410	75,063	52,804
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)	(8,630)	0	162,500	171,129	0
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW) Project (South Pacific Commission)	(3,876)	0	74,489	78,362	0
Support Preparation Interim National Report-Nagoya Protocol (UNEP)	36,576	0	36,576	0	0
UNDP Samoa's Capacity Building (UNDP) <i>c</i>	(3,548)	0	0	0	(3,548)
Country Support Program for GEF Focal (UNEP) <i>c</i>	4,530	0	0	0	4,530
Demonstration on Rehabilitation - Degrad (Other) <i>f</i>	769	0	0	0	769
Strategic Approach to International (UNEP) <i>b</i>	6,724	0	0	0	6,724

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 2018*

GOVERNMENT DEVELOPMENT PROJECTS

		2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Supporting the GMP Pacific Regional POPs Monitoring Activities for Samoa	<i>f</i>	194	0	0	0	194
Pilot Project on CC Vulnerability & Adaptation for Apia	<i>c</i>	7,439	0	0	0	7,439
Emergency Telecommunication System for Samoa	<i>d</i>	538	0	0	0	538
Mangroves Eco - Systems for CC Adaptation & Livelihoods	<i>b</i>	6,886	0	0	0	6,886
Prevention, Control & Management of Invasive alien species in the Pacific (SPREP)	<i>a</i>	53,769	0	0	0	53,769
Digitising Selected Meteorological Records (Other)	<i>a</i>	(11,472)	0	0	0	(11,472)
Organisation of a Logistics Training in Apia Samoa	<i>f</i>	249	0	0	0	249
Improving Understanding on the Distribution & Monitoring Trends of Humpback whales migrating through Samoa	<i>b</i>	18,409	0	0	0	18,409
Improving implementation of convention on international trade in endangered species of wild fauna & flora (CITES) in Japan Grant Assistance	<i>c</i>	2,784	0	0	0	2,784
SPC - EU EDF10 Deep Sea Minerals(DSM) Project	<i>b</i>	27,360	0	0	0	27,360
Training Workshop on Common Alerting Protocol(CAP) Standard)	<i>b</i>	1,018	0	0	0	1,018
Composting of Green Waste (SPREP)	<i>b</i>	5,179	0	0	0	5,179
	<i>a</i>	3,825	0	0	0	3,825
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		15,520,467	46,827,717	29,001,379	24,210,620	10,729,722

Notes

¹ Unspent funds for these accounts at total of \$1,817,334.51 have been transferred to special purpose accounts reported under Schedule 12 to be utilised in financial year 2019.

a No movements during this financial year - 2018

b No movements in the last 2 financial years

c No movements in the last 3 financial years

d No movements in the last 4 financial years

e Projects not on Finance One. Estimates declared by donor for FY2018 as per Budget Book.

f No movements in the last 5 financial years

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
OMBUDSMAN'S OFFICE					
PAYMENTS					
Outputs					
1.0 Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)	245,555	267,286	267,286	21,731	265,842
2.0 Human Rights	344,368	406,839	406,839	62,471	398,541
3.0 Special Investigation Unit	230,244	284,486	284,486	54,242	224,095
Total Outputs	820,167	958,611	958,611	138,444	888,478
Transactions on Behalf of State					
Membership Fees					
International Ombudsman Institute	2,500	2,500	2,500	(0)	2,415
Asia Pacific Forum of National Human Rights Institutions	3,568	3,600	3,600	32	3,600
Government Policies and Initiatives					
National Human Rights Day	14,814	15,000	15,000	186	15,000
Rents and Leases	97,095	97,095	97,095	0	97,095
VAGST Output Tax	52,699	42,690	42,690	(10,009)	43,170
Total Transactions on Behalf of State	170,676	160,885	160,885	(9,791)	161,281
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE	990,843	1,119,496	1,119,496	128,653	1,049,759
GOVERNMENT DEVELOPMENT PROJECTS					
	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Support for Human Rights Education & Outreach Activities Project (UNDP)	9,613		0	40,423	50,036
National Public Inquiry on Family Violence Project (Other)	86,087		170,319	155,891	71,658
Sexual Orientation, Gender Identity and Sex Characteristics Project (SOGISC) (Other)	18,956		28,206	9,250	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	114,656	0	198,525	205,564	121,694

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
POLICE					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	427,528	353,160	353,160	(74,368)	525,049
TOTAL RECEIPTS	427,528	353,160	353,160	(74,368)	525,049
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	1,523,635	1,990,174	1,938,674	415,039	1,691,377
2.0 Ministerial Support	0	0	0	0	461,471
3.0 General policing - Upolu	7,139,028	7,712,463	7,571,038	432,010	6,566,690
4.0 General policing - Savaii	1,959,075	2,100,617	2,242,043	282,968	2,074,152
5.0 Criminal Investigations	2,283,746	2,422,871	2,422,870	139,125	2,260,156
6.0 Prosecution Services	500,711	626,924	678,425	177,714	1,058,933
7.0 Maritime Services	1,707,744	1,970,961	1,970,961	263,217	1,880,035
8.0 Specialist Response Services	4,246,698	4,567,483	4,567,483	320,785	4,165,951
9.0 Forensics & Intelligence Services	731,088	831,401	831,401	100,313	681,954
Total Outputs	20,091,725	22,222,893	22,222,895	2,131,170	20,840,720
Third Party Outputs					
Grants & Subsidies					
Samoa Fire Services Authority	6,057,216	5,926,216	6,057,216	0	4,315,723
Total Third Party Outputs	6,057,216	5,926,216	6,057,216	0	4,315,723
Transactions on Behalf of State					
Government Policies / Initiatives					
Overseas Peacekeeping Missions	155,961	200,000	200,000	44,040	181,671
Police Outposts	112,854	190,000	190,000	77,146	189,382
Land Lease for Outpost	50,433	51,901	51,901	1,468	28,101
Police Uniform ¹	79,310	650,000	650,000	570,690	649,896
Hiring of Vehicle for Police Special Operations	27,437	40,000	40,000	12,563	24,685
Pacific Area Senior Officer Logistics Seminar	81,146	91,390	91,390	10,244	0
Lease - Dog Management Unit	0	69,000	69,000	69,000	40,000
	507,141	1,292,291	1,292,291	785,150	1,113,734
Rent and Leases	44,550	44,550	44,550	0	44,550
VAGST Output Tax	643,001	703,493	703,493	60,492	747,189
Total Transactions on Behalf of State	1,194,692	2,040,334	2,040,334	845,642	1,905,473
TOTAL PAYMENTS - POLICE	27,343,633	30,189,444	30,320,445	2,976,813	27,061,916
RECEIPTS OVER PAYMENTS	(26,916,104)	(29,836,284)	(29,967,285)	(3,051,181)	(26,536,867)
GOVERNMENT DEVELOPMENT PROJECTS					
	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Dog Shelter Construction/Rent	366,436	0	0	6,910	373,346
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	366,436	0	0	6,910	373,346

Notes

¹ Unspent Funds of \$570,674.75 have been transferred to Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2019.

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 2018

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
PRIME MINISTER					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	6,952,764	5,493,170	5,493,170	(1,459,594)	5,534,009
TOTAL RECEIPTS	6,952,764	5,493,170	5,493,170	(1,459,594)	5,534,009
PAYMENTS					
Outputs					
1.0 Servicing the Executive Office					
1.1 Servicing the Office of the Head of State	566,790	622,755	575,243	8,453	614,254
1.2 Servicing the Office of the Council of Deputies	368,097	437,278	381,503	13,406	296,640
	934,887	1,060,033	956,746	21,859	910,894
2.0 Policy Advice to the Prime Minister ¹	729,077	721,660	747,573	18,497	620,957
3.0 Prime Ministerial Support	771,181	744,962	776,106	4,925	796,388
4.0 Immigration Policy Administration	1,323,354	1,200,477	1,341,812	18,457	1,387,664
5.0 Cabinet Secretariat	487,429	498,783	511,158	23,729	454,297
6.0 Communications and Press Division	754,823	885,796	777,841	23,018	0
6.1 Press Secretariat	(0)	0	0	0	209,967
6.2 Savali Printing Services	0	0	0	(0)	433,417
6.3 Seasonal Employment Unit (Formerly Output 7)	0	0	0	0	447,190
	754,823	885,796	777,841	23,019	1,090,574
7.0 Information, Communication and Technology (ICT) Division	252,591	272,466	269,279	16,688	0
Total Outputs	5,253,342	5,384,175	5,380,514	127,172	5,260,771
Transactions on Behalf of State					
Membership Fees					
Pacific Immigration Directive Conference (PIDC) Annual Contribution	8,700	8,700	8,700	0	8,696
Arms Trade Treaty	4,494	10,617	10,617	6,123	0
	13,194	19,317	19,317	6,123	8,696
Commemorative Events					
American Samoa Flag Day	60,056	60,000	60,000	(56)	59,243
Prayer & Fasting Week	19,123	19,200	19,200	77	19,032
	79,179	79,200	79,200	21	78,275
Government Policies / Initiatives					
Transnational Crime Unit	46,524	50,500	50,500	3,976	49,355
Immigration Support Systems	260,843	261,233	261,233	390	252,299
Purchase of New Passports	609,715	610,000	610,000	285	553,471
Special Pension	14,400	14,400	14,400	0	14,400
Organic Farming Committee	19,928	35,000	35,000	15,072	34,910
Electronic Document Management System (EDMS)	81,897	83,000	83,000	1,103	68,654
Cabinet Advisory Committee	45,284	61,000	61,000	15,716	0
Two Samoa Talks	49,996	50,000	50,000	4	48,910
Public Service Improvement Facility	0	0	0	0	1,812
	1,128,588	1,165,133	1,165,133	36,545	1,023,811
Rents & Leases					
Rents & Leases (Government Building)	567,573	567,500	567,500	(73)	566,678
Rents & Leases (Immigration & VIP faleoloa)	14,330	52,137	52,137	37,807	31,882
Rents & Leases for Pacific Immigration Directors Conference (DBS)	54,917	62,905	62,905	7,988	62,836
	636,819	682,542	682,542	45,723	661,396
VAGST Output Tax	337,363	408,830	408,830	71,467	325,500
Total Transactions on Behalf of State	2,195,143	2,355,022	2,355,022	159,879	2,097,677
TOTAL PAYMENTS - PRIME MINISTER'S	7,448,485	7,739,197	7,735,536	287,051	7,358,451
RECEIPTS OVER PAYMENTS	(495,721)	(2,246,027)	(2,242,366)	(1,746,644)	(1,824,442)

¹ Unspent funds of \$5,131.24 have been transferred to Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2019.

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 2018*

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
PRISONS & CORRECTION SERVICES					
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	619,633	632,644	623,263	3,630	502,741
2.0 Security & Rehabilitation Operations	3,495,468	3,481,191	3,526,887	31,419	2,964,329
3.0 Development Services	515,296	558,304	521,989	6,693	435,417
Total Outputs	4,630,397	4,672,139	4,672,139	41,742	3,902,488
Transactions on Behalf of State					
Government Initiatives					
Bulk Food for Prisoner	344,956	347,826	347,826	2,870	341,806
Construction of Prison Building ¹	6,282,443	3,826,087	8,347,826	2,065,383	0
Uniforms and Personal Protection	99,760	100,000	100,000	240	172,894
Fence and New Access Road at Tanumalala	0	0	0	0	996,876
VAGST Output Tax	1,120,737	727,706	1,405,967	285,230	235,916
Total Transactions on Behalf of State	7,847,896	5,001,619	10,201,619	2,353,723	1,747,492
TOTAL PAYMENTS - PRISONS & CORRECTIONS SERVICES	12,478,293	9,673,758	14,873,758	2,395,465	5,649,980

Notes

¹ Unspent funds of \$2,065,383.25 have been transferred to Special Purpose Account reported under Schedule 12 for completion of Tanumalala Project in new financial year 2019.

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 2018*

	2018	Original Estimate	Final Estimate	(Over)/Under	2017
	\$	\$	\$	\$	\$
PUBLIC ENTERPRISES					
RECEIPTS					
Ordinary Receipts					
Capital Receipts					
Sale of Equity (Privatisation of SOEs)	0	100,000	100,000	100,000	0
Income From Investments					
Dividends	3,381,601	3,523,986	3,523,986	142,385	5,276,998
TOTAL RECEIPTS	3,381,601	3,623,986	3,623,986	242,385	5,276,998
PAYMENTS					
Outputs					
1.0 Policy Advice to the Minister	256,264	255,114	256,184	(80)	296,956
2.0 Ministerial Support	330,959	328,956	330,347	(612)	326,297
3.0 Commercial Entities Division	436,756	435,757	437,507	751	442,042
4.0 Governance Division	407,814	419,129	411,602	3,788	396,144
5.0 Mutual and Beneficial Bodies Division	295,835	292,956	296,273	437	297,441
6.0 PPP and Privatisation Division	341,682	341,877	341,878	196	345,197
Total Outputs	2,069,311	2,073,791	2,073,792	4,481	2,104,076
Transactions on Behalf of State					
Government Policies / Initiatives					
Rents & Leases - CBS Building	269,652	276,543	276,543	6,891	170,115
Rents & Leases - FMFM II Building	37,467	46,450	46,450	8,983	45,800
Privatisation	0	20,000	20,000	20,000	47,900
Independence Selection Committee	61,772	73,500	73,500	11,728	63,542
	368,891	416,493	416,493	47,602	327,357
VAGST Output Tax	54,785	108,039	108,039	53,254	87,200
Total Transactions on Behalf of State	423,676	524,532	524,532	100,856	414,558
TOTAL PAYMENTS - PUBLIC ENTERPRISES	2,492,986	2,598,323	2,598,324	105,338	2,518,633
RECEIPTS OVER PAYMENTS	888,614	1,025,663	1,025,662	137,047	2,758,365

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
PUBLIC SERVICE COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		627,369	629,167	629,167	1,798	677,967
2.0 Legal & Investigations (Previously Output 9)		226,800	231,709	231,709	4,909	180,452
3.0 Senior Executive Services		798,036	808,869	808,869	10,834	676,467
4.0 Human Resource Management		373,764	379,721	379,721	5,957	382,841
5.0 Human Resource Management Information System Services		529,330	537,880	537,880	8,550	521,356
6.0 Public Service Performance & Policy		491,231	490,954	490,979	(252)	474,034
7.0 Human Resource Planning & Development		516,452	536,423	536,423	19,972	528,075
8.0 Public Administration Sector Coordination		342,824	346,261	346,261	3,437	286,176
Total Outputs		3,905,806	3,960,986	3,961,011	55,205	3,727,370
Transactions on Behalf of State						
Membership Fees & Grants						
Commonwealth Association for Public Administration and Management		10,131	10,200	10,200	69	9,400
Harvard Business Review, The Economist		0	1,890	1,890	1,890	0
Eastern Regional Organisation for Public Administration (EUROPA Fees)		501	6,000	6,000	5,499	443
		10,632	18,090	18,090	7,458	9,843
Government Policies / Initiatives						
Remuneration Tribunal		268,760	267,147	267,147	(1,613)	263,772
CEO Forum & Professional Development		10,301	12,000	12,000	1,699	3,787
Human Resource Module License		126,682	146,446	146,446	19,764	120,857
Public Service Day		19,780	20,000	20,000	220	19,952
Executive Development Programme		84,785	100,000	100,000	15,215	0
		510,308	545,593	545,593	35,285	408,368
Rents & Leases (Government Building)		267,800	267,800	267,800	0	267,800
VAGST Output Tax		124,735	145,627	145,627	20,892	134,018
Total Transactions on Behalf of State		913,475	977,110	977,110	63,635	820,029
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		4,819,282	4,938,096	4,938,121	118,839	4,547,399
RECEIPTS OVER PAYMENTS		(4,819,282)	(4,938,096)	(4,938,121)	(118,839)	(4,547,399)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2018 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Secretariat Support for Pacific PSC Conference (AusAid)	d	9,647	0	0	0	9,647
UN Pacific Regional Anti-Corruption (UNPRAC) (Other)		0	0	2,348	2,348	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		9,647	0	2,348	2,348	9,647

Notes

d No movements in the last 4 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.23

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT
*for the financial year ended 30 June 2018***

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
REVENUE					
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	177,522,540	184,518,153	184,518,153	6,995,613	181,617,245
VAGST	210,974,432	209,507,228	210,196,185	(778,248)	199,353,661
Other	117,790,181	123,584,717	123,584,717	5,794,536	117,058,328
Other Revenues					
Fees & Other Charges	4,592,173	4,063,544	4,063,544	(528,629)	3,430,542
TOTAL RECEIPTS	510,879,326	521,673,642	522,362,598	11,483,273	501,459,776
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	949,785	939,988	961,473	11,688	980,015
2.0 Ministerial Support	599,248	622,715	609,374	10,125	635,594
3.0 Taxpayer Services	968,296	1,009,993	1,009,993	41,697	919,699
4.0 Collection, Recoveries and Enforcement	767,115	790,553	782,076	14,961	718,108
5.0 Audit and Investigation	904,577	906,877	906,877	2,300	861,029
6.0 Border Operations	1,487,788	1,358,414	1,497,007	9,219	1,279,281
7.0 Risk & Compliance	637,925	636,941	645,418	7,493	611,694
8.0 Information Technology	1,076,175	1,168,870	1,143,871	67,695	832,725
9.0 Revenue	636,891	656,058	647,914	11,023	657,853
10.0 Client Service	699,022	707,542	707,542	8,520	660,664
11.0 Legal and Technical Support Services	538,629	568,401	548,401	9,772	484,977
12.0 Policy, Forecasting and Business Improvement	503,568	550,199	519,199	15,631	492,295
Total Outputs	9,769,021	9,916,549	9,979,144	210,123	9,133,934
Transactions on Behalf of State					
Membership Fees					
Commonwealth Association of Tax Administration	14,775	15,000	14,775	0	14,387
World Customs Organisation Contribution	50,000	68,483	50,000	0	68,483
Oceania Customs Organisation	31,904	49,000	31,904	(0)	49,000
ASYCUDA Support Mechanism	235,546	250,000	235,546	0	250,000
Pacific Island Tax Agreement and Administration (PITAA)	39,090	39,090	39,090	0	39,090
	371,314	421,573	371,315	1	420,960
Government Policies / Initiatives					
ASYCUDA System maintenance	26,418	48,000	48,000	21,582	46,412
Enforcement Assistance	92,213	125,000	125,000	32,787	121,235
Data Torque - Revenue Management System	96,410	97,400	97,400	990	94,741
PITAA Conference	96,581	100,000	97,665	1,084	0
	311,622	370,400	368,065	56,443	262,388
Commemorative Events					
International Customs Day	0	10,000	0	0	9,288
Rents and Leases					
Rents & Leases - DBS	482,657	482,666	482,666	9	482,605
Rents & Leases - Airports	5,362	13,956	13,956	8,594	11,601
Rents & Leases - Minister's Office (Government Building)	34,348	34,348	34,348	0	34,348
Rents & Leases - Savaii(Samoa Land Corporation)	5,217	14,300	14,300	9,083	10,217
	527,585	545,270	545,270	17,685	538,772
VAGST Output Tax	494,028	489,190	489,190	(4,838)	386,612
Total Transactions on Behalf of State	1,704,550	1,836,433	1,773,840	69,291	1,618,020
TOTAL PAYMENTS - REVENUE	11,473,570	11,752,982	11,752,984	279,414	10,751,955
RECEIPTS OVER PAYMENTS	499,405,756	509,920,660	510,609,615	11,203,859	490,707,821

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 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		547,350	829,436	829,436	282,086	386,109
TOTAL RECEIPTS		547,350	829,436	829,436	282,086	386,109
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		795,239	818,698	818,699	23,460	706,609
2.0 Ministerial Support		466,667	505,822	505,822	39,155	421,514
3.0 Advancement of Women Services		1,572,304	1,563,111	1,563,112	(9,193)	1,519,304
4.0 Protection of Children Services		326,286	341,753	341,753	15,467	313,231
5.0 Village Based Development Services		2,778,658	3,608,769	3,608,769	830,111	3,213,581
6.0 Youth Development Services		540,440	562,087	562,088	21,648	476,695
7.0 Printing Services		1,310,519	1,366,557	1,366,557	56,038	1,201,081
8.0 Research, Policy & Planning		637,974	661,607	661,607	23,633	575,550
Total Outputs		8,428,087	9,428,405	9,428,406	1,000,319	8,427,566
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		21,353	38,399	38,399	17,046	19,099
United Nations Fund for Population Activity		7,043	7,043	7,043	0	0
United Nations International Children's Emergency Fund		2,348	2,348	2,348	0	0
		30,744	47,790	47,790	17,046	19,099
Commemorative Events / Days						
Mother's Day of Samoa		8,830	10,000	10,000	1,170	10,000
National Youth Week		8,896	10,000	10,000	1,104	30,241
Fuataga o Ie o le Malo		143,472	150,000	150,000	6,528	104,600
Fathers Day of Samoa		9,076	10,000	10,000	924	9,717
International Disability Day		10,000	10,000	10,000	(0)	13,762
Fa'aaloaloga for Community Programs		0	10,000	10,000	10,000	0
		180,273	200,000	200,000	19,726	168,321
Government Policies / Initiatives						
Independent Water Schemes		106,865	206,525	206,525	99,660	114,442
National Beautification Activities & Awards		143,382	150,000	150,000	6,618	144,841
Rural Water Facility Program		0	200,000	200,000	200,000	174,147
Commonwealth Regional Youth Ministers Meeting		0	0	0	0	57,430
		250,247	556,525	556,525	306,278	490,859
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		223,890	441,146	441,146	217,256	296,664
Total Transactions on Behalf of State		719,354	1,279,661	1,279,661	560,307	1,009,143
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		9,147,442	10,708,066	10,708,067	1,560,625	9,436,709
RECEIPTS OVER PAYMENTS		(8,600,091)	(9,878,630)	(9,878,631)	(1,278,539)	(9,050,600)

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 2018*

GOVERNMENT DEVELOPMENT PROJECTS

	2018	Original Estimate	Receipts	Payments	Opening Balance
	\$	\$	\$	\$	\$
Grants - GDP					
Gender Based Violence Project (UNPF)	31,874	0	18,359	7,123	20,637
UNICEF Pacific Children's Programme (UNICEF)	132,207	0	73,000	3,714	62,921
Samoa Disability Program (Australian Aid)	526,819	779,080	383,158	538,434	682,097
Changing Laws. Protecting Women; lobbying for legislative change in LAW (South Pacific Commission)	(7,121)	0	0	7,121	0
Samoa National Action Plan on Youth Employment (ILO)	24,225	0	180	5,804	29,849
Samoa Women Shaping Development Program (Australian Aid)	1,486,734	1,639,963	1,586,122	736,382	636,997
Youth Employment Program (UNDP)	67,065	512,013	312,148	292,191	47,109
Com.wealth - Leadership Training Village (Commonwealth Fund)	<i>b</i> 24,885	0	0	0	24,885
HIV and AIDS Education Programs for Working Women and Women in Communities (SPC)	<i>d</i> 7,830	0	0	0	7,830
National Youth Award Program (World Bank)	<i>c</i> 2,044	0	0	0	2,044
Women Matai & Leadership Survey (Other)	<i>b</i> 9,802	0	0	0	9,802
Community Centre/Samoan Fale for MWCSO in Savaii (JAPAID)	<i>b</i> 36,296	0	0	0	36,296
Youth Arts Incubator for Economic Empowerment of Young People (Other)	<i>a</i> 479,364	0	0	0	479,364
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	2,822,023	2,931,056	2,372,966	1,590,768	2,039,832

Notes

- a* No movements during this financial year - 2018
- b* No movements in the last 2 financial years
- c* No movements in the last 3 financial years
- d* No movements in the last 4 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.25

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2018*

	Notes	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		32,367	9,817	9,817	(22,550)	36,355
Other Revenues						
Fees & Other Charges		2,583,301	2,321,379	2,321,379	(261,922)	2,568,621
TOTAL RECEIPTS		2,615,669	2,331,196	2,331,196	(284,472)	2,604,976
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		497,462	507,929	507,929	10,467	392,233
2.0 Ministerial Support		493,444	538,755	538,755	45,311	449,462
3.0 Civil Aviation Policy Administration and Regulation		525,872	532,808	532,807	6,935	511,523
4.0 Maritime Policy Administration and Regulation		673,814	675,175	675,175	1,361	635,547
5.0 Land Transport Services		394,571	445,522	445,522	50,950	336,553
6.0 Policy and Planning		266,396	275,592	275,592	9,197	264,352
7.0 Asset Management - Buildings		697,277	746,337	746,337	49,060	606,008
Total Outputs		3,548,837	3,722,117	3,722,117	173,280	3,195,678
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		1,994,521	2,000,000	2,000,000	5,479	3,405,562
Electric Power Corporation - CSO		1,999,542	2,000,000	2,000,000	458	4,302,885
Land Transport Authority		21,171,724	21,171,724	21,171,724	(0)	18,306,640
Samoa Water Authority (Sector Budget Support)		8,644,043	8,644,043	8,644,043	0	8,784,423
Total Third Party Outputs		33,809,830	33,815,767	33,815,767	5,937	34,799,510
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		119,581	132,200	132,200	12,619	115,854
International Maritime Organisation		21,350	23,000	23,000	1,650	14,709
Pacific Aviation Safety Office (PASO)		51,190	65,238	65,238	14,048	42,097
		192,121	220,438	220,438	28,317	172,661
Counterpart Costs to Development Projects						
Sanitation (Water Sector)		7,299	30,000	30,000	22,701	14,860
Drainage (Water Sector)		4,202	200,000	200,000	195,798	41,956
Safety and Security Levy		545,551	780,000	780,000	234,449	0
		557,052	1,010,000	1,010,000	452,948	56,816
Rents & Leases (TATTE Building)		227,530	232,760	232,760	5,230	227,530
VAGST Output Tax		187,219	308,611	308,611	121,392	134,850
Total Transactions on Behalf of State		1,163,922	1,771,809	1,771,809	607,887	591,858
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		38,522,589	39,309,692	39,309,693	787,104	38,587,045
RECEIPTS OVER PAYMENTS		(35,906,920)	(36,978,496)	(36,978,497)	(1,071,577)	(35,982,069)

GOVERNMENT OF SAMOA

SCHEDULE 2.25

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**
for the financial year ended 30 June 2018

	Notes	2018	Original Estimate	Final Estimate	(Over)/Under	2017
WORKS, TRANSPORT & INFRASTRUCTURE		\$	\$	\$	\$	\$
GOVERNMENT DEVELOPMENT PROJECTS						
		2018	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grant-Funded						
Samoa Aviation Investment Project (World Bank)		625,014	0	4,775,851	4,640,086	489,250
Samoa Aviation Project (PRIF Fund) (World Bank)		22,643	0	5,366	25,970	43,248
Marine Pollution Fund Regulation (SPREP)		12,324	0	12,324	0	0
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)		908,877	0	1,107,449	198,572	0
HR Consultant for EPC (Samoa) (AusAid)	<i>b</i>	122,774	0	0	0	122,774
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>1,691,632</u>	<u>0</u>	<u>5,900,989</u>	<u>4,864,629</u>	<u>655,272</u>

Notes

b No movements in the last 2 financial years

GOVERNMENT OF SAMOA

SCHEDULE 3

STATEMENT OF STATUTORY EXPENDITURE for the financial year ended 30 June 2018

	Schedule	2018 \$	Estimate (Original) \$	Estimate (Final) \$	(Over)/Under \$	2017 \$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	78,370,562	79,500,052	79,084,141	713,579	62,934,302
Statutory Remuneration	3.2	9,094,340	9,171,595	9,185,995	91,655	9,024,490
Other Expenditure ²	3.3	43,400,460	32,169,510	44,522,396	1,121,936	35,524,471
TOTAL STATUTORY EXPENDITURE		130,865,363	120,841,157	132,792,532	1,927,169	107,483,263
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		9,825,773	9,204,995	9,204,995	(620,778)	9,244,275
External Loan Principal Repayments		51,976,646	52,875,784	52,394,784	418,138	37,178,468
Loan Interest and Service Charges		2,016,924	2,882,777	2,882,777	865,853	2,843,587
External Loan Interest and Service Charges		14,551,219	14,536,496	14,601,585	50,366	13,668,063
Statutory Remuneration and Expenses		9,094,340	9,171,595	9,185,995	91,655	9,024,490
Tax Refunds		35,799,601	26,500,000	35,852,886	53,285	29,112,562
Other Expenditure		7,600,859	5,669,510	8,669,510	1,068,651	6,411,819
TOTAL STATUTORY EXPENDITURE		130,865,363	120,841,157	132,792,532	1,927,169	107,483,263

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$79.5m and \$79.0m respectively are inclusive of \$1.5m for Exchange Rate Fluctuation as per Approved Estimates FY17/18

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	130,865,363
External Loan Principal Repayments	51,976,646
Schedule 3 Balance under Schedule C	<u>78,888,717</u>

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2018

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
Development Bank Loan 1976003	0	0	0	0	168,655
Coconut Oil Mill Loan 1977003	211,862	213,710	213,710	1,848	428,659
S.T.E.C. Agricultural Development Loan 1977004	187,252	378,627	378,627	191,375	365,796
Development Bank Loan 1978006	497,593	496,876	496,876	(717)	484,315
Fale-ole-Fee Power Project Loan 1979003	444,002	444,064	444,064	62	440,566
S.T.E.C. Agricultural Development Loan 1980005	232,898	238,172	238,172	5,274	232,586
Forestry Development Loan 1980006	162,614	160,024	160,024	(2,590)	160,540
Development Bank Loan 1981006	445,165	444,524	444,524	(641)	433,164
S.T.E.C. Special Assistance Loan 1983001	100,417	102,691	102,691	2,274	100,259
Development Bank Loan 1985001	554,804	549,251	549,251	(5,553)	535,072
Multiproject Loan 1985003	658,751	663,374	663,374	4,623	655,497
Afulilo Hydropower Project Loan 1986003	763,602	742,844	742,844	(20,758)	735,508
Telecommunications Loan 1989001	1,001,622	968,235	968,235	(33,387)	934,719
Agriculture Program Loan 1989004	2,166,423	2,094,210	2,094,210	(72,213)	2,021,638
Emergency Power Rehabilitation Loan 1990002	41,968	40,827	40,827	(1,141)	40,414
Cyclone Damage Rehabilitation Project 1992012	946,079	914,544	914,544	(31,535)	882,649
Afulilo Hydropower Supplementary Loan 1993002	259,940	251,275	251,275	(8,665)	242,503
Financial Sector Program Loan 1998001	518,254	906,775	906,775	388,521	516,226
Samoa Education Project 2000003	919,987	885,825	885,825	(34,162)	872,312
Small Business Development Project 2001001	397,291	386,492	386,492	(10,799)	383,867
Afulilo Power Improvement Project 2002001	63,826	62,090	62,090	(1,736)	61,655
Sanitation & Drainage Project 2004003	1,066,566	1,066,721	1,066,721	155	1,060,317
Education Sector Project Phase II 2006002	1,012,485	984,963	984,963	(27,522)	977,508
Samoa Power Sector Expansion Project 2007003 ¹	0	0	0	0	0
Samoa Sanitation and Drainage Project 2009038	350,841	341,300	341,300	(9,541)	322,077
Economic Recovery Support Program 2010003	1,505,690	1,626,251	1,626,251	120,561	359,495
Economic Recovery Support Program-Subprogram 2 2012001	253,553	245,107	245,107	(8,446)	234,523
Total ADB Loan Payments	14,763,484	15,208,772	15,208,772	445,288	13,650,524
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	21,694	25,760	25,760	4,066	19,933
Regional Telecommunications Loan 2000004	313,459	279,130	279,130	(34,329)	287,379
Regional Telecommunications Loan 2000005	292,263	263,004	263,004	(29,259)	269,679
Total EEC and EIB Loan Payments	627,416	567,894.00	567,894.00	(59,522)	576,990
International Development Association (IDA)					
Highway Road Development Loan 1975001	350,017	351,808	351,808	1,791	354,555
Savaii Agricultural Development Loan 1979010	533,163	544,769	544,769	11,606	545,283
Second Agriculture Development Loan 1981001	98,768	100,628	100,628	1,860	98,374
Development Bank Loan 1985002	218,434	224,004	224,004	5,570	220,564
Multiproject Loan 1986001	274,980	280,159	280,159	5,179	273,821
Afulilo Hydropower Project Loan 1987001	304,546	294,268	294,268	(10,278)	289,614
Telecommunications Loan 1989002	574,297	559,322	559,322	(14,975)	555,338
Emergency Road Rehabilitation Loan 1990001	2,247,391	2,277,040	2,277,040	29,649	2,224,930
Afulilo Hydropower Supplementary Loan 1993003	32,368	31,276	31,276	(1,092)	30,781
Infrastructure Assets Management Loan 1999001	948,227	966,086	966,086	17,859	943,396
Health Sector Management Project 2000002	372,063	357,806	357,806	(14,257)	347,225
Postal & Telecommunication Reform Project 2003001	256,440	254,082	254,082	(2,358)	248,749
Infrastructure Asset Management Project Phase II 2004001	895,034	865,848	865,848	(29,186)	830,646
Infrastructure Asset Management Project - AFC 2007004	218,718	212,882	212,882	(5,836)	131,938
Cyclone Emergency Recovery Project 2004002	136,024	134,773	134,773	(1,251)	55,466

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2018

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Health Sector Management Project Phase II 2008001	52,608	50,893	50,893	(1,715)	48,554
Economic Crisis Support Credit IDA (4766-0) 2010002	352,335	353,572	353,572	1,237	347,311
Post Tsunami Reconstruction Project 2010005	172,480	176,871	176,871	4,391	53,094
Health Sector Management Programme Support Project 2010004	52,134	53,571	53,571	1,437	173,008
Samoa Agriculture Competitiveness Enhancement Project 2012004	80,995	118,667	118,667	37,672	39,915
Second Fiscal and Economic Reform Operation Project 2016002	66,019	0	0	(66,019)	
Total IDA Loan Payments	8,237,040	8,208,325	8,208,325	(28,715)	7,812,561
Organisations of Petroleum Exporting Countries (OPEC)					
Petroleum Facilities Phase II 2000001	0	0	0	0	115,328
Petroleum Storage Facilities Project 2006001	913,756	910,615	910,615	(3,141)	940,351
Petroleum Bulk Storage Facility Project Phase IV 2011001	2,745,053	2,886,952	2,886,952	141,899	2,726,655
Total OPEC Loan Payments	3,658,808	3,797,567	3,797,567	138,759	3,782,333
People's Republic of China (PRC)					
Parliamentary Complex MJCA Building 2007001	4,824,483	4,759,610	4,759,610	(64,873)	4,733,821
Government Building 2008002	9,273,680	9,145,046	9,145,046	(128,634)	9,095,741
National Medical 2010001	6,651,018	6,556,077	6,556,077	(94,941)	6,520,898
Samoa Medical C 2012002	6,700,188	6,601,134	6,601,134	(99,054)	1,552,224
Samoa National Broadband Highway Project 2012003	4,412,869	2,707,621	2,707,621	(1,705,248)	1,022,324
Faleolo International Airport Upgrading Project 2014001	2,010,135	2,342,817	2,342,817	332,682	1,526,053
Total People's Republic of China (PRC)	33,872,373	32,112,305	32,112,305	(1,760,068)	24,451,061
Other Lenders					
I.F.A.D. Livestock Development Loan 1981005	90,398	90,500	90,500	102	88,607
I.F.A.D Rural Activation Project 1993001	114,001	114,130	114,130	129	111,657
Samoa Power Sector Expansion Project 2007002	5,164,345	5,831,605	5,831,605	667,260	372,797
Total Other Lenders' Payments	5,368,744	6,036,235	6,036,235	667,490.55	573,061
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE ²	66,527,865	67,412,280	66,996,369	468,504	50,846,531
DOMESTIC DEBT SERVICING					
Polynesian Airlines Limited (UTOS)	3,830,400	3,830,400	3,830,400	0	3,830,400
Samoa Shipping Service (SNPF)	474,924	720,000	720,000	245,076	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 ³	11,842,697	12,087,772	12,087,772	245,076	12,087,772
DEBT SERVICING EXPENDITURE BY PURPOSE					
Principal Repayments	61,802,419	60,599,597	60,599,597	(1,202,822)	46,422,742
Interest and Service Charges	16,568,143	17,419,273	17,484,362	916,219	16,511,560
TOTAL DEBT SERVICING EXPENDITURE	78,370,562	79,500,052	79,084,141	(286,603)	62,934,302

Notes

¹ There is no payment from CBS as per normal process, whilst the undisclosed amount of \$3,453,742 is a third party transaction as it was paid directly by the Aus AID to ADB through the Loan Buy Down Mechanism

² The Total Original Estimate and Final Estimate of \$67,412,280 and \$66,996,369 respectively is inclusive of Exchange Fluctuation Estimate of \$1,481,182 and \$1,000,182 respectively

³ The Total Original Estimate and Final Estimate of \$12,087,772 is exclusive of \$1,415,458 estimate for the Sinking Fund as it is reported under Schedule 3.3

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE

STATUTORY REMUNERATION

for the financial year ended 30 June 2018

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
Head of State Act 1965					
Head of State	282,500	224,079	224,079	(58,421)	225,745
Council of Deputies	208,116	349,850	349,850	141,734	349,850
	490,616	573,929	573,929	83,313	575,596
Civil List Act 1964					
Prime Minister	214,609	213,248	213,248	(1,361)	214,542
Deputy Prime Minister	170,332	169,432	169,432	(900)	169,454
Ministers	1,776,221	1,735,478	1,735,478	(40,743)	1,735,820
Speaker	155,809	153,771	153,771	(2,038)	154,057
Deputy Speaker	135,742	114,386	114,386	(21,356)	118,998
Leader of Opposition	0	0	0	0	0
Deputy Leader of Opposition	0	0	0	0	0
Members of Parliament	2,759,379	2,617,779	2,617,779	(141,601)	2,470,163
Parliamentary & Committee ¹	0	300,000	300,000	300,000	494,550
	5,212,093	5,304,094	5,304,094	92,002	5,357,585
Judicature Ordinance Act 1961 ²					
Chief Justice	191,597	198,088	201,688	10,091	185,372
Supreme Court Judges	741,612	737,201	740,801	(811)	794,033
Lands & Title President	147,059	139,940	143,540	(3,519)	131,011
District Court Judges	599,498	518,944	522,544	(76,954)	262,175
	1,679,765	1,594,173	1,608,573	(71,192)	1,372,592
Audit Office Ordinance 1961					
Controller & Auditor General	134,085	134,085	134,085	0	134,038
Parliamentary Under-Secretaries Act 1968					
Associate Ministers	1,447,102	1,434,634	1,434,634	(12,468)	1,454,044
Ombudsman Act 1988					
Ombudsman	130,681	130,681	130,681	0	130,635
TOTAL STATUTORY EXPENDITURE	9,094,340	9,171,595	9,185,995	91,655	9,024,490

Notes

¹ Parliamentary & Committee Allowances costs have been factored in to the position category as every member of parliament are entitled to.

² The total original and final estimates are the correct amounts and are contradictory with the amounts in the approved and final estimates due to miscalculation.

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE

OTHER EXPENDITURE

for the financial year ended 30 June 2018

	2018 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2017 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	39,718	200,000	200,000	160,282	144,475
Merit Awards - Merit Act 1992/1993	11,317	75,000	75,000	63,683	73,581
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	493,052	493,052	493,052	0	501,966
Sinking Fund Contribution	1,415,458	1,415,458	1,415,458	0	1,415,458
Income Tax Refunds - Income Tax Administration Act 2012	6,626,602	5,000,000	7,000,000	373,398	9,327,839
VAGST Refunds - VAGST Tax Act 1992/1993	29,172,999	21,500,000	28,852,886	(320,113)	19,784,723
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	5,379,315	3,000,000	6,000,000	620,685	4,014,428
TOTAL EXPENDITURE	43,400,460	32,169,510	44,522,396	1,121,936	35,524,471

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2018

Original Estimates \$ 15,296,888

Unforeseen Expenditure By Ministry	2018 \$	Final Estimate \$	Over/Under \$	2017 \$
Communication & Information Technology (CT)	1,602,811	1,602,811	0	266,395
Education, Sports & Culture (EC)	1,300,579	1,300,579	0	1,502,164
Electoral Commissioner (EV)	0	0	0	205,652
Finance (FI) ¹	7,599,889	8,874,965	1,275,076	6,117,960
Foreign Affairs & Trade (FT) ¹	31,478	1,171,478	1,140,000	413,148
Health (HE)	168,774	202,487	33,713	0
Justice & Courts Administration (JC) ¹	124,295	163,445	39,150	271,341
Legislative (AA)	24,494	24,494	0	111,500
Natural Resources & Environment (NE)	346,240	356,579	10,339	201,434
National Health Services (NH)	554,268	554,268	1	0
Police (PP)	382,186	382,786	600	21,500
Prime Minister's (PM)	252,453	264,293	11,841	188,193
Public Service Commission (PS)	0	0	0	43,700
Revenues (RE)	396,530	398,702	2,172	32,551
Women, Community & Social Development (WS)	0	0	0	380,700
Work Transport & Infrastructure (WI)	0	0	0	50,000
Total Unforeseen Expenditure	12,783,996	15,296,888	2,512,891	9,806,238

Notes

¹

The remaining amounts of \$1,170,355.45 from FK(18) 15 under FI, \$1,135,763.04 from FK(17) 22 under FT and \$39,150 from FK(18) 12 under JC have been transferred to Special Purpose Accounts reported under Schedule 12 to be utilised in new Financial Year 2019 .

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2018

Total Estimates for 2017/2018

\$ 15,296,888

Unforeseen Expenditure By Purpose	2018 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
Purchasing of a new vehicle for the Office of the Regulator	120,000	120,000	FK(17) 36	CT
Operating and Maintaining the Samoa National Broadband Highway from Jul 2015-Nov 2018	1,482,811	1,705,233	FK(18) 01	CT
Financial assistance of \$220,000 for Team Samoa to the Commonwealth Youth Games	220,000	220,000	FK(17) 27	EC
Samoa Rugby Union Request for Additional Funds to implement their programs for FY2017/2018	500,000	500,000	FK(17) 27	EC
Request for Financial assistance of \$500,000 for Toa Samoa preparation Rugby League World Cup	20,000	20,000	FK(17) 36	EC
Request for Financial assistance of \$580,000 for Team Samoa to the Pacific Mini Games	300,000	300,000	FK(17)41	EC
Request for Fund to recover Government Offices damaged by Cyclone Gita ¹	27,260	27,260	FK(18) 09	EC
Financing \$233,319 for Team Samoa to Commonwealth Games	233,319	233,319	FK(18) 12	EC
Requesting for fund of \$5,000,000 to Pay Overseas patients bill (India and New Zealand)	5,000,000	5,000,000	FK(17) 27	FI
Leases Payment to ACC for new building at Canberra Australia	306,363	375,000	FK(18) 08	FI
Released \$2,000,000 for the SPG Office as per FK(18) 15 ²	293,526	2,000,000	FK(18) 15	FI
Additional Funds to finance Overseas Treatment	2,000,000	2,000,000	FK(18) Faapitoa 10	FI
Place for United Nation Office at Tuanaimato ²	4,237	1,140,000	FK(17) 22	FT
Financial assistance for the Office of High Consulate Driver's Funeral	7,273	7,273	FK(17) 39	FT
Advisory Officer Post for the Chairman of The Pacific Island Forum	10,725	21,733	FK(17) 44	FT
Request for Fund to recover Government Offices damaged by Cyclone Gita ¹	9,243	9,243	FK(18) 09	FT
Request for Fund to recover Government Offices damaged by Cyclone Gita ¹	161,126	507,199	FK(18) 09	HE
Reviewing Structure for Merging the National Health Service and the Ministry of Health	7,648	0	FK(18) Faapitoa 07	HE
Request for Fund to finance the Centralised Crime Statistics Program for the Ministry.	31,534	36,500	FK(17) 11	JC
Tribunal Investigation against the Samoa Amateur Boxing Association	4,500	0	FK(17) Faapitoa 13	JC
Request for changes in FK(17) 11 for Centralised Crime Statistics program ²	88,261	162,400	FK(18) 12	JC
Special ceremony for the swearing His Highness Tuimalealiifano Sualauvi Vaaletoa	7,542	14,725	FK(17) 27	AA
Reimbursement of \$5,000 to the Legislative Office used by the Parliament	5,000	5,000	FK(17) 28	AA
Special Occasion for the Member of Council of Deputies Passing - Hon Tuiloma Lameko Gae'e	11,952	14,175	FK(18) 14	AA
Requesting for changes FK date that approved new Vehicle for the Ministry	206,087	237,000	FK(17) 31	NE
Fund request for rescue works by the National Emergency Operation Center and agencies.	125,523	300,000	FK(18) 07	NE
Request for fund from unforeseen to pay firefighter for quenching the fire at Tafa'igata	14,630	15,362	FK(18) 12	NE
Additional Funds for the Samoa Sleep Clinic	10,665	100,000	FK(18) 12	NH
Payment for Long Service Benefit to National Health employee	543,603	544,239	FK(18) 14	NH

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2018

Total Estimates for 2017/2018

\$ 15,296,888

Unforeseen Expenditure By Purpose	2018 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
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	11,935	52,690	FK(17) 05	PP
Matter between Mareta Tiavasue for the Victim and the Office of Regulator for Police	50,000	75,000	FK(17) 26	PP
Resignation of Fauono Talalelei Tapu and Leiataua Aviga Salale as Assistant Commissioners of Police	320,251	320,251	FK(17) 32	PP
Farewell ceremony for His Highness Tui-Atua Tupua Tamasese Efi and the Welcoming of the Head of State His Highness Tuimalealiifano Vaaletoa Sualauvi II	19,860	22,250	FK(17)27	PM
Donation for the 13 Days of Christmas 2017 Vaitele	5,000	5,000	FK(17) 41	PM
Purchasing of a new Photocopy Machine for the Ministry	60,826	69,950	FK(18) 08	PM
Swearing ceremony of new CEO for Government Ministries	3,161	3,705	FK(17) Faapitoa 02	PM
Inspections report for the Head of State's house at Vailele	105,617	400,000	FK(17) Faapitoa 08	PM
Special Occasion for the Member of Council of Deputies Passing - Hon Tuiloma Lameko Gae'e	37,989	30,800	FK(18) Faapitoa 09	PM
Financial Request for the Samoa Independence International 7's	20,000	20,000	FK(18) Faapitoa 13	PM
Program of communicating and sharing information about tax using Bearing Point Curacao	396,530	462,486	FK(18) Faapitoa 10	RE
Total Unforeseen Expenditure	12,783,996	17,077,793		

Notes

¹ Same FK used for recovering works of Cyclone Gita as approved by Capinet FK(18) 09

² Amounts have been transferred to Special Purpose Accounts reported under Schedule 12 to be utilised in new financial year 2019.

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2018

	2018 Closing Balance \$	Cash Inflows \$	Cash Outflows \$	2017 Opening Balance \$
TREASURY FUND				
PETTY CASH IMPREST	31,150	8,500	0	22,650
CASH IN BANK				
Domestic:				
ANZ Bank (Samoa) Limited				
Direct Transfers	7,201,481	36,608,054	29,992,425	585,851
General Disbursement	(15,949,327)	336,052,541	336,063,143	(15,938,726)
Inland Revenue Tax Refund Imprest	(116,823)	4,481,023	4,367,663	(230,182)
Inland Revenue VAGST Refund Imprest	(29,226)	2,394,669	2,720,825	296,930
Treasury Fund	18,303,384	562,283,043	561,426,947	17,447,288
GOS EFTPOS Deposit	3,810,257	3,558,919	0	251,338
Bank of the South Pacific (Samoa) Limited				
Treasury Fund	2,897,390	139,182,196	140,519,855	4,235,049
GOS EFTPOS Deposit ¹	269,148	146,648	1,089	123,589
National Bank of Samoa				
Treasury Fund	2,655,782	42,496,252	41,138,762	1,298,292
Samoa Commercial Bank				
Treasury Fund	1,732,249	53,396,260	53,182,674	1,518,663
Central Bank of Samoa				
Treasury Fund Deposit	4,420,624	30,200,901	33,710,548	7,930,271
Coins Transfer account	249,743	0	0	249,743
Samoa Treasury Fund	10,276,447	67,031,778	71,905,340	15,150,009
Foreign Bank Accounts:				
ANZ Banking Group				
Consulate General Operating - Auckland, New Zealand	158,959	958,464	895,991	96,485
High Commission Operating - Wellington, New Zealand	77,882	1,208,398	1,134,030	3,514
Student Counsellor - Fiji	165,915	463,474	384,105	86,545
British Pound Account - Britain	3,000	121	0	2,879
Treasury Operating - Wellington, New Zealand	675,077	896,012	921,863	700,928
Samoa Consulate - Pagopago (Mission Payments)	112,321	276,224	244,408	80,504
Samoa Consulate - Pagopago (Revenue Account)	2,251,705	865,692	1,928,283	3,314,296
GOS Term Deposit ³	3,964,913	722,366	754,909	3,997,456
Westpac Banking Corporation, Australia				
High Commission Operating - Canberra	34,970	1,179,636	1,215,491	70,825
High Commission revenue -Canberra	135,424	107,690	93,282	121,016
High Commission Maxi Bonus-Canberra	5,473	3,000	150	2,623
Samoa Consulate - Sydney	137,108	793,211	850,718	194,615
GOS Revenue Sydney	223,217	152,966	6,736	76,987
United Nations Federal Credit Union - New York (USA)				
United Nations Mission Operating	313,903	2,393,914	2,387,871	307,860
Mission Savings	451	39	91	504
Crown Agents, Great Britain				
Treasury Operating	49,239	1,983	84	47,340
Fortis Banque, Belgium				
Embassy Operating	219,329	1,775,440	1,820,935	264,824
Asian Banking Groups				
Embassy Japan - Bank of Japan	202,783	2,010,134	1,950,351	142,999
Embassy China (USD Account) - Bank of China	277,600	70,818	130,936	337,717
Embassy China (RMB Account) - Bank of China	1,119,361	2,468,824	2,228,747	879,283
SHORT TERM INVESTMENTS:				
Bank of the South Pacific (Samoa) Limited				
Investment Account ⁴	4,217,108	168,173	0	4,048,935
ANZ Banking Group				
Staff Renovation - Wellington, New Zealand	9	0	0	9
GOS Land in New Zealand - Auckland, New Zealand	616,509	1,338,136	842,581	120,954
TOTAL TREASURY FUND ²	50,714,530	1,295,695,497	1,292,820,834	47,839,867

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2018

	2018 Closing Balance \$	Cash Inflows \$	Cash Outflows \$	2017 Opening Balance \$
DEVELOPMENT FUND:				
Central Bank of Samoa				
Samoa Education Sector Phase II	2,626,521	122,418	0	2,504,103
Samoa Schoolnet	2,458	85	0	2,373
CBS Earthquake & Tsunami Disaster Response Project	14,568	679	0	13,889
CBS 06-054 NZ Aid Post Tsunami Concessional Finance	1	0	0	1
Samoa, Australia Partnership Project	12,453,895	566,795	0	11,887,100
Clean Energy Fund Account	465,263	1,903	0	463,360
Samoa's EPC 400k WP Solar PV Project - USD Account	131,990	1,794	566,252	696,448
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	900,329	1,548,195	1,316,804	668,937
Enhanced integrated framework	1,533,191	1,944,779	1,457,186	1,045,598
Tourism Cyclone Recovery Programme	2,062	8	0	2,054
Samoa Tourism Support Programme	133,363	584	0	132,779
Samoa Aviation Investment Project	357,912	4,881,544	4,925,651	402,019
Agriculture & Fisheries Cyclone Recovery Response Project	11	0	424,703	424,714
Samoa Disability Program	152,748	0	40,474	193,222
Samoa Parliament Complex Redevelopment Project	9,394,792	4,492,141	11,244,153	16,146,804
Relocation of Livestock Division Premises	40,859	167	0	40,692
Enhancing Climate Resilience of the Westcoast Road	587,753	1,913,664	1,567,297	241,386
Rosabud Trust - Manumalo Baptist School	480	23	0	457
Enhanced Road Access Project	4,869,217	7,538,712	8,901,865	6,232,371
Enhancing the Climate Resilience	2,304,386	5,112,942	5,060,343	2,251,788
Samoa National Action	14,416	180	99,493	113,730
Apia Waterfront	4,552,677	2,349,110	406,031	2,609,598
Samoa Women Shaping	2,130,254	1,298,477	0	831,777
Sale of Japanese Buses Account	1,835,453	7,509	0	1,827,944
Grant for Samoa Aviation Project	12,366	5,653	25,953	32,666
Education Sector Support Programme - Budget Support	11,006,633	2,736,284	1,750,008	10,020,356
Pacific Resilience Project	1,416,994	900,995	1,081,301	1,597,299
EU-GIZ Adapting to Climate Change & SE	292,142	211,264	0	80,878
Imprest Ac for Agribusiness Support Project	90,527	72,039	158,923	177,410
Budget Support (NZ & AUS)	8,889,991	1,842,267	0	7,047,724
Safety & Security Levy	3,386,026	1,576,416	460,458	2,270,068
Samoa Connectivity Project	644,610	412,808	652,542	884,344
Scholarship & Equipment Fund for Education	277,337	126,416	0	150,921
Secondment of Samoa UN-Mission(SAT)	55,333	0	0	55,333
Secondment of Samoa UN Msssion DRP(USD)	1,813	63	0	1,750
ADB TA- Establishment of an Advance Payment Facility	(20)	29,010	29,704	674
Samoa Tourism Growth Partnership Program	1,147,008	423,734	12,135	735,410
Public Sector Financial Management Project	(8)	0	0	(8)
National Public Inquiry into family Violence Project	85,160	85,160	0	0
Samoa Renewable Energy Phase 2 Project	915,420	1,113,992	198,573	0
Incentivising Business Establishment at Vaitele Project	1,977,698	2,693,787	716,089	0
First Fiscal & Economic Reform Development Policy Operation	13,240,459	13,240,459	0	0
Management to Enhance Climate Resilience of Vaisigano River	467,250	848,439	381,189	0
Post Tropical Cyclone Gita Recovery	5,263,916	5,368,985	105,070	0
Samoa Land Compensation	225,573	225,573	0	0
TOTAL DEVELOPMENT FUNDS ²	94,103,283	63,695,053	41,582,197	71,990,426
TRUST AND SPECIAL PURPOSE ACCOUNT:				
SPECIAL PURPOSE ACCOUNT				
Agriculture Show - Agriculture	2,233	234,247	236,113	4,099
Independence Committee - Prime Minister's Office	45,796	287,364	460,207	218,639
Sport Injury Fund - Education, Sports and Culture	533,508	15,426	90	518,172
Land Compensation - Ministry of Natural Resources	266,578	12,694	0	253,884
Malo o Samoa Centre#1 - Ministry of Foreign Affairs	98,098	867,796	879,354	109,656
Malo o Samoa Centre#2 - Ministry of Foreign Affairs	1,312,069	4,044	457,136	1,765,162
Samoa House Operation - Ministry of Finance	5,819	17	365	6,167
Auckland Samoa House - Ministry of Finance	857,391	494,023	474,062	837,431
Samoa House Term Deposits	2,159,740	42,477	90,582	2,207,845
Norship Maritime Trading Account-Ministry of Police	52,611	79,337	26,726	0
	5,333,845	2,037,424	2,624,634	5,921,055

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2018

	2018 Closing Balance \$	Cash Inflows \$	Cash Outflows \$	2017 Opening Balance \$
TRUST ACCOUNTS:				
Custom Deposit Account - Ministry of Revenue	1,702,743	2,708,762	2,397,319	1,391,299
Law Trust Account, Apia - Justice and Court Administration	820,881	284,014	406,763	943,631
Law Trust Account, Sogi - Justice and Court Administration	11,672	95,415	97,507	13,763
Law Trust Account, Tuasivi - Justice and Courts Administration	6,503	12,236	7,723	1,989
Leases Trust Account - Ministry of Natural Resources	2,019,546	1,828,830	1,505,215	1,695,931
Intellectual Properties Trust- Commerce, Industry and Labour	2,192	0	55	2,247
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	712	0	55	767
	4,564,249	4,929,257	4,414,636	4,049,628
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT	9,898,094	6,966,680	7,039,271	9,970,683
INSURANCE FUND				
CASH IN BANK	1,828,759	4,201,551	3,737,170	1,364,378
SHORT TERM INVESTMENT	3,035,005	141,518	0	2,893,487
TOTAL CASH BALANCE, INSURANCE FUND	4,863,763	4,343,069	3,737,170	4,257,865
TOTAL FOR ALL FUNDS	159,579,670	1,370,700,300	1,345,179,471	134,058,841

Notes

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

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
GOS EFTPOS Depository Account	105321	Ministry for Revenue	246,915
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	22,232
Total			269,148

² Summary of Treasury and Development Funds for Schedule D:

	2018	2017
Cash on hand and at bank	160,913,217	135,999,209
Bank overdrafts	(16,095,404)	(16,168,915)
Total Cash Balance	144,817,813	119,830,293

³ Government Deposits at ANZ Bank, New Zealand

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
GOS Term Deposit 1 (NZ)	105358	Ministry of Finance	2,709,568
GOS Term Deposit 2 (NZ)	105359	Ministry of Finance	358,300
GOS Term Deposit 3 (NZ)	105360	Ministry of Finance	362,527
GOS Term Deposit 4 (NZ)	105361	Ministry of Finance	534,519
Total			3,964,913

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

Bank Account Name	GOS FMIS Account #	Responsible Ministry	\$
Westpac - Cash Management Account	105271	Ministry of Finance	60,452
GOS Term Deposit for OD Security	105327	Ministry of Finance	3,031,673
GOS Term Deposit Westpac	105330	Ministry of Finance	1,124,983
Total			4,217,108

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2018

	Notes	2018 \$	2017 \$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES			
Electric Power Corporation ¹		1,792,366	0
Development Bank of Samoa ¹		17,830	35,659
Gambling Control Authority ¹		1,032,175	0
Polynesian Airlines Limited ¹		14,932,749	14,932,749
Samoa Airport Authority ¹		878,877	270,474
Samoa Housing Corporation ¹		0	1,793,478
Samoa Land Corporation ¹		762,697	285,361
Samoa Post Limited ¹		218,142	321,081
Samoa Ports Authority ²		5,477,863	3,492,691
Samoa Shipping Corporation ¹		2,068,055	3,767,598
Samoa Shipping Services ¹		99,419	194,366
Samoa Water Authority ¹		1,108,137	1,031,772
Unit Trust of Samoa(Management) Ltd ¹		0	90,219
Total Dividend Receivables to Government		28,388,310	26,215,446
GOVERNMENT MINISTRIES RECEIVABLES			
Finance - Accounts		271,319	360,501
Legislative		77,280	113,104
Agriculture & Fisheries		13,957	17,292
Attorney General		110,523	156,285
Audit Office		232,097	371,360
Commerce, Industry & Labour		2,230	3,525
Communication & Information Technology		257,193	259,392
Education, Sports & Culture		55,253	72,790
Electoral Commissioner		0	5,805
Finance		312,396	93,974
Foreign Affairs & Trade		160,945	163,873
Health		21,048	37,779
Justice and Courts Administration		350	160
Natural Resources & Environment		3,171,542	2,090,877
Prime Minister		538,018	507,401
Police		3,214	21,810
Public Service Commission		44,255	44,255
Revenue	2.4	725,185	725,185
Works, Transport & Infrastructure		34,300	52,460
Women, Community & Social Development		407,916	399,217
National Health Services		964,971	0
Bureau of Statistics		4,265	705
Total Government Ministries Receivables	2.4	7,408,258	5,497,750
GUARANTEE FEE RECEIVABLES ⁶			
Samoa Shipping Services		33,303	143,918
Samoa Trust Estate Corporation		83,579	293,718
Samoa Housing Corporation		246,548	198,878
Samoa Airline - Polynesian Airline Limited		1,414,884	906,503
Development Bank of Samoa		183,303	179,421
Unit Trust of Samoa		1,460,000	1,290,000
Samoa Land Corporation		497,843	927,843
Total Guarantee Fee Receivables		3,919,461	3,940,281
OTHER RECEIVABLES ^{4 + 5}			
		2,313,699	670,735
TOTAL CURRENT RECEIVABLES		42,029,728	36,324,213

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2018

NON-CURRENT RECEIVABLES

LOAN BALANCES - GOVERNMENT LENDING

Development Bank of Samoa ³

Electric Power Corporation ³

Unit Trust of Samoa ³

Samoa Submarine Cable Company Limited ^{3 + 4}

Total Public Bodies' Loan Balances to Government

TOTAL NON-CURRENT RECEIVABLES

TOTAL RECEIVABLES

2.4

2,907,996	3,219,043
139,510,592	139,599,276
6,320,000	7,110,000
55,303,157	14,416,848
204,041,744	164,345,168
204,041,744	164,345,168
246,071,472	200,669,380

Notes

¹ Balance as per SOE Final Audited Accounts FY 2017/2018

² Balance as per SOE Unaudited Final Accounts/April-June 2018

³ Balance as per Lender's Statement

⁴ Prior period error - figure adjusted as per SOE Audited Annual Report FY 2017/2018

⁵ These contain outstanding debtor balances and unidentified debits from bank statements

⁶ Balances made available for Reporting for the first time.

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS as at 30 June 2018

	Type	Ownership	Accumulated Capital Injection	Current Capital Injection/Grant	Revaluation Reserve	Retained Earnings	2018	2017
INVESTMENTS		\$	\$	\$	\$	\$	\$	\$
Government Public Trading Bodies								
Development Bank of Samoa ¹	*	100	50,000,000	0	18,501,440	(15,182,967)	53,318,473	53,582,064
Electric Power Corporation ¹	*	100	160,279,631	0	99,134,243	18,171,940	277,585,814	268,490,204
Land Transport Authority ¹	^	100	830,094	0	0	(119,497)	710,597	2,131,716
Polynesian Airlines Limited ¹	*	100	53,598,218	0	0	(40,701,264)	12,896,954	28,749,359
Polynesian Airlines (Investments) Limited ¹	*	100	48,598,218	0	4,570,000	2,665,667	55,833,885	52,985,908
Public Trust Office ¹	*	100	18,780,650	0	(8,618,331)	(5,336,172)	4,826,147	4,072,315
Samoa Airport Authority ¹	^*	100	93,451,084	0	743,235	(41,663,152)	52,531,167	137,387,021
Samoa Housing Corporation ¹	*	100	20,588,000	0	11,308,612	0	31,896,612	30,701,765
Samoa Land Corporation Limited ¹	*	100	2,400,000	0	0	36,254,662	38,654,662	41,015,217
Samoa Ports Authority ²	*	100	34,065,103	0	106,818,752	2,174,573	143,058,428	138,210,890
Samoa Post Limited ¹	*	100	500,000	0	0	2,389,798	2,889,798	2,578,167
Samoa Shipping Corporation Limited ¹	*	100	15,603,340	0	2,144,797	22,615,289	40,363,426	39,299,895
Samoa Shipping Services Limited ¹	*	50	4,660,278	0	0	(3,121,760)	1,538,518	1,311,394
Samoa Trust Estates Corporation ³	^	100	0	0	0	0	41,466,453	41,466,453
Samoa Water Authority ¹	^*	100	84,660,413	0	35,294,097	(54,354,511)	65,599,999	66,413,586
Unit Trust of Samoa ¹	*	100	1,800,000	0	0	270,150	2,070,150	2,527,934
Total Investments in Government PTB			589,815,029	0	269,896,845	(75,937,244)	825,241,083	910,923,888
Government Public Beneficial Bodies								
National Health Services ⁴	^	100	0	0	0	0	0	18,656,032
National Kidney Foundation of Samoa ¹	^	100	1,183,885	0	0	2,801,043	3,984,928	3,866,611
National University of Samoa ¹	*^	100	29,997,837	0	0	(3,023,367)	26,974,470	26,842,002
Samoa Fire and Emergencies Services Authority ¹	^	100	1,149,523	0	899,484	1,762,056	3,811,063	2,995,764
Samoa Qualifications Authority ¹	*	100	62,820	0	0	2,252,053	2,314,873	2,059,306
Samoa Sports Facilities Authority ¹	^	100	61,988,478	0	0	(35,280,826)	26,707,652	31,152,377
Samoa Tourism Authority ¹	*	100	1,978,068	0	0	0	1,978,068	706,374
Scientific Research of Samoa ¹	*	100	3,836,786	0	0	(152,472)	3,684,314	3,836,786
Total Investments in Government PBB			100,197,397	0	899,484	(31,641,513)	69,455,368	90,115,252
Independent Government Bodies								
Central Bank of Samoa ¹		100	20,000,000	0	10,251,000	(10,785,000)	19,466,000	16,376,000
			20,000,000	0	10,251,000	(10,785,000)	19,466,000	16,376,000
Other Entities								
Air Pacific Limited ³		12	41,714	0	0	0	41,714	41,714
Pacific Forum Line Limited ³		7	1,552,826	0	0	0	1,552,826	1,552,826
Virgin Blue Limited ³		49	14,999,696	0	0	0	14,999,696	14,999,696
			16,594,236	0	0	0	16,594,236	16,594,236
TOTAL INVESTMENTS			726,606,662	0	281,047,329	(118,363,757)	930,756,687	1,034,009,376

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2018

Notes

¹ Balance as per SOE Final Audited Accounts 2018

² Balance as per SOE Unaudited Accounts April-June 2018

³ Restating Balance in Public Accounts 2016/2017 while awaiting confirmation from SOE and Final Audited Accounts 2017/2018.

⁴ The merging of National Health Services and the Ministry of Health was effective on the 1st January 2018 hence it is no longer a Public Beneficial Body.

⁵ List of SOEs that received cash grants for FY 17/18 (reported in Sch 2 as Operating Exps (below line)

Land Transport Authority	21,171,724	18,306,640
Public Trust Office	5,293,141	501,966
Samoa Water Authority-CSO	1,994,521	8,784,423
National Health Services of Samoa	31,409,421	66,379,820
National Kidney Foundation of Samoa	6,939,106	6,649,179
National University of Samoa	12,586,158	12,338,448
Samoa Fire and Emergencies Services Authority	6,057,216	4,159,827
Samoa Qualifications Authority	5,293,141	2,924,287
Samoa Sports Facilities Authority	1,688,867	1,477,720
Scientific Research Organization of Samoa	5,293,141	3,317,148
Samoa Tourism Authority	11,410,431	9,050,279
Office of the Regulator	1,752,310	3,244,690
Total Cash Grants received by SOEs	110,889,178	137,134,426

⁶ Nature/Type of Investment

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

GOVERNMENT OF SAMOA

SCHEDULE 7.2

ADDITIONAL FINANCIAL INFORMATION ON INVESTMENTS

as at 30 June 2018

FINANCIAL INFORMATION ON INVESTMENTS	Current Ratio	Borrowing Ratio	Return on Equity Ratio	Total Assets	Total Liabilities	30 June 2018 Equity
			%	\$	\$	\$
Government Public Trading Bodies						
Development Bank of Samoa ¹	4.50	2.30	-4%	185,334,695	132,016,222	53,318,473
Electric Power Corporation ¹	3.70	0.52	2%	498,655,573	221,069,759	277,585,814
Land Transport Authority ¹	0.70	0.00	-96%	11,834,641	11,124,044	710,597
Polynesian Airlines Limited ¹	0.80	0.40	-76%	41,461,588	28,564,635	12,896,953
Polynesian Airlines Investment Limited ¹	11.00	0.00	10%	56,120,814	286,929	55,833,885
Public Trust Office ¹	40.70	0.00	17%	8,920,603	4,094,456	4,826,147
Samoa Airport Authority ¹	6.90	0.01	5%	186,061,917	133,530,750	52,531,167
Samoa Housing Corporation ¹	3.00	0.00	4%	47,531,304	15,634,692	31,896,612
Samoa Land Corporation Limited ¹	3.80	0.30	8%	116,138,151	77,483,488	38,654,663
Samoa Ports Authority ²	1.30	0.00	5%	200,234,953	57,176,523	143,058,430
Samoa Post Limited ¹	1.30	0.00	30%	12,001,362	9,111,564	2,889,798
Samoa Shipping Corporation Limited ¹	3.60	0.10	5%	95,789,962	55,426,536	40,363,426
Samoa Shipping Services Limited ¹	11.90	1.10	16%	3,450,136	1,911,618	1,538,518
Samoa Trust Estates Corporation ³	-	-	-	-	-	-
Samoa Water Authority ¹	5.10	0.01	4%	188,361,648	122,761,649	65,599,999
Unit Trust of Samoa ¹	1.90	0.00	16%	3,735,185	1,665,035	2,070,150
Total Government PTB				1,655,632,532	871,857,900	783,774,632
Government Public Beneficial Bodies						
National Health Services ¹	-	-	-	-	-	-
National Kidney Foundation of Samoa ¹	10.98	0.00	3%	4,256,301	271,373	3,984,928
National University of Samoa ¹	1.54	0.00	0%	70,307,435	43,332,965	26,974,470
Samoa Fire and Emergencies Services Authority ¹	5.11	0.00	21%	6,576,281	2,765,218	3,811,063
Samoa Qualifications Authority ¹	13.05	0.00	10%	4,264,301	1,949,429	2,314,872
Samoa Sports Facilities Authority ¹	0.05	0.00	-1%	77,902,369	51,194,717	26,707,652
Samoa Tourism Authority ¹	4.90	0.00	0%	2,380,046	401,977	1,978,069
Scientific Research of Samoa ¹	1.59	0.00	0%	5,324,547	1,640,233	3,684,314
Total Government PBB				171,011,280	101,555,912	69,455,368
Independent Government Bodies						
Central Bank of Samoa ⁴	-	-	-	-	-	-
				0	0	0
Other Entities						
Fiji Airways ³	-	-	-	-	-	-
Pacific Forum Line Limited ³	-	-	-	-	-	-
Virgin Blue Limited ³	-	-	-	-	-	-
				0	0	0
TOTAL PUBLIC BODIES SECTOR SEGMENT				1,826,643,812	973,413,812	853,230,000

Notes

¹ Balance as per SOE Final Audited Accounts 2018

² Balance as per SOE Unaudited Accounts April-June 2018

³ SOE Audited/Unaudited Accounts 2018 was not provided for verification hence ratios could not be determined.

⁴ Ratios cannot be determined due to the presentation of Final Audited/Unaudited Accounts 2018.

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS International Finance Institutions *as at 30 June 2018*

	2018 \$	2017 \$
CAPITAL SUBSCRIPTIONS		
Asian Development Bank		
21 Shares of 10,000 SDRs each fully paid	767,263	732,729
International Bank for Reconstruction and Development		
Partially paid shares	3,514,082	3,392,481
International Development Association ¹		
441 Subscriptions fully paid	161,354	158,447
International Finance Corporation		
35 Shares of USD\$1,000 each fully paid	90,902	87,763
International Fund for Agricultural Development		
USD\$50,000 investment in subscriptions	129,870	125,376
Multilateral Investment Guarantee Agency		
5 Shares of USD\$10,820 each partially paid	140,519	135,657
TOTAL CAPITAL SUBSCRIPTIONS	4,803,991	4,632,453

Notes

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

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS¹⁺²

as at 30 June 2018

	2018 \$	Write-Off ⁵ \$	Additions \$	2017 \$
Land	23,157,943	0	536,384	22,621,559
Building ³	531,898,607	0	13,854,238	518,044,369
Vehicles ⁴	38,547,111	(1,960,280)	3,925,512	36,581,879
Furniture & Fitting	13,395,146	(1,222,068)	1,030,005	13,587,209
Household Equipment	858,352	(11,474)	48,139	821,687
Computer Equipment	14,031,686	(508,133)	1,250,638	13,289,181
Plant & Equipment	8,794,625	(129,699)	625,228	8,299,096
Office Equipment	14,201,293	(704,935)	1,911,759	12,994,469
Communication Equipment	750,488	(21,727)	9,255	762,960
Lease Assets	2,873,812	0	0	2,873,812
Medical Equipment	134,879	(4,000)	4,202	134,677
Infrastructure	792,085	0	0	792,085
Sport Equipment	6,500	0	0	6,500
Books	1,420	0	0	1,420
Musical Equipment	569,251	0	29,754	539,497
Expendable Items	431,642	(1,555)	32,948	400,249
Vehicles Parts	11,841	0	0	11,841
TOTAL FIXED ASSETS	650,456,681	(4,563,871)	23,258,062	631,762,490

Notes

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 included 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 all the Ministries have confirmed their Assets.

³ Included in these Buildings are the 3 Leased Buildings at Mangere, New Zealand and Canberra, Australia total outstanding balance of \$13.8 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 \$1.49 million.

⁵ Write-off balances reported in this schedule used the historical/original cost as a basis to write off assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2018

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	2018	2017
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
Coconut Oil Mill Loan 1977003	0	209,674	2,972	0	(0)	212,646
S.T.E.C. Agricultural Development Loan 1977004	0	184,323	5,277	0	0	189,600
Development Bank Loan 1978006	0	482,660	(1,137)	0	257,337	738,861
Fale-ole-Fee Power Project Loan 1979003	0	438,377	(7,965)	0	228,462	658,874
S.T.E.C. Agricultural Development Loan 1980005	0	223,252	(13,750)	0	593,946	803,448
Forestry Development Loan 1980006	0	156,012	(15,314)	0	400,451	541,149
Development Bank Loan 1981006	0	419,430	(48,175)	0	1,544,860	1,916,115
S.T.E.C. Special Assistance Loan 1983001	0	94,001	(14,706)	0	499,751	579,046
Development Bank Loan 1985001	0	503,737	(114,805)	0	3,449,910	3,838,842
Multiproject Loan 1985003	0	601,497	(158,715)	0	4,762,108	5,204,890
Afulilo Hydropower Project Loan 1986003	0	700,170	(234,037)	0	5,988,272	6,454,405
Telecommunications Loan 1989001	0	888,521	(375,086)	0	9,883,806	10,397,241
Agriculture Program Loan 1989004	0	1,913,287	(842,026)	0	22,244,673	23,315,935
Emergency Power Rehabilitation Loan 1990002	0	37,509	(16,359)	0	427,799	448,949
Cyclone Damage Rehabilitation Project 1992012	0	813,806	(446,237)	0	11,928,054	12,295,624
Afulilo Hydropower Supplementary Loan 1993002	0	222,680	(125,921)	0	3,370,764	3,467,522
Financial Sector Program Loan 1998001	0	364,253	(546,107)	0	15,631,917	15,450,063
Samoa Education Project 2000003	0	746,274	(397,036)	0	10,530,921	10,880,159
Small Business Development Project 2001001	0	325,859	(173,486)	0	4,594,771	4,747,143
Afulilo Power Improvement Project 2002001	0	51,402	(30,142)	0	802,501	823,761
Sanitation & Drainage Project 2004003	0	837,093	(542,429)	0	15,198,412	15,493,076
Education Sector Project Phase II 2006002	0	777,895	(568,034)	0	15,277,480	15,487,341
Samoa Power Sector Expansion Project 2007003 ¹	376,148	2,623,620	(2,010,809)	2,537,747	54,367,568	54,604,230
Samoa Sanitation and Drainage Project 2009038	0	262,012	(214,889)	0	5,805,556	5,852,679
Economic Recovery Support Program 2010003	0	1,142,204	(1,314,294)	0	37,343,519	37,171,429
Economic Recovery Support Program-Subprogram 2012001 ²	0	0	(907,804)	0	25,418,519	24,510,714
ADB3627 2017001	0	0	0	11,481,481	0	0
Total ADB Loan Payments	376,148	15,019,548	(9,111,012)	14,019,228	250,551,355	256,083,743
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009	0	20,658	(11,506)	0	212,195	221,347
Regional Telecommunications Loan 2000004	0	308,041	(31,054)	0	307,413	584,400
Regional Telecommunications Loan 2000005	0	272,889	(175,683)	0	3,661,484	3,758,690
Total EEC and EIB Loan Debt	0	601,589	(218,242)	0	4,181,092	4,564,438
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	330,791	(82,905)	0	2,400,125	2,648,010
Savaii Agricultural Development Loan 1979010	0	488,301	(200,019)	0	5,845,784	6,134,065
Second Agriculture Development Loan 1981001	0	88,656	(39,519)	0	1,186,973	1,236,110
Development Bank Loan 1985002	0	192,213	(119,000)	0	3,485,251	3,558,463
Multiproject Loan 1986001	0	238,694	(151,988)	0	4,472,222	4,558,929
Afulilo Hydropower Project Loan 1987001	0	265,154	(184,201)	0	4,933,334	5,014,286
Telecommunications Loan 1989002	0	526,058	(221,460)	0	5,863,838	6,168,437
Emergency Road Rehabilitation Loan 1990001	0	2,025,267	(870,656)	0	25,863,500	27,018,111
Afulilo Hydropower Supplementary Loan 1993003	0	28,180	(19,583)	0	524,483	533,080
Infrastructure Assets Management Loan 1999001	0	712,624	(1,094,105)	0	31,281,481	30,900,000
Health Sector Management Project 2000002	0	278,409	(428,933)	0	11,800,883	11,650,359
Postal & Telecommunication Reform Project 2003001	0	190,355	(313,310)	0	8,754,383	8,631,428
Infrastructure Asset Management Project Phase II 2004001	0	659,146	(1,099,623)	0	30,333,333	29,892,857
Cyclone Emergency Recovery Project 2004002	0	100,130	(170,349)	0	4,760,151	4,689,932
Infrastructure Asset Management Project - AFC 2007004	0	158,963	(285,288)	0	7,878,071	7,751,747
Health Sector Management Project Phase II 2008001 ²	0	0	(251,323)	0	7,037,037	6,785,714
Economic Crisis Support Credit IDA (4766-0) 2010002 ²	0	0	(1,746,032)	0	48,888,889	47,142,857
Post Tsunami Reconstruction Project 2010005 ²	0	0	(873,436)	0	24,456,215	23,582,779
Health Sector Management Programme Support Project 2010004 ²	0	0	(264,550)	0	7,407,407	7,142,857
Samoa Agriculture Competitiveness Enhancement Project 2012004 ²	3,647,521	0	(550,264)	2,914,763	16,344,496	12,146,710
Additional Financing for the Pacific Aviation Investment 2016001 ²	13,684,316	0	(274,610)	30,855,888	13,958,926	0
Second Fiscal and Economic Reform Operation Project 2016002 ²	12,517,946	0	(815,387)	0	13,333,333	0
Total IDA Loan Debt	29,849,784	6,282,941	(10,056,544)	33,770,651	280,810,117	247,186,730

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2018

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	2018	2017
	\$	\$	\$	\$	\$	\$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Facilities Phase II 2000001	0	0	0	0	0	0
Petroleum Storage Facilities Project 2006001	0	718,430	(178,798)	0	4,738,599	5,278,231
Petroleum Bulk Storage Facility Project Phase IV 2011001	2,772,916	2,003,712	(613,313)	7,722,158	19,292,233	17,909,716
Total OPEC Loan Payments	2,772,916	2,722,142	(792,110)	7,722,158	24,030,831	23,187,947
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001	0	3,994,767	(2,385,921)	0	38,437,078	40,045,924
Government Building 2008002	0	7,490,188	(5,126,412)	0	83,448,919	85,812,694
National Medical 2010001	0	5,243,132	(4,045,456)	0	66,379,822	67,577,497
Samoa Medical C 2012002	0	5,118,295	(4,543,919)	0	75,167,246	75,741,621
Samoa National Broadband Highway Project 2012003	0	3,371,005	(2,992,710)	0	49,506,550	49,884,845
Faleolo International Airport Upgrading Project 2014001 ²	31,071,942	0	(5,114,183)	6,130,208	127,135,186	90,949,061
Total People's Republic of China (PRC)	31,071,942	25,217,387	(24,208,601)	6,130,208	440,074,800	410,011,643
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	79,127	(39,513)	0	1,108,814	1,148,428
I.F.A.D Rural Activation Project 1993001	0	91,021	(82,586)	0	2,315,207	2,323,643
Samoa Power Sector Expansion Project 2007002	17,955,394	4,586,511	(4,337,894)	0	91,188,445	73,481,669
Total Other Lenders' Payments	17,955,394	4,756,659	(4,459,993)	0	94,612,467	76,953,740
TOTAL FOREIGN CURRENCY BORROWINGS	82,026,184	54,600,265	(48,846,503)	61,642,246	1,094,260,661	1,017,988,240
DOMESTIC BORROWING						
Samoa Airport Authority (SNPF)	0	411,421	0	0	412,436	823,857
Samoa Shipping Services (SNPF)	0	456,779	0	0	0	456,779
Development Bank Of Samoa (UTOS)	0	1,743,654	0	0	7,996,010	9,739,664
Samoa Life Assurance Corporation TB3 (CBS)	0	0	0	0	200,000	200,000
Polynesian Airlines Limited (UTOS) ³	0	3,507,899	0	0	2,557,968	6,065,867
Pacific Forum Line (UTOS)	0	3,706,020	0	0	8,365,904	12,071,924
TOTAL DOMESTIC CURRENCY BORROWINGS	0	9,825,772	0	0	19,532,318	29,358,091
TOTAL BORROWINGS	82,026,184	64,426,038	(48,846,503)	61,642,246	1,113,792,979	1,047,346,330
Notes						
FOREIGN CURRENCY BORROWINGS BY CURRENCY						
Special Drawings Right					(526,539,584)	(497,960,467)
US Dollar					(32,276,740)	(31,970,023)
European Currency					(4,125,434)	(4,506,257)
Chinese Yuan Reuminbi					(440,074,800)	(410,011,643)
Japan Yen					(91,188,445)	(73,481,669)
Danish Krone					(6,136)	(6,328)
British Pound					(49,521)	(51,853)
					(1,094,260,661)	(1,017,988,240)
Total Current Borrowings					64,469,809	59,065,955
Total Non-Current Borrowings					1,049,323,170	988,280,375
TOTAL BORROWINGS					1,113,792,979	1,047,346,330

Notes

¹ Principal Repayment for Loan was not paid by GoS accounts but through the loan buydown mechanism as per notes to Schedule 3.1

² These are loans that are currently operating on grace period as per agreements hence no movement in loan balances

³ Amendment of Opening Balances for Financial Year 2018 related to Prior Year adjustments

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 2018

	Codes	2018 \$	Receipts \$	Payments \$	2017 \$
Contributions by Donors					
Australian Aid ¹	AUS	11,222,999	7,518,473	12,765,349	16,469,874
Asian Development Bank ¹	ADB	2,609,940	98,906	191,293	2,702,327
Chinese Aid Funds	CHN	960,537	119,132	160,000	1,001,404
Commonwealth Fund for Technical Cooperation ²	CFT	32,627	0	0	32,627
Commonwealth Youth Programme ¹⁺²	CYP	(303)	0	0	(303)
European Union	EU	47,452	0	0	47,452
Food and Agriculture Organisation	FAO	64,696	85,270	94,652	74,079
Forum Fisheries Agency	FFA	61,918	0	115,684	177,602
George Institute for Global Health ²	GIG	27,750	0	0	27,750
International Labour Organisation	ILO	48,476	180	5,804	54,100
IUCN-World Conservation Union ¹⁺²	IUC	141,257	0	118,211	259,468
Japanese Aid Funds	JPN	96,877	11,341	9,612	95,148
New Zealand Aid Funds	NZA	9,403,987	7,218,447	1,969,543	4,155,083
South Pacific Applied Geoscience Commission ¹	SPA	0	0	0	0
South Pacific Regional Environment Programme (SPREP)	SPR	113,986	187,381	148,785	75,390
South Pacific Commission ¹	SPC	359,441	435,855	336,485	260,070
United Nations Development Programme ¹	UND	8,239,658	23,016,763	19,879,239	5,102,135
United Nations Educational Social and Cultural Organisation	UNS	66,923	2,360	4,996	69,559
United Nations Environment Program	UNE	397,075	298,193	184,043	282,925
United Nations Women ¹	UNW	0	0	0	0
UNITAR	UNT	4,095	0	94,636	98,731
United Nations Fund for Population Activity ²	UNF	104,516	76,700	34,652	62,468
United Nations International Children Educational Fund	UNI	231,428	389,398	220,891	62,921
United States of America Aid Funds	USA	13,599	17,601	13,917	9,915
World Health Organisation	WHO	690,564	1,169,487	1,133,347	654,424
Organisation for Petroleum Exporting Countries ¹⁺²	OPE	(200,777)	0	0	(200,777)
World Bank ¹⁺²	WB	8,557,017	23,787,304	25,771,945	10,541,658
Other ¹⁺²	OTH	19,113,591	8,117,745	2,536,833	13,532,679
Total Contribution by Donors		62,409,327	72,550,537	65,789,916	55,648,707
Payment by Sector					
Agriculture ¹⁺³	AGR	1,218,809	4,371,637	5,163,818	2,010,990
Commerce	COM	1,262,370	2,114,911	1,729,878	877,337
Education ¹⁺³	EDU	10,517,460	(669,920)	436,495	11,623,874
Energy	ENE	525,212	750,662	1,073,155	847,706
Environment ¹⁺²⁺³	ENV	11,739,577	23,674,452	20,635,174	8,700,298
Finance ¹	FIN	5,950,904	9,379,439	1,190,050	(2,238,485)
Fisheries	FIS	24,125	0	4,120	28,245
Health ³	HEA	1,880,148	2,250,298	1,561,516	1,191,366
Law ³	LAW	760,500	881,887	569,395	448,008
Infrastructure	INF	14,410,300	12,489,486	19,858,497	21,779,311
Manufacturing	MAN	17,443	0	4,805	22,248
Public Administration ¹	PUB	652,621	1,556,071	1,114,823	211,372
Statistics ³	STA	83,806	239,883	164,271	8,194
Sports	SPO	(13,882)	0	7,733	(6,149)
Postal & Telecommunication	POS	863,268	384,567	666,124	1,144,825
Transport ¹⁺²⁺³	TRP	4,695,378	11,686,861	9,306,511	2,315,028
Tourism ³	TOU	1,353,945	603,908	279,726	1,029,763
Trade	TRD	77,196	77,196	0	0
Welfare and Social Services ³	WEL	3,010,281	2,601,441	1,792,449	2,201,289
Other ¹⁺²	OTH	3,379,868	157,758	231,378	3,453,488
Total Payment by Sector		62,409,327	72,550,537	65,789,916	55,648,707

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 2018

Notes

- ¹ Amendment of Opening Balances for Financial Year 2018 related to prior year adjustments.
- ² Amendment related to adjustments made to Donor Codes
- ³ Amendment of Opening Balances for Financial Year 2018 related projects that have been written off and closed off.

Additional disclosure:

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

Projects	Donors	2018 \$	2017 \$
Enhancing the Resilience of Tourism	UNDP	0	74,049
Integrating Climate Change Risks & Resilience	UNDP	0	42,402,150
Strengthening Multi-Sectoral Management of Critical Landscapes	UNDP	21,831	125,885
Youth Employment Program	UNDP	0	16,000
Enhancing Resilience of Coastal Communities of Samoa	UNDP	976,400	1,009,064
Samoa Power Sector Expansion Project	Australian Aid	207,918	101,092
Samoa Power Sector Expansion Project	Asian Development Bank	3,446,730	474,249
Pacific Resilience Project	World Bank	1,278,119	1,273,561
Integrated Flood Management to enhance climate resilience	UNDP	1,000	0
Samoa Aviation Project	World Bank	7,030,166	0
Samoa Connectivity Project	World Bank	16,018,298	0
Samoa Connectivity Project	Australian DFAT	971,045	0
Samoa Connectivity Project	Asian Development Bank	21,963,751	0
Disaster Response under Additional Financing Funding- Renewable Energy	Asian Development Bank	3,653,716	0
Asian Development Funding- Renewable Energy	Asian Development Bank	10,259,549	0
Multi Donor Clean Energy Fund- Renewable Energy	Asian Development Bank	482,965	0
Renewable Energy Development & Power Sector Expansion Project	Australian Aid	173,022	0
Renewable Energy Development & Power Sector Rehabilitation Project	European Union	5,067,814	0
Renewable Energy Development & Power Sector Rehabilitation Project	New Zealand Aid	22,282,683	0

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

^a Projects with Reporting Period as at 30th June 2018		Closing Balance \$	Receipts \$	Payments \$
Civil Society Support Program (CSSP)	30 June 2017	(477,935)	(1,860,023)	1,382,429
	30 June 2018	(1,105,146)	(1,924,724)	1,297,513
^b Projects with Interim Reporting Periods		Closing Balance \$	Receipts \$	Payments \$
Technical Cooperation Facility (TCF) II	1 January 2015	(390,774)	(296,666)	2,065,715
	1 January 2016-31 January 2017	0	(500,000)	165,712

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) for the financial year ended 30 June 2018

	Donors	Sectors	2018 \$	Receipts \$	Payments \$	2017 \$
MINISTRIES						
Agriculture & Fisheries						
0042 - FFA Ice Making	FFA	COM	15,941	0	3,369	19,309
0290 - Strengthening of Fisheries Info Management	FFA	FIS	24,125	0	4,120	28,245
0307 - Post Control&Capacity Building for Marketing/Export	EU	AGR	47,452	0	0	47,452
0315 - Rehabilitation of the Coconut Crop in Samoa	SPC	AGR	2,719	0	8,972	11,692
0332 - Intergrated Pest Management Production Brassica Crops	AUS	AGR	18,796	0	0	18,796
0347 - MAF Open Day	SPC	AGR	9,476	0	0	9,476
0353 - Developing Cleaner Export Pathways for Pacific	SPC	AGR	5,492	0	0	5,492
0360 - Strgth&Mgmt&Monitoring of Samoa's Based Marine Network ¹	OTH	AGR	0	0	0	0
0379 - Monitoring Control & Surveillance	JPN	AGR	5,451	11,341	9,612	3,722
0384 - Construction of Multi Species Hatcheries	JPN	AGR	27,770	0	0	27,770
0387 - improving Soil Health in Support of Sustainable Development	JPN	AGR	3,339	0	0	3,339
0391 - Rehabilitation of Cocoa towards improving livelihoods	SPC	AGR	9,174	0	0	9,174
0393 - Market ready Taro Cultivators - Clean system development	SPC	AGR	16,938	0	0	16,938
0403 - AFCRP -Agriculture & Fisheries Cyclone Response Project	WB	AGR	(420,297)	451,328	116,432	(755,193)
0406 - Land & Vegetation cover and improving food security	SPC	AGR	21,401	0	14,747	36,148
0419 - Diversification of Seaweed Industries in Pacific Island	OTH	AGR	(177)	0	62,401	62,224
0426 -Relocation of Livestock Division Premises	CHN	AGR	58,269	167	0	58,102
0434 - Strengthening the resilience of pacific agricultutal systems	SPC	AGR	13,401	0	0	13,401
0437 - Development of Animal Welfare Legislation in Samoa	OTH	AGR	5,117	0	0	5,117
0444 - Support to the Fisheries Division in Samoa for Climate	OTH	AGR	4,470	0	0	4,470
0459 -Samoa Agriculture Plan Sector	SPC	AGR	27,872	79,967	138,387	86,292
0477 - Deployment of Fish Aggregating Devices in Samoa	FFA	AGR	21,853	0	108,195	130,048
0494 - Reef Colonisation and Social Impacts from Tronchus	AUS	AGR	50,530	69,106	18,576	0
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production	AUS	AGR	37,438	53,271	15,832	0
2051 - WB/Samoa Agriculture Competitiveness Expansion Project	WB	AGR	1,152,754	3,637,405	4,486,695	2,002,044
Total			1,159,303	4,302,585	4,987,339	1,844,057
Attorney General's Office						
0312 - Pacific Prosecutors Conference	NZA	PUB	448,704	573,168	194,897	70,432
0318 - Law & Justice Sector Program ¹	AUS	LAW	0	0	0	0
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	AUS+NZA	LAW	738,995	853,681	560,145	445,459
Total			1,187,698	1,426,849	755,042	515,891
Audit Office						
0483 - Fighting Corruption and Related Inproperties	OTH	OTH	515	38,197	37,682	0
Total			515	38,197	37,682	0
Bureau of Statistics						
0336 - Parliamentarian Group Activity	UNF	OTH	33,806	0	0	33,806
0377 - School To Work Transition Survey	ILO	FIN	24,251	0	0	24,251
0383 -Community Perception Survey 2013 between SBS and MoPP	AUS	STA	8,194	0	0	8,194
0430 - Supporting the Demographic Health ¹	AUS	STA	0	0	0	0
0491 - Birth Registration Campaign	UNI	STA	75,612	239,883	164,271	0
Total			141,863	239,883	164,271	66,250
Commerce, Industry & Labour						
0313 -Enhanced Integrated Framework Trade	UND	COM	1,246,430	2,114,911	1,726,509	858,028
Total			1,246,430	2,114,911	1,726,509	858,028
Communication, Information & Technology						
0424 - ICT TA for Samoa Connectivity	AUS	POS	229,494	0	0	229,494
Total			229,494	0	0	229,494
Education, Sports & Culture						
0294 -Samoa Sports for Development Project (SSDP)	AUS	SPO	(13,882)	0	7,733	(6,149)
0329 - School Fee Scheme AUSAID & NZAID	OTH	EDU	634,489	0	0	634,489
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratificatn	UNS	EDU	66,923	2,360	4,996	69,559
0378 - Literacy Improvement project	USA	EDU	13,599	17,601	13,917	9,915
0455 - Scholarship & Equipments	CHN	EDU	113,532	118,965	160,000	154,567
0460 - Education Sector	AUS+OTH	EDU	7,197,700	(808,853)	250,010	8,256,563
2040 - Samoa School Net &Community Access Project ¹	ADB+UND	EDU	0	0	0	0
Total			8,012,360	(669,927)	436,656	9,118,943

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) for the financial year ended 30 June 2018

	Donors	Sectors	2018 \$	Receipts \$	Payments \$	2017 \$
MINISTRIES						
Finance						
0006 - AusAID Small Grants Scheme	AUS	WEL	118,266	0	0	118,266
0037 - Chinese Miscellaneous Assistance	CHN	Other	788,736	0	0	788,736
0249 - AusAID Australian Commission for Pacific	AUS	PUB	59,465	0	0	59,465
0282 - Ethanol Product Project	OTH	ENE	50,202	0	1,627	51,829
0330 - Samoa Australia Partnership	AUS	OTH	1,322,915	89,707	0	1,233,207
0338 - Civil Society	OTH	FIN	10,609	10,609	0	0
0341 - Aleipata District Library ¹	OTH	EDU	0	0	0	0
0343 - Clean Development Mechanism (CDM) Capacity Bldng	UNE	ENE	188	0	0	188
0351 - PFM - Finance Sector	AUS	FIN	(2,195,399)	0	0	(2,195,399)
0362 - Samoa's EPC 400	WB+OTH	ENE	(9,786)	0	566,252	556,466
0386 - Appliance Labelling and Standards for Samoa (PALS)	SPC	ENE	34,375	27,612	16,989	23,752
0389 - Fruit Wine Project	WB+OTH	OTH	69,687	0	155,096	224,783
0390 - Toursim Cyclone Recovery Programme	NZA	TOU	187,406	8	0	187,397
0400 - SROS - Breadfruit	OTH	OTH	5,567	0	0	5,567
0415 - Enhancing the Climate Resilience of the West Coast Road	WB	TRP	258,119	1,893,323	1,353,553	(281,651)
0427 - Rosebud Trust - Manumalo Baptist School	OTH	EDU	(31,454)	6	0	(31,461)
0442 - Virgin Samoa Airline	AUS	FIN	(67,336)	0	0	(67,336)
0453 - Energy Bill and Sustainable Bioenergy Samoa	OTH	ENE	346,137	501,804	239,827	84,159
0461 - IN-country Co-ordinator to support Technical & Financial	OTH	ENE	(10,045)	58,746	77,330	8,539
0462 - Samoa Agri-Business Support Project	ADB	AGR	98,740	69,052	158,923	188,611
0464 - Samoa Connectivity/Samoa Submarine Cable Project	WB+OTH	POS	633,774	384,567	666,124	915,331
0469 - NZ Aid Post Tsunami Concessional Finance Scheme	NZA	FIN	0	0	0	0
0478 - Samoa Tourism	NZA	TOU	1,070,937	468,598	115,119	717,458
0496 - Cyclone Gita	OTH	FIN	5,821,224	5,821,224	0	0
0499 - Integrated Flood Management	UND	FIN	373,569	865,642	492,073	0
2036 - Education Sector Project II	ADB	EDU	2,520,029	0	0	2,520,029
0493 - Incentivising Business Establishment at Vaitele	NZA	FIS	1,983,987	2,681,964	697,977	0
0465- Enhanced Fruit production and postharvest hadling systems	AUS	AGR	831	0	25,045	25,876
0369 - Samoa Tourism Support Program	NZA	TOU	88,902	584	36,590	124,908
0399 - ERAP	WB	INF	4,086,517	7,215,939	8,653,370	5,523,948
Total			17,616,158	20,089,386	13,255,893	10,782,666
Foreign Affairs & Trade						
0242 - NZAID/AusAID-Harmonised government Scholarship	OTH	EDU	2,642	0	7,572	10,213
0342 - National Report on Human Rights	OTH	PUB	1,156	0	0	1,156
0421 - Small Island Developing States Conference Multi Donor	OTH	OTH	784,219	0	0	784,219
0466 - Secondment of Samoa UN-Mission DRP(SAT)	NZA	MAN	8,686	0	4,805	13,491
0467 - Secondment of Samoa UN Mission DRP(USD Acct)	NZA	MAN	8,757	0	0	8,757
0473 - Supporting the Pacific Voice	OTH	ENV	14,769	12,466	42,277	44,581
0481 - Financial Assistance for the Facilitation of the Pacific Islands Forum	OTH	PUB	92,164	962,196	870,032	0
0507 - PACER Plus Readiness	AUS	TRD	77,196	77,196	0	0
Total			989,589	1,051,858	924,686	862,417
Health						
0176 - UNFPA Strengthening Reproductive Health	UNF	HEA	(11,958)	0	0	(11,958)
0192 - WHO Grants 2004	WHO	HEA	690,564	1,169,487	1,133,347	654,424
0340 - Implementation of the Samoa National NCD ¹	SPC	HEA	0	0	0	0
0376 - Reproductive Health	UNF	HEA	50,960	58,340	27,530	20,149
0382 - Masima Project	GIG	HEA	27,584	0	0	27,584
0417 - Expanding Universal access to HIV Treatment & targeting	SPC	HEA	9,781	0	0	9,781
0452 - UNDP - Global Fund to Fight Aid, TB & Malaria ²	UND	HEA	52,437	(132,547)	301,477	486,461
0458 - mCessation Project	OTH	HEA	(2,906)	0	0	(2,906)
0482 - Integrated Landscape Management to Boost Food & Nutrition	FAO	HEA	6,707	85,270	78,563	0
0498 -Integrated Landscape Management to Boost Breatfeeding	OTH	HEA	3,940	24,539	20,599	0
2039-Health Sector Management Program ¹	WB	HEA	0	0	0	0
Total			827,110	1,205,090	1,561,516	1,183,536
Justice & Courts Administration						
0431 - Samoa Family Court	OTH	LAW	2,549	0	0	2,549
0492 - Family Violence	UNI	WEL	23,609	76,515	52,906	0
Total			26,158	76,515	52,906	2,549

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) for the financial year ended 30 June 2018

	Donors	Sectors	2018 \$	Receipts \$	Payments \$	2017 \$
MINISTRIES						
Legislative Assembly						
0423 - SPCRP -Samoa Parliament Complex Redevelopment Project	AUS	INF	9,402,582	4,153,774	11,006,555	16,255,363
Total			9,402,582	4,153,774	11,006,555	16,255,363
Natural Resources & Environment						
0077 -SPREP-UN Convention to Combat Desertific	SPR	ENV	44,069	175,058	148,785	17,797
0172 -UNEP US Montreal Protocol	UNE	ENV	199,349	173,469	141,334	167,214
0218 - National Biosafety Frameworks Project	UND+UNE	ENV	6,266	0	10,134	16,400
0254 - UNDP Samoa's Capacity Building	UND	ENV	(3,548)	0	0	(3,548)
0268 - Integrated Water Resource Management ¹	SPA	ENV	0	0	0	0
0273 - Country Support Program for GEF Focal	UNE	ENV	4,530	0	0	4,530
0278 - Demonstration on rehabilitation- Degrad	OTH	ENV	769	0	0	769
0306 - Strategic Approach to International	UNE	ENV	6,724	0	0	6,724
0308 - Greenhouse Gas Abatement Project	UND+IUC	ENV	134,109	0	118,211	252,320
0316 - Pacific Adaption to Climate Change ¹	UND	ENV	0	0	0	0
0328 - Integrating Climate Change Risks ¹	UND	ENV	0	0	0	0
0334 - Volunteer Emergency Response ¹	AUS	ENV	0	0	0	0
0335 - Supporting the GMP Pacific Regional POPs Monitoring	OTH	ENV	194	0	0	194
0350 - Pilot Project on CC Vulnerability & Adaptation for Apia	CFT	ENV	7,439	0	0	7,439
0352 -Emergency Telecommunication System for Samoa	OTH	ENV	538	0	0	538
0354 -Mangroves Eco - Systems for CC Adaptation & Livelihoods	IUC	ENV	6,886	0	0	6,886
0367 -Prevention, Control & Mgmt of Invasive alien species	SPR	ENV	53,769	0	0	53,769
0370 -Digitising Selected Meteorological Records	OTH	OTH	(11,472)	0	0	(11,472)
0371 -Organisation of a Logistics Training in Apia Samoa	OTH	OTH	249	0	0	249
0374 -Improving Understanding on the Distribution & Monitoring	AUS	ENV	18,409	0	0	18,409
0380 - Enhancing Resilience of Coastal Communities of Samoa	UND	ENV	3,587,009	3,941,583	1,841,611	1,487,038
0381 -Two Samoas Environmental Collaboration Initiative	OTH	ENV	(0)	0	85,820	85,820
0385 -Enabling Activity Support to Samoa for Revision of the NBSAP	UNE	ENV	65,367	0	652	66,019
0398 - Japan Fund for Poverty Reduction ¹	ADB	ENV	(681)	0	681	0
0408 - Climate and Oceans Support Program in the Pacific	OTH	ENV	12,197	0	16,240	28,437
0410 -Strengthening Biodiversity Conservation and Sustainable Forest and Land Management	FAO	ENV	57,989	0	16,090	74,079
0412 - Improving implementation of convention on interntional trade-Fauna & Flora	NZA	ENV	2,784	0	0	2,784
0413 - City Development Strategy-Samoa ¹	OTH	ENV	0	0	0	0
0425 - SMSMCL -Strengthening Multi-Sectoral Management of Critical	UND	ENV	421,205	2,182,990	1,786,763	24,979
0432 - Global Environment Facility - review of the National Implementation plan	UNE	ENV	100,491	88,148	37,776	50,119
0433 - Enhancing Climate Resilience of Coastal Resources &Communities	WB	ENV+ TRP	1,788,900	5,012,322	4,934,516	1,711,094
0435 - Capacity for Implementing Rio Convention ¹	UND	ENV	(35,398)	167,494	202,892	0
0438 -Apia Waterfront Development Project	NZA	ENV	4,706,773	2,349,110	265,457	2,623,120
0439 -Japan Grant Assistance	JPN	OTH	27,360	0	0	27,360
0441 - Economy-wide integration of climate change adaptation	UND	ENV	2,530,518	13,267,325	12,890,296	2,153,490
0443 - Assessment of the Mass Coral Bleaching Expense ¹	OTH	ENV	0	0	0	0
0446 -SPC - EU EDF10 Deep Sea Minerals(DSM) Project	SPC	ENV	1,018	0	0	1,018
0448 -Pacific Resilience Project	WB	ENV	1,444,115	828,094	995,071	1,611,092
0451 -Training Workshop on Common Alerting Protocol(CAP)	OTH	ENV	5,179	0	0	5,179
0456 - Policy Development coastal typography survey	OTH	ENV	18,716	26,888	11,645	3,473
0457 - Composting of Green Waste	SPR	ENV	3,825	0	0	3,825
0470 - TA Project Co-ordinator for Economic Use of Customary Land	ADB	OTH	(8,149)	29,854	31,689	(6,314)
0471 - Disaster Risk Management	NZA	ENV	43,333	37,565	55,851	61,619
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP)	SPC	ENV	207,622	253,788	71,903	25,738
0474 - Strengthen National Decision Making toward Ratification of the Minamata Convention	UNT	ENV	4,095	0	94,636	98,731
0476 - Pacific Risk Tool for Resilience Project	OTH	ENV	37,146	59,410	75,068	52,804
0485 - Improving the Performance and Reliability of RE Power System	UND	ENE	(8,630)	162,500	171,130	0
0486 - GEF Pacific Ridge -to-Reef (R2R) Integration of Water (IW)	SPC	ENV	(3,876)	74,489	78,364	0
0503 - Support Preparation Interim National Report-Nagoya Protocol	UNE	ENV	36,576	36,576	0	0
0401 - GEF 4566 -Enhancing the Resilience of Tourism ¹	UND	TOU	6,700	134,717	128,017	0
Total			15,520,466	29,001,379	24,210,635	10,729,722
Ministry of National Health						
0495 -An Inventory Logistics Management System for Pharmaceutic	AUS	HEA	952,459	952,459	0	0
0501 -German Medical Funds (Medical Equipments for NHS)	OTH	HEA	35,711	35,711	0	0
0506 - Landing Costs- Medical Equipment Republic of South Korea	OTH	HEA	57,038	57,038	0	0
Total			1,045,208	1,045,208	0	0

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) for the financial year ended 30 June 2018

	Donors	Sectors	2018 \$	Receipts \$	Payments \$	2017 \$
MINISTRIES						
Ombudsman's Office						
0449 - Support for Human Rights Education & Outreach	UND+OTH	PUB	9,613	0	40,423	50,036
0475 - National Public Inquiry on Family Violence Project	OTH	WEL	86,087	170,319	155,891	71,658
0500 - Sexual Orientation, Gender Identity and Sex Characteristics	OTH	LAW	18,956	28,206	9,250	0
Total			114,656	198,525	205,564	121,694
Police						
0428 - DOG Shelter Construction	NZA	OTH	366,436	0	6,910	373,346
Total			366,436	0	6,910	373,346
Public Service Commission						
0293 - Secretariat Support for Pacific PSC Conference	AUS	PUB	9,647	0	0	9,647
0489 - UN Pacific Regional Anti-Corruption (UNPRAC)	OTH	PUB	0	2,348	2,348	0
Total			9,647	2,348	2,348	9,647
Women, Community & Social Development						
0232 - Com.wealth - Leadership Training Village	CFT+CYP	WEL	24,885	0	0	24,885
0248 - Gender Based Violence Project	UNF+GiG	PUB	31,873	18,359	7,123	20,637
0261 - UNICEF Pacific Children's Programme	UNI	WEL	132,207	73,000	3,714	62,921
0365 - HIV and AIDS Education Programs for Working Women	SCP	HEA	7,830	0	0	7,830
0388 - National Youth Award Program	OTH	WEL	2,044	0	0	2,044
0407 - Women Matai & Leadership Survey	OTH	WEL	9,802	0	0	9,802
0416 - Samoa Disability Program (Agreement #66218)	AUS	WEL	526,819	383,158	538,436	682,097
0422 - Changing Laws. Protecting Women ¹	SPC	WEL	(7,121)	0	7,121	0
0436 - Samoa National Action Plan on Youth Employment	ILO	WEL	24,225	180	5,804	29,849
0440 - Samoa Women Shaping Development	AUS	WEL	1,486,734	1,586,122	736,385	636,997
0445 -Community Centre/Smaoa Fale for MWCSO in Savaii	JPN	WEL	36,296	0	0	36,296
0450 - Youth Employment Program	UND	WEL	67,065	312,148	292,192	47,109
0454 - Youth Arts Incubator for Economic Empowerment	OTH	WEL	479,364	0	0	479,364
0468 - PREPARATION FOR Samoa's 6th CEDAW ¹	UNW	WEL	0	0	0	0
Total			2,822,023	2,372,966	1,590,775	2,039,832
Works, Transport & Infrastructure						
0405 - Samoa Aviation Investment Project	WB	TRP	625,014	4,775,851	4,640,086	489,250
0420 - HR Consultant for EPC (Samoa)	AUS	ENE	122,774	0	0	122,774
0447 - Samoa Aviation Project	WB	TRP	22,643	5,366	25,970	43,248
0484 - Marine Pollution Fund Regulation	SPR	INF	12,324	12,324	0	0
0487 - Samoa Renewable Energy Partnership- Phase 2	NZA	INF	908,877	1,107,449	198,572	0
Total			1,691,632	5,900,989	4,864,629	655,272
TOTAL PROJECT BALANCES			62,409,327	72,550,537	65,789,916	55,648,707

Notes

¹ Amendment of Opening Balances related to projects written off during Financial Year 2018

² Variance of Payments for Ministry of Health in this Schedule 11.1.1 and Schedule 2.11 is due to Salary Overpayment deductions of \$1,395.16 paid in financial year 2018. This amount is however inclusive in Opening Balance of project as Invoice was issued in financial year 2017.

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 2018

	2018 \$	Receipts \$	Payments \$	2017 \$
Contributions by Lenders				
Asian Development ²	0	0	0	0
World Bank ²	0	0	0	0
Other ¹	(315,195)	2,772,699	1,929,699	(1,158,194)
Total Contribution by Lender	(315,195)	2,772,699	1,929,699	(1,158,194)
Payment by Sector				
Energy ¹	(315,195)	2,772,699	1,929,699	(1,158,194)
Finance ²	0	0	0	0
Infrastructure ²	0	0	0	0
Total Payment by Sector	(315,195)	2,772,699	1,929,699	(1,158,194)

Notes

¹ Amendments due to incorrect Donor Codes

² Amendment of Opening Balances for Financial Year 2018 related to projects that have been written off

Additional disclosure:

Projects with third party transactions not accounted for on Government Finance One System

Projects	Donors	2018 \$	2017 \$
Japan Fund for Poverty Reduction - Assistance for Community	Japan International Cooperation Agency	0	469,278
Samoa Faleolo International Airport Terminal Upgrade	Chinese Aid Funds - Exim Bank of China	31,071,942	35,184,567
Samoa Power Sector Expansion Project	Asian Development Bank	384,412	123,254
Samoa Power Sector Expansion Project	Japan International Cooperation Agency	18,115,918	87,971
Additional Financing for Pacific Aviation Investment(SAIP)	IDA	13,683,287.40	0

GOVERNMENT OF SAMOA

SCHEDULE 11.2.1

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

for the financial year ended 30 June 2018

	Donors	Sectors	2018 \$	Receipts \$	Payments \$	2017 \$
<u>PROJECTS BY MINISTRY</u>						
Ministry of Finance						
2044 - Earthquake & Tsunami Disaster Response Project ¹	ADB	FIN	0	0	0	0
2049 - Samoa Post Tsunami ¹	WB	INF	0	0	0	0
2050 -Petroleum Storage Facility Project	OTH	ENE	(315,195)	2,772,699	1,929,699	(1,158,194)
Total Amounts			(315,195)	2,772,699	1,929,699	(1,158,194)

Note

1 Amendments of Opening Balances made related to projects written off during Financial Year 2018

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2018

	Notes	2018 \$	2017 \$
CURRENT PAYABLES			
SPECIAL PURPOSE ACCOUNTS			
Cyclone Recovery Fund - <i>Education, Sports & Culture</i>		2,669,613	2,756,357
Government of Samoa Land Project - <i>Finance</i>		6,464,717	6,755,052
Government Bowser - <i>Finance</i>		135,361	135,361
Land Compensation - <i>Finance</i>		697,797	698,647
National Museum Fund - <i>Education, Sports & Culture</i>		5,957	5,424
Samoa Fale at Salelologa - <i>Women, Community & Social Development</i>		0	77,461
UTOS Contribution for Government Developments - <i>Finance</i>		1,510,425	591,925
Womens Building - <i>Women, Community & Development</i>		161,220	71,860
Bluesky Samoa Appeal - <i>Communication & Information Technology</i>		0	100,000
Capital Works Samamea, Sili and Uafato - <i>Women, Community & Social Development</i>		0	967,576
Millenium Development Goal - <i>Natural Resources & Environment</i>		0	82,831
Rural Water Facility Program - <i>Women, Community & Social Development</i>		644,917	65,326
Feasibility Study For Chancery (Wellington) - <i>Foreign Affairs and Trade</i>		0	12,402
Telemetry Server Housing - EU GLOBAL - <i>Natural Resources & Environment</i>		962,246	500,000
Falefa and Lalomauga Watershed and Riverwall Protection - <i>Natural Resources & Environment</i>		1,406,122	1,000,000
Computer Software - Upgrade from 11.8 to 11.9 - <i>Finance</i>		0	48,050
Computers Software - Budget Module - <i>Finance</i>		0	90,000
Vaimea Development - <i>Finance</i>		118,234	160,000
Procurement of Tablets and Laptop Computers - <i>Education, Sports and Culture</i>		0	567,450
Working Visit to the Consulate General's Office (Auckland) and High Commissioner's Office (Wellington) - <i>Foreign Affairs and Trade</i>		0	46,356
Re-roofing of the Government Prayer House - <i>Finance</i>		55,449	330,552
End of Contract Benefits - <i>Legislative</i>		0	13,577
Cardiac Mission (Development) - <i>Health</i>		0	1,863,788
Procurement of Computers - <i>Environment and Natural Resources</i>		0	112,000
IPES (Institute of Professional Engineers of Samoa) - <i>Environment and Natural Resources</i>		24,615	45,375
Work of the writing of Parliamentary History - <i>Legislative</i>		0	41,000
Chinese Embassy Assistance - <i>Foreign Affairs and Trade</i>		18,168	0
Re-construction of Burnt Tank - <i>Finance</i>		686,937	0
Mediators Samoa Association - <i>Justice and Courts Administration</i>		24,110	0
Palalau School Recovery Work - <i>Education, Sports and Culture</i>		339,979	0
Bearing Point - <i>Revenue</i>		0	0
One UN House Project - <i>Foreign Affairs and Trade</i>		1,135,763	0
Pacific Games 2019 - <i>Finance</i>		1,170,355	0
National Water Resource Plan 2017 - <i>Natural Resources and Environment</i>		252,710	0
Annual Conference & Expo and Water - <i>Natural Resources and Environment</i>		38,726	0
Plumbers Association of Samoa - <i>Natural Resources and Environment</i>		70,000	0
Rainwater Harvesting Program - <i>Natural Resources and Environment</i>		120,469	0
Police Uniform - <i>Police</i>		570,675	0
Vaisigano Bridge Project - <i>Natural Resources and Environment</i>		404,000	0
Technical Support Review of MESC Organisation - <i>Education, Sports and Culture</i>		149,056	0
Construction of Prisons Administration Block - <i>Prisons</i>		2,065,383	0
Capital Items - <i>Agriculture and Fisheries</i>		145,700	0
Capital Items - <i>Prime Minister</i>		5,131	0
Arrears - <i>National Health Service</i>		1,917,425	0
Roads for Land Board Leased Lands- <i>Natural Resources and Environment</i>		386,000	0
Centralised Crime Statistic Database - <i>Justice and Courts Administration</i>		39,150	0
Renovations of the Post Office - <i>Natural Resources and Environment</i>		146,000	0
Total Special Purpose Accounts		24,542,412	17,138,369

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2018

	Notes	2018 \$	2017 \$
SUNDRY CREDITORS			
Funds Accounts - Sundry Clearing		1,070	1,556
Unclaimed Monies		2,281,210	2,283,775
Transfer Account		1,462,754	196,377
Withheld and Unclaimed Salary		990	0
Others		1,101,763	108
Total Sundry Creditors		4,847,787	2,481,817
<u>TOTAL CURRENT PAYABLES</u>		<u>29,390,199</u>	<u>19,620,186</u>
<u>NON-CURRENT PAYABLES</u>			
Leases			
Building on Lease - <i>Trade Commissioner Residence</i>		402,171	547,209
Building on Lease - <i>Consular General Residence</i>		965,139	1,116,140
Building on Lease - <i>Samoa High Commission Office Canberra</i>		12,504,277	0
Building on Lease - <i>Malo of Samoa Center Building</i>		22,216,383	22,316,683
Motor Vehicle Lease - <i>Bank of the South Pacific</i>		1,496,297	1,252,566
Total Leases		37,584,268	25,232,597
<u>TOTAL NON-CURRENT PAYABLES</u>		<u>37,584,268</u>	<u>25,232,597</u>
TOTAL PAYABLES		<u>66,974,467</u>	<u>44,852,783</u>

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES ¹

as at 30 June 2018

	2018 \$	2017 \$
UNCALLED CAPITAL SUBSCRIPTIONS		
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])	11,947,388	11,409,630
International Bank for Reconstruction and Development (USD\$62,704,263.48)	162,868,217	157,232,356
International Development Association	38,094	38,094
Multilateral Investment Guarantee Agency (USD\$432,800)	1,124,156	1,085,256
Total Uncalled Capital Subscriptions	175,977,854	169,765,336
PROMISSORY NOTES		
<i>Paid-in Capital</i>		
Asian Development Bank	16,387	16,387
International Bank for Reconstruction and Development	2,963,389	2,963,389
International Development Association	65,300	65,300
Multilateral Investment Guarantee Agency	140,519	135,657
Total Promissory Notes	3,185,595	3,180,733
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	5,101,860	7,015,318
	5,101,860	7,015,318
European Economic Community		
Development Bank of Samoa ³	109,610	202,671
	109,610	202,671
European Investment Bank		
Development Bank of Samoa ³	14,531,128	16,560,169
	14,531,128	16,560,169
National Provident Fund		
Development Bank of Samoa ²⁺³	16,695,899	17,601,004
	16,695,899	17,601,004
Unit Trust of Samoa		
Accident Compensation Corporation ²⁺³	10,000,000	17,000,000
Samoa Shipping Services Ltd ²⁺³	1,650,670	1,749,879
Samoa Trust Estates Corporation ²⁺³	4,505,043	4,224,693
Samoa Housing Corporation ²⁺³	4,681,217	4,832,494
	20,836,931	27,807,066

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES ¹ *as at 30 June 2018*

	2018 \$	2017 \$
Central Bank of Samoa		
Development Bank of Samoa ²⁺³	88,548,798	89,551,471
Samoa Housing Corporation ³	8,097,054	9,420,768
	96,645,852	98,972,239
Total Guarantees Issued	153,921,280	168,158,467
TOTAL CONTINGENT LIABILITIES	333,187,672	341,207,477

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 Lending Institution Confirmation FY 2017/2018.

³ Balance as per Audited Final Statement FY 2017/2018

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

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND *for the financial year ended 30 June 2018*

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:

	2018 Actual \$	2017 Actual \$
WRITE-OFFS		
Building (materials) ¹	24	409
Computer Equipment	1,388	922
Furniture and Fittings	922	283
Musical Equipment	4	0
Motor Vehicles ²	309,100	540,200
Vehicle Parts	11,314	9,380
Office Equipment	2,058	2,452
Plant and Equipment	602	391
	<u>325,412</u>	<u>554,037</u>
TOTAL	<u>325,412</u>	<u>554,037</u>

Notes

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

² Vehicles accommodate a huge number of written-off assets due to the remaining left hand drive vehicles as well as 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 2018

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 2001, the following ex-gratia payments made during the financial period, are hereby reported:

	<i>No. of Payments</i>	2018 Actuals \$	<i>No. of Payments</i>	2017 Actuals \$
Ex-Gratia Payments				
Death Benefits ¹	3	41,821	3	80,580
	3	41,821	3	80,580

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 FUNDS¹

STATEMENT OF ACCOUNTS

for the financial year ended 30 June 2018

	Balance 30 June 2018 \$	Receipts \$	Payments \$	Balance 30 June 2017 \$
SPECIAL PURPOSE ACCOUNTS²				
Agriculture Show - <i>Agriculture & Fisheries</i>	2,233	234,247	236,113	4,099
Independence Committee - <i>Prime Minister & Cabinet</i>	45,796	287,364	460,207	218,639
Sports Injury Fund - <i>Education, Sports & Culture</i>	533,508	15,426	90	518,172
Land Compensation- <i>Natural Resources & Environment</i>	266,578	12,694	0	253,884
Malo Samoa Centre#1 - <i>Foreign Affairs & Trade</i> ⁵	98,098	867,796	879,354	109,656
Malo Samoa Centre#2 - <i>Foreign Affairs & Trade</i> ⁵	1,312,069	4,044	457,136	1,765,162
Samoa House Operation - <i>Foreign Affairs & Trade</i> ⁵	5,819	17	365	6,167
Auckland Samoa House Trust - <i>Foreign Affairs & Trade</i> ⁵	857,391	494,023	474,062	837,431
Samoa House Term Deposit - <i>Foreign Affairs & Trade</i> ⁵	2,159,740	42,477	90,582	2,207,845
Norship Maritime Trading Account - <i>Police</i>	52,611	79,337	26,726	0
Total Special Purpose Accounts	5,333,845	2,037,424	2,624,634	5,921,055
TRUST ACCOUNTS²				
Customs Deposit Account - <i>Revenue</i>	1,702,743	2,708,762	2,397,319	1,391,299
Law Trust Account, Apia - <i>Justice & Courts Administration</i>	820,881	284,014	406,763	943,631
Law Trust Account, Matautu - <i>Justice & Courts Administration</i>	11,671	95,415	97,507	13,763
Law Trust Account, Tuasivi - <i>Justice & Courts Administration</i>	6,503	12,236	7,723	1,989
Leases Trust Account - <i>Natural Resources & Environment</i>	2,019,546	1,828,830	1,505,215	1,695,931
Intellectual Properties Trust - <i>Commerce, Industry & Labour</i> ^{3 & 4}	2,192	0	55	2,247
Asian Company Profiles Limited Trust - <i>Commerce, Industry & Labour</i> ^{3 & 4}	712	0	55	767
Total Trust Accounts	4,564,249	4,929,257	4,414,636	4,049,629
TOTAL SPECIAL FUNDS	9,898,094	6,966,680	7,039,271	9,970,684

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 2018*

	2018 \$	2017 \$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2018		
Assets		
Current Account - Domestic ANZ Bank	3,000,000	3,000,000
Current Account - Bank of America	0	631,276
Current Account - Bank of the South Pacific	1,730,593	1,664,032
Foreign Currencies	11,124,085	10,689,556
Government Bonds	346,002	362,108
Samoa Government Stocks	100	100
Current Account - Central Bank of Samoa	29,659,174	26,900,870
Current Account - BSP	1,583,179	1,522,287
Total Assets	47,443,132	44,770,229
Liabilities		
Interest payable (Bonds)	31,798	43,698
Principal Payable(Bonds)	200,000	200,000
Total Liabilities	231,798	243,698
Net Assets/(Liabilities)	47,211,334	44,526,531
Accumulated Capital Surplus/(Deficit)	47,211,334	44,526,531
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2018		
Accumulated Capital at the beginning of the year	44,526,529	42,532,589
Income		
Treasury Bonds Contribution	1,415,458	1,415,458
Investment Income	823,731	928,244
Exchange Gain	66,662	0
Portfolio Gain	383,158	0
Total Income	2,689,011	2,343,702
Expenditure		
Bank Fees	6	0
Portfolio loss	0	169,496
Exchange Loss	0	180,263
Withholding Tax	4,200	0
Total Expenditure	4,206	349,759
Surplus/(Deficit)	2,684,805	1,993,943
Accumulated Capital at 30 June 2018	47,211,334	44,526,531

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND STATEMENT OF ACCOUNTS *as at 30 June 2018*

	2018 \$	2017 \$
STATEMENT OF ASSETS AND LIABILITIES as at 30 June 2018		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,035,005	2,893,487
National Bank of Samoa - Insurance Bank Account	1,828,759	1,364,377
Total Assets	4,863,763	4,257,864
Net Assets/(Liabilities)	4,863,763	4,257,864
Accumulated Capital Surplus/(Deficit)	4,863,763	4,257,864
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL for the financial year ended 30 June 2018		
Accumulated Capital at 30 June 2017	4,257,864	4,722,154
Income		
Treasury Fund Contributions	4,201,551	3,200,221
Exchange Gain	103,715	0
Interest Received	37,803	9,553
Total Income	4,343,069	3,209,774
Expenditure		
Insurance Premiums	3,737,095	3,628,430
Bank Charges	75	90
Exchange Loss	0	45,544
Total Expenditure	3,737,170	3,674,064
Surplus/(Deficit)	605,899	(464,290)
Accumulated Capital at 30 June 2018	4,863,763	4,257,864