



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2020**

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Government of Samoa

OFFICE OF THE MINISTER OF FINANCE

12th January, 2022

Afioga Papalii Li'o Taelu Masipau
Honourable Speaker of the House
Legislative Assembly

In accordance with Article 99 of the Constitution of the Independent State of Samoa, I respectfully submit to you for transmission to the Legislative Assembly of Samoa, the Public Accounts of the Government of Samoa for the financial year ended 30th June 2020, for tabling at its current Session.

Sincerely,

Mulipola Anarosa Ale Moloo
MINISTER OF FINANCE



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2020**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2020**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2020**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2020

	2020 \$'000	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
Receipts and Payments Surplus/(Deficit)	30,527	75,634	67,496	101,121	61,925
Project Aid - Cash Grants Received	99,794	85,248	72,551	68,703	72,362
Government Capital Surplus/(Deficit)	1,145,273	987,496	858,112	880,286	689,428
Cash and Short Term Deposits	206,543	181,576	144,818	119,830	57,342
Receivables	248,002	271,059	246,067	200,669	210,375
Term Debts	1,012,332	1,058,552	1,113,793	1,047,647	1,080,750
National Loans Sinking Fund Net Assets	52,667	49,865	47,217	44,527	42,533



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2020**



GOVERNMENT OF SAMOA

File ref:

MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION - 2019/2020 PUBLIC ACCOUNTS

The 2019/2020 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 2020.

For and on behalf of the Government of Samoa

(Leāsiosiofa'asisina Galumalemana M. Oscar Malielegaoi)
Chief Executive Officer
Ministry of Finance
(30th April 2021)

(Olivetti Tua-Bentin)
ACEO Accounting & Reporting
Ministry of Finance
(30th April 2021)

*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 2020 in accordance with Articles 97A and 98 of the Constitution of the Independent State of Samoa, and as required by Section 29 of the Audit Act 2013, Section 107 (1) of the Public Finance Management Act 2001 and Amendments. The Financial Statements comprise of:

- Consolidated Statement of Cash Flows (Schedule A);
- Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B);
- Statement of Revenues and Expenses of the Central Government of Samoa (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D);
- Statement of Changes in Equity for the Central Government of Samoa (Schedule E)
- Notes to the Consolidated Public Accounts (Schedule F), and
- Supporting Schedules to the Consolidated Statements from Schedule 1 to Schedule 18

Audit Opinion

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

- Are prepared in all material respects, in accordance with the International Public Sector Accounting Standards (IPSAS) under Cash Basis of Accounting,
- Comply with the requirements of Section 107 and Schedule 5 of the Public Finance Management Act 2001 and Amendments;
- Fairly reflect the financial position of the Government of Samoa as at 30 June 2020, 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 above, we draw attention to the following:

- Note 2.3 (a) (i) in Schedule F (page 20) whereby One Government Grant (OGG) was not included in the Schedule 5 Cash Balances affecting the balance for the 30th June 2020;
- Note 2.3 (b) in Schedule F (page 20) on Fixed Assets describing the continuous and progressive efforts of the Ministry of Finance to collate and finalise the total value of assets;
- Note 2.3 (c) (iii) in Schedule F (page 21) on Ministry of Customs and Revenue outstanding Duty and Tax Receivables towards increasing disclosure in future years;
- Note 2.6 in Schedule F (page 23) which describes the inclusive treatment of VAGST in project balances for this financial year.

Please address all correspondences
to the Controller and Auditor General



AUDIT OFFICE

Other Matters:

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

- Samoa was affected by the measles epidemic in October-December 2019, and followed by Covid-19 pandemic from March 2020 until the end of the financial period 30th June 2020. The financial impact was visible on the financial performance and related government programs as shown in Schedules 1.1, 2.1 – 2.24.
- The Fixed assets module of Finance One is still a continuous work in progress with notable improvements recently to update and confirm the valuation and existence of these government assets to ensure a true and fair value within the Public Accounts.

Responsibilities of the Government

Section 107 (1) of Public Finance Management Act 2001 and Amendments 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 Amendments.

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

Auditor's Responsibility

Section 107 (2) of the Public Finance Management 2001 and Amendments requires the Controller and Auditor General to audit the financial statements presented by Government and provide a written report expressing an audit opinion on the financial statements in accordance with Sections 107 (2) (a), (b) and (c) of the Public Finance Management Act 2001 and Amendments.

We have communicated with the Ministry of Finance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we have identified during our audit.

Our audit was completed on the 30th of April 2021, and this is the date on which our opinion is expressed. That date exceeds the requirement under section 107(2) (d) of the Public Finance Management Act 2001 for us to provide an audit report on the financial statements of the Government no later than six (6) months from the end of the financial year. This is due to challenges resulting from the measles epidemic and Covid-19 pandemic.

Apia, Samoa
07 May 2021

Muaausa Marshall Dick Maua
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 2020

	Schedule	2020		2019
		\$ 000	\$ 000	\$ 000
		Govt Controlled	Third Party Controlled	
Cash Flows from Operations				
Cash was provided from				
Tax Revenues		554,535		581,476
Non-Tax Revenues		74,020		59,094
Cash Grant for Operating Expenditures - Domestic		15,000		21,985
Cash Grant for Operating Expenditures - Grant		176,979	33,746	39,533
Dividends		6,361		15,120
Others		7,965		24,787
Total Cash provided from operations		834,860	33,746	741,995
Cash was disbursed to				
Salaries and Wages		260,594		(228,079)
Goods & Services		195,584		(162,484)
Grants to Organizations		125,805		(103,505)
Grants to Individuals		4,910		(5,468)
CSO (operating)		4,755		(4,000)
Debt Service Costs		17,542		(17,831)
Other Statutory Expenditures		84,534		(67,054)
Transactions on Behalf of the State		36,115		(28,027)
Premiums		141		(3,740)
Others		5		(7,501)
Total Cash disbursed to operations		729,984	0	(627,689)
Net Cash flows from operations	C	104,876	33,746	114,306
Cash Flows from Investing Activities				
Cash was provided from				
Income from Investments		16,863		5,432
Sale of Fixed Assets		148		525
Others		38		65
Total Cash provided from investing activities		17,050	0	6,022
Cash was disbursed to				
Capital Expenditures		47,137	(33,746)	(20,789)
Capital Injections		3,078		(6,174)
Total Cash disbursed to investing activities		50,215	(33,746)	(26,962)
Net Cash flows from investing activities		(33,165)	(33,746)	(20,940)
Cash Flows from Financing Activities				
Cash was provided from				
Proceeds from borrowings		0		1,218
On-lending Repayments		21,919		9,266
Total cash provided from financing activities		21,919	0	10,485
Cash was disbursed to				
Loan Repayments		69,746		(64,510)
Total cash disbursed to financing activities		69,746	0	(64,510)
Net Cash flows from financing activities		(47,827)	0	(54,026)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		23,884	0	39,340
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD		197,626	0	159,581
PRIOR PERIOD ADJUSTMENTS		9,131	0	721
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH		(2,852)	0	(2,016)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	5	227,789	0	197,626

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 2020

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

				2020		2019	
		Original Budget Schedule (Appropriation) ¹	Final Budget (Appropriation) ²	Actual \$ '000	Difference Between Final Budget and Actual \$ '000	Actual \$ '000	Difference Between Current and Previous \$ '000
RECEIPTS							
Ordinary Receipts ³	1.1	646,377	659,235	669,847	(10,612)	691,124	(21,277)
External Grants ⁴	1.2	179,649	229,825	187,670	42,155	124,674	62,996
Total Receipts and Grants		826,026	889,060	857,517	31,542	815,797	41,720
less							
CURRENT PAYMENTS							
Statutory Payments ⁵	3	145,631	147,773	145,902	1,870	128,189	17,714
Expenditure Programs ⁵⁺⁸	1.1	583,116	644,695	589,263	55,432	547,780	41,483
Unforeseen Payments ⁸	4	17,511	14,599	10,140	4,459	9,620	520
Total Current Payments		746,257	807,066	745,306	61,760	685,589	59,717
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments ⁶	1.3	26,142	26,142	1,060	25,083	3,362	(2,302)
Grant financed project payments ⁶⁺⁷	1.2	144,704	154,152	93,707	60,444	80,263	13,444
Total Development Payments		170,846	180,294	94,767	85,527	83,625	11,142
Cash (Deficit)/surplus		(91,078)	(98,301)	17,444	(115,745)	46,583	(29,139)
Financed by							
Soft Term Loans to finance							
Development Expenditure	1.3	26,142	26,142	2,746	23,396	1,057	1,689
Soft Term Financing		26,142	26,142	2,746	23,396	1,057	1,689
Movement in Cash Balances		(64,935)	(72,158)	20,190	(92,349)	47,640	(27,450)

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 2020

Notes

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

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

³ Ordinary Receipts = The total Actual balance reported of \$669,847,101 excludes the Budget Support Funding Receipts of \$87,875,633 as it is reported under External Grants (refer Note 2 above) against its Budget of \$75,673,004. Same applies for Budget balances.

	Original Budget	Final Budget	Actual
Ordinary Receipts (Budget Summary)	646,376,616	659,234,791	669,847,101
Budget Support Funding	34,945,194	75,673,004	87,875,633
Ordinary Receipts (Schedule 1.1)	681,321,809	734,907,795	757,722,734

⁴ External Grants = The total External Grants Original Budget of \$179,649,285 is inclusive of the Budget Support Funding of \$34,945,194 which is reported under Ministry of Finance External Grants budget under Schedule 1.1 and Schedule 2.9 and excluded from Schedule 1.2. Same applies for Final Budget and Actual balances.

	Original Budget	Final Budget	Actual
External Grants (Budget Summary)	179,649,285	229,824,808	187,670,024
Budget Support Funding	34,945,194	75,673,004	87,875,633
	144,704,091	154,151,804	99,794,391
State Owned Enterprises	66,021	66,021	0
External Grants (Schedule 1.2)	144,638,070	154,085,783	99,794,391

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

⁶ The Appropriations for Development Payments as per the Budget Summary reflected above are Inclusive of both Ministries and State Owned Enterprises allocations detailed below:-

Estimates for Loan Financed projects

Ministries	0
State Owned Enterprises	26,142,424
	26,142,424

Estimates for Grant Financed projects

Ministries	144,638,070
State Owned Enterprises	66,021
	144,704,091

⁷ There were direct payments made by donors to suppliers under the following projects. These are also reported in footnotes under Schedules 2 for FI, HE, NE and WI consecutively:-

Samoa Port Development Project (ADB) - FI	2,402,734
Green Climated Fund (UNDP) - FI	1,758,461
IMPRESS Project (UNDP) - HE	15,750
EWACC Project (UNDP) - NE	18,266
SMSMCL (UNDP) - NE	63,503
Samoa Aviation Investment Project (WB) - WI	29,486,949
	33,745,664

⁸ A total of \$40,568,833.28 from unutilised funds were rolled over into Special Accounts reported under Schedule 12 for FY20/21. These are also detailed in footnotes under ministries Schedule 2 and Schedule 4.

Expenditure Programs	37,434,601
Unforeseen Payments	3,134,232
	40,568,833

GOVERNMENT OF SAMOA

SCHEDULE C

**STATEMENT OF REVENUES AND EXPENSES
OF THE CENTRAL GOVERNMENT OF SAMOA**
for the financial year ended 30 June 2020

	2020 Actuals \$'000	2019 \$ \$'000
<i>Schedule</i>		
Revenue		
Operating Revenues		
Tax Revenues	554,497	581,525
Non-Tax Revenues	79,236	56,660
Grant Revenues - Domestic	15,000	26,187
Grant Revenues - Foreign Governments and International Organisations	176,979	39,533
Dividends	6,361	15,120
Others	6,636	23,565
Total Operating Revenues	838,710	742,590
Investing Revenues		
Income from Investments	1,920	3,655
Interest Received	14,979	2,998
Others	148	65
Total Investing Revenues	17,048	6,718
Total Revenue	855,758	749,307
Expenses		
Operating Expenses		
Salaries and Wages	262,740	228,386
Goods and Services	195,747	168,359
Grants to Organisation	125,805	103,505
Grants to Individuals	4,910	5,468
Community Service Obligation	4,755	4,000
Transaction on Behalf of the State	36,115	28,027
VAGST	67,998	57,305
Premium	141	3,740
Others	58,623	15,461
Interest Payments on Loans	15,890	16,616
Capital Expenses	52,509	42,807
Total Expenses	825,231	673,674
Surplus/(Deficit) for the year	30,527	75,634
Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities		
Non-Operating Activity Adjustments		
Investing Revenues	(17,048)	(6,718)
Capital Expenses	52,509	42,807
Loss/(Gain) on Foreign Exchange	(706)	2,003
Non-Cash Movements		
(Increase)/Decrease in Account Receivable	(3,086)	(594)
Increase/(Decrease) in Accounts Payable	42,682	1,175
Net Cash Provided by Operating Activities	104,876	114,306

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

	Schedule	2020 \$'000	2019 \$'000
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalent	5, 16, 18	257,028	221,233
Receivables			
Dividend Receivables	6	21,541	27,764
Government Ministries Receivables	6	13,745	8,045
Outstanding Duties Receivables	6	20,933	0
Guarantee Receivables	6	4,722	4,481
Other Receivables	6	693	708
Total Current Assets		61,634	40,998
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	186,368	201,725
Investments			
Public Trading Bodies	7	896,165	833,120
Public Beneficial Bodies	7	82,534	86,594
Independent Government Bodies	7	23,355	15,879
Other Entities	7	1,595	16,594
Sinking Fund	17	52,667	49,865
Capital Subscriptions - International Finance Institutions	8	8,471	4,856
Fixed Assets	9	725,100	667,454
Total Non-Current Assets		1,976,255	1,876,087
TOTAL ASSETS		2,294,917	2,138,319
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Bank Overdrafts	5	29,239	23,607
Term Debts	10	70,030	68,269
Payables			
Special Purpose Accounts	12	69,970	29,360
Sundry Creditors	12	3,732	3,720
Total Current Liabilities		172,970	124,956
NON-CURRENT LIABILITIES			
Term Debts	10	942,302	990,283
Payables			
Leases	12	34,372	35,584
Total Non-Current Liabilities		976,674	1,025,867
TOTAL LIABILITIES		1,149,643	1,150,823
NET ASSETS/(LIABILITIES)	E	1,145,273	987,496
<u>EQUITY</u>	E	1,145,273	987,496

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

	<i>Schedule</i>	2020 \$'000	2019 \$'000
<u>Opening Balance 1 July 2019</u>		987,496	858,113
<u>Changes in equity during the year</u>			
Surplus/(Deficit) for the year	C	30,527	75,634
Revaluation of government investments	7	52,569	28,318
Revaluation of government receivables	6	2,869	0
Revaluation of MCR Duties Receivables	6	(9,717)	0
Revaluation of foreign exchange reserve	10	1,118	6,787
Revaluation of fixed assets	9	35,317	16,997
Revaluation of Special Purpose Accounts	12	6,413	0
Revaluation of Lease Payables	12	1,194	0
Foreign Loan Proceeds/Drawings	10	(24,644)	0
Closed Off Special Purpose Accounts	12	999	973
Written off debts	6	(351)	0
Prior Period Adjustment - MCR Duties Receivable	6	30,650	0
Prior Period Adjustments - Other		30,833	674
<u>Equity as at 30th June 2020</u>	D	1,145,273	987,496

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2020***NOTE 1: STATEMENT OF ACCOUNTING POLICIES****1.1 Reporting Entity**

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

The Public Accounts is reviewed every financial year in the effort to comply with the requirements of IPSAS Cash Part I (Mandatory Disclosure). For the Public Accounts 2020, Supporting Schedules, Schedules 1 to 18, have been re-formatted to improve disclosure as per requirements of IPSAS Cash Part II (Encouraged Disclosure).

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

These Public Accounts do not purport to reflect the total activities and financial position of the Government. The Government's activities extend to include the operations of Government organisations. The financial transactions and related information in respect of these Government Organisations and the 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 2020) 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 2019 to 30th June 2020.

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

2.2 Receipts and Payments Recognition

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

2.3 Assets**(a) Cash**

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

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2020***i. One Government Grant**

The total Cash Balances at 30th June 2020 as per Bank Statements for all Schools under the OGG scheme is shown by Category in the following table. These have not yet been reflected on Schedule 5, Statement of Cash Balances. There is work in progress with Ministry of Education to ensure effective implementation of internal controls for proper accounting and disclosure of these accounts balances in going forward.

Category	Number of Schools	Samoa Commercial Bank	Bank of the South Pacific
Government Primary Schools	114	2,360,201	
Mission Primary Schools	18	974,735	
Private Primary Schools	6	146,841	
Government College	23		1,595,252
Mission College	14		1,509,599
Private College	1		42,022
Special Schools	6	148,275	
TVET	4	102,614	
Pre-Schools (ECE)	119	560,783	
Total		4,293,449	3,146,872

(b) Fixed Assets

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

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

The value of 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 historical/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.

(c) Receivables

Receivables, as shown in Schedule 6, are amounts owing to the Government by Government Organisations, External Bodies (Boards, Corporations, Institutions), Government Ministries and Individuals. Schedule 6 discloses the following components: Dividend Receivables, Government Ministries Receivables, Loan Receivables, Guarantee Fee Receivables and Other Receivables.

i. Dividend Receivables

Public Trading Bodies are required to pay government unless the PTB fails the solvency test. Cabinet Directive FK(18)25 approves of the revised Dividend Policy which stipulates and guides the calculation and collection of dividends from government PTBs.

GOVERNMENT OF SAMOA

SCHEDULE F

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2020

ii. Government Receivables

The below table discloses the balances of each Ministry's debtors control accounts as at 30th June 2020 and the aging by days:-

Ministry	Current 0-30 Days	>30 Days	90>Days	>180 Days	Total Outstanding
Finance-Accounts	18,422	0	4,230	153,734	176,386
Legislative Assembly	0	15,720	0	125,257	140,977
Agriculture	1,750	1,300	2,850	30,159	36,060
Attorney General	0	0	1,225	79,998	81,223
Audit Office	0	0	0	49,393	49,393
Commerce	0	0	0	0	0
Communication	6,783	2,159	2,760	276,477	288,180
Education	0	0	0	37,587	37,587
Finance	14,976	3,150	27,785	251,382	297,294
Foreign Affairs	0	0	0	159,177	159,177
Health	123,423	3,200,083	145,253	2,503,395	5,972,154
Justice	0	0	0	681	681
Natural Resources	22,124	0	0	3,131,502	3,153,627
National Health Services	0	0	0	1,988,865	1,988,865
Prime Minister	518	0	25,645	13,997	40,160
Police	0	0	0	6,405	6,405
Public Service	0	0	0	44,255	44,255
Revenue	0	0	0	725,895	725,895
Works	25,705	2,000	0	193,074	220,779
Women	36,101	11,280	0	278,219	325,599
Statistics	0	0	0	800	800
Total Outstanding	249,802	3,235,692	209,749	10,050,253	13,745,495

iii. MCR Outstanding Duties and Tax Receivables

The reporting of the receivables amounts in the Public Accounts 2020 is again the efforts to bring in the total amount of debts owed to the Government of Samoa (especially amounts and totals of long outstanding debts from the Ministry of Customs & Revenue).

For Public Accounts 2020, we have managed to quantify amounts owed to Government from Deferred and Pre- Release Duties into the receivables as summarised in table below. The Deferrals balance of \$11,829,871 that was reported in Public Accounts FY18/19 has already been verified and therefore confirmed; unaccounted debtors total of \$613,385 less provision for doubtful debts of \$1,753,650 which arrived at revised opening balance of \$10,689,605 for FY19/20. The opening balance of \$19,960,400 for Pre-Release Duties is confirmed correct.

MCR's Outstanding Debts on ASYCUDA and Excel confirmed balance as at 30th June is now accounted for the first time on Government Finance One System and on Schedule 6.

GROSS DEFERRED DUTIES RECEIVABLE	10,689,605	
GROSS PRE-RELEASE DUTIES RECEIVABLE	19,960,400	
TOTAL GROSS MCR RECEIVABLE		30,650,005
LESS DEFERRED DUTIES MOVEMENT DURING THE YEAR	42,948	
PRE-RELEASE DUTIES MOVEMENT DURING THE YEAR	5,327,399	
TOTAL MOVEMENT DURING THE YEAR		5,370,347
LESS PROVISION FOR DOUBTFUL DEBTS - DEFERRED DUTIES	2,751,478	
PROVISION FOR DOUBTFUL DEBTS - PRE-RELEASE DUTIES	1,594,686	
TOTAL PROVISION FOR DOUBTFUL DEBT		4,346,163
NET MCR RECEIVABLE		20,933,494

For Inland Revenue (VAGST, PAYE, Inc Tax) it is an ongoing task that is soon to be completed and recorded in the next Public Accounts 2021 including \$61,679,566 from Revenue Management System reported in previous Public Accounts FY18/19.

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

iv. Guarantee Fee Receivables

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

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2020***v. Loan Receivables**

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

The below table shows additional information on government onlending balances as at 30th June 2020.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2019/2020	Interest Paid during FY2019/2020	Disbursement during FY 2019/2020	Balance as at 30th June 2020	Balance as at 30th June 2019
Development Bank of Samoa						
<i>ADB6thCreditline</i>	5,000,000	144,704	0	0	0	0
<i>IDA15820</i>	3,934,499	448,894	151,106	0	2,283,532	2,732,426
Electric Power Corporation						
<i>PSEP</i>	182,287,298	15,134,697	4,627,396	0	119,465,506	134,600,203
Unit Trust of Samoa	7,900,000	855,833	0	0	4,740,000	5,595,833
Samoa Connectivity/Submarine Cable		0	623,203	0	59,879,174	58,796,992

vi. Investments

Investments, as shown in Schedule 7, are amounts invested by the Government in Government organisations and other entities.

Unless otherwise stated, investments in international organisations are stated at historical cost. All other investments are stated at accumulated balance.

In accordance with cash accounting principles, no provision is made or reported for such future items as interest receivable, accrued income, income tax and customs duty receivables, grants receivable, rent receivable and general amounts owing to the Government.

No provision for doubtful or bad debts is included.

The following Public Bodies received cash grants for financial year 2020 and are reported in Schedule 2 as Operating Expenses (Below the Line Items) except for Public Trust Office reported in Schedule 3.3 as Statutory Expenditure:

	2020	2019
	\$	\$
Land Transport Authority (WI)	31,949,371	25,886,306
Public Trust Office (FI)	490,333	398,410
Samoa Water Authority-CSO (WI)	2,000,000	2,000,000
National Kidney Foundation of Samoa (HE)	7,557,844	6,688,766
National University of Samoa (EC)	11,255,636	11,904,914
Samoa Fire and Emergencies Services Authority (PP)	7,040,503	6,500,315
Samoa Qualifications Authority (EC)	4,122,055	4,860,986
Samoa Sports Facilities Authority (EC)	1,851,807	1,676,078
Scientific Research Organization of Samoa (AG)	3,468,341	3,331,847
Samoa Tourism Authority (CL)	13,263,583	11,966,895
Office of the Regulator (CT)	1,995,303	1,920,797
	84,994,776	77,135,313

2.4 Liabilities**(a) Bank Overdrafts**

Overdrafts are recognised at their outstanding Tala amount at reporting date. For cash management purposes the overdraft is offset against Central Government Funds.

(b) Term Debts

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

During the year \$24,643,614 (2019: \$12,009,292) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Receipted through Treasury CBS Accounts:	\$
Energy	(764,222)
Infrastructure	(1,076,108)
Paid directly to Third Parties:	
Infrastructure	(22,803,284)
	(24,643,614)

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2020***(c) Leases**

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

Finance Leases	Leasee	Initial Date	Expiry Date	Current Portion	Non-current
Trade Commissioner Residence	SNPF	1/7/2011	31/7/2021	150,794	138,228
Consular General Residence	SNPF	1/4/2013	31/3/2023	164,366	452,006
Samoa High Commission Office	ACC	1/9/2017	31/8/2037	400,029	11,725,579
Malo of Samoa Center Building	UTOS	31/12/2016	30/6/2032	94,291	22,029,407

(d) Contingent Liabilities

Guarantees have been issued by the Government pursuant to either Section 83 of the Public Finance Management Act 2001, or Section 7 of the Public Corporations (Securities) Act 1976.

Contingencies are conditions, situations or circumstances that exist at balance date that create uncertainty as to the possible gain or loss and will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events. Contingent liabilities, except for any possible and pending court cases against government, are reported in Schedule 13. There were no contingent assets at reporting date.

2.5 Equity

Statement of Changes in Equity (Schedule E) reports the surplus/(deficit) in the Statement of Revenues and Expenses (Schedule C) and movements of assets and liabilities in Schedule of Assets and Liabilities (Schedule D).

2.6 Project Aid Funds and Payables

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

Restatement of Opening Balances due to inclusion of VAGST

All Projects are reported in their Inclusive (VAGST) Amounts in Financial Year 2020 under Schedule 11. This is clearly reflected in the opening balances of grant-funded projects where they have now been restated inclusive of vagst at total of \$53m from exclusive total of \$66m in previous PA18/19 and similarly for loan-funded projects from \$0.4m to \$2m. The decrease in balances restated indicates the increase in payments because of VAGST. However, under Ministries Schedules 2 and Summaries in Schedules 1, payments are reported in exclusive amounts while VAGST is reported separately under Schedule 1.2. Opening and Closing balances in Inclusive amounts are reported under Schedule 11.

Schedule 11.1.1 (Grant-Funded)

Ministry	PA18/19 Audited Closing Balance (Exclusive)	PA19/20 Opening Balance (Inclusive)
Agriculture	228,588	(1,061,662)
Attorney General	1,715,267	1,673,020
Audit	2,121	1,642
Statistics	285,667	216,773
Commerce, Industry & Labour	1,090,576	612,300
Communication & Information Technology	413,522	412,556
Education, Sports & Culture	4,585,204	4,479,470
Finance	19,992,808	17,800,635
Foreign Affairs	1,169,699	976,031
Health	9,726,231	8,939,548
Justice & Courts Administration	146,679	137,080
Legislative	6,201,457	6,199,543
Natural Resources & Environment	12,114,902	5,221,831
Ombudsman	186,475	147,729
Police	184,774	13,845
Public Service Commission	9,647	6,922
Women, Community & Social Development	3,065,430	2,521,592
Works, Transport & Infrastructure	4,329,939	4,272,936
Prisons & Corrections	306,922	268,502
Electoral	21,444	9,941
Law Reform	249,533	249,533
TOTAL	66,026,886	53,099,767

Schedule 11.2.1 (Loan-Funded)

Ministry	PA18/19 Audited Closing Balance (Exclusive)	PA19/20 Opening Balance (Inclusive)
Finance	(400,117)	(2,006,878)
TOTAL	(400,117)	(2,006,878)

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2020*

Two projects, Civil Society Support Program (CSSP) and Technical Cooperation Facility (TCF) that were previously disclosed in footnotes under Schedule 11.1 have now been included as part of the consolidated Central Government reporting under Schedules 11.1 and 2.9.

Payables as shown in Schedule 12 are amounts owed by the Government to external bodies at reporting date and remaining funds from ministries appropriations rolled over to new financial year for special purpose accounts.

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

2.7 Foreign Currency Translation

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

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

2.8 Special Funds

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

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

NOTE 3: BUDGET PERFORMANCE REPORTING**3.1**

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

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

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

NOTE 4: AUDIT SERVICES

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

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

List of Projects with third party expenditures are separately noted in Statements Footnotes (Schedule 11.1 & 11.2) because they are not accounted for on the Government Financial System (Finance One), and figures reported for financial year 2020 are unaudited.

NOTE 6: PRIOR PERIOD ADJUSTMENT

During the financial year ended 2020, it was discovered that the following errors occurred in financial year 2019:

6.1 Cash Balances

Opening Cash balances for CSSP and TCF that were disclosed in footnotes under Schedule 11 in previous years are now accounted for the first time on the face of Schedule 5 as well as Schedule 11.1.1 and Schedule 2.9.

Project Bank Accounts	Audited balance - Revised balance -	
	2019	2019
CSSP- PPCR World Bank	0	1,173,602
CSSP- UNDP Adaptation	0	34,807
CSSP- EU	0	3,898,449
CSSP- GCF Climate Resilience	0	1,775,966
CSSP Phase 2- DFAT	0	2,300,212
11th EDF- Technical Cooperation Facility (TCF)	0	0
Total	0	9,183,036

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2020***6.2 Dividend Receivable**

Land Transport Authority is exempted from paying dividend due to the re-classification of its Trading Body to Beneficial Body as per FK(20) 32 and FK(20)20. Therefore has been removed from Schedule 6.

Dividend Receivable	Audited balance - Revised balance -	
	2019	2019
Land Transport Authority	2,290,556	0
Total	2,290,556	0

6.3 Government Ministries Receivables

There were invoices issued to debtors in financial year 2019 however collections were made in financial year 2020. Therefore, the account balances reported under the Statement of Account Receivable (Schedule 6) in financial year 2019 were revised as follows:

Ministries	Audited balance - Revised balance -	
	2019	2019
Works, Transport & Infrastructure	151,877	151,577
Women, Community & Social Development	391,863	370,114
MCR - Outstanding Duties Receivables		
Deferred Duties	0	10,689,605
Pre-Release Duties	0	19,960,400
	0	30,650,005
Total	543,740	31,171,696

6.4 Other Receivables

During the financial year ended 2020, 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 financial year 2019 reported were revised as follows:

Other Receivable	Audited balance - Revised balance -	
	2019	2019
Other	707,618	705,645
Total	707,618	705,645

6.5 Investments

During Financial Year 2020, we received the audited accounts for the Financial Year 2019 from the Gambling Control Authority. Therefore, the account balance reported under the Statement of Investments(Schedule 7.1) in financial year 2019 was adjusted as follows:

Investments	Audited balance - Revised balance -	
	2019	2019
Gambling Control Authority	2,727,897	4,422,151
Total	2,727,897	4,422,151

6.6 Fixed Assets

Malo o Samoa Centre Building in Auckland, New Zealand valued at \$22,329,333 is reported for the first time under Schedule 9, an adjustment for opening balance as was not reported earlier in previous years.

6.7 Sundry Creditors

During the financial year ended 2020, 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 financial year 2019 reported were revised as follows:

Sundry Creditors	Audited balance - Revised balance -	
	2019	2019
Transfer Account	1,137,993	868,561
Withheld and Unclaimed Salary	8,901	9,721
Others	249,529	249,229
Total	1,396,423	1,127,511

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2020

6.8 Lease

The opening balance for Malo o Samoa Centre Building Lease reported under Schedule 12 has been adjusted as follows due to the effect of compound interest reflected on UTOS Loan Statement issued for Financial Year 2020:

Lease Payable	Audited balance - Revised balance -	
	2019	2019
Building on Lease - Malo o Samoa Center Building	22,216,383	22,123,698
Total	22,216,383	22,123,698

6.9 Projects

Opening Balances Adjustments

During the financial year ended 2020, it was discovered that the following errors occurred in Financial Year 2019 and amendments were made to show this effect in Financial Year 2019/2020.

Schedule 11.1 & Schedule 11.1.1

Projects	2020 (PA FY2020 Opening Balances) \$	2019 (PA FY2019 Closing Balances) \$	Differences \$	Impact
0290 - Strengthening of Fisheries Info Management	66,853	2,579	64,274	understated
0338 - Civil Society	10,607	(1,855,030)	1,865,637	understated
0423 - SPCRP - Samoa Parliament Complex Redevelopment Project	6,198,734	6,199,543	(809)	overstated
0425 - SMSMCL - Strengthening Multi-Sectoral Management of Critical Landscapes	185,672	185,915	(244)	overstated
0433 - Enhancing Climate Resilience of Coastal Resources & Communities	1,175,129	1,122,001	53,128	understated
0438 - Apia Waterfront Development Project	2,113,278	2,827,852	(714,574)	overstated
0448 - Pacific Resilience Project	890,507	1,070,396	(179,889)	overstated
0452 - UNDP - Global Fund to Fight Aid, TB & Malaria	3,579	5,746	(2,168)	overstated
0462 - Samoa Agri-Business Support Project	(192,436)	(205,409)	12,973	understated
0478 - Samoa Tourism	1,860,006	1,864,952	(4,946)	overstated
0490 - Soil Management for Farm Resilience in the Pacific Islands	24,997	7,994	17,003	understated
0496 - Cyclone Gita	20,270	5,237,987	(5,217,717)	overstated
0499 - Integrated Flood Management	1,247,823	1,356,256	(108,433)	overstated
0532 - Construction of the Emergency Bailey Bridges	1,840,139	1,570,707	269,432	understated
2036 - Education Sector Project II	2,520,029	2,175,297	344,732	understated
0453 - Energy Bill and Sustainable Bioenergy Samoa	106,461	133,223	(26,762)	overstated
0461 - IN-country Co-ordinator to support Technical & Financial	(23,011)	(49,773)	26,762	understated
0536 - Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa	438,098	438,180	(83)	overstated
0172 - UNEP US Montreal Protocol	173,978	148,604	25,374	understated
Total	18,660,714	22,237,023	(3,576,309)	

6.10 Projects that have been closed and written off during financial year 2020

All projects that have been confirmed completed with hanging (uncleared) balances on the Project Ledger (Finance One System) have been written off at the end of financial year 2020. For some projects, amendments were made to their opening balances due to mispostings relating to previous years.

a) Schedule 11.1

MINISTRIES	
Agriculture & Fisheries	
0307 - Post Control&Capacity Building for Marketing/Export	
0332 - Intergrated Pest Management Production Brassica Crops	
0347 - MAF Open Day	
0353 - Developing Cleaner Export Pathways for Pacific	
0379 - Monitoring Control & Surveillance	
0384 - Construction of Multi Species Hatcheries	
0387 - Improving Soil Health in Support of Sustainable Development	
0391 - Rehabilitation of Cocoa towards improving livelihoods	
0393 - Market ready Taro Cultivators - Clean system development	

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2020

	0406 - Land & Vegetation cover and Improving food security
	0419 - Diversification of Seaweed Industries in Pacific Island
	0434 - Strengthening the resilience of pacific agricultural systems
	0437 - Development of Animal Welfare Legislation in Samoa
	0444 - Support to the Fisheries Division in Samoa for Climate
	0459 -Samoa Agriculture Plan Sector
Audit Office	
	0483 - Fighting Corruption and Related Inproperties
Bureau of Statistics	
	0377 - School To Work Transition Survey
	0383 -Community Perception Survey 2013 between SBS and MoPP
Communication, Information & Technology	
	0424 - ICT TA for Samoa Connectivity
Education, Sports & Culture	
	0249 - AusAID Australian Commission for Pacific
	0294 -Samoa Sports for Development Project (SSDP)
	0523 - Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018
Finance	
	0006 - AusAID Small Grants Scheme
	0343 - Clean Development Mechanism (CDM) Capacity Building
	0362 - Samoa's EPC 400
	0386 - Appliance Labelling and Standards for Samoa (PALS)
	0389 - Fruit Wine Project
	0400 - SROS - Breadfruit
	0442 - Virgin Samoa Airline
Foreign Affairs & Trade	
	0342 - National Report on Human Rights
	0421 - Small Island Developing States Conference Multi Donor
	0466 - Secondment of Samoa UN-Mission DRP(SAT)
	0467 - Secondment of Samoa UN Mission DRP(USD Acct)
	0473 - Supporting the Pacific Voice
	0481 - Financial Assistance for the Facilitation of the Pacific Islands Forum
	0517- Samoa Pathway Mid Term Review Meeting
	0533 - Fifth Global Biennial Conference on Small States
Health	
	0176 -UNFPA Strengthening Reproductive Health
	0382 - Masima Project
	0417 - Expanding Universal access to HIV Treatment & targeting
	0458 - mCessation Project
	0482 - Integrated Landscape Management to Boost Food & Nutrition
	0498 -Integrated Landscape Management to Boost Breatfeeding
Justice & Courts Administration	
	0431 - Samoa Family Court
	0492 - Family Violence
Natural Resources & Environment	
	0077 -SPREP-UN Convention to Combat Desertific
	0218 - National Biosafety Frameworks Project
	0254 - UNDP Samoa's Capacity Building
	0273 - Country Support Program for GEF Focal
	0278 - Demonstration on rehabilitation- Degrad

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2020

	0306 - Strategic Approach to International
	0335 - Supporting the GMP Pacific Regional POPs Monitoring
	0350 - Pilot Project on CC Vulnerability & Adaptation for Apia
	0352 -Emergency Telecommunication System for Samoa
	0354 -Mangroves Eco - Systems for CC Adaptation & Livelihoods
	0367 -Prevention, Control & Management of Invasive alien species
	0370 -Digitising Selected Meteorological Records
	0371 -Organisation of a Logistics Training in Apia Samoa
	0374 -Improving Understanding on the Distribution & Monitoring
	0385 -Enabling Activity Support to Samoa for Revision of the NBSAP
	0398 - Japan Fund for Poverty Reduction
	0410 -Strengthening Biodiversity Conservation and Sustainable Forest and Land Management
	0412 - Improving implementation of convention on international trade-Fauna & Flora
	0435 - Capacity for Implementing Rio Convention
	0446 -SPC - EU EDF10 Deep Sea Minerals(DSM) Project
	0451 -Training Workshop on Common Alerting Protocol(CAP)
	0470 - TA Project Co-ordinator for Economic Use of Customary Land
	0401 - GEF 4566 -Enhancing the Resilience of Tourism
Ombudsman's Office	
	0449 -Support for Human Rights Education & Outreach
Public Service Commission	
	0293 - Secretariat Support for Pacific PSC Conference
Women, Community & Social Development	
	0232 - Commonwealth - Leadership Training Village
	0365 - HIV and AIDS Education Programs for Working Women
	0388 - National Youth Award Program
	0407 - Women Matai & Leadership Survey
	0422 - Changing Laws. Protecting Women
Works, Transport & Infrastructure	
	0420 - HR Consultant for EPC (Samoa)

6.11 Trust Accounts

The following Trust accounts prior year balances were adjusted due to incorrect reconciliations.

Account Description	Ministry	Audited balance -	Revised
		2019	balance - 2019
Law Trust Account, Apia	MJCA	1,373,261	1,176,252
Law Trust Account, Matautu	MJCA	15,125	18,743
Law Trust Account, Tuasivi	MJCA	7,343	6,453
Intellectual Properties Trust	MCIL	2,132	2,127
Asian Company Profiles Limited Trust	MCIL	652	647
Total		1,398,513	1,204,222

NOTE 7: NEW PROJECTS CREATED WITHIN FY2020**7.1** During the financial year ended 2020, the following projects were created.

Projects coded 0540 to 0546 created in July 2019 were reported in Public Accounts 2019 to reflect funds received in June 2019.

Projects coded 0583 to 0588 for CSSP and TCF are now captured on government financial system.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

for the financial year ended 30 June 2020

Projects Description	Codes
Technical Assistance From Sisters for Change to SLRC	0540
Samoa Nursing Community Training Centre	0541
Samoa Education Sector Printing Building	0542
Capacity Building of Procurement & Supply Chain Management	0543
Multiple Indicator Cluster Survey (MICS)	0544
Pacific Island Law Officers 38th Network and Meeting	0545
National Public Inquiry Report (SRH/Support Implementation)	0546
Assistance to Support the Labour Mobility Unit of Samoa	0547
Support for the Labour Mobility Unit (Samoa)	0548
Responding to Emerging Pest and Disease Threats to Horticulture	0549
CPA Technical Assistance Programme	0550
Strengthening Health & Nutrition Services	0551
Samoa Women in Science & Technology	0552
Australian Support for Measles Outbreak	0553
Community Development Sector Response for Measles Epidemic	0554
ICT Digital Solution Project	0555
Immunization Multimedia Awareness Campaign	0556
Samoa Oceans Acidification Monitoring Project (MOU)	0557
The Domestic Violence Village Pilot Project	0558
Samoa Inclusive Education	0559
World Bank-IDA Samoa Agriculture & Fisheries Productivity	0560
Technical Support on Agrometeorology and Pest and Disease	0561
Enhancing the Conservation & Wise Use of Vaipu Swamp Forest	0562
WHO Biennium 2020-2021	0563
Measles Outbreak WHO	0564
MAF- Agrometeorology Programme in Samoa	0565
Improving Ruminant Production & Supply in Fiji & Samoa	0566
Providing Medical Equipment Against Measles & Infection Diseases	0567
Spotlight Initiative	0568
CERF- MHPSS Capacity Building: Measles Outbreak Response	0569
The Spotlight Initiative to Eliminate all Forms of Violence	0570
IFAD- Samoa Agriculture & Fisheries Productivity and Market	0571
UNDP- Community Response to COVID-19	0572
WHO- Community Response to COVID-19	0573
World Bank- Samoa Covid-19 Emergency Response Project	0574
Systems Strengthening for Effective Coverage of New Vaccines	0575
Fisheries Covid-19 Pandemic Stimulus Package	0576
Knowledge Society Initiative	0577
Chinese Assistance For COVID-19 Preparedness	0578
Sub-Regional Localization Initiation Plan Project	0579
Law and Justice Spotlight Initiative Project	0580
Enhancing ICT Capabilities to Support National Commitments	0581
Risk Communication and Community Engagement	0582
CSSP- PPCR World Bank	0583
CSSP- UNDP Adaptation Fund UNDP	0584
CSSP- EU	0585
CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP	0586
CSSP Phase 2- DFAT	0587
11th EDF Technical Cooperation Facility (TCF) EU	0588
COVID-19 Response Assistance to MESC	0589
The Development of Learning Resources with Focus on a Sustainable Pacific	0590
Samoa Aviation Investment Project- Loan Agreement	2053

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 2020*

RECEIPTS & PAYMENTS BY MINISTRY

			2020		2019	
	Original Budget (Appropriation) ¹ \$	Final Budget (Appropriation) \$	Actual \$	Difference Between Final Budget and Actual \$	Actual \$	Difference Between Current and Previous Actual \$
CASH INFLOWS						
Agriculture & Fisheries	1,772,245	1,772,245	2,025,927	(253,682)	1,990,935	34,991
Attorney General	37,475	37,475	74,823	(37,348)	86,578	(11,755)
Controller & Auditor General	376,015	376,015	320,963	55,052	267,502	53,462
Bureau of Statistics	858,300	858,300	710,293	148,007	855,688	(145,395)
Commerce, Industry & Labour	519,475	519,475	897,930	(378,455)	571,824	326,107
Communication & Information Technology	161,177	161,177	153,187	7,990	112,904	40,283
Education, Sports & Culture	869,105	694,870	664,072	30,798	734,915	(70,843)
Electoral Commissioner	30,000	30,000	57,461	(27,461)	47,595	9,866
Finance ²	99,823,014	161,746,588	163,781,145	(2,034,558)	121,670,035	42,111,111
Foreign Affairs & Trade	72,000	72,000	107,748	(35,748)	94,144	13,604
Health	9,490,515	9,490,515	4,522,083	4,968,432	5,148,585	(626,501)
Justice & Courts Administration	1,446,630	1,446,630	1,288,975	157,655	1,442,944	(153,969)
Legislative Assembly	115,600	115,600	107,353	8,247	75,203	32,150
Natural Resources & Environment	5,260,982	5,260,982	4,004,084	1,256,898	4,743,444	(739,360)
Police	622,705	622,705	1,008,310	(385,605)	472,035	536,276
Prime Minister	6,423,764	6,423,764	6,019,940	403,824	7,453,105	(1,433,165)
Public Enterprises	5,000,000	8,801,186	6,361,272	2,439,914	15,119,780	(8,758,508)
Public Service Commission	0	0	100	(100)	0	100
Customs & Revenue	539,705,847	527,741,308	558,874,894	(31,133,586)	560,857,893	(1,982,999)
Regulator ³	5,486,188	5,486,188	3,517,834	1,968,354	5,842,345	(2,324,511)
Women, Community & Social Development	625,000	625,000	632,715	(7,715)	582,285	50,429
Works, Transport & Infrastructure	2,625,772	2,625,772	2,591,626	34,146	2,487,220	104,406
Total Receipts ⁴	681,321,809	734,907,795	757,722,734	(22,814,940)	730,656,957	27,065,777
CASH OUTFLOWS						
Agriculture & Fisheries ⁵	18,566,802	19,217,477	18,812,322	405,155	17,289,655	1,522,667
Attorney General	5,305,858	5,305,859	4,727,323	578,537	4,574,778	152,545
Controller & Auditor General	3,913,649	3,953,598	3,770,200	183,399	3,553,035	217,165
Bureau of Statistics	5,376,375	6,263,164	5,564,046	699,118	4,630,581	933,465
Commerce, Industry & Labour	19,852,035	20,169,091	19,947,305	221,786	18,156,094	1,791,211
Communication & Information Technology ⁵	7,644,638	7,685,338	7,304,891	380,447	9,012,549	(1,707,658)
Education, Sports & Culture ⁵	109,517,342	109,017,348	107,629,726	1,387,622	103,343,492	4,286,234
Electoral Commissioner	5,965,518	4,176,157	3,699,433	476,724	2,290,735	1,408,698
Finance ⁵	98,461,558	148,786,082	117,196,646	31,589,436	92,973,391	24,223,255
Foreign Affairs & Trade	23,634,754	23,613,084	21,244,228	2,368,856	22,313,953	(1,069,725)
Health ⁵	112,081,674	117,014,674	110,279,482	6,735,192	103,122,428	7,157,054
Justice & Courts Administration	13,126,655	13,588,507	12,364,560	1,223,947	13,045,645	(681,085)
Law Reform Commission	1,478,629	1,478,629	1,321,372	157,257	1,340,893	(19,521)
Legislative Assembly ⁵	6,528,556	6,654,854	6,254,565	400,289	6,611,608	(357,042)
Natural Resources & Environment ⁵	24,684,132	24,713,532	22,907,612	1,805,921	24,220,519	(1,312,908)
Ombudsman ⁵	1,206,828	1,227,328	1,190,899	36,430	1,148,229	42,669
Police ⁵	32,875,888	33,033,960	32,588,892	445,069	28,898,351	3,690,540
Prime Minister ⁵	8,509,054	8,509,053	8,208,118	300,936	7,835,710	372,408
Prisons & Corrections Services ⁵	7,098,552	10,642,731	7,217,214	3,425,517	10,923,705	(3,706,492)
Public Enterprises ⁵	2,712,306	2,751,002	2,630,158	120,844	2,599,155	31,003
Public Service Commission	4,990,897	5,098,829	5,005,209	93,620	4,850,767	154,442
Customs and Revenue ⁵	12,468,923	12,830,632	12,173,865	656,767	11,973,012	200,853
Women, Community & Social Development ⁵	10,047,442	10,047,442	8,326,146	1,721,296	9,195,591	(869,445)
Works, Transport & Infrastructure ⁵	47,067,484	49,367,483	48,898,922	468,561	43,876,142	5,022,781
Total Payments	583,115,550	645,145,856	589,263,133	55,882,724	547,780,018	41,483,116
NET CASH FLOWS	98,206,259	89,761,939	168,459,602	(78,697,664)	182,876,939	(14,417,338)

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 2020*

Notes

¹ **Original Budget**

Balances as per Budget Document - "Approved Estimates of Receipts and Payments of the Government of Samoa for the financial year ending 30th June 2020".

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

Original Budget is Inclusive of Budget Support Funding (External Grants) in Approved Estimates Book (page XVI)

Original Budget (Schedule B)	64,877,820
Budget Support Funding	<u>34,945,194</u>
MOF Receipts Original Budget (Schedule 1.1)	99,823,014

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

Revised Budget (Schedule B)	86,073,584
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Budget Support Funding - Main Estimates

Water and Sanitation Policy Support Programme (EU/GCCA)	12,035,107
Budget Support - JPAM (Aust)	1,850,378
Budget Support - JPAM (NZ)	7,988,497
Budget Support - JPAM (ADB)	13,071,212

Budget Support - First Supplementary

Catastrophe Deferred Drawdown Option (WB)	8,820,000
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Budget Support - Second Supplementary

Catastrophe Deferred Drawdown Option (WB)	14,443,302
Contingency Disaster Facility (ADB)	8,218,324
Budget Support - COVID19 (NZ)	<u>9,246,184</u>
MOF Receipts Revised Budget (Schedule 1.1)	161,746,588

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

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

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

Original Budget - Ministries (pg II)	646,376,616
Budget Support Funding (pg XIII) - Original Budget	<u>34,945,194</u>
Total Receipts Original Budget (Schedule 1.1)	681,321,809
Revised Budget - Ministries	659,234,791
Budget Support Funding - Original Budget	34,945,194
Budget Support (First + Second Supplementary)	<u>40,727,810</u>
Total Receipts Revised Budget (Schedule 1.1)	734,907,795

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 2021.

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 2020

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2020				2019
	Closing	Budget			Opening
	Balance ²	(Appropriation) ¹	Receipts	Payments	Balance ²
	\$	\$	\$	\$	\$
Agriculture & Fisheries	2,303,583	2,708,700	4,240,127	825,892	(980,385)
Attorney General	2,104,145	191,476	924,397	475,377	1,673,020
Controller & Auditor General	0	0	0	0	1,642
Bureau of Statistics	(53,963)	0	624,842	816,268	216,773
Commerce, Industry & Labour	180,302	118,771	247,954	628,134	612,300
Communication & Information Technology	168,992	191,476	12,345	252,621	412,556
Education, Sports & Culture	15,409,036	5,343,157	12,831,833	1,803,631	4,479,470
Electoral Commissioner	2,790	0	57,282	61,172	9,941
Finance	24,019,409	59,423,706	45,017,248	42,953,993	24,145,349
Foreign Affairs & Trade	198,175	164,470	138,487	161,479	976,031
Health	10,907,593	15,873,954	5,484,557	3,161,740	8,937,298
Justice & Courts Administration	67,162	138,039	0	67,445	137,080
Law Reform Commission	93,645	0	1,238	141,021	249,533
Legislative Assembly	6,048,219	0	167,011	312,351	6,198,734
Natural Resources & Environment	3,550,286	23,736,901	24,562,937	23,364,567	4,406,132
Ombudsman	64,294	85,330	272,746	321,538	147,729
Police	13,845	0	0	0	13,845
Prisons & Corrections Services	78,322	563,069	0	167,093	268,502
Public Services Commission	0	0	0	0	6,922
Women, Community & Social Development	1,804,487	3,485,250	1,309,245	1,946,467	2,521,591
Works, Transport & Infrastructure	(729,370)	42,061,484	3,902,141	8,602,271	4,272,935
Projects VAGST ³				7,644,285	
TOTAL	66,230,952	154,085,783	99,794,391	93,707,345	58,706,997

¹ Budget (Appropriation) = Original Budget (Main Estimates) + Supplementary Budgets (1st and 2nd)

External Grants (Budget Summary/Schedule B - pg I)	179,649,285
Budget Support Funding (JPAM - pg XIII)	34,945,194
	<u>144,704,091</u>
Other (STA - pg XIV) - Main Estimate	66,021
Grant financed project payments (Budget Summary/Sch B - pg I)	<u>144,638,070</u>
First Supplementary (WS)	518,813
Second Supplementary (HE)	<u>8,928,900</u>
Projects implemented by Government Ministries (pgs XI-XII)	<u>154,085,783</u>

² Opening and Closing Balances reported in Inclusive Amounts

Restatements were made to all Projects to report balances in Inclusive Amounts to reflect the true balances of Projects as at 30th June 2020.

³ Project VAGST

This was the total VAGST paid under all Grant-Funded Project Accounts covered by Donor Funds that was previously reported under Ministry of Finance (Schedule 2.9) in previous years.

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 2020*

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2020 Closing Balance ² \$	Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	2019 Opening Balance ² \$
Finance ³	(695,427)	0	1,679,368	367,918	(2,006,878)
Works, Transport & Infrastructure	374,992	0	1,066,796	691,804	0
TOTAL	(320,435)	0	2,746,164	1,059,721	(2,006,878)

¹ **Budget (Appropriation) = Original Budget (Main Estimates) + Supplementary Budgets (1st and 2nd)**

Soft Term Financing (Budget Summary - Schedule B)	26,142,424
State Owned Enterprise	26,142,424
Ministries (Schedule 1.3)	0

² **Opening and Closing Balances reported in Inclusive Amounts**

Restatements were made to all Projects to report balances in Inclusive Amounts to reflect the true balances of Projects as at 30th June 2020.

³ **Negative balances**

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

GOVERNMENT OF SAMOA

SCHEDULE 2.1

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		208,000	7,200	7,200	(200,800)	114,000
Other Revenues						
Fees & Other Charges		1,817,927	1,765,045	1,765,045	(52,882)	1,876,935
TOTAL RECEIPTS		2,025,927	1,772,245	1,772,245	(253,682)	1,990,935
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		542,531	551,400	549,552	7,021	568,912
2.0 Ministerial Support		550,415	524,215	563,160	12,745	601,613
3.0 Agricultural Quarantine and Regulation Services		1,536,096	1,552,280	1,552,280	16,185	1,815,013
4.0 Crops Research, Commercial Development and Advisory Services		4,187,206	4,119,965	4,133,965	(53,241)	3,715,134
5.0 Animal Production, Health and Research Services		1,911,942	1,868,255	1,869,310	(42,632)	1,727,689
6.0 Fisheries Management, Planning and Research Services		2,264,590	2,314,674	2,274,674	10,084	2,212,083
7.0 Policy Development, Planning and Communication Services		671,879	694,643	682,491	10,612	618,495
Total Outputs		11,664,659	11,625,432	11,625,433	(39,226)	11,258,939
Third Party Outputs						
Scientific Research Organisation of Samoa		3,468,341	3,468,341	3,468,341	0	3,331,847
Total Third Party Outputs		3,468,341	3,468,341	3,468,341	0	3,331,847
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		13,138	13,138	13,138	(0)	12,965
Asian Pacific Coconut Community		41,032	41,032	41,032	(0)	41,032
Asian Pacific Agriculture Research Institute		1,121	7,121	7,121	6,000	7,121
Forum Fisheries Agency		76,430	76,430	76,430	0	72,130
Western & Central Pacific Fisheries Conventions (Tuna Commission)		81,349	81,349	81,349	(0)	81,349
Rotterdam Convention		618	618	618	0	0
The International Treaty on Plant Genetic Resources for Food and Agriculture		177	223	223	46	0
International Fund for Agricultural Developments (IFAD)		26,582	26,582	26,582	0	26,580
Animal Production & Health Commission of Asia & Pacific (APHCA)		7,436	10,388	10,388	2,952	7,265
		247,883	256,881	256,881	8,998	248,442
Rents and Leases						
Government Building		40,900	40,900	40,900	(0)	37,250
TATTE Building		330,910	330,910	330,910	(0)	330,910
FAO Sub-Regional Office		138,233	250,068	138,233	(0)	270,449
Quarantine Office - Matautu Wharf		6,740	6,740	6,740	0	6,740
Quarantine Office - Faleolo Airport		11,825	14,190	14,190	2,365	5,100
Savaia		5,000	5,000	5,000	0	5,000
Toloa		3,000	3,000	3,000	0	3,000
Siumu		2,625	2,625	2,625	0	2,625
Sasina		5,000	5,000	5,000	0	5,000
Aleipata		0	2,500	2,500	2,500	2,500
Poutasi		0	1,300	1,300	1,300	0
Atele		10,188	11,250	11,250	1,062	4,500
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	21,563
Tanumalala		2,500	5,000	5,000	2,500	5,000
		673,377	797,753	685,918	12,541	797,344

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 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
AGRICULTURE & FISHERIES						
Government Policies/Initiatives						
Replanting of Coconut		0	30,000	0	0	29,577
Stimulus Package		97,178	228,500	228,500	131,322	228,273
Agricultural Development Project		125,119	140,437	140,437	15,318	140,467
Rhinoceros Beetle Control Program		149,992	150,000	150,000	8	149,763
Breadfruit Propagation & Replanting program		0	30,000	0	0	29,397
Samoa Agro Tourism Project	1	32,180	100,000	100,000	67,820	0
Women in Business Development Inc.		340,000	340,000	340,000	(0)	300,000
Agricultural Sector COVID-19 Response	2	972,009	0	972,410	401	0
		1,716,479	1,018,937	1,931,347	214,868	877,477
Commemorative Events/Days						
Agriculture Show		399,933	500,000	399,933	(0)	349,856
ACP Ministerial Meeting		170,988	200,000	171,069	81	0
Open Day		0	20,902	(0)	(0)	20,768
		570,921	720,902	571,002	81	370,624
VAGST Output Tax		470,661	678,555	678,555	207,894	404,983
Total Transactions on Behalf of State		3,679,322	3,473,028	4,123,703	444,382	2,698,870
TOTAL PAYMENTS - AGRICULTURE		18,812,322	18,566,802	19,217,477	405,155	17,289,655
RECEIPTS OVER PAYMENTS		(16,786,395)	(16,794,557)	(17,445,232)	(658,837)	(15,298,720)

GOVERNMENT DEVELOPMENT PROJECTS

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	3					
Strengthening of Fisheries Information Management & Dissemination (FFA)	4+5	51,468	0	0	13,378	66,853
Rehabilitation of the Coconut Crop in Samoa (SPC)		2,965	0	12,937	10,464	492
Relocation of Livestock Division Premises (Chinese Aid Funds)		38,435	0	169	0	38,267
Deployment of Fish Aggregating Devices in Samoa (Chinese Aid Funds)		557,322	782,697	0	130,007	706,785
Soil Management for Farm Resilience in the Pacific Islands (AusAid)	5	50,819	0	30,447	4,022	24,997
Reef Colonisation and Social Impacts from Tronchus Translocation (Australian Aid)		18,636	58,032	0	38,106	59,235
Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities...etc (Australian Aid)		14,847	111,023	0	17,622	34,563
E-Phyto Sanitary Certification System (AusAid)		291,818	449,827	2,779	87,796	389,045
Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project (SPC)	4	69,078	0	108,759	34,544	0
World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM) (World Bank)		2,837,110	1,307,121	3,250,775	398,340	0
Agrometeorology Programme in Samoa (FAO)		2,771	0	7,890	4,462	0
Improving Ruminant Production & Supply in Fiji & Samoa (AusAid)		49,521	0	49,521	0	0
Samoa Agriculture & Fisheries Productivity and Marketing Project CBS#06-140 (IFAD)		471,932	0	545,584	73,652	0
Fisheries Covid-19 Pandemic Stimulus Package 2 (FFA)		231,266	0	231,266	0	0
Samoa Agriculture Competitiveness Expansion Project (World Bank)	7	(1,644,094)	0	0	13,500	(1,630,594)
Post Control and Capacity Building for Marketing/Export (EU)	6	0	0	0	0	47,440
Integrated Pest Management Production Brassica Crops Fiji and Samoa (Australian Aid)	6	0	0	0	0	662
MAF Open Day Allocation (South Pacific Commission)	6	0	0	0	0	5,497
Developing Cleaner Export Pathways for Pacific Agricultural Commodities (SPC)	6	0	0	0	0	201
Monitoring Control and Surveillance(MCS) (Japanese Aid Funds)	6	0	0	0	0	1,843
Construction of Multi-Species Hatcheries and Demonstration Farms (JapAid)	6	0	0	0	0	56
Improving Soil Health in Support of Sustainable Development in the Pacific PC/2009/003 (SPC)	6	0	0	0	0	145
Rehabilitation of Cocoa towards improving livelihoods in the South Pacific (SPC)	6	0	0	0	0	4,439

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 2020

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Market ready Taro Cultivators - Clean system development (SPC)	6	0	0	0	0	77
Land & Vegetation cover and improving food security for Building resilience to a changing climate in Pacific Island (South Pacific Commission)	6	0	0	0	(0)	(4,250)
Diversification of Seaweed Industries in Pacific Island Countries (Other)	6	0	0	0	0	(3,513)
Strengthening the resilience of pacific agricultural systems to climate change through enhancing access to and use of divers (SPC)	6	0	0	0	0	12,478
Development of Animal Welfare Legislation in Samoa (Other)	6	0	0	0	0	3,906
Support to the Fisheries Division in Samoa for Climate Change Adaptation Initiatives (Other)	6	0	0	0	0	(20)
Samoa Agriculture Plan Sector (South Pacific Commission)	6	0	0	0	0	1,322
FFA Ice Making Machine (FFA)	b	3,417	0	0	0	3,417
Agriculture & Fisheries Cyclone Response Project (WB)	b+7	(743,728)	0	0	0	(743,728)
		2,303,583	2,708,700	4,240,127	825,892	(980,385)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>2,303,583</u>	<u>2,708,700</u>	<u>4,240,127</u>	<u>825,892</u>	<u>(980,385)</u>

Notes

b No movements in the last 2 financial years

1 Saving of \$400.88 has been transferred into special purpose account for Agriculture Sector COVID19 Response Plan reported under Schedule 12 to be utilised in new financial year 2021.

2 Unspent funds of \$67,819.93 have been transferred into special purpose account reported under Schedule 12 to be utilised in new financial year 2021 to construct fence at Atele.

3 All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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

5 Prior Year Adjustments was made to Opening Balance.

6 Project is completed and balance written off from Project Ledger in FY19/20.

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

GOVERNMENT OF SAMOA

SCHEDULE 2.2

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
ATTORNEY GENERAL'S OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		74,823	37,475	37,475	(37,348)	86,578
TOTAL RECEIPTS		74,823	37,475	37,475	(37,348)	86,578
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Government Ministries		349,460	406,389	406,389	56,929	403,773
2.0 Legislative Drafting		855,298	893,606	893,606	38,308	819,270
3.0 Criminal Prosecutions - District Court		676,862	754,370	754,370	77,508	662,201
4.0 Civil Litigation and Opinions		696,962	782,687	782,687	85,725	698,488
5.0 Commercial and International Law Division		657,255	788,653	788,653	131,398	647,911
6.0 Criminal Prosecutions - Supreme Court		823,271	841,800	841,800	18,529	745,354
Total Outputs		4,059,109	4,467,505	4,467,506	408,397	3,976,997
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		30,618	33,250	33,250	2,632	14,378
PILON Litigation Skills		87	23,735	23,735	23,648	0
PILON Annual Meeting 2019		55,369	80,000	80,000	24,631	0
Prosecution Overseas Witness budget		48,421	80,000	80,000	31,579	0
Brookers Online		21,000	21,000	21,000	0	20,998
International Association of Prosecutors		1,500	1,500	1,500	0	0
		156,996	239,485	239,485	82,489	35,376
Government Policies / Initiatives						
Overseas Counsel's Opinions/Technical Assistance		39,479	40,000	40,000	521	37,884
Pathologist		33,339	80,000	80,000	46,661	64,402
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		388,483	435,664	435,664	47,181	417,950
VAGST Output Tax		122,736	163,204	163,204	40,468	144,456
Total Transactions on Behalf of State		668,214	838,353	838,353	170,139	597,781
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		4,727,323	5,305,858	5,305,859	578,536	4,574,778
RECEIPTS OVER PAYMENTS		(4,652,500)	(5,268,383)	(5,268,384)	(615,883)	(4,488,201)
GOVERNMENT DEVELOPMENT PROJECTS						
		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Pacific Prosecutors Conference (NZAid)	2	453,697	0	180,395	192,088	469,960
Pacific Islands Laws Officers Network (PILON) Meetings (AusAid)	2	1,490,107	0	741,516	245,043	1,000,857
Support for Samoa to Review and Reform Cyber Security Cyber Crime Legislation (AusAid)		160,412	191,476	2,486	0	157,926
Pacific Island Law Officers 38th Network and Meeting (Arrangement for the provision of funding for support)	2	(71)	0	0	38,246	44,277
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		2,104,145	191,476	924,397	475,377	1,673,020

Notes

- All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

GOVERNMENT OF SAMOA

SCHEDULE 2.3

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
AUDIT OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		320,963	376,015	376,015	55,052	267,502
TOTAL RECEIPTS		320,963	376,015	376,015	55,052	267,502
PAYMENTS						
Outputs						
1.0 Strategic and Parliamentary Services		919,889	943,085	947,135	27,246	825,442
2.0 Financial Audit Services		1,252,638	1,226,246	1,260,569	7,930	1,130,587
3.0 Operational Audit Services		1,181,327	1,189,207	1,190,784	9,457	1,214,654
Total Outputs		3,353,854	3,358,538	3,398,487	44,634	3,170,682
Transactions on Behalf of State						
Membership Fees & Grants						
Association of Pacific Islands Public Auditors		1,094	1,200	1,200	106	0
International Congress of Supreme Audit Institution		0	5,000	5,000	5,000	0
South Pacific Association of Supreme Audit Institution		7,080	7,450	7,450	370	7,022
International Organisation of Supreme Audit Institutions		0	1,584	1,584	1,584	1,445
Team Mate Licensing and Maintenance		149,027	228,588	228,588	79,561	145,515
		157,201	243,822	243,822	86,621	153,983
Rents and Leases		165,302	195,818	195,818	30,516	164,870
VAGST Output Tax		93,843	115,471	115,471	21,628	63,500
Total Transactions on Behalf of State		416,346	555,111	555,111	138,765	382,352
TOTAL PAYMENTS - AUDIT OFFICE		3,770,200	3,913,649	3,953,598	183,399	3,553,035
RECEIPTS OVER PAYMENTS		(3,449,237)	(3,537,634)	(3,577,583)	(128,347)	(3,285,533)

GOVERNMENT DEVELOPMENT PROJECTS

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Fighting Corruption and Related Improprieties (Other)	2	0	0	0	0	1,642
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		0	0	0	0	1,642

Notes

- 1 All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- 2 Project is complete and balance written off from Project Ledger in FY19/20.

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 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		710,293	858,300	858,300	148,007	855,688
TOTAL RECEIPTS		710,293	858,300	858,300	148,007	855,688
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		414,384	448,510	426,096	11,711	286,043
2.0 Ministerial Support		312,008	307,008	312,095	87	303,701
3.0 Compilation of Finance Statistics		480,498	461,880	480,571	73	443,617
4.0 Compilation of Social Statistics		412,700	396,020	413,991	1,291	380,196
5.0 Compilation of Population Census and Survey Statistics		597,232	594,826	598,009	777	576,140
6.0 Management of Births, Deaths and Marriages		722,505	700,836	727,826	5,320	674,119
7.0 ICT and Data Processing		499,877	497,539	503,870	3,993	438,806
8.0 Compilation of Economics Statistics (formerly output 2)		476,656	477,246	478,229	1,573	470,888
Total Outputs		3,915,860	3,883,864	3,940,685	24,825	3,573,509
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		5,458	6,000	6,000	542	5,178
Government Policies / Initiatives						
Agriculture Census		722,049	400,000	1,163,788	441,739	0
Demographic Health Survey and Disability Survey		287,360	450,000	449,980	162,620	0
Household Income & Expenditure Survey		49,369	0	66,200	16,831	575,627
		1,058,778	850,000	1,679,968	621,190	575,627
Rents & Leases						
Rents & Leases - DBS Building		58,924	67,764	67,764	8,840	58,924
Rent at FMFM II Building		277,050	277,050	277,050	0	253,159
Rent at Salelologa Savaii		11,000	12,000	12,000	1,000	12,000
		346,974	356,814	356,814	9,840	324,082
VAGST Output Tax		236,976	279,697	279,697	42,721	152,184
Total Transactions on Behalf of State		1,648,186	1,492,511	2,322,479	674,293	1,057,071
TOTAL PAYMENTS - BUREAU OF STATISTICS		5,564,046	5,376,375	6,263,164	699,118	4,630,581
RECEIPTS OVER PAYMENTS		(4,853,753)	(4,518,075)	(5,404,864)	(551,111)	(3,774,893)

GOVERNMENT DEVELOPMENT PROJECTS

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Parliamentarian Group Activity (UNFPA)	3	(46,627)	0	336,734	508,098	162,157
Multiple Indicator Cluster Survey (MICS) (UNICEF)	3	(7,487)	0	288,108	308,171	47,905
Birth Registration Campaign (United Nations Children's Fund (UNICEF))	a	151	0	0	0	151
School To Work Transition Survey (ILO)	2	0	0	0	0	3,321
Community Perception Survey 2013 between SBS and MoPP (AusAid)	2	0	0	0	0	3,239
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(53,963)	0	624,842	816,268	216,773

Notes

- 1 All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- 2 Project is complete and balance written off from Project Ledger in FY19/20.
- a No movements during current financial year - 2020
- 3 Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

GOVERNMENT OF SAMOA

SCHEDULE 2.5

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
COMMERCE, INDUSTRY & LABOUR						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		897,930	519,475	519,475	(378,456)	571,824
TOTAL RECEIPTS		897,930	519,475	519,475	(378,456)	571,824
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		910,231	881,907	920,407	10,177	827,554
2.0 Seasonal Employment Unit		582,980	573,904	581,103	(1,877)	350,525
3.0 Management of Investment Promotion & Industry		588,223	610,844	599,844	11,620	542,486
4.0 Enforcement of Fair Trading and Codex Development		722,071	722,300	722,300	229	726,250
5.0 Administration of Apprenticeship Scheme & Employment Services		529,541	558,671	558,671	29,131	538,010
6.0 Enforcement of Labour Standards & Work Permits		531,701	558,776	555,776	24,074	488,429
7.0 Enforcement of Occupational Safety & Health Standards		312,001	313,382	313,382	1,380	301,505
8.0 Management of the Registries of Companies & Intellectual Properties		668,651	657,722	668,206	(445)	638,045
Total Outputs		4,845,398	4,877,504	4,919,688	74,290	4,412,805
Third Party Outputs						
Samoa Tourism Authority (STA)		13,263,582	13,010,582	13,263,582	(0)	11,966,895
Samoa Business Enterprise Centre (SBEC)		450,000	450,000	450,000	0	450,000
Samoa Chamber of Commerce		50,000	50,000	50,000	0	0
Total Third Party Outputs		13,763,582	13,510,582	13,763,582	(0)	12,416,895
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		11,019	11,142	11,142	124	9,752
International Organisation for Consumer Union		1,399	6,200	6,200	4,801	1,305
World Intellectual Property Organisation(WIPO)		8,258	12,000	12,000	3,742	7,617
World Association of Investment Promotion Agency		14,179	15,500	15,500	1,321	13,706
United Nations Industry Development		2,044	11,560	11,560	9,516	0
Corporate Registry Forum		1,115	1,565	1,565	450	1,102
Competition Commission			15,000	15,000	15,000	4,779
		38,013	72,967	72,967	34,954	38,262
Government Policies / Initiatives						
Contribution to Private Sector		200,000	200,000	200,000	0	200,000
Apprenticeship Training Provider (NUS)		140,560	178,000	178,000	37,440	142,080
Exporter of the Year Awards - SAME		10,000	10,000	10,000	(0)	0
		350,560	388,000	388,000	37,440	342,080
Rents and Leases						
ACB Building Rent/Lease		697,458	704,977	704,977	7,519	693,454
Rent - Fair Trading Division Office in Savaii		4,070	5,616	5,616	1,546	5,352
Rents & Leases for Home and Office of the Samoa Liaison Officer (NZ) for RSE		55,908	58,312	58,312	2,404	52,080
Rents & Leases for Home and Office of the Samoa Liaison Officer (Australia) for RSE		15,544	0	15,544	0	0
		772,979	768,905	784,449	11,470	750,885
VAGST Output Tax		176,772	234,077	240,405	63,632	195,167
Total Transactions on Behalf of State		1,338,325	1,463,949	1,485,821	147,496	1,326,395
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR		19,947,305	19,852,035	20,169,091	221,786	18,156,094
RECEIPTS OVER PAYMENTS		(19,049,375)	(19,332,560)	(19,649,616)	(600,242)	(17,584,271)

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 2020*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Enhanced Integrated Framework Trade (UNDP)	2	16,073	0	29,047	540,642	576,587
Samoa Private Sector Development Programme (NZ)	2	48,797	35,504	35,267	19,290	35,713
Assistance to Support the Labour Mobility Unit of Samoa (Aus/	2	115,432	83,267	183,640	68,202	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		180,302	118,771	247,954	628,134	612,300

Notes

- 1 All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- 2 Non-cash transactions are not reported in this Statement but under Schedule 11.

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 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		153,187	161,177	161,177	7,990	112,904
TOTAL RECEIPTS		153,187	161,177	161,177	7,990	112,904
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		296,396	289,227	295,463	(933)	375,654
2.0 Ministerial Support		376,707	402,256	387,681	10,974	446,737
3.0 Policy Development		406,878	441,797	411,572	4,694	432,864
4.0 Broadcasting Services		1,034,771	958,668	1,037,689	2,918	915,553
5.0 ICT Secretariat		328,847	338,000	338,243	9,396	370,114
Total Outputs		2,443,599	2,429,948	2,470,649	27,049	2,540,922
Third Party Output						
Office of the Regulator		1,995,303	1,995,303	1,995,303	0	1,920,797
Total Third Party Output		1,995,303	1,995,303	1,995,303	0	1,920,797
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		54,179	56,000	56,000	1,821	55,874
Asian Pacific Telecommunity		13,359	13,600	13,600	241	13,248
Pacific Island Telecom Association		702	1,000	1,000	298	638
Universal Postal Union Contribution		62,039	64,477	64,477	2,438	56,315
Commonwealth Telecommunication Organisation Fee		21,744	23,000	23,000	1,256	23,920
		152,023	158,077	158,077	6,054	149,994
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location	2	973,639	1,120,128	1,120,128	146,489	1,201,509
Samoa National Broadband Highway Spectrum Fees		246,510	246,510	246,510	0	233,865
Samoa National Broadband Highway Electricity		304,677	315,000	315,000	10,323	325,323
		1,524,826	1,681,638	1,681,638	156,812	1,760,696
Government Policies / Initiatives						
Digital Transformation Authority Establishment	1	0	80,000	80,000	80,000	0
Rent & Leases (Government Building)		34,348	34,348	34,348	0	34,348
Rents and Leases(TATTE Building)		249,800	257,100	257,100	7,300	249,800
Samoa National Broadband Highway Land Lease		3,000	3,000	3,000	0	3,000
Tui-Samoa Submarine Cable - Land Lease		6,000	6,000	6,000	0	6,000
NBH Annual Management Fee		0	0	0	0	60,637
CSL Monthly Management Fee		525,012	525,012	525,012	0	1,696,600
		818,159	905,460	905,460	87,300	2,050,385
VAGST Output Tax	2	370,981	474,212	474,212	103,231	589,755
Total Transactions on Behalf of State		2,865,989	3,219,387	3,219,387	353,398	4,550,830
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		7,304,891	7,644,638	7,685,338	380,447	9,012,549
RECEIPTS OVER PAYMENTS		(7,151,705)	(7,483,461)	(7,524,161)	(372,457)	(8,899,645)

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 2020

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	3					
Support for Samoa to Review & Reform Cyber Security and Cybercrime Legislation (AusAid)	5	156,647	191,476	0	23,100	183,062
ICT TA for Samoa Connectivity Program (Australian Aid)	4	0	0	0	229,521	229,494
Knowledge Society Initiative (UNESCO)		12,345	0	12,345	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>168,992</u>	<u>191,476</u>	<u>12,345</u>	<u>252,621</u>	<u>412,556</u>

Notes

- ¹ Unspent funds at total of \$80,000.00 have been transferred into special purpose account reported under Schedule 12 to be utilised in new financial year 2021.
- ² Savings at total of \$122,000.00 have been transferred into Bulk Purchase special purpose account under Ministry of Finance, reported under Schedule 12 to be utilised in new financial year 2021 for procurement of ministry new vehicle as per FK (20)21.

Samoa National Broadband Highway Co Location	50,000.00
VAGST Output Tax	<u>72,000.00</u>
	<u>122,000.00</u>
- ³ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- ⁴ Project is complete and balance written off from Project Ledger in FY19/20.
- ⁵ Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
EDUCATION, SPORTS & CULTURE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		664,072	869,105	694,870	30,798	734,915
TOTAL RECEIPTS		664,072	869,105	694,870	30,798	734,915
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		930,171	936,433	936,433	6,262	825,587
2.0 Ministerial Support		607,070	607,885	610,584	3,514	666,703
3.0 Teaching Services		57,683,602	57,240,342	57,733,381	49,779	51,742,899
4.0 Teacher Development Services		682,168	722,263	695,964	13,796	754,562
5.0 School Improvement Services		2,350,163	2,539,056	2,414,817	64,655	2,276,336
6.0 Curriculum Design & Material Services		1,465,187	1,720,902	1,552,884	87,697	1,535,489
7.0 Assessment & Examination Services		1,999,794	2,097,195	2,038,307	38,513	1,975,592
8.0 Policy Planning & Research Services		681,671	687,893	687,893	6,222	680,118
9.0 Asset Management Services		982,379	1,009,995	1,009,995	27,617	1,013,868
10.0 Public Library Services		616,484	641,795	621,697	5,213	625,355
11.0 Sports Development Services		536,097	588,804	565,397	29,300	536,815
12.0 Cultural Development Services		639,465	651,180	651,180	11,715	613,210
13.0 Monitoring, Evaluation and Review Services		729,415	767,937	735,779	6,364	767,822
14.0 Sector Coordinating Services		541,833	587,602	544,972	3,139	455,167
Total Outputs		70,445,499	70,799,280	70,799,285	353,786	64,469,521
Third Party Outputs						
Grants and Subsidies						
One Government School Grant		14,563,870	14,374,600	14,374,600	(189,270)	13,171,780
National University of Samoa		11,255,636	11,255,636	11,255,636	0	11,904,914
Village School Stationery		0	0	0	0	1,036,413
Samoa Qualifications Authority		4,122,055	4,122,055	4,122,055	0	4,860,986
Samoa Sports Facility Authority		1,851,807	1,851,807	1,851,807	0	1,676,078
		31,793,368	31,604,098	31,604,098	(189,270)	32,650,171
Other Sports Activities						
Sports Development Fund (formerly known as International/National Sports Activities)		196,264	200,000	200,000	3,736	180,000
Samoa Rugby Union		500,000	500,000	500,000	0	350,000
Sports Equipment		31,997	40,000	40,000	8,003	38,722
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
		928,261	940,000	940,000	11,739	768,722
Total Third Party Outputs		32,721,629	32,544,098	32,544,098	(177,531)	33,418,893
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,500,000	1,500,000	1,500,000	0	1,499,997
United Nations Educational, Scientific and Cultural Organisation (UNESCO)		2,799	11,000	11,000	8,201	8,705
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs		46,969	46,969	46,969	(0)	46,881
Commonwealth Centre of Learning		156,199	156,199	156,199	(0)	150,636
		1,705,967	1,714,168	1,714,168	8,201	1,706,219
Rents and Leases						
Rent Government Building (MESG)		39,500	39,500	39,500	0	39,500
		39,500	39,500	39,500	0	39,500

GOVERNMENT OF SAMOA

SCHEDULE 2.7

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
EDUCATION, SPORTS & CULTURE						
Government Policies / Initiatives						
Construction of Sports Fields	1	72,167	300,000	300,000	227,833	204,013
Teacher's Higher Education Scheme		995,877	1,000,000	1,000,000	4,123	977,904
School Broadcast		44,090	54,000	54,000	9,910	41,828
Resources for Schools (Agriculture Science, Food & Textiles Technology & Design Technology)		0	0	0	0	15,248
Samoa Language Commission		148,230	170,796	170,796	22,566	114,743
Samoa National Orchestra		23,268	40,000	40,000	16,732	18,213
Establishment of the National Archives & Records Authority		463,796	472,662	472,662	8,867	423,997
Teacher Annual Conference		41,459	50,000	50,000	8,541	49,842
Education Sector Budget Support	2	526,592	1,269,860	1,269,861	743,269	1,254,419
Festival of Pacific Arts - June 2020		0	500,000	0	0	0
		2,315,479	3,857,318	3,357,319	1,041,841	3,100,206
VAGST Output Tax		401,652	562,978	562,978	161,326	609,153
Total Transactions on Behalf of State		4,462,598	6,173,964	5,673,965	1,211,367	5,455,079
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		107,629,726	109,517,342	109,017,348	1,387,622	103,343,492
RECEIPTS OVER PAYMENTS		(106,965,654)	(108,648,237)	(108,322,478)	(1,356,824)	(102,608,577)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	3					
School Fee Scheme AUSAid & NZAid (Other)	4	594,777	0	0	25,950	624,620
Virtual Gallery on "Heritage Buildings in Samoa & Ratification of the 03 convention, safeguard Intangible Cultural Heritage (UNESCO)	4	37,286	522,848	0	50,426	91,547
Literacy Improvement Project (USA Aid)	4	12,594	0	16,518	4,420	1,159
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)		41,749	0	2,935	0	38,814
Education Sector Support Programme (Other)		1,020,750	2,736,916	4,565	866,610	1,882,795
Family Life Education (UNFPA)	4	3,095	0	7,332	96,349	102,628
Nursing Workforce Development (NZ)		1,188,209	1,158,204	9,210	0	1,178,999
Samoa Education Sector Printing Building (AusAid)	4	3,125	0	3,464	479,928	551,578
Samoa Inclusive Education (AusAid)		12,298,368	925,189	12,575,572	277,204	0
The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls (UNESCO)	4	155,247	0	158,403	2,744	0
The Development of Learning Resources with Focus on a Sustainable Pacific (UNESCO)		53,835	0	53,835	0	0
Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018 (SPC)	5	0	0	0	0	(362)
Samoa Sports for Development Project (Australian Aid)	5	0	0	0	0	(50,971)
AusAID Australian Commission for Pacific (AusAid)	5	0	0	0	0	58,663
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		15,409,036	5,343,157	12,831,833	1,803,631	4,479,470

Notes

- Unspent funds for Construction of Sports Field at balance of \$227,833.09 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2021.
- Unspent funds for Budget Support at amount of \$743,161.80 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2021.
- All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.
- Project is complete and balance written off from Project Ledger in FY19/20.

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
ELECTORAL COMMISSIONER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		57,461	30,000	30,000	(27,461)	47,595
TOTAL RECEIPTS		57,461	30,000	30,000	(27,461)	47,595
PAYMENTS						
Outputs						
1.0 Policy Advice to the Executive Council		453,075	426,131	448,164	(4,911)	404,965
2.0 Electoral Services						
2.1 Registration Services		543,636	509,837	553,514	9,878	522,212
2.2 Electoral Operations & Returning Services		470,415	446,383	488,162	17,747	354,019
		1,014,051	956,220	1,041,676	27,625	876,231
3.0 Legal and Policy		334,940	309,079	325,309	(9,631)	313,087
4.0 Information & Technology Services		420,983	401,354	412,625	(8,359)	377,933
Total Outputs		2,223,049	2,092,784	2,227,774	4,724	1,972,216
Transactions on Behalf of State						
Membership Fees						
National Voters Day		19,998	20,000	20,000	2	17,396
Rents & Leases - DBS & NPF Plaza		333,536	309,584	334,494	958	224,456
New Building		1,030,209	3,000,000	1,030,400	191	0
VAGST Output Tax		92,640	543,149	563,489	470,849	76,667
Total Transactions on Behalf of State		1,476,383	3,872,733	1,948,383	472,000	318,519
TOTAL PAYMENTS - ELECTORAL COMMISSIONER		3,699,433	5,965,518	4,176,157	476,724	2,290,735
RECEIPTS OVER PAYMENTS		(3,641,972)	(5,935,518)	(4,146,157)	(504,185)	(2,243,140)

GOVERNMENT DEVELOPMENT PROJECTS

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Women in Leadership in Samoa (WILS) (Other)	2	2,790	0	57,282	61,172	9,941
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		2,790	0	57,282	61,172	9,941

Notes

¹ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		22,862,526	23,858,678	26,258,678	3,396,153	22,720,373
Capital Receipts						
Sales & Capital Receipts		148,373	274,230	2,119,127	1,970,754	524,810
On-lending Receipts						
On-lending Repayments		21,918,692	14,687,000	20,687,000	(1,231,692)	10,484,527
Income from Investments						
Income from Investments		5,161,432	2,843,634	4,843,634	(317,798)	5,318,252
Other Revenues						
Fees & Other Charges		8,774,693	8,214,278	17,165,145	8,390,451	8,183,284
		58,865,716	49,877,820	71,073,584	12,207,867	47,231,246
External Receipts						
Budget Support						
Budget Support		15,000,000	15,000,000	15,000,000	(0)	21,985,387
Aid Funds	1	87,875,633	34,945,194	75,673,004	(12,202,629)	39,533,230
		102,875,633	49,945,194	90,673,004	(12,202,629)	61,518,617
Fees & Other Charges - Regulator	2	3,517,834	5,486,188	5,486,188	1,968,354	5,842,345
Safety & Security Levy (Government of Samoa)	3	2,039,796	0	0	(2,039,796)	12,920,172
TOTAL RECEIPTS		163,781,145	99,823,014	161,746,588	(2,034,558)	121,670,035
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet	4	759,244	910,578	902,278	143,034	604,804
2.0 Ministerial Support	4	559,021	619,159	622,983	63,962	561,974
3.0 Administration of Fiscal Policy & Budget Reforms		1,145,771	1,160,607	1,167,212	21,441	1,132,515
4.0 Internal Auditing and Investigation Services		595,661	581,766	592,245	(3,416)	547,100
5.0 Economic Planning and Policy	4	788,716	802,049	805,524	16,808	729,238
6.0 Accounting Services & Financial Reporting	4	1,942,555	1,993,302	1,999,211	56,655	1,836,800
7.0 Management of Government Buildings						
7.1 Management of the Fiaame Mataafa Faumuina Mulinu (FMFMII) Building	5	2,399,581	2,480,748	2,484,224	84,643	2,455,593
7.2 Management of Tui Atua Tupua Tamasese Efi (TATTE) Building		3,569,141	3,570,976	3,578,551	9,411	3,564,618
8.0 Information Technology Advice and Services	4	442,060	504,970	505,318	63,258	483,882
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)		316,920	295,403	317,563	642	284,234
10.0 Aid Coordination & Loan Management	4	688,162	744,706	745,053	56,892	689,861
11.0 Financial & Legal Services	4	236,834	244,653	245,348	8,514	236,372
12.0 Procurement Monitoring Services	4	296,279	304,101	304,796	8,517	280,306
13.0 Finance One System Support Services		270,222	264,780	272,284	2,062	270,168
14.0 Energy Policy and Coordination Division		349,566	350,002	350,350	784	345,590
15.0 Public Finance Management and Finance Sector Coordination	4	218,167	255,387	255,735	37,568	245,895
Total Outputs		14,577,899	15,083,188	15,148,674	570,775	14,268,951

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
FINANCE						
Transactions on Behalf of State						
Membership Fees						
African Caribbean and Pacific Secretariat		50,000	50,000	50,000	0	46,784
ADB/World Bank Capital Increases		409,314	400,000	400,000	(9,314)	0
AIIB Membership		208,000	208,000	208,000	(0)	208,000
South Pacific Games Hosting Fee		0	0	0	0	810,000
		667,314	658,000	658,000	(9,314)	1,064,784
Commemorative Event						
Independence Day Celebration		0	300,000	100,000	100,000	250,000
		0	300,000	100,000	100,000	250,000
Counterpart Costs to Development Projects						
OPEC/Petroleum Tank Farm		2,066,443	2,080,318	2,080,318	13,875	980,025
Civil Society Support Programme		35,613	140,000	140,000	104,387	13,763
Private Sector Agri-Business Project		102,049	181,150	181,150	79,100	34,745
Wellington HC Project		798,394	1,300,000	800,000	1,606	1,300,000
PCRAFI - Pacific Disaster Risk Insurance Premium		0	0	0	0	159,181
DS3 Payments to ASH Cable		1,688,520	2,800,000	2,800,000	1,111,480	2,903,051
SSS Share of Forum Vessel Sale		357,458	0	357,458	0	870,000
Pilot Programme for Climate Resilience		37,500	144,291	144,291	106,791	60,104
Health Sector and E-Health Project		30,459	100,000	100,000	69,541	98,106
Samoa Connectivity Project		32,328	108,000	108,000	75,672	97,780
West Coast Road Project		1,033,619	1,000,000	1,100,000	66,381	960,210
Apia Waterfront Development Project		0	0	0	0	10,310
Enhanced Road Access Project		48,693	100,000	100,000	51,307	0
VAGST Component for the SPCRP		23,219	0	0	(23,219)	369,770
JICA Commissions		63,798	80,000	80,000	16,202	33,828
WCR Land Compensation (Saina to Malua)		112,615	50,000	150,000	37,385	85,892
VAGST Electronic Register Project		2,342,229	1,000,000	2,393,286	51,057	0
DBS EIB Replacements Reimbursements		2,532,620	2,532,620	2,532,620	0	0
4th Pacific Regional Emergency and Maritime Ministers		75,777	80,000	80,000	4,223	0
Samoa Airport Investment Project		2,513,662	5,467,186	5,467,186	2,953,524	6,471,774
Vaisigano Bridge Counterpart		397,455	438,000	438,000	40,545	163,671
UNFPA Multi Agreement: MWCSD, MOH & SBS		43,810	50,000	50,000	6,190	0
PPCR - Enhancement of the Climate Resilience for Coastal Resources and Communities		0	0	0	0	21,670
Samoa Ports Development Project		24,835	200,000	200,000	175,165	202,116
Chinese Assistance - Samoa Police Academy		0	100,000	100,000	100,000	0
Chinese Assistance - Friendship Park		95,213	100,000	100,000	4,787	119,864
Chinese Assistance - Culture Centre		5,110	100,000	100,000	94,890	84,262
Samoa Climate Resilient Transport Project (SCRTP)		17,222	50,000	50,000	32,778	0
Samoa Agriculture and Fishery Productivity and Market		22,813	50,000	50,000	27,187	0
		14,501,453	18,251,565	19,702,309	5,200,856	15,040,122
Government Policies / Initiatives						
Senior Citizens Pension Scheme		19,255,680	19,255,680	19,255,680	0	19,255,630
Import Duty on Aid and Loan Funded Projects		5,709,494	6,500,000	6,500,000	790,506	5,599,979
VAGST on Aid and Loan Funded Projects		8,008,002	8,000,000	8,280,000	271,998	7,464,965
Government Bowser	6	2,111,096	2,650,000	2,650,000	538,904	2,195,549
Insurance on Government Assets		4,201,551	4,201,551	4,201,551	0	4,201,551
Computer Software Licenses		614,832	616,000	616,000	1,168	561,725
Network Fees and Maintenance		406,024	410,000	410,000	3,976	381,701
Directors Institute		50,000	50,000	50,000	0	50,000
NUS Scholarship Program		0	0	250,000	250,000	0
Pacific Games 2019		14,818,927	15,000,000	15,000,000	181,073	11,629,581
Disaster and Emergency Facility	7	3,561,254	0	11,078,172	7,516,918	0
Street Address Project		19,133	0	30,000	10,867	0
COVID-19 Response Plan	7	19,846,159	0	37,370,122	17,523,963	0
Project Audit Fees		0	0	0	0	93,062
		78,602,153	56,683,231	105,691,525	27,089,372	51,433,744

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
FINANCE						
Rents & Leases						
Rents and Leases - CBS		1,000,000	1,000,000	1,000,000	(0)	999,955
Rents and Lease - DBS		20,745	20,745	20,745	0	20,745
Rents & Leases - Mangere		1,750,000	1,700,000	1,700,000	(50,000)	1,750,000
Canberra Financing Lease		1,056,953	1,056,953	1,056,953	0	1,056,953
		3,827,698	3,777,698	3,777,698	(50,000)	3,827,653
Capital Injections						
Safety Security Levy Injection to SAA		1,203,482	1,203,480	1,203,480	(2)	1,203,480
Development Bank of Samoa (International Banks)		0	0	0	0	636,747
Samoa Trust Estates Corporation		500,000	500,000	500,000	0	1,500,000
		1,703,482	1,703,480	1,703,480	(2)	3,340,227
VAGST Output Tax		3,316,648	2,004,396	2,004,396	(1,312,252)	3,747,910
Total Transactions on Behalf of State		102,618,747	83,378,370	133,637,408	31,018,661	78,704,440
TOTAL PAYMENTS - FINANCE		117,196,646	98,461,558	148,786,082	31,589,436	92,973,391
RECEIPTS OVER PAYMENTS		46,584,499	1,361,456	12,960,506	(33,623,993)	28,696,644

GOVERNMENT DEVELOPMENT PROJECTS

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	8					
Samoa Australia partnership (AusAid)		867,504	0	157,581	0	709,922
Samoa Tourism Support Programme (NZ Aid)	9	81,665	0	551	0	81,114
Tourism Cyclone Recovery Programme (NZAID)		(47,181)	0	9	0	(47,190)
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank)	9	3,979,550	5,699,048	9,241,767	6,418,913	1,880,584
Enhancing the climate resilience of the West Coast Road Project (World Bank)	9+17	1,094,974	14,378,333	15,301,965	17,044,307	4,444,676
Rosebud Trust - Manumalo Baptist School (Other)		(31,437)	0	6	0	(31,443)
Energy Bill and Sustainable Bioenergy Samoa (Other)		82,845	0	0	20,986	106,461
Samoa Agri-Business Support Project (ADB)		(502,211)	1,882,255	448,848	599,261	(192,436)
Samoa Connectivity/Samoa Submarine Cable Project (Other)	17	1,168,087	13,724,772	640,278	641,034	1,033,470
Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga (AusAid)	9	74,103	0	0	122,394	196,497
Samoa Tourism Growth Partnership Program (NZ Aid)	9+10+17	1,329,240	124,266	21,796	543,232	1,860,006
Incentivising Business Establishment at Vaitele (NZ Aid)	9+17	318,099	0	3,629	559,055	898,525
Cyclone Gita Initial Response (Other)		20,378		108	0	20,270
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP)	14+17	3,705,521	14,378,333	11,035,861	8,878,887	1,247,823
Programmatic Preparation Advance No.IDA V202 (World Bank)	17	(246,161)	0	738,340	911,774	9,633
Samoa Population Action Plan (SPAP Project)	17	(28,752)	527,707	380,898	411,780	(8,515)
Construction of the Emergency Bailey Bridges (AusAid)	10+17	88,658	1,770,707	0	1,609,566	1,840,139
Women in Leadership in Samoa Project-NUS	17	(45)	0	0	87,885	88,236
Chinese Assistance For COVID-19 Preparedness (Chinese Aid)		679,101	0	679,101	0	0
CSSP- PCR World Bank	11	1,435,761	0	1,001,359	739,200	1,173,602
CSSP- UNDP Adaptation Fund UNDP	11	3,045	0	0	31,762	34,807
CSSP- EU	11	2,257,496	0	12,019	1,652,972	3,898,449
CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project	11	5,074,755	0	3,997,200	698,411	1,775,966
CSSP Phase 2- DFAT	11	477,791	0	160,153	1,982,574	2,300,212
11th EDF Technical Cooperation Facility (TCF) EU	11	1,195,778	0	1,195,778	0	0
Samoa's EPC 400	12	0	0	0	0	(142,893)
PALS (SPC)	12	0	0	0	0	29
Fruit Wine Project	12	0	0	0	0	7
Clean Development Mechanism (CDM) Capacity Building	12	0	0	0	0	188

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 2020

GOVERNMENT DEVELOPMENT PROJECTS

		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Turkey Government - Breadfruit Project (Other)	12	0	0	0	0	14
AusAID Small Grants Scheme (AusAid)	12	0	0	0	0	93,686
Virgin Samoa Airline Joint Venture Review (AusAid)	12	0	0	0	0	(67,336)
US Treaty on Economic Development Fund (PIFAA)	13	0	1,333,264	0	0	0
Samoa Port Development Project (ADB)	14	0	1,437,833	0	0	0
Cross Island Road Project (ADB)	15	0	1,176,409	0	0	0
Civil Society Support Programme Phase II (Aust/EU)	a	10,607	2,568,082	0	0	10,607
Technical Cooperation Facility (EU)	a	1,587	422,696	0	0	1,587
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy	a	(23,011)	0	0	0	(23,011)
UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Is. Countries&Territories (UNESCO)	a + 9	(654)	0	0	0	(654)
Chinese Miscellaneous Assistance (Chinese Aid)	c	703,896	0	0	0	703,896
Education Sector Project II	d	2,520,029	0	0	0	2,520,029
PFM - Finance Sector	f+16	(2,271,608)	0	0	0	(2,271,608)
		24,019,409	59,423,706	45,017,248	42,953,993	24,145,349
Loans - GDP	8					
Petroleum Storage Facility Project - Phase IV (Other)		(695,427)	0	1,679,368	367,918	(2,006,878)
		(695,427)	0	1,679,368	367,918	(2,006,878)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		23,323,982	59,423,706	46,696,616	43,321,911	22,138,471

¹ **Original Budget - Aid Funds (External Budget Support)**

Budget Support Funding from Foreign Aid as per Approved Estimates Book (page XIII)

² **Fees & Other Charges - Office of the Multi-Sector Regulator**

Telecommunication License Fees receipted by Ministry of Finance for Office of the Regulator are reported under Schedule 2.9 but exclusive of Ministry of Finance's Revenue Total.

³ **Safety & Security Levy (Government of Samoa)**

This account has been recorded on the Project Ledger for the purpose of accounting for Safety & Security Levies collected by Government of Samoa and is not included in Government Development Projects balance.

⁴ **Unspent funds at total of \$401,992.00 have been transferred into special purpose account for Government Vehicle Bulk Purchase reported under Schedule 12, to be utilised in new financial year 2021.**

Policy Assessment & Advice to Cabinet	133,436.00
Ministerial Support	53,015.00
Economic Planning and Policy	7,211.00
Accounting Services & Financial Reporting	40,320.00
Information Technology Advice and Services	62,298.00
Aid Coordination & Loan Management	55,931.00
Financial & Legal Services	6,590.00
Procurement Monitoring Services	6,592.00
Public Finance Management and Finance Sector Coordination	36,599.00
	<u>401,992.00</u>

⁵ **Unspent funds at total of \$75,405.00 have been transferred into special purpose account for Cooling Systems for TATTE and FMFMII Buildings reported under Schedule 12, to be utilised in new financial year 2021.**

⁶ **Unspent funds of \$538,904.47 have been transferred into special purpose account for Government Bowser reported under Schedule 12, to be utilised in new financial year 2021.**

⁷ **Unspent funds at total of \$23,318,092.30 have been transferred into special purpose accounts reported under Schedule 12, to be utilised in new financial year 2021.**

Disaster and Emergency Facility	5,794,129.63
COVID-19 Response Plan	17,523,962.67
	<u>23,318,092.30</u>

⁸ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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 2020

⁹ **Projects Implemented by SOEs**

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

¹⁰ Prior Year Adjustments were made to Opening Balance.

¹¹ Projects that have accounts with Commercial Banks upon agreement with Donors (unaudited) that were disclosed in footnotes under Schedule 11 in previous years.

¹² Project is completed and balance written off from Project Ledger in FY19/20.

¹³ Funds received for this grant are receipted as Revenues to the State under Ministry of Finance.

¹⁴ Direct payments were made by donor to suppliers at total of \$4,161,195.50

¹⁵ Cash Grant was declared in Approved Main Estimates but project was just signed in November, so no payments (including direct payments) were made in FY19/20.

¹⁶ Project is completed but hanging balance will be cleared in FY20/21 after going through the write-off process.

¹⁷ Non-cash transactions are not reflected on this Statement but are reflected under Schedule 11.

a No movements during current financial year - 2020

c No movements in the last 3 financial years

d No movements in the last 4 financial years

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
FOREIGN AFFAIRS & TRADE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		107,748	72,000	72,000	(35,748)	94,144
TOTAL RECEIPTS		107,748	72,000	72,000	(35,748)	94,144
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister & Cabinet		856,795	853,876	869,981	13,186	825,932
2.1 Ambassador at large for the Pacific (Newly Created Output)		179,123	178,946	196,522	17,399	161,333
2.2 Political and International Relations and Protocol Services (Formerly Output 2)		549,008	550,481	553,078	4,070	542,352
3.0 Representation Overseas						
3.1 High Commission, Wellington		1,152,232	1,537,639	1,412,939	260,707	1,304,138
3.2 Consulate General, Auckland		939,742	1,137,180	1,144,489	204,747	957,065
3.3 Embassy, Brussels		1,516,277	1,795,179	1,751,137	234,860	1,778,610
3.4 Embassy, New York		2,611,216	2,818,048	2,818,048	206,832	2,500,997
3.5 High Commission, Canberra		996,664	1,240,012	1,196,183	199,519	1,228,047
3.6 Student Counsellor, Fiji		338,660	443,007	443,007	104,347	351,095
3.7 Consulate General, American Samoa		534,559	475,373	586,992	52,433	525,853
3.8 Embassy, Japan		1,824,413	1,860,466	1,886,866	62,453	1,899,089
3.9 Embassy, China		1,681,298	1,514,309	1,708,760	27,461	1,558,429
3.10 Consulate General, Sydney		910,229	1,151,219	1,111,934	201,704	1,039,159
		12,505,289	13,972,432	14,060,354	1,555,065	13,142,481
4.0 Scholarship, Training & Bilateral		425,109	487,403	487,403	62,294	396,145
5.0 Trade Development & Promotion		567,988	595,140	595,140	27,152	575,919
6.0 Protocol Services		279,201	279,520	279,521	320	162,026
7.0 Regional Relations		234,934	244,013	244,013	9,079	133,489
8.0 Legal Services		122,307	130,980	130,980	8,673	110,948
Total Outputs		15,719,754	17,292,790	17,416,992	1,697,238	16,050,626
Transactions on Behalf of State						
Membership Fees						
United Nations		74,726	74,726	74,726	0	65,266
Pacific Community		222,317	222,317	222,317	0	222,307
Forum Secretariat		175,796	175,796	175,796	0	107,584
Commonwealth Secretariat		127,727	127,727	127,727	0	112,049
United Nations Development Programme - Apia		692,578	760,569	760,569	67,991	601,304
United Nations Development Programme - Headquarters		17,002	14,085	14,085	(2,917)	14,085
Commonwealth Fund Technical Cooperation (CFTC)		29,651	60,800	60,800	31,149	108,223
UN Disengagement Observer Force(UNIDOF)		390	1,174	1,174	784	1,173
UN Interim Forces in Lebanon		2,278	2,348	2,348	70	2,252
Miscellaneous for Other United Nation Assessments		33,242	33,297	33,297	55	32,885
Pacific Island Centre		10,776	11,307	11,307	531	10,817
International Red Cross FK (96)40		4,695	4,695	4,695	0	1,183
Chemical Weapons Convention1992 ORPCW		3,082	3,173	3,173	91	3,148
Convention for the Suppression of the Financing of Terrorism 2001		2,916	3,173	3,173	257	2,566
Comprehensive Test Ban Treaty 1996		1,793	1,793	1,793	0	1,793
World Trade Organisation		75,342	75,351	75,351	9	75,351
International Tribunal for Law of the Sea		2,463	2,470	2,470	7	2,374
Organisation for Prohibition of Chemical Weapons		2,155	3,173	3,173	1,018	2,162
World Trade Organisation Office Geneva		45,447	45,447	45,447	0	45,442

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
FOREIGN AFFAIRS & TRADE						
International Criminal Court		5,254	5,264	5,264	10	5,253
International Seabed Authority		1,896	2,348	2,348	452	1,719
International Tribunal for the Prosecution of Persons		28	2,348	2,348	2,320	1,797
Commonwealth (Joint Office in New York)		0	25,000	25,000	25,000	25,000
Group of 77 ECDC (USD\$2,000)		7,987	4,806	4,806	(3,181)	4,806
International Tribunal for Former Yugoslavia		0	2,012	2,012	2,012	1,512
International Tribunal for Former Rwanda		0	1,573	1,573	1,573	1,370
UN Office for South-South Cooperation		2,831	2,564	2,564	(267)	2,563
		1,542,373	1,669,336	1,669,336	126,963	1,455,983
Hosting of Regional Meetings/Conferences						
Samoa Trade Talks		0	15,000	0	0	0
Pacific Island Forum Leaders Meeting		0	0	0	0	182,897
Office of the Chief Trade Advisor (OCTA) Meeting		0	0	0	0	90,000
Samoa Pathway Review		0	0	0	0	99,996
Forum Trade Ministers Meeting		0	0	0	0	149,751
ACP Fisheries & Agricultural Meeting		149,401	150,000	150,000	599	130,875
		149,401	165,000	150,000	599	653,519
Government Policies / Initiatives						
Government Scholarship Scheme		2,836,305	3,200,000	3,200,000	363,695	3,165,243
Pacific Games 2019		31,171	60,000	29,128	(2,043)	0
Pacific Ocean Climate Change Conference - May 2020		0	100,000	0	0	0
		2,867,476	3,360,000	3,229,128	361,653	3,165,243
Rents & Leases - Government Building		357,950	409,453	409,453	51,503	394,853
Rents & Leases - Auckland Residences		418,407	428,602	428,602	10,195	418,407
VAGST Output Tax		188,867	309,573	309,573	120,706	175,323
		5,524,474	6,341,964	6,196,092	671,618	6,263,327
Total Transactions on Behalf of State						
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE		21,244,228	23,634,754	23,613,084	2,368,856	22,313,953
RECEIPTS OVER PAYMENTS		(21,136,480)	(23,562,754)	(23,541,084)	(2,404,604)	(22,219,809)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
NZAID/AusAID-Harmonised Government Scholarship (Other)	3	(8,713)	0	0	36,511	28,934
Streamlining Arms Data Collection and Reporting in Samoa (Other)		(436)	164,470	485	58,890	57,969
ICT Digital Solution Project (UNDP)		138,003	0	138,003	0	0
PACER Plus Readiness (Australian Aid)	a	69,321	0	0	0	69,321
National Report on Human Rights (Other)	2	0	0	0	0	1,156
Small Island Developing States Conference Multi Donor Activities (Other)	2	0	0	0	0	772,649
Secondment of Samoa UN-Mission DRP(SAT) (NZ Aid)	2	0	0	0	0	8,686
Secondment of Samoa UN Mission DRP(USD Acct) (NZ Aid)	2	0	0	0	0	8,757
Supporting the Pacific Voice on Climate Change and Renewable Energy Solutions (Other)	2+3	0	0	0	9,756	12,234
Financial Assistance for the Facilitation of the Pacific Islands Fourm (Other)	2	0	0	0	0	(12,474)
Samoa Pathway Mid Term Review Meeting (Other)	2	0	0	0	0	(5,374)
Fifth Global Biennial Conference on Small States (AusAid)	2+3	0	0	0	56,323	34,173
		198,175	164,470	138,487	161,479	976,031
TOTAL GOVERNMENT DEVELOPMENT PROJECTS						

Notes

a No movements during current financial year - 2020

1 All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

2 Project is completed and balance written off from Project Ledger in FY19/20.

3 Non-cash transactions are not reflected in this Statement but are reflected under Schedule 11.

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 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		4,522,083	9,490,515	9,490,515	4,968,432	5,148,585
TOTAL RECEIPTS		4,522,083	9,490,515	9,490,515	4,968,432	5,148,585
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		661,821	1,637,174	1,425,174	763,353	1,491,880
2.0 Ministerial Support		512,322	562,176	562,176	49,854	516,573
3.0 Strategic Planning, Policy and Research Division		662,594	658,399	658,400	(4,195)	560,195
4.0 Health Protection and Enforcement Division		1,311,467	1,294,712	1,294,712	(16,755)	1,477,595
5.0 Health Services, Performance & Quality for Medical, Dental & Allied Health Services		604,413	678,508	678,508	74,095	549,991
6.0 Health Services, Performance & Quality Assurance (Nursing/Midwifery)		1,587,621	1,347,843	1,607,844	20,223	1,268,878
7.0 Registrar of Healthcare Professional Services	1.2	363,612	494,244	494,244	130,632	288,252
8.0 Health Information System and Information, Communication & Technology		734,776	727,161	727,161	(7,614)	561,996
9.0 National Health Surveillance & International Health Regulations		1,394,761	1,268,362	1,418,362	23,601	1,028,967
10.0 Health Sector Coordination, Resourcing & Monitoring		939,300	947,282	947,282	7,982	872,754
11.0 Clinical - TTM Hospital Health Services	1.4	21,829,316	19,036,162	22,703,162	873,846	19,748,703
12.0 Laboratory Services	1.5	2,894,542	3,217,357	3,217,357	322,815	3,007,967
13.0 Medical Imaging & Radiology Services		2,921,879	2,735,084	2,867,094	(54,785)	2,392,232
14.0 Dental Health Services		2,790,659	2,978,168	2,978,168	187,509	2,455,052
15.0 Pharmaceutical Services	1.5	2,441,525	2,503,420	2,536,420	94,895	2,474,959
16.0 Malietoa Tanumafili II Hospital Services (Savaii)		9,977,706	9,503,937	9,703,937	(273,769)	9,389,759
17.0 Nursing & Midwifery Services		9,724,805	8,793,459	9,043,459	(681,346)	6,613,098
18.0 Other Allied Health & Support Services		4,774,704	4,757,531	4,857,531	82,827	4,736,368
19.0 Infrastructure, Plant & Non Medical Equipment	1.3	2,349,679	2,582,923	2,550,913	201,234	2,458,358
20.0 Primary Health Care & Outreach Services		5,698,604	5,476,004	5,576,005	(122,599)	5,705,101
21.0 Information Communication Technology		2,347,778	1,964,628	1,964,628	(383,150)	2,446,781
Total Outputs		76,523,884	73,164,538	77,812,538	1,288,655	70,045,458
Third Party Outputs						
Grants and Subsidies						
Samoa National Kidney Foundation		7,557,844	7,557,844	7,557,844	0	6,688,766
Non Communicable Diseases Clinic		249,683	250,000	250,000	317	249,532
Samoa Aids Foundation		0	0	0	0	30,000
Red Cross		50,000	50,000	50,000	0	50,000
Samoa Cancer Society		40,000	40,000	40,000	(0)	40,000
GOSHEN Trust		30,000	30,000	30,000	0	0
Provision for Medical Fees		8,000,075	8,000,000	8,000,000	(75)	4,390,823
Total Third Party Outputs		15,927,601	15,927,844	15,927,844	242	11,449,121
Transactions on Behalf of State						
Membership						
WHO Contribution		26,515	35,000	35,000	8,485	0
Red Cross Contribution		5,800	5,800	5,800	(0)	5,800
Government Policies / Initiatives						
Returning Graduates (Doctors/Nurses)		2,712,268	2,000,000	2,000,000	(712,268)	2,875,510
Drinking Water Quality and Sanitation Monitoring and Awareness Program	1.1	95,576	99,000	99,000	3,424	132,995
2 Samoas Biennial Bilateral Summit		0	0	0	0	121,359
Satupaitea Clinic		0	0	0	0	139,446

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 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
HEALTH						
Land Payment - Hospital at Faleolo		0	73,750	0	0	57,500
Health Sector Program Counterpart Funds		94,957	116,000	116,000	21,044	0
Sleep Apnoea	1.1	98,691	100,000	100,000	1,309	97,537
Bulk Food Supplies (Output 2: TTM and Allied)	1.1	1,045,620	1,600,000	1,600,000	554,380	1,399,777
Consumables & Pathology Reagents (Output 3 Lab Services)	1.1	2,881,113	4,600,000	4,600,000	1,718,887	4,562,153
Dental Health Medical Consumables (Output 5: Dental)	1.1	387,025	852,287	852,287	465,262	843,404
Pharmacy Medical Consumables (Output 6: Pharmacy)	1.1	2,094,022	2,500,000	2,500,000	405,978	2,440,132
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	1.1	4,077,950	4,500,000	4,500,000	422,050	4,434,838
Vaccine Supplies (Output 8: Nursing)	1.1	236,832	590,000	590,000	353,168	573,546
Imaging X-Ray Films	1.1	57,892	145,000	145,000	87,107	140,340
X-Ray Consumables	1.1	41,492	55,000	55,000	13,508	52,017
Bulk Cleaning and Disinfection Supplies		660,170	850,000	850,000	189,829	0
ACC Levies		285,000	0	285,000	0	0
		14,768,609	18,081,037	18,292,287	3,523,678	17,870,554
Rents & Leases		92,965	34,200	107,950	14,985	34,200
VAGST Output Tax	1.1	2,934,109	4,833,255	4,833,255	1,899,146	3,717,294
Total Transactions on Behalf of State		17,827,997	22,989,292	23,274,292	5,446,295	21,627,849
TOTAL PAYMENTS - HEALTH		110,279,482	112,081,674	117,014,674	6,735,192	103,122,428
RECEIPTS OVER PAYMENTS		(105,757,399)	(102,591,159)	(107,524,159)	(1,766,760)	(97,973,843)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	2					
WHO Grants (World Health Organisation)	3	346,009	2,091,394	601,060	742,490	584,595
Reproductive Health Programme/Project (United Nations Population Fund)	3	(69,035)	0	79,527	267,371	158,610
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)	3+4	33,721	233,640	139,606	104,131	3,579
An Inventory Logistics Management System for Pharmaceutical Supplies (Samoa) (Australian Aid)		1,354,228	822,110	0	373,305	1,784,485
Motivation Australia Sub-Grant Mobility Unit (Mobility Device) (AusAid)		88,021	178,465	0	1,435	89,671
Eye Care Services (Other)		(7,527)	65,100	0	7,845	318
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)		214,107	225,861	0	221,342	438,098
Digital Radiography System General X-Ray Machine (AusAid)		1,853,868	1,850,378	11,495	0	1,842,374
Samoa Nursing Community Training Centre (NZ)		3,529,623	0	30,379	0	3,499,244
Capacity Building of Procurement & Supply Chain Management for MoH Staff (AusAid)		270,194	0	2,040	95,521	367,719
Australian Support for Measles Outbreak (AusAid)		14,405	0	183,421	146,970	0
Immunization Multimedia Awareness Campaign (UNICEF)		39,071	0	224,562	161,745	0
Measles Outbreak WHO (WHO)		0	0	1,000,000	884,002	0
Providing Medical Equipment Against Measles & Infection Diseases (JapAid)	8	1,677,135	1,844,138	1,832,643	155,508	0
Samoa Covid-19 Emergency Response Project (World Bank)	3+8	1,379,825	7,084,762	1,379,825	0	0
UNFPA Strengthening Reproductive Health (UNFPA)	5	0	0	0	0	(12,273)
Masima Project (George Institute for Global Health)	5	0	0	0	0	3,460
Expanding Universal access to HIV Treatment & targeting extreme STI prevalence [Grant #MWP-708-G06-H] (SPC)	5	0	0	0	0	(3,711)
Cessation Project (Other)	5	0	0	0	0	(2,906)
Integrated Landscape Management to Boost Food & Nutrition & Security in SIDS Project (FAO)	5+9	0	85,270	0	43	50

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 2020

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Integrated Landscape Management to Boost Breastfeeding in Samoa (Other)	5	0	50,015	0	32	37
German Medical Funds (Medical Equipments for NHS) (Other)	a	35,281	35,700	0	0	35,281
Landing Costs- Medical Equipment Republic of South Korea (Other)	a	148,668	0	0	0	148,668
Samoa Health Program for Results (WB)	7	0	1,307,121	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		10,907,593	15,873,954	5,484,557	3,161,740	8,937,298

Notes

¹ Unspent funds at total of \$5,556,373.45 have been transferred into Special Accounts reported under Schedule 12 to utilise in new financial year 2021 for:

1.1 Medicines and Consumable Supplies

Drinking Water Quality and Sanitation Monitoring and Awareness Program	3,423.64
Sleep Apnoea	1,308.95
Bulk Food Supplies (Output 2: TTM and Allied)	554,380.41
Consumables & Pathology Reagents (Output 3 Lab Services)	1,718,886.87
Dental Health Medical Consumables (Output 5: Dental)	465,261.52
Pharmacy Medical Consumables (Output 6: Pharmacy)	405,978.07
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	422,050.37
Vaccine Supplies (Output 8: Nursing)	353,167.78
Imaging X-Ray Films	87,107.51
X-Ray Consumables	13,508.31
VAGST Output Tax	903,926.57
	4,929,000.00

1.2 Staff Benefits & Overtime

Registrar of Healthcare Professional Services	104,000.00
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1.3 Doctors Rotation Program

Infrastructure, Plant & Non Medical Equipment	91,533.33
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1.4 NCD Clinic (Doctors & Nurses Salaries)

Clinical - TTM Hospital Health Services	50,254.61
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1.5 Pharmaceutical Services

Laboratory Services	300,000.00
Pharmaceutical Services	81,585.51
	381,585.51

5,556,373.45

² All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

³ Non-cash transactions are not reflected on this Statement but on Schedule 11.

⁴ Prior Year Adjustment was made to Opening Balance.

⁵ Project is completed and balance written off from Project Ledger in FY19/20.

⁶ Cash grant was declared in the Main Estimates but was cancelled.

⁷ Project was just signed in February and became effective in May towards end of FY19/20, therefore funds were not received in FY19/20.

⁸ Estimates declared in Second Supplementary Estimates 19/20.

⁹ Direct payments made by donor to suppliers at total of \$15,750.

^a No movements during current financial year - 2020

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		1,288,975	1,446,630	1,446,630	157,655	1,442,944
TOTAL RECEIPTS		1,288,975	1,446,630	1,446,630	157,655	1,442,944
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		531,651	558,178	633,143	101,491	623,896
2.0 Ministerial Support		472,571	457,562	479,845	7,274	528,384
3.0 Judiciary						
3.1 Land & Title		2,599,567	2,330,318	2,625,694	26,127	2,281,082
3.2 Judiciary		741,096	829,090	767,226	26,130	1,346,581
		3,340,662	3,159,408	3,392,919	52,257	3,627,663
4.0 Research, Policy & Planning		399,034	393,582	402,351	3,317	391,846
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services		647,163	684,984	689,129	41,965	668,980
5.2 Management of Warrants & Bailiff Services		434,236	430,146	438,176	3,940	428,441
5.3 Management and Maintenance of Affiliation Services		305,663	324,054	327,680	22,016	309,038
		1,387,063	1,439,184	1,454,985	67,922	1,406,459
6.0 Censoring Services		302,786	318,651	322,277	19,491	310,734
7.0 Management of Lands & Titles Court & Court of Appeal		898,150	890,745	911,672	13,522	910,489
8.0 Management and Servicing of Criminal and Civil Courts		1,230,163	1,072,805	1,248,612	18,449	973,878
9.0 Management & Servicing of Tuasivi Court		859,107	841,221	871,147	12,040	919,717
10.0 Mediation and Registration		732,886	704,428	735,776	2,891	687,582
11.0 Information Management and Registry		837,212	933,491	958,545	121,332	838,631
12.0 Law and Justice Secretariat		312,480	357,021	358,057	45,578	321,164
Total Outputs		11,303,766	11,126,276	11,769,329	465,563	11,540,442
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid		246,633	250,000	250,000	3,367	217,094
Reroofing of Court House		142,826	200,000	200,000	57,174	0
Surveying of Boundaries		75,376	325,543	325,543	250,167	325,478
Pacific Judicial Conference - September 2018		0	0	0	0	147,786
Fencing of Land at Salelologa		0	0	0	0	130,435
Consultancy services for Lands & Titles Court		6,400	86,957	86,957	80,557	8,696
Establishment of a Community Law Centre		0	350,000	(0)	(0)	0
CEM Staff Uniforms		0	18,000	18,000	18,000	20,651
Court of Appeal - Criminal and Civil		78,605	100,000	100,000	21,395	89,885
Conference on the Rights of the Child		79,478	0	76,800	(2,678)	0
Court House Savaii - Preparatory Works		0	0	80,000	80,000	0
		629,318	1,330,500	1,137,299	507,981	940,025
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
VAGST Output Tax		395,909	634,311	646,311	250,402	529,610
Total Transactions on Behalf of State		1,060,795	2,000,379	1,819,178	758,384	1,505,203
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		12,364,560	13,126,655	13,588,507	1,223,947	13,045,645
RECEIPTS OVER PAYMENTS		(11,075,585)	(11,680,025)	(12,141,877)	(1,066,292)	(11,602,701)

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 2020*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Psychologist Support to Specialist Courts (NZ Aid)		67,162	138,039	0	67,445	138,039
Family Violence (UNICEF)	2	0	0	0	0	(959)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		67,162	138,039	0	67,445	137,080

Notes

- ¹ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- ² Project is completed and balance written off from Project Ledger in FY19/20.

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
LAW REFORM COMMISSION						
PAYMENTS						
Outputs						
1.0 Legal Research Analysis and Recommendations		1,102,454	1,248,661	1,248,661	146,207	1,112,684
Total Outputs		1,102,454	1,248,661	1,248,661	146,207	1,112,684
Transactions on Behalf of State						
Rent and Lease (Government Building)		167,900	167,900	167,900	0	167,900
VAGST Output Tax		51,018	62,068	62,068	11,050	60,309
Total Transactions on Behalf of State		218,918	229,968	229,968	11,050	228,209
TOTAL PAYMENTS -LAW REFORM		1,321,372	1,478,629	1,478,629	157,257	1,340,893
GOVERNMENT DEVELOPMENT PROJECTS						
		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Technical Assistance From Sisters for Change to SLRC (Other)		93,645	0	1,238	141,021	249,533
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		93,645	0	1,238	141,021	249,533

Notes

¹ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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 2020***

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
LEGISLATIVE ASSEMBLY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		107,353	115,600	115,600	8,247	75,203
TOTAL RECEIPTS		107,353	115,600	115,600	8,247	75,203
PAYMENTS						
Outputs						
1.0 Servicing the Office of the Speaker		303,188	297,167	318,217	15,030	285,675
2.0 Servicing the Office of the Clerk		988,715	1,001,147	941,049	(47,665)	896,811
3.0 Servicing Parliamentary Procedures Group						
3.1 Chamber & Procedure Office	1	654,795	605,500	673,328	18,533	567,107
3.2 Parliamentary Committee Office		712,155	621,844	718,601	6,446	595,038
3.3 Legal & Research Office	1	463,373	427,879	489,598	26,226	414,004
4.0 Servicing Parliamentary Information Group						
4.1 Community Relation Services		410,164	421,902	422,247	12,083	420,260
4.2 Information Management Services	1	413,028	432,870	433,999	20,971	347,746
4.3 ICT Services		408,818	297,782	419,961	11,143	334,325
4.4 Reporting & Printing Services		678,134	688,968	684,403	6,269	651,497
4.5 Translation and Interpretation Services		605,323	616,710	606,659	1,335	586,227
Total Outputs		5,637,691	5,411,764	5,708,062	70,371	5,098,689
Transactions on Behalf of State						
Membership Fees and Grant						
Commonwealth Parliamentary Association		106,517	125,000	125,000	18,483	109,520
Society of Clerks		0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments		32,622	40,000	40,000	7,378	28,284
Association of Parliamentary Librarians of Asia & the Pacific		269	300	300	31	276
		139,408	165,485	165,485	26,077	138,080
Government Policies / Initiatives						
Contribution to Political Parties		200,000	200,000	200,000	0	200,000
Monetary Donations for Ex-Members of Parliament funerals		47,555	60,000	60,000	12,445	23,350
SPCRP Support		0	0	0	0	28,609
Parliamentary Programme (Education & Engagement)	2	63,666	175,000	175,000	111,334	151,714
Procedural Services		7,078	60,300	60,300	53,222	58,006
Parliamentary Institutional Strengthening		0	170,000	0	0	169,961
Relocation from Tuanaimito to Mulinuu		0	0	0	0	19,533
Maota o le Fono Grand Opening		0	0	0	0	21,830
		318,299	665,300	495,300	177,001	673,003
Rent for Tuanaimito		0	0	0	0	455,275
VAGST Output Tax		159,167	286,007	286,007	126,840	246,561
Total Transactions on Behalf of State		616,874	1,116,792	946,792	329,918	1,512,918
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY		6,254,565	6,528,556	6,654,854	400,289	6,611,608
RECEIPTS OVER PAYMENTS		(6,147,212)	(6,412,956)	(6,539,254)	(392,042)	(6,536,405)
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	3					
Samoa Parliament Complex Redevelopment Project (Australian Aid)		5,958,044	0	37,161	277,851	6,198,734
CPA Technical Assistance Programme (Other)		90,175	0	129,850	34,500	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		6,048,219	0	167,011	312,351	6,198,734

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 2020***

Notes

¹ Unspent funds at total of \$23,520 was transferred to special purpose account reported under Schedule 12, to be utilised in new financial year 2021 for Parliamentary Committee consultation in Savaii .

Chamber & Procedure Office	12,000
Legal & Research Office	3,520
Information Management Services	8,000
	<hr/>
	23,520

² Unspent funds of \$111,333.00 was transferred to Bulk Purchase special purpose account under Ministry of Finance reported under Schedule 12, to be utilised in new financial year 2021 to procure new ministry vehicle.

³ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		2,647,806	0	0	(2,647,806)	2,731,559
Income from Investments		0	2,600	2,600	2,600	0
Other Revenues						
Fees & Other Charges		1,356,278	5,258,382	5,258,382	3,902,104	2,011,885
TOTAL RECEIPTS		4,004,084	5,260,982	5,260,982	1,256,898	4,743,444
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		1,019,660	964,865	1,020,152	492	861,663
2.0 Ministerial Support		655,280	643,558	647,824	(7,456)	618,494
3.0 Land Management		1,298,656	1,338,084	1,338,780	40,124	1,262,028
4.0 Land Technical Services		1,018,594	1,035,663	1,036,619	18,025	974,328
5.0 Environment Services		1,642,466	1,569,536	1,652,896	10,430	1,489,600
6.0 Forestry Management, Planning & Research Services		1,912,924	1,973,960	1,956,296	43,372	1,846,667
7.0 Meteorological, Hydrological, Geological & Geophysics Services		1,817,796	1,867,735	1,869,650	51,854	1,714,694
8.0 Planning & Urban Management Services		0	0	0	0	983,372
9.0 Sustainable Water Resources Management		1,166,066	1,204,229	1,207,685	41,619	999,807
10.0 Disaster Management		705,133	714,034	715,309	10,176	666,854
11.0 Water Sector Coordination Unit		955,596	994,168	995,444	39,848	882,816
12.0 Information and Communication Technology		448,919	459,281	458,856	9,937	373,478
Total Outputs		12,641,089	12,765,111	12,899,511	258,422	12,673,801
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		0	50,000	50,000	50,000	34,984
International Union Conservation of Nature		60,233	70,000	70,000	9,767	52,113
SPREP Work Programme		120,000	120,000	120,000	0	119,999
United Nations Framework for Climate Change Convention		2,121	3,900	3,900	1,779	0
Commonwealth Forestry Association -London		800	800	800	0	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		92	1,500	1,500	1,408	346
RAMSAR Convention		30	6,818	6,818	6,788	2,809
United Nations Convention to Combat Desertification (UNCCD)		704	2,000	2,000	1,296	1,378
United Nation Environment Programme (UNEP)		2,000	2,000	2,000	0	1,817
Stockholm Convention		0	2,000	2,000	2,000	1,274
Basel Convention		0	3,500	3,500	3,500	104
Heritage		0	100	100	100	0
Rotterdam Convention		0	4,000	4,000	4,000	0
Waigani Convention		67	5,000	5,000	4,933	2,895
Convention for the International Trade of Endangered Species (CITES) Trust Fund		0	300	300	300	208
IRENA - International Renewable Energy Agency		607	968	968	361	563
		186,655	273,695	273,695	87,040	218,493

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
NATURAL RESOURCES & ENVIRONMENT						
Government Policies / Initiatives						
Waste Management Service Contracts		3,657,328	3,880,553	3,880,553	223,225	3,744,259
Land Compensation		2,000,000	2,000,000	2,000,000	0	2,000,000
Land Registration / Leasing Commission		63,816	66,000	66,000	2,184	44,402
Sludge Maintenance Contract (Upolu & Savaii)		141,600	164,100	164,100	22,500	147,783
Plumbers Association		0	0	0	0	39,249
National Environment Week		39,950	40,000	40,000	50	0
Customary Land Advisory Commission		159,414	163,804	163,804	4,390	166,824
Biodiversity Day		0	20,000	0	0	0
World Water and Forest Day		0	25,000	(0)	(0)	20,803
World Wetlands Day		0	20,000	0	0	18,591
NPF Land Compensation		0	0	0	0	599,524
Water Sector Annual Review		0	40,000	40,000	40,000	23,883
Water Sector Research Initiative and Impact Assessments		24,060	80,000	80,000	55,940	8,696
Lawn Maintenance		229,941	245,000	245,000	15,059	242,425
Public Toilet Maintenance and Cleaning		290,900	330,000	330,000	39,100	314,852
Sanitation Day		10,913	20,000	0	(10,913)	8,393
Millenium Development Goals		9,029	10,000	10,000	971	19,436
Garden Toilets		86,957	100,000	100,000	13,043	100,000
Electricity Bill for Digicel Post		30,502	65,000	65,000	34,498	176,604
Falefa Watershed Area River Bank Protection		139,535	160,000	160,000	20,465	131,724
Pacific water and wastewater Office lease		100,000	100,000	100,000	(0)	93,478
Technical Assistance/Professional Service - Water Sector		177,671	285,000	285,000	107,329	111,557
Rainfall harvesting program		0	200,000	200,000	200,000	0
Land Compensation - Water Sector		450,000	450,000	450,000	0	500,000
Land Day		0	20,000	0	0	18,787
Energy Day		0	15,000	15,000	15,000	14,780
Regulator (Annual Fees)		0	32,000	32,000	32,000	26,539
Renovation of Maota Office Savaii		0	0	0	0	8,770
		7,611,615	8,531,457	8,426,457	814,842	8,581,356
Counterpart Costs						
Roads for Land Board Leased Lands	1	292,130	500,000	500,000	207,870	195,065
Promoting Energy Efficiency in the Pacific (PEEP) - Phase 2		0	0	0	0	109,473
		292,130	500,000	500,000	207,870	304,538
Rents and Leases		694,776	798,992	798,992	104,216	775,433
Lease of Customary Land for Observation Stations and Towers		6,000	51,000	51,000	45,000	40,427
Co-location Digicel Lease		211,428	386,436	386,436	175,008	253,983
VAGST Output Tax		1,263,918	1,377,440	1,377,440	113,522	1,372,488
Total Transactions on Behalf of State		10,266,522	11,919,021	11,814,021	1,547,498	11,546,718
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		22,907,612	24,684,132	24,713,532	1,805,921	24,220,519
RECEIPTS OVER PAYMENTS		(18,903,528)	(19,423,150)	(19,452,550)	(549,022)	(19,477,075)

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 2020*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	2					
UNEP US Montreal Protocol (UNEP)		176,926	0	183,399	167,659	173,978
Enhancing Resilience of Coastal Communities of Samoa (UNDP)		14,348	0	0	146,059	160,407
Two Samoas Environmental Collaboration Initiative		124	0	0	85,820	85,945
Climate and Oceans Support Program in the Pacific (Other)		(2,681)	0	0	1,350	(1,331)
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDP)	6	(125,547)	1,176,409	1,015,309	1,274,386	185,671
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in		53,363	0	171,214	107,563	5,847
Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)	3	763,237	7,059,108	11,258,697	10,428,799	1,175,129
Apia Waterfront Development Project (NZAid)	3+4	689,040	5,325,664	11,198	1,315,906	2,113,278
Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)	6	398,849	2,561,958	2,788,217	2,247,455	124,255
Pacific Resilience Project (World Bank)		1,801,284	5,228,485	6,807,080	5,218,504	890,507
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)		1,310	0	0	3,870	5,721
Disaster Risk Management (NZ Aid)		98,679	266,283	178,892	252,627	197,048
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	4	(15,752)	0	0	64,442	58,356
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)		12,557	0	0	16,563	31,604
Pacific Risk Tool for Resilience Project (Other)		(10,796)	79,885	0	32,727	21,935
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)		(489,044)	2,039,109	1,679,609	1,677,502	(285,917)
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW) Project (South Pacific Commission)		14,436	0	232,643	159,300	(42,715)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)		14,703	0	13,127	0	1,576
GEF Support to UNCCD 2018 National Reporting Process (Samoa) (UNEP)		6,656	0	0	62,110	77,995
Samoa Oceans Acidification Monitoring Project (MOU) (Other)		81,468	0	182,452	100,952	0
Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa (FAO)		9,925	0	11,046	974	0
Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa (Other)		30,054	0	30,054	0	0
SPREP-UN Convention to Combat Desertification (SPREP)	5	0	0	0	0	(1,784)
National Biosafety Frameworks Project (UNEP)	5	0	0	0	0	493
UNDP Samoa's Capacity Building (UNDP)	5	0	0	0	0	(4,494)
Country Support Program for GEF Focal (UNEP)	5	0	0	0	0	2,372
Demonstration on Rehabilitation - Degradation (Other)	5	0	0	0	0	548
Strategic Approach to International (UNEP)	5	0	0	0	0	199
Supporting the GMP Pacific Regional POPs Monitoring Activities for Samoa	5	0	0	0	0	194
Pilot Project on CC Vulnerability & Adaptation for Apia	5	0	0	0	0	4,792
Emergency Telecommunication System for Samoa	5	0	0	0	0	238
Mangroves Eco-Systems for CC Adaptation & Livelihoods	5	0	0	0	0	2,708
Prevention, Control & Management of Invasive alien species in the Pacific (SPREP)	5	0	0	0	0	4,772
Digitising Selected Meteorological Records (Other)	5	0	0	0	0	(11,671)
Organisation of a Logistics Training in Apia Samoa	5	0	0	0	0	249
Improving Understanding on the Distribution & Monitoring Trends of Humpback whales migrating through Samoa	5	0	0	0	0	585
Enhancing the resilience of tourism - reliant communities to climate change risks [GEF 4566] (UNDP)	4+5	0	0	0	0	(183,584)
Enabling Activity Support to Samoa for Revision of the NBSAP and Development of 5th National Report to CBD (UNEP)	5	0	0	0	0	13,800

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 2020*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Japan Fund for Poverty Reduction - Assistance for Community Sanitation Project (ADB)	5	0	0	0	0	(249,234)
Strengthening Biodiversity Conservation and Sustainable Forest and Land Management (FAO)	5	0	0	0	0	716
Improving implementation of convention on international trade in endangered species of wild fauna & flora (CITES) in	5	0	0	0	0	834
Capacity for Implementing Rio Conventions in Samoa (UNDP)	5	0	0	0	0	(168,381)
SPC - EU EDF10 Deep Sea Minerals(DSM) Project	5	0	0	0	0	272
Training Workshop on Common Alerting Protocol(CAP) Standard)	5	0	0	0	0	4,594
TA Project Co-ordinator for Economic Use of Customary Land Phase 3 (ADB)	5	0	0	(0)	0	(18,519)
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)	a	5,298	0	0	0	5,298
Japan Grant Assistance	a	15,270	0	0	0	15,270
Composting of Green Waste (SPREP)		6,578	0	0	0	6,578
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		3,550,286	23,736,901	24,562,937	23,364,567	4,406,132

Notes

- ¹ Unspent funds of \$207,869.57 have been transferred to special purpose account reported under Schedule 12, to be utilised in new financial year 2021.
- ² All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- ³ Non-cash transactions are not reflected on this Statement but on Schedule 11.
- ⁴ Prior Year Adjustments was made to Opening Balance.
- ⁵ Project is completed and balance written off from Project Ledger in FY19/20.
- ⁶ Direct payments were made by donors to suppliers at total of \$81,769.35.
- ^a No movements during current financial year - 2020

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
OMBUDSMAN'S OFFICE						
PAYMENTS						
Outputs						
1.0 Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)	1	242,688	239,146	244,659	1,971	233,977
2.0 Human Rights	1	429,824	437,095	439,938	10,114	427,369
3.0 Special Investigation Unit	1	352,786	356,321	368,465	15,679	332,589
Total Outputs		1,025,299	1,032,562	1,053,062	27,763	993,935
Transactions on Behalf of State						
Membership Fees						
International Ombudsman Institute	1	2,358	2,500	2,500	142	2,500
Global Alliance of National Human Rights Institutions		14,000	14,000	14,000	0	0
Asia Pacific Forum of National Human Rights Institutions		4,000	4,000	4,000	(0)	3,630
Government Policies and Initiatives						
National Human Rights Day	1	14,997	15,000	15,000	3	14,966
Rents and Leases	1	97,095	97,096	97,096	1	97,095
VAGST Output Tax	1	33,149	41,670	41,670	8,521	36,103
Total Transactions on Behalf of State		165,600	174,266	174,266	8,666	154,294
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE		1,190,899	1,206,828	1,227,328	36,430	1,148,229
GOVERNMENT DEVELOPMENT PROJECTS						
		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
National Public Inquiry on Family Violence Project (Other)	2	37,008	85,330	236,232	268,038	93,997
National Public Inquiry Report (SRH/Support Implementation of Recommendation) (UNFPA)		387	0	387	44,274	50,780
Spotlight Initiative (UNDP)		26,899	0	36,127	9,227	0
Sexual Orientation, Gender Identity and Sex Characteristics Project (SOGISC) (Other)	3	1	0	0	0	1
Support for Human Rights Education & Outreach Activities Project (UNDP)	4	0	0	0	0	2,951
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		64,294	85,330	272,746	321,538	147,729

Notes

¹ Unspent funds from the following outputs at total of \$37,832.46 have been transferred into Special Account reported under Schedule 12, to be utilised in new financial year 2021 for Office Relocation to SNPF Savalalo :

Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)	1,487.82
Human Rights	9,541.35
Special Investigation Unit	15,568.01
Central Services Unit	2,569.10
International Ombudsman Institute	141.91
National Human Rights Day	2.58
Rents and Leases	0.64
VAGST Output Tax	8,521.05
	37,832.46

² All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

³ Prior Year Adjustments was made to Opening Balance.

⁴ Project is completed and balance written off from Project Ledger in FY19/20.

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
POLICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		1,008,310	622,705	622,705	(385,605)	472,035
TOTAL RECEIPTS		1,008,310	622,705	622,705	(385,605)	472,035
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	2	1,840,652	1,744,553	1,844,674	4,022	1,739,521
2.0 Traffic Services	2	942,903	1,223,830	970,274	27,371	0
3.0 General policing - Upolu		8,678,930	8,115,401	8,632,684	(46,246)	7,493,752
4.0 General policing - Savaii	2	2,119,570	2,186,300	2,206,777	87,207	1,979,370
5.0 Criminal Investigations	2	2,155,692	2,254,082	2,163,808	8,116	2,197,737
6.0 Prosecution Services	2	401,200	403,863	405,490	4,289	454,630
8.0 Maritime Services	2	1,911,986	1,962,885	1,931,952	19,966	1,794,949
9.0 Specialist Response Services	2	4,970,056	5,236,317	5,221,236	251,180	4,300,125
10.0 Forensics & Intelligence Services	2	876,483	985,758	894,167	17,684	733,935
Total Outputs		23,897,472	24,112,990	24,271,062	373,590	20,694,020
Third Party Outputs						
Grants & Subsidies						
Samoa Fire Services Authority		7,040,503	7,040,503	7,040,503	0	6,500,315
Total Third Party Outputs		7,040,503	7,040,503	7,040,503	0	6,500,315
Transactions on Behalf of State						
Government Policies / Initiatives						
Overseas Peacekeeping Missions		166,447	160,000	160,000	(6,447)	145,776
Police Outposts		90,000	90,000	90,000	0	89,846
Land Lease for Outpost		71,901	71,901	71,901	0	34,444
Police Uniform	1	604,203	650,000	650,000	45,798	650,000
Hiring of Vehicle for Police Special Operations		40,000	40,000	40,000	(0)	40,000
Lawn mowing maintenance		40,000	40,000	40,000	0	40,000
		1,012,551	1,051,901	1,051,901	39,350	1,000,066
VAGST Output Tax	2	638,366	670,494	670,494	32,128	703,950
Total Transactions on Behalf of State		1,650,917	1,722,395	1,722,395	71,478	1,704,017
TOTAL PAYMENTS - POLICE		32,588,892	32,875,888	33,033,960	445,069	28,898,351
RECEIPTS OVER PAYMENTS		(31,580,581)	(32,253,183)	(32,411,255)	(830,674)	(28,426,317)
GOVERNMENT DEVELOPMENT PROJECTS						
		2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	3					
Dog Shelter Construction/Rent (NZ)	a	13,845	0	0	0	13,845
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		13,845	0	0	0	13,845

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 2020*

Notes

¹ Unspent Funds of \$45,797.47 have been transferred to Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2021 for procurement of Police Uniform.

² Unspent Funds of \$396,944.39 have been transferred to Special Purpose Account reported under Schedule 12 to be utilised in new financial year 2021 for procurement of ministry vehicles (1 van and 2 pickups).

Policy Advice to the Responsible Minister	3,211.31
Traffic Services	27,367.89
General policing - Savaii	40,192.10
Criminal Investigations	8,115.98
Prosecution Services	4,286.45
Maritime Services	19,695.97
Specialist Response Services	250,797.91
Forensics & Intelligence Services	17,685.22
VAGST Output Tax	25,591.56
	<u>396,944.39</u>

³ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

^a No movements during current financial year 2020

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 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
PRIME MINISTER						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		6,019,940	6,423,764	6,423,764	403,824	7,453,105
TOTAL RECEIPTS		6,019,940	6,423,764	6,423,764	403,824	7,453,105
PAYMENTS						
Outputs						
1.0 Servicing the Executive Office						
1.1 Servicing the Office of the Head of State		610,797	611,061	611,061	265	600,828
1.2 Servicing the Office of the Council of Deputies		310,298	335,327	311,465	1,167	302,356
		921,095	946,388	922,526	1,431	903,184
2.0 Policy Advice to the Prime Minister		1,049,985	1,100,166	1,055,026	5,041	899,340
3.0 Prime Ministerial Support		784,917	794,288	790,256	5,339	784,778
4.0 Immigration Policy Administration		1,432,779	1,388,042	1,434,045	1,266	1,405,527
5.0 Cabinet Secretariat	1	553,691	553,997	644,170	90,479	474,844
6.0 Communications and Press Division	1	899,487	1,033,429	992,825	93,339	815,997
7.0 Information, Communication and Technology (ICT) Division		363,497	384,633	362,095	(1,402)	311,493
Total Outputs		6,005,450	6,200,942	6,200,941	195,491	5,595,163
Transactions on Behalf of State						
Membership Fees						
Pacific Immigration Directive Conference (PIDC) Annual Contribution		8,353	8,353	8,353	0	8,700
Arms Trade Treaty		7,919	8,200	8,200	281	10,617
		16,272	16,553	16,553	281	19,317
Commemorative Events						
American Samoa Flag Day		49,383	60,000	60,000	10,617	59,967
Prayer & Fasting Week		11,647	15,000	15,000	3,353	19,200
		61,030	75,000	75,000	13,970	79,167
Government Policies / Initiatives						
Transnational Crime Unit		47,597	50,500	50,500	2,903	50,127
Immigration Support Systems		252,511	261,233	261,233	8,722	261,232
Purchase of New Passports		610,000	610,000	610,000	0	610,000
Special Pension		14,400	14,400	14,400	0	14,400
Organic Farming Committee		25,036	25,770	25,770	734	34,672
Electronic Document Management System (EDMS)		80,930	83,000	83,000	2,070	82,998
Cabinet Advisory Committee		26,853	30,000	30,000	3,147	29,974
Two Samoa Talks		40,639	50,000	50,000	9,361	49,677
		1,097,966	1,124,903	1,124,903	26,937	1,133,080
Rents & Leases						
Rents & Leases (Government Building)		562,318	562,318	562,318	0	567,500
Rents & Leases (Immigration & VIP Faleolo)		32,555	34,144	34,144	1,589	52,126
Rents & Leases for Pacific Immigration Directors Conference (DBS)		54,917	54,920	54,920	3	62,896
		649,790	651,382	651,382	1,592	682,522
VAGST Output Tax		377,609	440,274	440,274	62,665	326,461
Total Transactions on Behalf of State		2,202,667	2,308,112	2,308,112	105,445	2,240,547
TOTAL PAYMENTS - PRIME MINISTER'S		8,208,118	8,509,054	8,509,053	300,936	7,835,710
RECEIPTS OVER PAYMENTS		(2,188,178)	(2,085,290)	(2,085,289)	102,888	(382,605)

Notes

¹ Savings at total of \$180,978.00 have been transferred to Bulk Purchase Special Purpose Account under Ministry of Finance, reported under Scheduel 12 to be utilised in new financial year 2021 for purchase of ministry vehicles:

Cabinet Secretariat	88,804
Communications and Press Division	92,174
	<u>180,978</u>

GOVERNMENT OF SAMOA

SCHEDULE 2.19

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2020*

		2020	Original Estimate	Final Estimate	(Over)/Under	2019
	Notes	\$	\$	\$	\$	\$
PRISONS & CORRECTION SERVICES						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	705,486	757,329	714,678	9,192	660,715
2.0 Custodial & Security Services	2	4,613,459	4,183,187	4,681,813	68,354	3,795,566
3.0 Development Services	1	739,495	694,170	752,977	13,482	577,068
Total Outputs		6,058,440	5,634,686	6,149,468	91,028	5,033,349
Transactions on Behalf of State						
Government Initiatives						
Bulk Food for Prisoner	1	358,748	360,000	360,000	1,252	359,468
Construction of Prison Building		0	0	0	0	4,273,235
Uniforms and Personal Protection	1	99,896	100,000	100,000	104	99,929
Retention		0	806,549	0	0	0
Staff Quarter	1	0	0	1,000,000	1,000,000	0
Assets for Town cleaning	1	29,422	0	30,000	578	0
Perimeter and Anti Climb Fence	1	210,149	0	1,130,435	920,286	0
Miscellaneous Remaining Works	1	199,037	0	1,175,170	976,133	0
Payment to SWA		0	0	0	0	425,690
VAGST Output Tax	1+2	261,522	197,317	697,658	436,136	732,034
Total Transactions on Behalf of State		1,158,774	1,463,866	4,493,263	3,334,489	5,890,357
TOTAL PAYMENTS - PRISONS & CORRECTIONS		7,217,214	7,098,552	10,642,731	3,425,517	10,923,705

GOVERNMENT DEVELOPMENT PROJECTS

		2020	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grants - GDP	3					
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ)		78,322	563,069	0	167,093	268,502
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		78,322	563,069	0	167,093	268,502

Notes

Unspent funds at total of \$3,424,991.25 have been transferred into Special Accounts reported under Schedule 12 to utilise in new financial year 2021 for:

¹ Incomplete Projects

Policy Advice to the Responsible Minister	9,192.81
Development Services	13,481.67
Bulk Food for Prisoner	1,251.72
Uniforms and Personal Protection	104.10
Staff Quarter	1,000,000.00
Assets for Town cleaning	578.02
Perimeter and Anti Climb Fence	920,286.03
Miscellaneous Remaining Works	976,132.95
VAGST Output Tax	387,381.58
	3,308,408.88

² Surveillance Cameras and Lights for Tanumalala Prison

Custodial & Security Services	67,828.00
VAGST Output Tax	48,754.37
	116,582.37

3,424,991.25

³ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
PUBLIC ENTERPRISES						
RECEIPTS						
Ordinary Receipts						
Income From Investments						
Dividends (from Commercial Entities)		6,361,272	5,000,000	8,801,186	2,439,914	15,119,680
Other Revenues						
Fees & Other Charges		0	0	0	0	100
TOTAL RECEIPTS		6,361,272	5,000,000	8,801,186	2,439,914	15,119,780
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	281,927	280,653	285,786	3,858	289,540
2.0 Ministerial Support	1	327,325	358,798	358,922	31,597	336,944
3.0 Commercial Entities Monitoring Division	1	468,012	462,939	470,977	2,965	456,537
4.0 Public Bodies Governance Division	1	414,566	435,316	418,370	3,804	424,969
5.0 Mutual and Beneficial Bodies Monitoring Division	1	312,176	307,464	314,876	2,699	298,310
6.0 Public Private Partnership and Privatisation Division	1	363,775	372,053	368,294	4,519	364,181
Total Outputs		2,167,781	2,217,223	2,217,223	49,442	2,170,480
Transactions on Behalf of State						
Government Policies / Initiatives						
Rents & Leases - CBS Building	1	254,070	276,543	276,543	22,473	251,893
Rents & Leases - FMFM II Building		37,250	37,450	37,450	200	37,250
Independence Selection Committee	1	65,720	73,500	73,500	7,780	67,454
Office Relocation	1	33,326	0	38,696	5,370	0
		390,365	387,493	426,189	35,824	356,597
VAGST Output Tax	1	72,012	107,590	107,590	35,578	72,077
Total Transactions on Behalf of State		462,377	495,083	533,779	71,402	428,675
TOTAL PAYMENTS - PUBLIC ENTERPRISES		2,630,158	2,712,306	2,751,002	120,844	2,599,155
RECEIPTS OVER PAYMENTS		3,731,114	2,287,694	6,050,184	2,319,070	12,520,625

Notes

¹ Unspent funds at total of \$98,000 have been transferred into Bulk purchase Special Account reported under Schedule 12, to be utilised in new financial year 2021 for the purchase of new ministry vehicle:

Policy Advice to the Responsible Minister	400.00
Ministerial Support	31,000.00
Commercial Entities Monitoring Division	100.00
Public Bodies Governance Division	1,050.00
Mutual and Beneficial Bodies Monitoring Division	100.00
Public Private Partnership and Privatisation Division	200.00
Rents & Leases - CBS Building	22,000.00
Independence Selection Committee	5,370.25
Office Relocation	2,201.82
VAGST Output Tax	35,577.93
	<u>98,000.00</u>

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
PUBLIC SERVICE COMMISSION						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		100	0	0	(100)	0
TOTAL RECEIPTS		100	0	0	(100)	0
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		635,294	602,736	630,358	(4,936)	622,158
2.0 Legal & Investigations (Previously Output 9)		236,355	229,313	237,087	732	213,129
3.0 Senior Executive Services		832,095	865,560	853,989	21,894	821,084
4.0 Human Resource Management		436,456	406,543	436,607	150	400,225
5.0 Human Resource Management Information System Services		579,728	599,303	601,642	21,914	566,069
6.0 Public Service Performance & Policy		510,779	516,230	518,569	7,790	488,300
7.0 Human Resource Planning & Development		613,007	574,641	612,767	(239)	557,276
8.0 Public Administration Sector Coordination		365,672	355,012	366,250	578	349,766
Total Outputs		4,209,385	4,149,337	4,257,269	47,884	4,018,005
Transactions on Behalf of State						
Membership Fees & Grants						
Commonwealth Association for Public Administration and Management		0	10,200	10,200	10,200	10,200
Harvard Business Review, The Economist		1,002	1,890	1,890	888	939
Eastern Regional Organisation for Public Administration (EUROPA Fees)		472	1,336	1,336	864	461
		1,474	13,426	13,426	11,952	11,600
Government Policies / Initiatives						
Remuneration Tribunal		269,307	267,147	267,147	(2,160)	266,919
CEO Forum & Professional Development		10,000	10,000	10,000	(0)	10,000
Human Resource Module License		128,788	139,646	139,646	10,858	127,054
Public Service Day		16,974	17,000	17,000	26	17,000
		425,069	433,793	433,793	8,724	420,972
Rents & Leases (Government Building)		267,800	267,800	267,800	0	267,800
VAGST Output Tax		101,481	126,541	126,541	25,060	132,390
Total Transactions on Behalf of State		795,824	841,560	841,560	45,736	832,762
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		5,005,209	4,990,897	5,098,829	93,620	4,850,767
RECEIPTS OVER PAYMENTS		(5,005,109)	(4,990,897)	(5,098,829)	(93,720)	(4,850,767)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	1					
Secretariat Support for Pacific PSC Conference (AusAid)	2	0	0	0	0	6,922
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		0	0	0	0	6,922

Notes

¹ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

² Project is completed and balance written off from Project Ledger in FY19/20.

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 2020***

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
REVENUE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		189,823,113	185,615,990	176,764,939	(13,058,174)	191,588,884
VAGST		228,571,220	225,190,605	222,077,117	(6,494,104)	226,075,765
Other		136,129,840	124,543,059	124,543,059	(11,586,781)	138,324,807
Other Revenues						
Fees & Other Charges		4,350,721	4,356,193	4,356,193	5,472	4,868,436
TOTAL RECEIPTS		558,874,894	539,705,847	527,741,308	(31,133,586)	560,857,893
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	1,238,457	1,163,017	1,267,862	29,405	1,087,464
2.0 Ministerial Support	1	569,367	594,298	598,101	28,734	571,650
3.0 Taxpayer Services	1	1,141,555	1,135,357	1,166,040	24,486	1,044,226
4.0 Collection, Recoveries and Enforcement	1	797,320	819,120	821,621	24,300	774,570
5.0 Audit and Investigation	1	961,896	970,031	992,861	30,966	906,366
6.0 Border Operations	1	1,421,851	1,419,449	1,460,782	38,930	1,677,467
7.0 Risk & Compliance	1	630,903	654,121	665,804	34,902	618,005
8.0 Information Technology	1	989,210	1,083,104	1,064,393	75,183	1,026,957
9.0 Revenue Services	1	689,905	685,035	701,428	11,523	620,574
10.0 Client Service	1	697,508	755,529	758,029	60,521	742,674
11.0 Legal and Technical Support Services	1	612,095	654,248	655,359	43,264	645,471
12.0 Policy, Forecasting and Business Improvement	1	587,911	588,543	600,829	12,918	522,382
Total Outputs		10,337,978	10,521,853	10,753,110	415,132	10,237,805
Transactions on Behalf of State						
Membership Fees						
Commonwealth Association of Tax Administration		15,000	15,000	15,000	0	15,000
World Customs Organisation Contribution		68,483	68,483	68,483	0	68,483
Oceania Customs Organisation		46,618	49,000	49,000	2,382	46,468
ASYCUDA Support Mechanism		249,915	250,000	250,000	85	230,636
Pacific Island Tax Agreement and Administration (PITAA)		39,090	39,090	39,090	0	37,553
		419,106	421,573	421,573	2,467	398,141
Government Policies / Initiatives						
ASYCUDA System maintenance		45,909	48,000	48,000	2,091	9,191
Enforcement Assistance		118,655	125,000	125,000	6,345	67,241
Data Torque - Revenue Management System		97,400	97,400	97,400	1	77,244
Automated Exchange of Information System (AEIOS)		184,569	184,920	184,920	351	179,676
Official Uniform	2	4,315	50,000	50,000	45,685	0
Smart Card Reader		8,102	0	10,000	1,898	0
Procurement of Standby Generator	3	0	0	100,000	100,000	0
		458,950	505,320	615,320	156,370	333,353
Commemorative Events						
International Customs Day		8,243	10,000	10,000	1,757	3,312
Rents and Leases						
Rents & Leases - DBS		465,956	482,666	482,666	16,710	482,657
Rents & Leases - Airports		13,277	13,956	13,956	679	12,359
Rents & Leases - Minister's Office (Government Building)		34,348	34,348	34,348	0	34,348
Rents & Leases - Savaii(Samoa Land Corporation)		9,826	14,300	14,300	4,474	10,435
		523,407	545,270	545,270	21,863	539,799
VAGST Output Tax	1+2	426,182	464,907	485,359	59,177	460,602
Total Transactions on Behalf of State		1,835,887	1,947,070	2,077,522	241,635	1,735,207
TOTAL PAYMENTS - REVENUE		12,173,865	12,468,923	12,830,632	656,767	11,973,012
RECEIPTS OVER PAYMENTS		546,701,029	527,236,924	514,910,676	(31,790,353)	548,884,881

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 2020*

Notes

Unspent funds at total of \$526,249 have been transferred into Special Accounts reported under Schedule 12 to be utilised in new financial year 2021 for:

¹	<u>Procurement of Computers</u>	
	Policy Advice to the Responsible Minister	22,783.09
	Ministerial Support	18,669.45
	Taxpayer Services	20,000.00
	Collection, Recoveries and Enforcement	20,000.00
	Audit and Investigation	20,000.00
	Border Operations	30,653.26
	Risk & Compliance	30,000.00
	Information Technology	72,022.00
	Revenue Services	3,500.00
	Client Service	37,313.22
	Legal and Technical Support Services	40,923.91
	Policy, Forecasting and Business Improvement	10,025.00
	VAGST Output Tax	47,821.07
		<hr/> 373,711.00
²	<u>Procurement of Official Uniform</u>	
	Official Uniform	45,684.90
	VAGST Output Tax	6,853.10
		<hr/> 52,538.00
³	<u>Procurement of Standby Generator</u>	
	Procurement of Standby Generator	100,000.00
		<hr/> 100,000.00
		<hr/> <hr/> 526,249.00

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		632,715	625,000	625,000	(7,714)	582,285
TOTAL RECEIPTS		632,715	625,000	625,000	(7,714)	582,285
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	4	701,473	817,357	803,037	101,565	782,989
2.0 Ministerial Support		509,279	523,617	537,937	28,658	490,631
3.0 Social Development Services (Former Outputs 3 & 4)	4	1,877,121	1,971,458	1,971,458	94,337	1,564,607
4.0 Protection of Children Services (now under Output 3)		0	0	0	0	334,502
5.0 Governance	1	2,542,184	3,082,974	3,082,974	540,790	2,503,952
6.0 Community Economic Services	4	500,971	596,272	596,272	95,302	536,220
7.0 Printing Services	4	1,220,693	1,335,942	1,335,942	115,250	1,222,510
8.0 Research, Policy & Planning	4	587,704	743,680	743,680	155,976	683,695
Total Outputs		7,939,423	9,071,300	9,071,300	1,131,878	8,119,107
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		18,677	28,399	28,399	9,722	21,061
United Nations Fund for Population Activity		8,108	14,843	14,843	6,735	0
United Nations International Children's Emergency Fund		2,697	4,948	4,948	2,251	0
		29,482	48,190	48,190	18,708	21,061
Commemorative Events / Days						
Mothers' Day of Samoa		0	10,000	10,000	10,000	10,000
National Youth Week		9,847	10,000	10,000	152	8,981
Fuataga o le o le Malo	2	0	200,000	200,000	200,000	199,209
Fathers' Day of Samoa		8,659	10,000	10,000	1,341	7,435
International Disability Day		8,696	10,000	10,000	1,304	5,921
Fa'aaloaloga for Community Programs		19,578	20,000	20,000	422	19,200
		46,781	260,000	260,000	213,219	250,746
Government Policies / Initiatives						
Independent Water Schemes		116,183	116,600	116,600	417	101,456
National Beautification Activities & Awards	3	0	150,000	150,000	150,000	148,273
MWCS Building Salelologa		0	0	0	0	250,000
		116,183	266,600	266,600	150,417	499,729
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		160,078	367,152	367,152	207,074	270,748
Total Transactions on Behalf of State		386,723	976,142	976,142	589,419	1,076,484
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		8,326,146	10,047,442	10,047,442	1,721,296	9,195,591
RECEIPTS OVER PAYMENTS		(7,693,431)	(9,422,442)	(9,422,442)	(1,729,011)	(8,613,306)

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 2020*

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	5					
Gender Based Violence Project (UNPFA)	8	(20,162)	60,000	31,400	156,195	112,319
UNICEF Pacific Children's Programme (UNICEF)		6,246	73,000	40,000	78,947	56,900
Samoa Disability Program (Australian Aid)		1,018,492	1,598,172	11,660	773,320	1,794,559
Samoa National Action Plan on Youth Employment (ILO)		1,102	0	37	764	1,944
Samoa Women Shaping Development Program (Australian Aid)	6	325,536	1,295,265	351,675	150,922	125,379
Youth Employment Program (UNDP)		4,333	0	283,775	229,268	(45,989)
Community Development Sector Response for Measles Epidemic (Other)	8	2,737	458,813	459,813	415,019	0
CERF- MHPSS Capacity Building: Measles Outbreak Response (UNICEF)		42,445	0	130,886	84,732	0
WHO- Community Response to COVID-19		(57,300)	0	0	57,300	0
Com.wealth - Leadership Training Village (Commonwealth Fund)	7	0	0	0	0	508
HIV and AIDS Education Programs for Working Women and Women in Communities (SPC)	7	0	0	0	0	4,394
National Youth Award Program (World Bank)	7	0	0	0	0	152
Women Matai & Leadership Survey (Other)	7	0	0	0	0	6,797
Changing Laws. Protecting Women; lobbying for legislative change in LAW (South Pacific Commission)	7	0	0	0	0	(16,429)
Youth Arts Incubator for Economic Empowerment of Young People (Other)	c	479,364	0	0	0	479,364
Community Centre/Samoan Fale for MWCSN in Savaii (JAPAID)	d	1,694	0	0	0	1,694
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,804,487	3,485,250	1,309,245	1,946,467	2,521,591

Notes

Unspent funds at total of \$1,069,663.22 have been transferred into Special Accounts reported under Schedule 12 to utilise in new financial year 2021 for:

¹ <u>Independent Water Scheme</u>	
Governance	449,663.22
	<u>449,663.22</u>
² <u>Fuataga o le le Samoa</u>	
Fuataga o le o le Malo	200,000.00
	<u>200,000.00</u>
³ <u>National Beautification Program</u>	
National Beautification Activities & Awards	150,000.00
	<u>150,000.00</u>
⁴ <u>Procuring of a New Generator</u>	
Policy Advice to the Responsible Minister	60,000.00
Social Development Services (Former Outputs 3 & 4)	25,000.00
Community Economic Services	50,000.00
Printing Services	80,000.00
Research, Policy & Planning	55,000.00
	<u>270,000.00</u>
	<u>1,069,663.22</u>

⁵ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.

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

⁷ Project is completed and balance written off from Project Ledger in FY19/20.

⁸ Estimates declared in First Supplementary Estimates 19/20

^c No movements in the last 3 financial years

^d No movements in the last 4 financial years

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		22,215	29,817	29,817	7,602	34,370
Other Revenues						
Fees & Other Charges		2,569,411	2,595,955	2,595,955	26,544	2,452,850
TOTAL RECEIPTS		2,591,626	2,625,772	2,625,772	34,146	2,487,220
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		527,639	502,305	512,305	(15,334)	464,301
2.0 Ministerial Support	2	525,934	544,643	564,643	38,709	476,657
3.0 Civil Aviation Policy Administration and Regulation		597,285	569,912	580,783	(16,502)	577,822
4.0 Maritime Policy Administration and Regulation		813,285	787,257	800,218	(13,067)	719,937
5.0 Land Transport Services	2	405,237	468,749	444,564	39,327	445,573
6.0 Policy and Planning		301,298	278,168	279,967	(21,331)	301,613
7.0 Asset Management - Buildings	2	633,075	689,306	657,859	24,784	721,667
8.0 Planning & Urban Management Services	2	945,874	985,023	985,023	39,149	0
Total Outputs		4,749,627	4,825,362	4,825,361	75,734	3,707,569
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		2,000,000	2,000,000	2,000,000	0	2,000,000
Electric Power Corporation - CSO		2,000,000	2,000,000	2,000,000	0	2,000,000
Land Transport Authority		31,949,371	29,649,371	31,949,371	0	25,886,306
Samoa Water Authority (Sector Budget Support)		6,605,000	6,605,000	6,605,000	0	9,100,000
Total Third Party Outputs		42,554,371	40,254,371	42,554,371	0	38,986,306
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		132,200	132,200	132,200	0	127,712
International Maritime Organisation		23,000	23,000	23,000	0	14,538
Pacific Aviation Safety Office (PASO)		47,920	65,238	65,238	17,318	49,250
		203,120	220,438	220,438	17,318	191,500
Counterpart Costs to Development Projects						
Sanitation (Water Sector)		10,075	11,000	11,000	925	19,656
Drainage (Water Sector)		14,439	15,000	15,000	561	4,429
Maintenance of Apia Waterfront	1	172,016	250,000	250,000	77,984	0
Safety and Security Levy		770,352	910,325	910,325	139,973	554,425
		966,882	1,186,325	1,186,325	219,443	578,510
Rents & Leases (TATTE Building)		227,530	232,760	232,760	5,230	227,530
VAGST Output Tax	2	197,392	348,228	348,228	150,836	184,727
Total Transactions on Behalf of State		1,594,925	1,987,751	1,987,751	392,826	1,182,267
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		48,898,922	47,067,484	49,367,483	468,561	43,876,142
RECEIPTS OVER PAYMENTS		(46,307,296)	(44,441,712)	(46,741,711)	(434,415)	(41,388,921)

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 2020*

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
GOVERNMENT DEVELOPMENT PROJECTS						
	Notes	2020 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP	3					
Samoa Aviation Investment Project (World Bank)	5	(2,934,339)	29,606,295	2,747,439	6,487,412	959,453
Samoa Aviation Project (PRIF Fund) (World Bank)		10,093	0	0	1,189	11,282
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)		176,566	665,708	644,226	1,147,775	680,115
Samoa Climate Resilient Transport Project (World Bank)		2,005,729	11,764,091	510,476	951,672	2,526,993
Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia (UNESCO)		257	25,390	0	14,222	16,613
HR Consultant for EPC (Samoa) (AusAid)	4	0	0	0	0	66,156
Marine Pollution Fund Regulation (SPREP)	b	12,324	0	0	0	12,324
		(729,370)	42,061,484	3,902,141	8,602,271	4,272,935
Loans - GDP						
Samoa Aviation Investment Project- Loan Agreement (WB)	5	374,992	0	1,066,796	691,804	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		(354,378)	42,061,484	4,968,937	9,294,074	4,272,935

Notes

- ¹ Unspent funds of \$69,440.00 have been transferred to Special Purpose Account reported under Schedule 12, to be utilised in new financial year 2021 to fund for Contract Extension for Friendship Park Supervising Engineer.
- ² Unspent funds at total of \$110,000.00 have been transferred to Special Purpose Account for Government Vehicles Bulk Purchase under Ministry of Finance reported under Schedule 12, to be utilised in new financial year 2021 to procure ministry new vehicle as per FK (20)20.

Ministerial Support	23,000.00
Land Transport Services	2,000.00
Asset Management - Buildings	1,000.00
Planning & Urban Management Services	15,750.00
VAGST Output Tax	68,250.00
	<u>110,000.00</u>
- ³ All Projects Opening and Closing balances are reported in Inclusive Amounts as per recommended changes for Projects disclosure starting this FY19/20.
- ⁴ Project is completed and balance written off from Project Ledger in FY19/20.
- ⁵ There were direct payments made by donor/lender to suppliers at total of \$29,486,949.45.
- ^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 2020

	Schedule	2020 \$	Estimate (Original) \$	Estimate (Final) \$	(Over)/Under \$	2019 \$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	85,635,935	87,946,124	88,946,124	3,310,189	80,754,686
Statutory Remuneration	3.2	9,503,902	9,503,223	9,644,822	140,919	8,881,101
Other Expenditure	3.3	50,762,657	48,181,619	49,181,619	(1,581,038)	38,553,108
TOTAL STATUTORY EXPENDITURE		<u>145,902,495</u>	<u>145,630,967</u>	<u>147,772,565</u>	<u>1,870,070</u>	<u>128,188,894</u>
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		7,148,006	9,732,557	9,732,557	2,584,551	9,317,841
External Loan Principal Repayments		62,597,581	60,917,817	60,917,817	(1,679,764)	55,192,300
Loan Interest and Service Charges		915,673	1,635,215	2,635,215	1,719,542	1,101,243
External Loan Interest and Service Charges		14,974,676	15,660,535	15,660,535	685,859	15,143,302
Statutory Remuneration and Expenses		9,503,902	9,503,223	9,644,822	140,919	8,881,101
Tax Refunds		38,425,526	34,369,732	35,369,732	(3,055,793)	33,370,336
Other Expenditure		12,337,131	13,811,887	13,811,887	1,474,756	5,182,771
TOTAL STATUTORY EXPENDITURE		<u>145,902,495</u>	<u>145,630,967</u>	<u>147,772,565</u>	<u>1,870,070</u>	<u>128,188,894</u>

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$87.9m and \$88.9 m respectively are inclusive of Exchange Fluctuation estimates as per Approved Estimates FY19/20

Total Balance of Schedule 3 Reported under Schedule C

Schedule 3 Total	145,902,495
External Loan Principal Repayment	<u>62,597,581</u>
Schedule 3 Balance under Schedule C	<u>83,304,914</u>

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
EXPENDITURE BY LENDER/LOAN						
EXTERNAL DEBT SERVICING						
Asian Development Bank (ADB)						
Development Bank Loan 1978006		0	258,624	258,624	258,624	264,282
Fale-ole-Fee Power Project Loan 1979003		0	229,603	229,603	229,603	228,800
S.T.E.C. Agricultural Development Loan 1980005		241,530	244,600	244,600	3,070	240,045
Forestry Development Loan 1980006		165,650	164,344	164,344	(1,306)	162,411
Development Bank Loan 1981006		457,252	456,565	456,565	(687)	456,124
S.T.E.C. Special Assistance Loan 1983001		104,187	105,487	105,487	1,300	103,521
Development Bank Loan 1985001		565,199	564,282	564,282	(917)	563,861
Multiproject Loan 1985003		681,601	681,587	681,587	(14)	680,219
Afulilo Hydropower Project Loan 1986003		771,029	763,304	763,304	(7,725)	743,222
Telecommunications Loan 1989001		971,159	995,110	995,110	23,951	969,423
Agriculture Program Loan 1989004		2,100,703	2,152,422	2,152,422	51,719	2,096,863
Emergency Power Rehabilitation Loan 1990002		42,396	41,962	41,962	(434)	40,857
Cyclone Damage Rehabilitation Project 1992012		917,812	940,185	940,185	22,373	915,920
Afulilo Hydropower Supplementary Loan 1993002		252,191	258,330	258,330	6,139	251,662
Financial Sector Program Loan 1998001		925,431	931,939	931,939	6,508	914,007
Samoa Education Project 2000003		894,125	907,350	907,350	13,225	873,273
Small Business Development Project 2001001		398,591	395,883	395,883	(2,708)	385,456
Afulilo Power Improvement Project 2002001		64,064	63,613	63,613	(451)	61,938
Sanitation & Drainage Project 2004003		1,089,562	1,093,200	1,093,200	3,638	1,084,259
Education Sector Project Phase II 2006002		1,017,422	1,009,690	1,009,690	(7,732)	983,104
Samoa Power Sector Expansion Project 2007003		3,419,837	3,483,034	3,483,034	63,197	2,366,399
Samoa Sanitation and Drainage Project 2009038		352,780	349,983	349,983	(2,797)	340,768
Economic Recovery Support Program 2010003		2,916,079	2,960,375	2,960,375	44,296	2,902,673
Economic Recovery Support Program-Subprogram 2 2012001		1,874,741	254,185	254,185	(1,620,556)	247,653
Total ADB Loan Payments		20,223,342	19,305,657	19,305,657	(917,685)	17,876,742
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009		20,575	25,354	25,354	4,779	20,722
Regional Telecommunications Loan 2000004		0	313,238	313,238	313,238	305,131
Regional Telecommunications Loan 2000005		143,333	294,463	294,463	151,130	286,519
Total EEC and EIB Loan Payments		163,908	633,055	633,055	469,147	612,372
International Development Association (IDA)						
Highway Road Development Loan 1975001		374,611	347,273	347,273	(27,338)	363,048
Savaii Agricultural Development Loan 1979010		556,408	523,783	523,783	(32,625)	550,691
Second Agriculture Development Loan 1981001		102,387	103,642	103,642	1,255	102,025
Development Bank Loan 1985002		226,550	230,762	230,762	4,212	226,647
Multiproject Loan 1986001		285,185	288,617	288,617	3,432	284,111
Afulilo Hydropower Project Loan 1987001		304,827	303,166	303,166	(1,661)	295,575
Telecommunications Loan 1989002		574,952	576,038	576,038	1,086	568,731
Emergency Road Rehabilitation Loan 1990001		2,336,158	2,345,207	2,345,207	9,049	2,324,792
Afulilo Hydropower Supplementary Loan 1993003		32,398	32,221	32,221	(177)	31,415
Infrastructure Assets Management Loan 1999001		1,738,589	996,142	996,142	(742,447)	980,578
Health Sector Management Project 2000002		365,298	368,950	368,950	3,652	356,042
Postal & Telecommunication Reform Project 2003001		263,206	262,017	262,017	(1,189)	258,067
Infrastructure Asset Management Project Phase II 2004001		874,904	892,916	892,916	18,012	866,673
Infrastructure Asset Management Project - AFC 2007004		215,155	219,561	219,561	4,406	213,108
Cyclone Emergency Recovery Project 2004002		139,626	138,988	138,988	(638)	136,893
Health Sector Management Project Phase II 2008001		189,382	193,255	193,255	3,873	189,730
Economic Crisis Support Credit IDA (4766-0) 2010002		371,392	366,666	366,666	(4,726)	366,027
Post Tsunami Reconstruction Project 2010005		181,277	183,421	183,421	2,144	180,142
Health Sector Management Programme Support Project 2010004		54,619	55,556	55,556	937	54,966
Samoa Agriculture Competitiveness Enhancement Project 2012004		137,845	142,409	142,409	4,564	124,432
Additional Financing for the Pacific Aviation Program-SAIP 2016001		176,969	153,304	153,304	(23,665)	95,323
Second Fiscal and Economic Reform Operation Project 2016002		101,564	101,389	101,389	(175)	98,575
Total IDA Loan Payments		9,603,301	8,825,283	8,825,283	(778,018)	8,667,591

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
EXPENDITURE BY LENDER/LOAN						
EXTERNAL DEBT SERVICING						
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001		918,067	874,022	874,022	(44,045)	910,109
Petroleum Bulk Storage Facility Project Phase IV 2011001		2,990,771	3,057,099	3,057,099	66,328	2,897,614
Total OPEC Loan Payments		3,908,838	3,931,121	3,931,121	22,283	3,807,723
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001		4,697,611	4,723,731	4,723,731	26,120	4,712,308
Government Building 2008002		9,038,066	9,081,223	9,081,223	43,157	9,061,866
National Medical 2010001		6,487,678	6,513,816	6,513,816	26,138	6,501,708
Samoa Medical C 2012002		6,542,807	6,563,022	6,563,022	20,215	6,553,079
Samoa National Broadband Highway Project 2012003		4,309,215	4,346,411	4,346,411	37,196	4,315,980
Faleolo International Airport Upgrading Project 2014001		7,065,596	2,603,754	2,603,754	(4,461,842)	2,558,815
Total People's Republic of China (PRC)		38,140,972	33,831,957	33,831,957	(4,309,015)	33,703,756
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005		92,541	90,097	90,097	(2,444)	90,808
I.F.A.D Rural Activation Project 1993001		116,886	114,037	114,037	(2,849)	114,607
Samoa Power Sector Expansion Project 2007002		5,322,469	4,847,149	4,847,149	(475,320)	5,155,728
Total Other Lenders' Payments		5,531,897	5,051,283	5,051,283	(480,614)	5,361,143
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE	1	77,572,257	76,578,356	76,578,356	(993,901)	70,029,327
DOMESTIC DEBT SERVICING						
Polynesian Airlines Limited (UTOS)		0	3,830,400	3,830,400	3,830,400	2,626,006
Samoa Airport Authority (SNPF)		0	480,000	480,000	480,000	466,270
Development Bank of Samoa (UTOS)		2,400,000	2,400,000	2,400,000	0	2,400,000
Pacific Forum Line (UTOS)		4,512,258	4,657,372	4,657,372	145,114	4,657,372
Samoa Trust Estates Corporation (UTOS)		1,151,420	0	0	(1,151,420)	575,710
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE	2+3	8,063,679	11,367,772	12,367,772	3,304,093	10,725,358
DEBT SERVICING EXPENDITURE BY PURPOSE						
Principal Repayments		69,745,587	65,650,374	65,650,374	(4,095,213)	64,510,140
Interest and Service Charges	4	15,890,349	22,295,750	23,295,750	7,405,401	16,244,545
TOTAL DEBT SERVICING EXPENDITURE		85,635,935	87,946,124	88,946,124	3,310,189	80,754,686

Notes:

¹ The Total Original Estimate and Final Estimate of \$76,578,356 are inclusive of Exchange Fluctuation of \$5m

² The Total Original Estimate and Final Estimate of \$11,367,772 is exclusive of \$1,415,458 estimate for the Sinking Fund as it is reported under Schedule 3.3

³ The Total Revised Budget for Domestic Debt Servicing is inclusive of \$1m additional funds for Interest Payment

⁴ The Total Original Estimate and Final Estimate for Interest Payments and Service Charges is inclusive of \$5m Exchange Fluctuation and \$1m additional budget for Domestic Interest

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE

STATUTORY REMUNERATION

for the financial year ended 30 June 2020

	Notes	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
Head of State Act 1965						
Head of State		234,990	227,140	227,140	(7,849)	224,078
Council of Deputies		122,851	355,098	355,098	232,247	116,617
		<u>357,841</u>	<u>582,238</u>	<u>582,238</u>	<u>224,398</u>	<u>340,695</u>
Civil List Act 1964						
Prime Minister		223,847	216,222	216,222	(7,625)	213,248
Deputy Prime Minister		177,849	178,993	178,993	1,144	169,432
Ministers		1,840,208	1,788,331	1,788,331	(51,877)	1,753,638
Speaker		162,025	155,957	155,957	(6,068)	153,881
Deputy Speaker		124,251	116,047	116,047	(8,204)	131,941
Leader of Opposition		0	0	0	0	0
Deputy Leader of Opposition		0	0	0	0	0
Members of Parliament		2,536,299	2,653,463	2,653,463	117,164	2,711,835
Parliamentary & Committee	1	515,130	300,000	380,000	(135,130)	43,850
		<u>5,579,610</u>	<u>5,409,014</u>	<u>5,489,014</u>	<u>(90,596)</u>	<u>5,177,825</u>
Judicature Ordinance Act 1961						
Chief Justice		8,356	207,911	207,911	199,555	194,186
Supreme Court Judges		1,024,650	822,920	822,920	(201,730)	788,994
Lands & Title President		154,516	155,073	155,073	557	128,088
District Court Judges		557,683	602,310	602,310	44,627	541,745
		<u>1,745,206</u>	<u>1,788,215</u>	<u>1,788,215</u>	<u>43,009</u>	<u>1,653,012</u>
Audit Act 2013						
Controller & Auditor General		142,856	136,042	143,042	186	134,084
Parliamentary Under-Secretaries Act 1968						
Associate Ministers		1,539,163	1,455,127	1,503,127	(36,036)	1,444,803
Ombudsman Act 1988						
Ombudsman		139,227	132,587	139,187	(40)	130,681
TOTAL STATUTORY EXPENDITURE		<u><u>9,503,902</u></u>	<u><u>9,503,223</u></u>	<u><u>9,644,823</u></u>	<u><u>140,921</u></u>	<u><u>8,881,101</u></u>

Notes

¹ Parliamentary & Committee Allowances account for Sitting Allowances when Members of Parliament attend Committee Meeting

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE

OTHER EXPENDITURE

for the financial year ended 30 June 2020

	2020 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2019 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	70,292	200,000	200,000	129,708	99,472
Merit Awards - Merit Act 1992/1993	0	75,000	75,000	75,000	16,721
Parliamentary Pension Scheme - Contributions	386,000	386,000	386,000	0	262,000
Grant to the Public Trust Office - Public Trust Office Act 1975	490,333	490,333	490,333	0	398,410
Sinking Fund Contribution	1,415,458	1,415,458	1,415,458	0	1,415,458
Income Tax Refunds - Income Tax Administration Act 2012	6,615,191	5,000,000	5,000,000	(1,615,191)	6,067,702
VAGST Refunds - VAGST Tax Act 1992/1993	31,810,334	29,369,732	30,369,732	(1,440,602)	27,302,634
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	9,975,048	11,145,096	11,145,096	1,170,048	2,990,710
TOTAL EXPENDITURE	50,762,657	48,181,619	49,181,619	(1,581,038)	38,553,108

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2020

Original Estimates

\$17,511,466

Unforeseen Expenditure By Ministry	2020 \$	Final Estimate \$	Over/Under \$	2019 \$
Agriculture (AG)	0	0	0	279,890
Attorney General (AT)	12,750	16,750	4,000	0
Commerce, Industry and Labour (CL)	180,464	183,968	3,503	0
Communication & Information Technology (CT)	0	0	0	21,551
Education, Sports & Culture (EC)	322,800	322,800	0	182,667
Electoral Commissioner (EV)	0	0	0	176,349
Finance (FI)	3,056,058	3,060,894	4,837	3,741,158
Foreign Affairs & Trade (FT)	210,657	210,771	115	183,238
Health (HE) ¹	3,015,170	5,766,681	2,751,511	2,052,486
Justice & Courts Administration (JC)	176,480	176,480	0	0
Legislative (AA)	0	0	0	96,833
National Health Service (NH)	0	0	0	1,226,329
Natural Resources & Environment (NE) ¹	1,963,219	2,179,199	215,980	737,928
Police (PP) ¹	173,948	835,199	661,252	236,514
Prime Minister's (PM)	82,463	82,468	5	426,094
Prisons & Correction Services (PC)	9,145	9,146	1	18,075
Women, Community & Social Development (WS)	0	0	0	241,000
Works Transport & Infrastructure (WI)	936,912	1,754,294	817,382	0
Total Unforeseen Expenditure	10,140,066	14,598,651	4,458,584	9,620,112

¹ Remaining amounts have been transferred to Special Purpose Accounts to be utilised in new Financial Year 2021

Ministries	FKs	Amounts
HE	FK(20) 19	500,000
HE	FK(20) 26	757,000
HE	FK(20) Faapitooa 36	1,000,000
NE	FK(20) 23	215,980
PP	FK(19) 32	661,252
Total		3,134,232

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2020

Total Estimates for 2019/2020

\$ 17,511,466

Unforeseen Expenditure By Purpose

	2020 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
Financial Assistance for the Investigation of Deceased MMR Infants (measles, mumps & rubella)	12,750	17,800	FK(19) 24	AT
Payment for lease of office, rent of accommodation and purchase of new vehicle for the liaison officer of the seasonal work program	113,912	113,912	FK(19) 33	CL
Payment of allowance for the liaison officer of the seasonal work program	66,552	70,078	FK(19) 47	CL
Fund Request for students to attend the First Global Robotic Challenge in Dubai	10,000	10,000	FK(19) 36	EC
Payment to USP for conducting an analysis on the contribution of the South Pacific Games to Samoa's economy	62,800	62,800	FK(19) 43	EC
Financial Assistance to SASNOC to settle all outstanding accounts from the South Pacific Games	250,000	250,000	FK(20) 07	EC
Payment for a new generator and shelter for FMFMII building	1,056,058	1,255,954	FK(19) 08	FI
Payment to transfer Fagalii Airport from Samoa Airways to MOF	2,000,000	2,000,000	FK(20) 03	FI
Hosting of Prince Haakon Magnus, Crown Prince of Norway's trip to Samoa	6,074	17,759	FK(19) 14	FT
Financial Assistance for the preparations of the Women Peace and Security Summit hosted in Apia	5,730	8,260	FK(19) 29	FT
Hosting of the International meeting of the 6th ACP Ministers in Charge for fisheries and Aquaculture in Apia	6,542	50,000	FK(19) 31	FT
Government assistance for Australia's disaster (bushfire)	183,486	183,486	FK(20) 01	FT
To fund travel fares for repatriation students from Wuhan China due to Covid 19	8,824	22,295	FK(20) 07	FT
Financing End of Contract Benefit for the CEO of Ministry of Health	9,680	9,680	FK(19) 26	HE
Funds allocated for measles response plan activities	3,005,490	6,000,000	FK(19) 42 & FK(19) 43	HE
Payment for former Chief Justice's end of service benefit	176,480	176,480	FK(19) 47	JC
Funding of the Fifth Pacific Meteorology Meeting hosted in Apia	143,798	153,000	FK(19) 27	NE
Compensation for Tiavea Village land used for a New Airport	1,442,880	4,148,664	FK(19) 10	NE
Compensation for houses and graves of relocated families at Tiavea	326,542	766,802	FK(19) 30	NE
Payment of building permit for National Emergency Office Center	50,000	50,000	FK(19) 44	NE
To fund the construction of a fence for the Head of State's residence	52,779	135,000	FK(18) 28	PM
To fund renovation of the Head of State's office at Vailele	24,120	50,000	FK(19) Faapitooa 9	PM
Government donation for Late Mulitalo Falenaoti June Kolotita Oloialii	5,564	5,800	FK(20) Faapitooa 14	PM
To fund the clearing of land and constructing of fence for the Samoa Police Academy	173,948	835,204	FK(19) 32	PP
Request to pay legal cost to Simpson Grieson law Firm	9,145	18,291	FK(19) 31	PC
To fund Friendship Park Supervising Engineer's contract under the Waterfront Project	59,520	54,560	FK(19) 41	WI
To fund arrears for street lights to EPC	748,901	1,574,047	FK(19) Faapitooa 14	WI
Payments to SWA and EPC for water and electricity access for government's new residential areas at Tafaigata and relocation of fleamarket stalls at Savalalo	128,490	1,000,000	FK(20) 07	WI
Total Unforeseen Expenditure	10,140,066	19,039,872		

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

	2020			2019		
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
TREASURY FUND						
PETTY CASH IMPREST	31,650					31,650
CASH IN BANK						
Domestic:						
ANZ Bank (Samoa) Limited						
Direct Transfers ⁶	4,752,534	19,622,258		18,582,617		3,712,893
General Disbursement	(12,527,029)	217,388,126		206,946,844		(22,968,310)
Inland Revenue Tax Refund Imprest	(194,611)	6,235,908		6,327,387		(103,132)
Inland Revenue VAGST Refund Imprest	(275,058)	5,003,564		5,330,293		51,672
Treasury Fund	0			20,727,720		20,727,720
GOS EFTPOS Deposit	2,008,828	8,680,737		8,500,005		1,828,096
National Health Services account	0			976,076		976,076
Bank of the South Pacific (Samoa) Limited						
Treasury Fund	(16,241,807)	275,862,647		291,568,713		(535,741)
GOS General Revenue Fund ⁶	16,816,148	574,859,813		558,043,665		0
GOS EFTPOS Deposit ¹	1,388,826	15,318,780		28,029,266		14,099,312
Measles Outbreak - Donation ⁶	1,867,940	1,868,160		220		0
Security for Set Off Arrangement	13,653,000	13,653,000				0
GOS Direct Transfer account ⁶	3,311,491	1,964,533		13,653,042		15,000,000
National Bank of Samoa						
Treasury Fund	9,196,666	56,003,036		51,324,125		4,517,755
GOS Direct Transfer account	0			2,499,980		2,499,980
Samoa Commercial Bank						
Treasury Fund	370,883	79,862,090		82,228,847		2,737,640
GOS Direct Transfer account	0			2,499,985		2,499,985
2019 Pacific Games Sponsorship account	563,468	998,753		5,001,157		4,565,872
Central Bank of Samoa						
Treasury Fund Deposit	16,802,951	46,740,223		31,090,541		1,153,268
Coins Transfer account	249,743					249,743
Samoa Treasury Fund	6,000,400	98,916,583	599,542	95,814,579		2,298,853
Foreign Bank Accounts:						
ANZ Banking Group						
Consulate General Operating - Auckland, New Zealand	335,667	1,013,103		861,134	95,563	279,261
Samoa Consulate General NZ (EFTPOS)	13,106	13,309		169	34	0
High Commission Operating - Wellington, New Zealand	253,375	1,169,857		979,873	115,079	178,471
Student Counsellor - Fiji	229,685	499,063		595,217	13,790	339,629
British Pound Account - Britain	2,908				35	2,943
Treasury Operating - Wellington, New Zealand ⁶	937,665	800,326	41,474	606,227	48,073	750,166
Samoa Consulate - Pagopago (Mission Payments)	98,276	324,028	8,230	322,843	7,055	95,917
Samoa Consulate - Pagopago (Revenue Account)	3,292,426	614,766	278,899	130,630	229,819	2,759,209
GOS Term Deposit ³	2,844,920	99,166	97,344	857,412	170,728	3,676,551
Westpac Banking Corporation, Australia						
High Commission Operating - Canberra	72,018	1,001,565	1,724	820,543	112,893	2,164
High Commission revenue - Canberra	211,047	16,222	20,478	707	20,517	195,571
High Commission Maxi Bonus-Canberra	6,962	1	668	55	685	7,033
Samoa Consulate - Sydney	51,005	1,181,971		1,041,727	108,574	19,335
Samoa Consulate Sydney - MCIL	6,759	50,104	21	42,879	487	0
GOS Revenue Sydney	446,218	120,464	43,501	56,886	43,044	382,184
United Nations Federal Credit Union - New York (USA)						
United Nations Mission Operating ⁶	697,302	3,224,409		2,455,923	364,787	293,604
Mission Savings	134	201	11	174	9	105

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

	2020			2019		
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
Fortis Banque, Belgium						
Embassy Operating	376,508	2,170,287		1,413,258	493,835	113,314
Asian Banking Groups						
Embassy Japan - Bank of Japan	437,673	2,797,480		1,652,249	958,201	250,643
Embassy China (USD Account) - Bank of China	134,098		12,898	38,073	9,531	168,804
Embassy China (RMB Account) - Bank of China	1,263,512	2,837,271		1,463,090	1,402,267	1,291,598
SHORT TERM INVESTMENTS:						
Bank of the South Pacific (Samoa) Limited						
Investment Account ⁴	4,557,801	162,339				4,395,461
ANZ Banking Group						
Staff Renovation - Wellington, New Zealand	80	46	949	125,828	2	124,915
GOS Land in New Zealand - Auckland, New Zealand	769,014	1,404,298	1,851	880,613	27,295	270,774
TOTAL TREASURY FUND ²	64,814,184	1,442,478,484	1,107,591	1,443,490,570	4,222,304	68,940,984
DEVELOPMENT FUND:						
Central Bank of Samoa						
Samoa Education Sector Phase II	2,799,623	33,234	49,884			2,716,505
Samoa Schoolnet	2,536		46			2,490
CBS Earthquake & Tsunami Disaster Response Project	15,528	184	277			15,067
CBS 06-054 NZ Aid Post Tsunami Concessional Finance	1					1
Samoa, Australia Partnership Project	13,274,675	157,582	236,530			12,880,563
Clean Energy Fund Account	469,096	1,922				467,174
Samoa Inclusive Education	110,277	926,313		816,036		0
CBS #06-027A ADB Loan (Small Business Loan Scheme)	5,858					5,858
CBS Government-Export Guarantee Scheme	196,595					196,595
Australian Support for Measles Outbreak	5,177	183,420		178,243		0
Enhanced integrated framework	229,993	16,599	26,393	1,641,906		1,828,907
Tourism Cyclone Recovery Programme	2,079	9				2,071
Samoa Tourism Support Programme	134,461	551				133,911
Samoa Aviation Investment Project	0	2,402,160	22,726	3,141,626		716,740
Agriculture & Fisheries Cyclone Recovery Response Project	12					12
Samoa Disability Program	1,074,905	11,660		830,381	16,980	1,910,606
Samoa Parliament Complex Redevelopment Project	5,628,983	37,161		302,296	21,592	5,915,711
Relocation of Livestock Division Premises	41,195	169				41,027
Enhancing Climate Resilience of the Westcoast Road	1,774,583	15,301,688		18,651,914	3,916	5,128,726
Rosabud Trust - Manumalo Baptist School	512	6	9			497
Enhanced Road Access Project	5,050,444	10,143,224	65,857	7,853,586		2,694,949
Enhancing the Climate Resilience	1,713,343	11,306,862		11,461,171	7,979	1,875,631
Samoa National Action	550			13,934		14,484
Apia Waterfront	527,061	11,198		1,417,579	30,077	1,963,518
Samoa Women Shaping	338,174	1,675		123,298		459,798
First Fiscal and Economic Reform Operation	0			13,178,976		13,178,976
Sale of Japanese Buses Account	0	5,054		1,848,046		1,842,992
Grant for Samoa Aviation Project	0	26	9	1,189		1,154
Education Sector Support Programme - Budget Support	11,956,308	12,445,955		5,492,801		5,003,154
Pacific Resilience Project	1,790,752	6,818,239		6,144,706	7,058	1,124,277
EU-GIZ Adapting to Climate Change & SE	48,822			40,743	165	89,731
Imprest Ac for Agribusiness Support Project	93,886	448,886		367,759	328	13,087
Budget Support (NZ & AUS)	8,628,160	14,235,317		11,180,055		5,572,898
Safety & Security Levy	4,566,674	2,037,780		12,581,481		15,110,375

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

	2020			2019		
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
Samoa Connectivity Project	1,259,363	641,123	23,567	419,886		1,014,559
Scholarship & Equipment Fund for Education	247,208	2,934	4,405			239,869
Secondment of Samoa UN-Mission(SAT)	8,711					8,711
Secondment of Samoa UN Mssion DRP(USD)	1,870	34				1,836
ADB TA- Establishment of an Advance Payment Facility	6					6
Samoa Tourism Growth Partnership Program	1,252,126	14,594		709,408	54,933	2,001,873
Public Sector Financial Management Project	19		0			18
National Public Inquiry into family Violence Project	1,872	128,041	5,644	217,060		85,248
Samoa Renewable Energy Phase 2 Project	125,705	644,226		1,190,346	4,767	676,592
Incentivising Business Establishment at Vaitele Project	208,667	3,664		637,655	22,954	865,612
First Fiscal & Economic Reform Development Policy Operation	13,656,197		246,805			13,409,392
Management to Enhance Climate Resilience of Vaisigano River	3,012,990	11,060,662		8,960,588		912,916
Post Tropical Cyclone Gita Recovery	13,667	108			345	13,903
Samoa Land Corporation	133,035	761		94,297		226,571
Support Samoa to Review Cyber Security	300,435	2,486		73,490	2,003	373,441
Nursing Workforce Development	1,162,862	9,210			29,314	1,182,966
Samoa Private Sector Development Program	13,305	333		22,183	678	35,834
Programmatic Preparation Advance No. IDA V202	44,428	751,150	11,827	780,341		61,792
Streamlining Arms Data Collection and Reporting in Samoa	13,122	485	1,415	58,890		70,112
GCF Vaisigano Catchment Project Retention Maintenance	1,059,416	4,340				1,055,076
Technical Assistance from Sisters for Change to Samoa Law	96,469	1,238	6,654	160,955		249,533
IDA Grant D367 WS Samoa Climate Resilient Transport Project	2,077,579	510,476	37,369	1,029,718		2,559,452
Digital Radiography (DR) General Xray Machine	1,849,823	11,495			4,928	1,843,255
Electric Phyto Sanitary Certification System	390,995	2,779			1,016	389,231
Samoa Nursing Community Training Center	3,470,988	30,380			87,401	3,528,009
Samoa Education Sector Printing Building	9,614	3,464	5,128	551,917		552,939
Capacity Building of Procurement & Supply Chain Management	239,282	2,040		127,927	3,457	368,626
IDA - World Bank Samoa Agriculture & Fisheries Productivity	2,864,110	3,250,775		375,886	10,780	0
Second Resilience Development Policy Operation with CAT-DDO	15,126,915	23,831,186		8,462,507	241,764	0
Medical Equipment for Measles & Infectious Diseases	1,572,798	1,832,643		155,508	104,337	0
IFAD - Samoa Agriculture & Fisheries Productivity & Marketing	535,820	545,584			9,764	0
NZ Support for Measles Recovery Plan & COVID 19 Preparedness	2,777	9,155,210		9,122,120	30,313	0
Samoa Aviation Investment Project- Loan	62,866	1,073,393		1,007,192	3,336	0
Samoa Covid19- Emergency Response Project	1,340,061	1,379,825			39,763	0
DFAT Covid-19 Samoa Support Package	17,360,739	17,383,729			22,990	0
Forum Fisheries Agency (FFA) - US Treaty Development Fund	1,287,597	1,281,043	6,555			0
CSSP- PPCR World Bank ⁷	1,435,761	1,001,359		739,200		1,173,602
CSSP- UNDP Adaptation ⁷	3,045			31,762		34,807
CSSP- EU ⁷	2,257,496	12,019		1,652,972		3,898,449
CSSP- GCF Climate Resilience of the Vaisigano Project ⁷	5,074,755	3,997,200		698,411		1,775,966
CSSP Phase 2- DFAT ⁷	477,791	160,153		1,982,574		2,300,212
11th EDF- Technical Cooperation Facility (TCF) ⁷	1,195,778	1,195,778				0
TOTAL DEVELOPMENT FUNDS ²⁺⁷	141,728,328	156,452,792	751,099	136,530,518	762,937	121,817,893

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

	2020			2019		
	Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
	\$	\$		\$		\$
TRUST AND SPECIAL PURPOSE ACCOUNT:						
SPECIAL PURPOSE ACCOUNT						
Agriculture Show - Agriculture	7,209	213,945		208,174		1,439
Independence Committee - Prime Minister's Office	43,197			60		43,257
Sport Injury Fund - Education, Sports and Culture	579,252	22,915		1,278		557,615
Land Compensation - Ministry of Natural Resources	293,903	13,995				279,907
Malo o Samoa Centre#1 - Ministry of Foreign Affairs	347,341	579,708		355,328	9,071	132,032
Malo o Samoa Centre#2 - Ministry of Foreign Affairs	85,886	60			2,103	87,929
Samoa House Operation - Ministry of Finance	5,610	2			137	5,745
Auckland Samoa House - Ministry of Finance	834,795	499,755		512,239	25,806	873,085
Samoa House Term Deposits	2,236,208	40,473			54,381	2,250,117
Norship Maritime Trading Account-Ministry of Police	49,577	169		30,190	15	79,612
Malo Samoa Centre Term Deposit	785,309	16,870			19,238	787,677
	5,268,286	1,387,892		1,107,269	110,752	5,098,415
TRUST ACCOUNTS:						
Custom Deposit Account - Ministry of Revenue	2,715,854	594,724		74,577		2,195,707
Law Trust Account, Apia - Justice and Court Administration	1,329,333	376,937		223,856		1,176,252
Law Trust Account, Sogi - Justice and Court Administration	17,565	36,690		37,868		18,743
Law Trust Account, Tuasivi - Justice and Courts Administration	8,915	17,650		15,188		6,453
Leases Trust Account - Ministry of Natural Resources	2,510,638	779,415		197,572		1,928,795
Intellectual Properties Trust- Commerce, Industry and Labour	2,067			60		2,127
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	587			60		647
	6,584,959	1,805,416		549,182		5,328,724
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT	11,853,245	3,193,308		1,656,450	110,752	10,427,139
INSURANCE FUND						
CASH IN BANK	6,158,519	4,009,750	0	141,086	0	2,289,855
SHORT TERM INVESTMENT	3,234,849	95,703	0	0	0	3,139,146
TOTAL CASH BALANCE, INSURANCE FUND	9,393,368	4,105,453		141,086		5,429,001
TOTAL FOR ALL FUNDS	227,789,126	1,606,230,037	1,858,689	1,581,818,625	5,095,993	206,615,017

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2020

2020

2019

Closing Balance	Cash Inflows	Exchange Fluctuation (Inflows) ⁵	Cash Outflows	Exchange Fluctuation (Outflows) ⁵	Opening Balance
\$	\$		\$		\$

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	845,224
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	543,602
Total			1,388,826

² Summary of Treasury and Development Funds for Schedule D:

	2019	2020
Cash on hand and at bank	214,366,060	235,781,017
Bank overdrafts	(23,607,183)	(29,238,504)
Total Cash Balance	190,758,877	206,542,512

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	2,844,920
GOS Term Deposit 3 (NZ)	105360	Ministry of Finance	0
GOS Term Deposit 4 (NZ)	105361	Ministry of Finance	0
Total			2,844,920

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	63,722
GOS Term Deposit for OD Security	105327	Ministry of Finance	3,271,441
GOS Term Deposit Westpac	105330	Ministry of Finance	1,222,638
Total			4,557,801

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

⁶ Donations for measles at total of \$3,306,905.40 were deposited in the following accounts (also disclosed under Schedule 12):

Account Name	Bank	Amount (SAT)
Measles Outbreak - Donation	BSP	1,868,160
GOS General Revenue Fund	BSP	63,600
GOS Direct Transfer account	BSP	1,285,431
Direct Transfers	ANZ	16,531
Treasury Operating - Wellington, New Zealand	ANZ - NZ, Wellington	70,903
United Nations Mission Operating	UNFCU - USA, New York	2,280
TOTAL		3,306,905

⁷ Opening Cash balances for CSSP and TCF at total of \$9,183,036 that were disclosed in footnotes under Schedule 11 in previous years are now accounted for the first time on the face of Schedule 5 as well as Schedule 11.1.1 and Schedule 2.9. This has changed the opening balance of Development Fund from \$112,634,858 in Public Accounts FY2019 to \$121,817,893 in Public Accounts FY2020.

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2020

	Notes	2020 \$	2019 \$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES	2.3(c)i		
Electric Power Corporation	1	411,620	2,671,159
Development Bank of Samoa	1	0	0
Gambling Control Authority	1	1,328,396	1,360,482
Samoa Airways Limited	2	14,932,749	14,932,749
Public Trust Office	1	152,906	181,244
Samoa Airport Authority	1	0	1,233,550
Samoa Housing Corporation	1	743,130	0
Samoa Land Corporation	1	1,218,028	0
Samoa Post Limited	1	0	159,413
Samoa Ports Authority	1	2,675,201	4,026,087
Samoa Shipping Corporation	1	0	659,513
Samoa Shipping Services	1	0	87,910
Samoa Water Authority	1	0	86,746
Unit Trust of Samoa(Management) Ltd	1	78,634	74,802
Total Dividend Receivables to Government		21,540,664	25,473,655
GOVERNMENT MINISTRIES RECEIVABLES	2.3(c)ii		
Finance - Accounts		176,386	303,912
Legislative		140,977	74,818
Agriculture & Fisheries		36,060	53,511
Attorney General		81,223	93,610
Audit Office		49,393	186,864
Commerce, Industry & Labour		0	804
Communication & Information Technology		288,180	260,910
Education, Sports & Culture		37,587	51,132
Finance		297,294	390,359
Foreign Affairs & Trade		159,177	159,546
Health		7,961,019	71,928
Justice and Courts Administration		681	350
Natural Resources & Environment		3,153,627	2,714,360
Prime Minister		40,160	363,959
Police		6,405	8,637
Public Service Commission		44,255	44,255
Revenue		725,895	725,185
Works, Transport & Infrastructure	5	220,779	151,577
Women, Community & Social Development	5+7	325,599	370,114
National Health Services	6	0	1,996,710
Bureau of Statistics		800	800
Total Government Ministries Receivables		13,745,495	8,023,340
OUTSTANDING DUTIES RECEIVABLES			
Deferred Duties		7,895,180	10,689,605
Pre Release Duties		13,038,315	19,960,400
Total Outstanding Duties Receivables		20,933,494	30,650,005

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2020

GUARANTEE FEE RECEIVABLES	2.3(c)iii		
Development Bank of Samoa		177,233	139,301
Samoa Shipping Services		57,073	45,454
Samoa Trust Estate Corporation		83,579	83,579
Samoa Housing Corporation		338,237	292,915
Samoa Airways Limited		1,761,165	1,715,537
Samoa Land Corporation		644,243	644,243
Unit Trust of Samoa		1,660,000	1,560,000
Total Guarantee Fee Receivables		4,721,531	4,481,030
OTHER RECEIVABLES	4+7	692,734	705,645
TOTAL CURRENT RECEIVABLES		61,633,919	69,333,675
NON-CURRENT RECEIVABLES			
LOAN BALANCES - GOVERNMENT LENDING	2.3(c)iv		
Development Bank of Samoa	3	2,283,532	2,732,426
Electric Power Corporation	3	119,465,506	134,600,203
Unit Trust of Samoa	3	4,740,000	5,595,833
Samoa Submarine Cable Company Limited	3	59,879,174	58,796,992
Total Public Bodies' Loan Balances to Government		186,368,213	201,725,455
TOTAL NON-CURRENT RECEIVABLES		186,368,213	201,725,455
TOTAL RECEIVABLES		248,002,132	271,059,130

Notes

¹ Balance as per SOE Final Audited Accounts FY 2019/2020

² Balance as per SOE Unaudited Final Accounts 2020/Quarterly Statement April-June 2020

³ Balance as per Lender's Statement for FY 2019/2020

⁴ These contain outstanding debtor balances and unidentified debits from bank statements

⁵ Prior period delay posting of collections receipted this financial year but relates to previous year's invoices issued to debtors.

⁶ Balance is reported under Ministry of Health due to the official merge in February 2019

⁷ Prior Year adjustments - Incorrect Posting

⁸ MCR's Outstanding Debts on ASYCUDA and Source Documents confirmed balance as at 30th June accounted for the first time on Finance One and on Schedule 6. Also refer note 2.3 (c)iii in Schedule F.

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2020

	Notes	Type	Ownership	Accumulated Capital Injection	Current Capital Injection/Grant	Revaluation Reserve	Retained Earnings	2020	2019
INVESTMENTS			%	\$	\$	\$	\$	\$	\$
Government Public Trading Bodies									
	2.3 (v)								
Development Bank of Samoa	1	*	100	50,000,000	0	25,062,690	(15,986,159)	59,076,531	54,869,481
Electric Power Corporation	1	*	100	160,279,631	0	140,983,571	31,739,181	333,002,383	285,046,539
Land Transport Authority	1	^	100	710,597	0	0	5,188,550	5,899,147	7,255,044
Gambling Control Authority	1+3	*	100	148,682	0	0	4,012,805	4,161,487	4,422,151
Samoa Airways Limited	2+4	*	100	53,598,218	0	53,168,218	(59,821,535)	46,944,901	46,944,901
Public Trust Office	1	*	100	18,780,650	0	(8,621,943)	(4,979,447)	5,179,259	4,898,904
Samoa Airport Authority	1	^*	100	93,451,084	0	743,235	(36,896,404)	57,297,915	55,784,426
Samoa Housing Corporation	1	*	100	20,588,000	0	14,538,712	0	35,126,712	33,746,614
Samoa Land Corporation Limited	1	*	100	2,400,000	0	0	41,153,901	43,553,901	41,291,849
Samoa Ports Authority	1	*	100	23,479,487	0	106,818,752	18,177,483	148,475,722	143,536,656
Samoa Post Limited	1	*	100	500,000	0	0	3,205,539	3,705,539	3,554,840
Samoa Shipping Corporation Limited	1	*	100	15,603,340	0	2,144,797	24,778,649	42,526,786	42,038,002
Samoa Shipping Services Limited	1	*	50	4,660,278	0	0	(3,522,405)	1,137,873	1,690,270
Samoa Trust Estates Corporation	2	^	100	41,466,453	0	0	0	41,466,453	41,466,453
Samoa Water Authority	1	^*	100	84,660,413	0	35,294,097	(53,986,666)	65,967,844	65,939,196
Unit Trust of Samoa	1	*	100	1,800,000	0	0	842,210	2,642,210	2,328,801
Total Investments in Government PTB				572,126,833	0	370,132,129	(46,094,298)	896,164,663	834,814,127
Government Public Beneficial Bodies									
	2.3 (v)								
National Kidney Foundation of Samoa	1	^	100	1,183,885	0	0	3,378,218	4,562,103	4,102,882
National University of Samoa	1	^*	100	29,997,837	0	18,366,000	(6,957,446)	41,406,391	43,809,351
Samoa Fire and Emergencies Services Authority	1	^	100	1,149,523	0	899,484	3,740,435	5,789,442	5,688,041
Samoa Qualifications Authority	1	*	100	62,820	0	0	2,673,472	2,736,292	2,517,390
Samoa Sports Facilities Authority	1	^	100	61,988,478	0	0	(38,218,298)	23,770,180	25,757,992
Samoa Tourism Authority	1	*	100	1,108,724	0	0	0	1,108,724	1,295,794
Scientific Research of Samoa	1	*	100	3,422,609	0	0	(261,587)	3,161,022	3,422,609
Total Investments in Government PBB				98,913,876	0	19,265,484	(35,645,206)	82,534,154	86,594,059
Independent Government Bodies									
Central Bank of Samoa	1		100	20,000,000	0	3,355,000	0	23,355,000	15,879,000
				20,000,000	0	3,355,000	0	23,355,000	15,879,000
Other Entities									
Fiji Airways	2		12	41,714	0	0	0	41,714	41,714
Pacific Forum Line Limited	2		50	1,552,826	0	0	0	1,552,826	1,552,826
Virgin Blue Limited	5		49	14,999,696	0	0	0	0	14,999,696
				16,594,236	0	0	0	1,594,540	16,594,236
TOTAL INVESTMENTS				707,634,945	0	392,752,613	(81,739,504)	1,003,648,356	953,881,422

Notes

¹ Balance as per SOE Final Audited Accounts 2020

² Restating Balance in Public Accounts 2018/2019 while awaiting confirmation from SOE and Final Audited Accounts 2019/2020.

³ Prior year adjustments as per Audited Statements

⁴ Formerly known as Polynesian Airline Ltd and Polynesian Airline (Investments) Limited.

⁵ Partnership ceased in 2017/2018 when the newly formed Samoa Airways Limited was created.

⁶ Nature/Type of Investment

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

GOVERNMENT OF SAMOA

SCHEDULE 7.2

ADDITIONAL FINANCIAL INFORMATION ON INVESTMENTS

as at 30 June 2020

FINANCIAL INFORMATION ON INVESTMENTS	Notes	Current Ratio	Borrowing Ratio	Return on Equity Ratio	Total Assets	Total Liabilities	30 June 2020 Equity
				%	\$	\$	\$
Government Public Trading Bodies							
Development Bank of Samoa	1	1.55	1.79	-1%	170,140,475	111,063,944	59,076,531
Electric Power Corporation	1	3.66	0.36	4%	550,936,730	217,934,348	333,002,382
Land Transport Authority	1	1.08	0.00	-21%	34,170,020	28,270,873	5,899,147
Gambling Control Authority	1	1.46	0.00	19%	7,132,004	2,970,518	4,161,487
Samoa Airways Limited	2+4	0.00	0.00	0%	0	0	46,944,901
Public Trust Office	1	17.26	0.00	9%	10,961,388	5,782,130	5,179,258
Samoa Airport Authority	1	14.88	0.00	2%	178,613,883	121,315,968	57,297,915
Samoa Housing Corporation	1	3.09	0.62	6%	62,359,050	27,232,338	35,126,712
Samoa Land Corporation Limited	1	10.11	0.21	11%	113,663,394	70,109,493	43,553,901
Samoa Ports Authority	1	1.98	0.00	5%	280,400,035	131,924,313	148,475,722
Samoa Post Limited	1	2.11	0.00	-2%	7,210,531	3,504,992	3,705,539
Samoa Shipping Corporation Limited	1	5.21	0.09	1%	87,616,641	45,089,855	42,526,786
Samoa Shipping Services Limited	1	10.21	1.01	-39%	2,422,276	1,284,403	1,137,873
Samoa Trust Estates Corporation	2+3	0	0	0%	0	0	41,466,453
Samoa Water Authority	1	5.51	0.00	0%	197,437,668	131,469,823	65,967,844
Unit Trust of Samoa	1	3.23	0.00	19%	3,767,418	1,125,208	2,642,210
Total Government PTB					1,706,831,513	899,078,206	896,164,661
Government Public Beneficial Bodies							
National Kidney Foundation of Samoa	1	11.07	0.00	11%	6,811,112	2,249,009	4,562,103
National University of Samoa	1	0.70	0.00	-6%	82,684,394	41,278,003	41,406,391
Samoa Fire and Emergencies Services Authority	1	8.86	0.00	2%	8,956,493	3,167,051	5,789,442
Samoa Qualifications Authority	1	5.99	0.00	8%	4,301,429	1,565,137	2,736,292
Samoa Sports Facilities Authority	1	0.02	0.00	-8%	100,806,652	77,036,472	23,770,180
Samoa Tourism Authority	1	1.41	0.00	82%	2,654,082	1,545,358	1,108,724
Scientific Research of Samoa	1	0.90	0.00	-8%	7,150,911	3,989,889	3,161,022
Total Government PBB					213,365,073	130,830,919	82,534,154
Independent Government Bodies							
Central Bank of Samoa	1	1.02	0.0	19%	823,776,000	800,421,000	23,355,000
					823,776,000	800,421,000	23,355,000
Other Entities							
Fiji Airways	2+3	0.00	0.00	0%	0	0	41,714
Pacific Forum Line Limited	2+3	0.00	0.00	0%	0	0	1,552,826
Virgin Blue Limited	5	0.00	0.00	0%	0	0	0
					0	0	1,594,540
TOTAL PUBLIC BODIES SECTOR SEGMENT					2,743,972,586	1,830,330,125	1,003,648,355

Notes

¹ Balance as per SOE Final Audited Accounts 2020

² SOE Audited/Unaudited Accounts 2020 was not provided for verification hence ratios could not be determined.

³ Restating Balance in Public Accounts 2018/2019

⁴ Formerly known as Polynesian Airlines Limited

⁵ Government investment previously disclosed before merged with Samoa Airways to be confirmed upon finalisation of accounts.

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS International Finance Institutions *as at 30 June 2020*

	Notes	2020 \$	2019 \$
CAPITAL SUBSCRIPTIONS			
Asian Development Bank			
21 Shares of 10,000 SDRs each fully paid		774,051	768,105
International Bank for Reconstruction and Development	1		
786 paid shares		7,160,340	3,559,383
International Development Association	2		
441 Subscriptions fully paid		163,997	162,438
International Finance Corporation			
267 Shares of USD\$1,000 each fully paid	3	93,768	92,081
International Fund for Agricultural Development			
USD\$50,000 investment in subscriptions		133,955	131,544
Multilateral Investment Guarantee Agency			
5 Shares of USD\$10,820 each partially paid		144,939	142,331
TOTAL CAPITAL SUBSCRIPTIONS		8,471,050	4,855,882

Notes

¹ Increased number of shares from 531 in FY2019.

² Subscriptions paid to IDA were paid by the Voice Trust Fund ("VTF") on the Government of Samoa's behalf.

³ Pursuant to the IFC's Board of Governors' Resolution no. 270 entitled: "Conversion of Retained Earnings and General Capital Increase" which became effective on April 16, 2020, share capital (allocated, subscribed, and paid) of Samoa has increased from 35 shares to 267 shares (increase of 232 shares). As this was a conversion of IFC's retained earnings to shareholder capital, no cash was exchanged. This is the reason for the change in number of shares.

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS

as at 30 June 2020

	Notes	2020 \$	Write-Off \$	Additions \$	Exchange Fluctuation \$	2019 \$
Land		34,595,932	0	0	(722,024)	35,317,956
Building		518,949,977	0	0	(178,002)	519,127,979
Vehicles	1	38,366,920	(1,943,000)	1,752,063		38,557,857
Furniture & Fitting		14,801,611	(181,548)	1,007,638		13,975,521
Household Equipment		928,001	(14,135)	66,091		876,045
Computer Equipment		16,722,799	(628,019)	2,148,814		15,202,004
Plant & Equipment	2	40,136,843	(338,393)	31,158,063		9,317,173
Office Equipment		18,900,218	(588,630)	3,427,193		16,061,655
Communication Equipment		743,194	(3,164)	2,270		744,088
Lease Assets	3 + 4	38,472,488	0	0		38,472,488
Medical Equipment		393,249	0	258,370		134,879
Infrastructure		792,085	0	0		792,085
Sport Equipment		26,150	0	20,000		6,150
Books		1,420	0	0		1,420
Musical Equipment		813,506	0	64,950		748,556
Expendable Items		442,359	(344)	7,188		435,515
Vehicles Parts		13,681	0	1,840		11,841
TOTAL FIXED ASSETS	5	725,100,436	(3,697,232)	39,914,480	(900,025)	689,783,213

Notes

¹ The 18 leased vehicles that were fully paid in FY19/20 at total cost of \$ 2,470,500 are reported under Vehicles Category.

² \$30m of Additions relates to the cost of the MV Nafanua II donated from Australia.

³ Leased Assets consist of Government Ministries Leased Buildings and Vehicles. The 3 Buildings in Auckland and 1 in Canberra had outstanding balance of \$34.33 million and the 3 vehicles with a total outstanding balance of \$26,974.98

⁴ Prior year balance for Leased Assets has been adjusted to include Building in Auckland (Malo o Samoa Center Building) reported for the first time.

⁵ Donated Assets are recorded at the best market price with accumulated value as at 30th June 2020 of \$53.96 million and are included in the Total Fixed Assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2020

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	2020	2019
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
S.T.E.C. Agricultural Development Loan 1980005	0	237,589	1,671	0	115,427	354,687
Forestry Development Loan 1980006	0	164,560	(3,820)	0	78,970	239,711
Development Bank Loan 1981006	0	449,379	(7,157)	0	660,415	1,102,637
S.T.E.C. Special Assistance Loan 1983001	0	100,037	703	0	298,270	399,011
Development Bank Loan 1985001	0	539,707	(8,595)	0	2,387,688	2,918,799
Multiproject Loan 1985003	0	646,344	(10,788)	0	3,490,997	4,126,553
Afulilo Hydropower Project Loan 1986003	0	718,223	(13,038)	0	4,577,901	5,283,087
Telecommunications Loan 1989001	0	884,194	14,324	0	8,086,769	8,985,287
Agriculture Program Loan 1989004	0	1,903,970	30,845	0	18,375,044	20,309,859
Emergency Power Rehabilitation Loan 1990002	0	38,476	(698)	0	352,243	390,021
Cyclone Damage Rehabilitation Project 1992012	0	809,843	13,120	0	10,282,128	11,105,091
Afulilo Hydropower Supplementary Loan 1993002	0	221,595	3,590	0	2,920,393	3,145,578
Financial Sector Program Loan 1998001	0	776,024	5,457	0	14,068,954	14,850,436
Samoa Education Project 2000003	0	750,828	1,379	0	9,026,506	9,778,714
Small Business Development Project 2001001	0	334,260	(6,068)	0	3,938,386	4,266,578
Afulilo Power Improvement Project 2002001	0	52,728	(957)	0	698,960	750,730
Sanitation & Drainage Project 2004003	0	878,773	(10,291)	0	13,461,449	14,329,930
Education Sector Project Phase II 2006002	0	797,952	(14,485)	0	13,710,546	14,494,013
Samoa Power Sector Expansion Project 2007003	0	2,620,413	(47,569)	0	50,170,347	52,743,191
Samoa Sanitation and Drainage Project 2009038	0	268,768	(4,879)	0	5,277,778	5,541,667
Economic Recovery Support Program 2010003	0	2,392,435	16,824	0	32,525,000	34,934,259
Economic Recovery Support Program-Subprogram 2012001	0	1,563,333	25,327	0	23,829,859	25,418,519
Total ADB Loan Payments	0	17,149,431	(15,105)	0	218,334,030	235,468,357
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009	0	20,166	(1,340)	0	172,678	191,504
Regional Telecommunications Loan 2000005	0	134,985	(18,313)	0	3,259,237	3,375,908
Total EEC and EIB Loan Debt	0	155,150	(19,653)	0	3,431,915	3,567,412
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	359,128	(43,834)	0	1,768,204	2,083,498
Savaii Agricultural Development Loan 1979010	0	516,690	(91,898)	0	4,980,769	5,405,561
Second Agriculture Development Loan 1981001	0	94,182	737	0	997,136	1,092,055
Development Bank Loan 1985002	0	201,448	3,559	0	3,075,236	3,280,243
Multiproject Loan 1986001	0	253,572	1,984	0	3,961,111	4,216,667
Afulilo Hydropower Project Loan 1987001	0	270,758	(4,091)	0	4,400,000	4,666,667
Telecommunications Loan 1989002	0	534,843	(1,784)	0	4,797,720	5,330,779
Emergency Road Rehabilitation Loan 1990001	0	2,162,963	(7,682)	0	21,552,937	23,708,219
Afulilo Hydropower Supplementary Loan 1993003	0	28,776	(435)	0	467,801	496,142
Infrastructure Assets Management Loan 1999001	0	1,514,081	11,845	0	28,992,592	30,518,518
Health Sector Management Project 2000002	0	279,747	1,223	0	11,238,943	11,519,913
Postal & Telecommunication Reform Project 2003001	0	198,728	(2,000)	0	8,360,927	8,557,655
Infrastructure Asset Management Project Phase II 2004001	0	656,207	10,460	0	29,000,000	29,666,667
Cyclone Emergency Recovery Project 2004002	0	104,534	(1,052)	0	4,553,188	4,656,670
Infrastructure Asset Management Project - AFC 2007004	0	158,254	2,523	0	7,556,517	7,717,294
Health Sector Management Project Phase II 2008001	0	138,533	2,208	0	6,755,556	6,896,296
Economic Crisis Support Credit IDA (4766-0) 2010002 ¹	0	0	0	0	48,888,889	48,888,889
Post Tsunami Reconstruction Project 2010005 ¹	0	0	0	0	24,456,215	24,456,215
Health Sector Management Programme Support Project 2010004 ¹	0	0	0	0	7,407,407	7,407,407
Samoa Agriculture Competitiveness Enhancement Project 2012004 ¹	0	0	0	0	18,964,519	18,964,519
Additional Financing for the Pacific Aviation Investment 2016001	22,803,284	0	(100,926)	5,399,134	39,415,680	16,511,470
Second Fiscal and Economic Reform Operation Project 2016002 ¹	0	0	0	0	13,333,333	13,333,333
Total IDA Loan Debt	22,803,284	7,472,441	(219,163)	5,399,134	294,924,682	279,374,677

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2020

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	2020	2019
	\$	\$	\$	\$	\$	\$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001	0	767,137	(90,016)	0	3,383,662	4,060,784
Petroleum Bulk Storage Facility Project Phase IV 2011001	764,222	2,183,275	(394,582)	6,107,273	17,468,788	18,493,258
Total OPEC Loan Payments	764,222	2,950,412	(484,598)	6,107,273	20,852,450	22,554,042
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001	0	4,023,195	248,815	0	29,291,451	33,563,461
Government Building 2008002	0	7,543,490	587,792	0	65,905,764	74,037,046
National Medical 2010001	0	5,280,443	496,338	0	53,823,041	59,599,822
Samoa Medical C 2012002	0	5,154,718	595,005	0	62,549,452	68,299,175
Samoa National Broadband Highway Project 2012003	0	3,394,994	391,881	0	41,196,236	44,983,111
Faleolo International Airport Upgrading Project 2014001	1,076,108	4,378,594	1,196,189	0	124,488,667	128,987,342
Total People's Republic of China (PRC)	1,076,108	29,775,435	3,516,020	0	377,254,612	409,469,958
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	82,444	(295)	0	944,517	1,026,666
I.F.A.D Rural Activation Project 1993001	0	94,836	(340)	0	2,126,215	2,220,711
Samoa Power Sector Expansion Project 2007002	0	4,917,431	(1,658,877)	0	86,686,975	89,945,529
Total Other Lenders' Payments	0	5,094,711	(1,659,512)	0	89,757,707	93,192,906
TOTAL FOREIGN CURRENCY BORROWINGS	24,643,614	62,597,581	1,117,989	11,506,407	1,004,555,396	1,043,627,353
DOMESTIC BORROWING						
Development Bank Of Samoa (UTOS) 2012101	0	2,015,784	0	0	4,108,585	6,124,369
Samoa Life Assurance Corporation TB3 (CBS) 2005103	0	0	0	0	200,000	200,000
Pacific Forum Line (UTOS) 2014102 ²	0	4,310,374	0	0	0	4,310,373
Samoa Trust Estates Corporation (UTOS) 2018101	0	821,848	0	0	3,467,629	4,289,477
TOTAL DOMESTIC CURRENCY BORROWINGS	0	7,148,006	0	0	7,776,215	14,924,219
TOTAL BORROWINGS ³	24,643,614	69,745,587	1,117,989	11,506,407	1,012,331,609	1,058,551,572
Notes						
FOREIGN CURRENCY BORROWINGS BY CURRENCY						
Special Drawings Right					509,580,472	510,601,352
US Dollar					27,601,423	30,043,101
European Currency					3,387,621	3,517,691
Chinese Yuan Renminbi					377,254,611	409,469,959
Japan Yen					86,686,975	89,945,529
Danish Krone					5,021	5,533
British Pound					39,273	44,188
					1,004,555,395	1,043,627,353
Total Current Borrowings					70,029,945	68,268,795
Total Non-Current Borrowings					942,301,664	990,282,777
TOTAL BORROWINGS					1,012,331,609	1,058,551,572

Notes

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

² The loan has been fully paid in the financial year

³ The public debt level is not to exceed the current level of 55% of GDP as per SDS 16/17-19/20. For FY19/20 the debt level was below Samoa's GDP of \$1.9 billion as per CBS website.

GOVERNMENT OF SAMOA

SCHEDULE 11.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS for the financial year ended 30 June 2020

	Codes	2020 \$	Receipts \$	Payments \$	2019 \$
Contributions by Donors					
Australian Aid ¹⁺²	AUS	23,156,984	14,504,610	7,448,284	16,186,982
Asian Development Bank ²	ADB	2,017,141	448,848	758,624	2,059,164
Chinese Aid Funds	CHN	1,463,181	682,205	0	780,976
Commonwealth Fund for Technical Cooperation	CFT	0	0	0	4,792
Commonwealth Youth Programme	CYP	0	0	0	508
European Union	EU	3,454,862	1,207,797	1,652,972	3,947,477
Food and Agriculture Organisation	FAO	12,766	18,936	6,220	766
Forum Fisheries Agency ¹⁺²	FFA	892,840	231,266	115,482	777,055
George Institute for Global Health	GIG	166	0	0	3,626
International Labour Organisation	ILO	1,102	37	879	5,265
IUCN-World Conservation Union ¹⁺²	IUC	5,298	0	0	8,006
Japanese Aid Funds	JPN	1,694,100	1,832,643	155,508	18,864
New Zealand Aid Funds ¹⁺²	NZA	7,604,121	1,115,552	4,476,989	10,983,835
South Pacific Regional Environment Programme (SPREP)	SPR	(49,492)	0	68,292	21,788
South Pacific Commission ²	SPC	56,644	354,339	300,444	6,853
United Nations Development Programme ¹⁺²	UND	8,800,908	21,142,753	16,207,270	3,511,916
United Nations Educational Social and Cultural Organisation	UNS	258,316	224,583	73,772	107,506
United Nations Environment Program ²	UNE	251,650	367,740	375,488	276,449
UNITAR ²	UNT	12,557	0	19,048	31,604
United Nations Fund for Population Activity	UNF	(92,935)	836,279	1,507,129	565,642
United Nations International Children Educational Fund ²	UNI	94,508	683,556	707,386	117,379
United States of America Aid Funds	USA	12,594	16,518	5,083	1,159
World Health Organisation	WHO	288,709	1,601,060	1,896,946	584,595
Organisation for Petroleum Exporting Countries	OPE	30	0	0	30
International Fund for Agricultural Development	IFA	545,584	545,584	0	0
World Bank	WB	10,784,399	52,878,092	53,824,698	11,588,119
Other ¹⁺²	OTH	4,964,916	1,101,994	2,496,346	7,116,640
Total Contribution by Donors ³		66,230,948	99,794,392	92,096,859	58,706,996
Payment by Sector					
Agriculture ¹⁺²	AGR	1,875,476	4,688,975	1,766,893	(976,309)
Commerce ¹⁺²	COM	382,978	67,943	1,195,800	1,510,834
Community	CMY	10,444,617	6,366,510	5,104,919	9,183,027
Education ¹⁺²	EDU	17,885,819	12,824,508	1,825,720	6,988,046
Energy ¹⁺²	ENE	(184,008)	2,323,835	3,011,443	427,079
Environment ¹⁺²	ENV	7,040,799	33,907,991	31,295,435	4,041,466
Finance ¹⁺²	FIN	(1,807,682)	1,417,549	994,134	(2,295,113)
Health ¹⁺²	HEA	11,024,000	6,161,281	4,282,807	9,134,490
Law ¹⁺²	LAW	3,017,065	1,291,717	916,572	2,641,920
Infrastructure ¹⁺²	INF	9,881,281	9,278,928	7,463,336	8,065,689
Media	MED	12,345	12,345	0	0
Public Administration ¹⁺²	PUB	(169,175)	31,400	313,046	128,378
Postal & Telecommunication ¹	POS	1,168,087	640,278	735,182	1,262,963
Transport ¹⁺²	TRP	265,115	18,559,881	28,077,308	9,782,542
Tourism ¹⁺²	TOU	3,383,210	33,554	1,987,999	5,154,071
Trade ¹⁺²	TRD	184,318	184,125	197,562	173,292
Welfare and Social Services ¹⁺²	WEL	1,464,329	1,371,254	2,383,186	2,466,330
Other ¹⁺²	OTH	362,377	632,318	545,518	1,018,290
Total Payment by Sector ³		66,230,948	99,794,392	92,096,859	58,706,996

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 2020*

Notes

- ¹ Amendment of Project Balances for Financial Year 2020 related to projects that have been written and closed off
² Amendment related to adjustments made to Donor Codes
³ All Projects are reported in Inclusive amounts for Public Account 2019/2020

Additional disclosure:

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

Projects	Donors	2020 \$	2019 \$
Economy-wide integration of Climate Change Adaptation	UNDP	18,266	0
Samoa Power Sector Expansion Project	Australian Aid	0	21,721
Samoa Power Sector Expansion Project	Asian Development Bank	0	2,301,391
Strengthening Multi-Sectoral Management of Critical	World Bank	63,503	0
Integrated Landscape Management to Boost Food Nutrition	UNDP	15,750	0
Samoa Aviation Project	World Bank/IDA	7,757,058	31,452,934
Samoa Connectivity Project	World Bank	0	2,923,219
Samoa Connectivity Project	Asian Development Bank	0	4,852,355
Integrated Flood Management to Enhance Climate Resilience	UNDP	1,758,461	0
Asian Development Funding-Renewable Energy & Power Sector Rehabilitation Project	Asian Development Bank	0	96,255,617
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	Asian Development Bank	0	2,241,913
Samoa Ports Development Advance Project	New Zealand Aid	2,402,734	0
TOTAL		12,015,773	140,049,150

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 2020

	Donors	Sectors	2020 \$	Receipts \$	Payments \$	2019 \$
MINISTRIES						
Agriculture & Fisheries						
0042 - FFA Ice Making	FFA	AGR	3,417	0	0	3,417
0290 - Strengthening of Fisheries Info Management ¹	FFA	AGR	51,468	0	15,385	66,853
0307 - Post Control&Capacity Building for Marketing/Export ³	EU	AGR	0	0	0	47,440
0315 - Rehabilitation of the Coconut Crop in Samoa	SPC	AGR	2,965	12,937	10,464	492
0332 - Integrated Pest Management Production Brassica Crops ³	AUS	AGR	0	0	0	662
0347 - MAF Open Day ³	SPC	AGR	0	0	0	5,497
0353 - Developing Cleaner Export Pathways for Pacific ³	SPC	AGR	0	0	0	201
0379 - Monitoring Control & Surveillance ³	JPN	AGR	0	0	0	1,843
0384 - Construction of Multi Species Hatcheries ³	JPN	AGR	0	0	0	56
0387 - Improving Soil Health in Support of Sustainable Development ³	JPN	AGR	0	0	0	145
0391 - Rehabilitation of Cocoa towards improving livelihoods ³	SPC	AGR	0	0	0	4,439
0393 - Market ready Taro Cultivators - Clean system development ³	SPC	AGR	0	0	0	77
0403 - AFCRP -Agriculture & Fisheries Cyclone Response Project	WB	AGR	(743,728)	0	0	(743,728)
0406 - Land & Vegetation cover and improving food security ³	SPC	AGR	0	0	0	(4,250)
0419 - Diversification of Seaweed Industries in Pacific Island ³	OTH	AGR	0	0	0	(3,513)
0426 -Relocation of Livestock Division Premises	CHN	AGR	38,435	169	0	38,267
0434 - Strengthening the resilience of pacific agricultural systems ³	SPC	AGR	0	0	0	12,478
0437 - Development of Animal Welfare Legislation in Samoa ³	OTH	AGR	0	0	0	3,906
0444 - Support to the Fisheries Division in Samoa for Climate ³	OTH	AGR	0	0	0	(20)
0459 -Samoa Agriculture Plan Sector ³	SPC	AGR	0	0	0	1,322
0477 - Deployment of Fish Aggregating Devices in Samoa	FFA	AGR	557,322	0	149,463	706,785
0490 - Soil Management for Farm Resilience in the Pacific Islands ¹	AUS	AGR	50,820	30,447	4,625	24,997
0494 - Reef Colonisation and Social Impacts from Tronchus	AUS	AGR	18,636	0	40,599	59,235
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production	AUS	AGR	14,847	0	19,716	34,563
2051 - WB/Samoa Agriculture Competitiveness Expansion Project	WB	AGR	(1,644,094)	0	13,500	(1,630,594)
0539- E-Phyto Sanitary Certification System	AUS	AGR	291,819	2,779	100,006	389,045
0549-Responding to Emerging Pest and Disease Threats to Horticulture in the Pacific Island Project	SPC	AGR	69,078	108,759	39,681	0
0560-World Bank-IDA Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM)	WB	AGR	2,837,110	3,250,775	413,665	0
0565-MAF- Agrometeorology Programme in Samoa	FAO	AGR	2,771	7,890	5,119	0
0566-Improving Ruminant Production & Supply in Fiji & Samoa	AUS	AGR	49,521	49,521	0	0
0571-IFAD- Samoa Agriculture & Fisheries Productivity and Marketing Project						
CBS#06-140	IFA	AGR	471,932	545,584	73,652	0
0576-Fisheries Covid-19 Pandemic Stimulus Package	FFA	AGR	231,266	231,266	0	0
Total			2,303,584	4,240,127	885,875	(980,385)
Attorney General's Office						
0312 - Pacific Prosecutors Conference	NZA	LAW	453,696	180,395	196,658	469,960
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	AUS+NZA	LAW	1,490,107	741,516	252,266	1,000,857
0505 - Support for Samoa to Review and Reform Cyber Security	AUS	LAW	160,412	2,486	0	157,926
0545- Pacific Island Law Officers 38th Network and Meeting	AUS	LAW	(71)	0	44,348	44,277
Total			2,104,144	924,397	493,272	1,673,020
Audit Office						
0483 - Fighting Corruption and Related Inproperties ³	OTH	PUB	0	0	0	1,642
Total			0	0	0	1,642
Bureau of Statistics						
0336 - Parliamentarian Group Activity	UNF	OTH	(46,627)	336,734	545,518	162,157
0377 - School To Work Transition Survey ³	ILO	PUB	0	0	0	3,321
0383 - Community Perception Survey 2013 between SBS and MPCC ³	AUS	PUB	0	0	0	3,239
0491 - Birth Registration Campaign	UNI	PUB	151	0	0	151
0544- Multiple Indicator Cluster Survey (MICS)	UNI	HEA	(7,487)	288,108	343,500	47,905
Total			(53,963)	624,842	889,018	216,773
Commerce, Industry & Labour						
0313 -Enhanced Integrated Framework Trade	UND	COM	16,073	29,047	589,561	576,587
0518- Samoa Private Sector Development Programme	NZA	COM	48,797	35,267	22,183	35,713
0547- Assistance to Support the Labour Mobility Unit of Samoa	AUS	TRD	115,432	183,640	68,208	0
Total			180,302	247,954	679,952	612,300

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 2020

	Donors	Sectors	2020 \$	Receipts \$	Payments \$	2019 \$
MINISTRIES						
Communication, Information & Technology						
0424 - ICT TA for Samoa Connectivity ³	AUS	POS	0	0	229,521	229,494
0522- MCIT- Support For Samoa to Review & Reform Cyber Security and Cybercrime Legislation	AUS	LAW	156,647	0	26,415	183,062
0577-Knowledge Society Initiative	UNE	MED	12,345	12,345	0	0
Total			168,992	12,345	255,936	412,555
Education, Sports & Culture						
0249 - AusAID Australian Commission for Pacific ³	AUS	EDU	0	0	0	58,663
0294 -Samoa Sports for Development Project (SSDP) ³	AUS	EDU	0	0	0	(50,971)
0329 - School Fee Scheme AUSAID & NZAID	OTH	EDU	594,777	0	29,843	624,620
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratification	UNS	EDU	37,286	0	54,261	91,547
0378 - Literacy Improvement project	USA	EDU	12,594	16,518	5,083	1,159
0455 - Scholarship & Equipments	CHN	EDU	41,748	2,935	0	38,814
0460 - Education Sector	AUS+OTH	EDU	1,020,750	4,565	866,610	1,882,795
0513 - Family Life Education	UNF	HEA	3,095	7,332	106,865	102,628
0519- Nursing Workforce Development	NZA	EDU	1,188,209	9,210	0	1,178,999
0523 - Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018 ³	SPC	EDU	0	0	0	(362)
0542- Samoa Education Sector Printing Building	AUS	EDU	3,125	3,464	551,917	551,578
0559-Samoa Inclusive Education	AUS	EDU	12,298,368	12,575,572	277,204	0
0570-The Spotlight Initiative to Eliminate all Forms of Violence Against Women and Girls	UNE	EDU	155,247	158,403	3,156	0
0590-The Development of Learning Resources with Focus on a Sustainable Pacific	UNE	EDU	53,835	53,835	0	0
Total			15,409,036	12,831,833	1,894,937	4,479,469
Finance						
0006 - AusAID Small Grants Scheme ³	AUS	EDU	0	0	0	93,686
0037 - Chinese Miscellaneous Assistance	CHN	Other	703,896	0	0	703,896
0330 - Samoa Australia Partnership	AUS	OTH	867,504	157,581	0	709,922
0338 - Civil Society ¹	OTH	FIN	10,607	0	0	10,607
0343 - Clean Development Mechanism (CDM) Capacity Building ³	UNE	ENE	0	0	0	188
0351 - PFM - Finance Sector	AUS	FIN	(2,271,608)	0	0	(2,271,608)
0362 - Samoa's EPC 400 ³	WB+OTH	ENE	0	0	0	(142,893)
0386 - Appliance Labelling and Standards for Samoa (PALS) ³	SPC	ENE	0	0	0	29
0389 - Fruit Wine Project ³	WB+OTH	OTH	0	0	0	7
0390 - Toursim Cyclone Recovery Programme	NZA	TOU	(47,181)	9	0	(47,190)
0400 - SROS - Breadfruit ³	OTH	AGR	0	0	0	14
0415 - Enhancing the Climate Resilience of the West Coast Road	WB	TRP	1,094,974	15,301,965	18,651,668	4,444,676
0427 - Rosebud Trust - Manumalo Baptist School	OTH	EDU	(31,437)	6	0	(31,443)
0442 - Virgin Samoa Airline ³	AUS	FIN	0	0	0	(67,336)
0453 - Energy Bill and Sustainable Bioenergy Samoa	OTH	ENE	82,845	0	23,616	106,461
0461 - IN-country Co-ordinator to support Technical & Financial ¹	OTH	ENE	(23,011)	0	0	(23,011)
0462 - Samoa Agri-Business Support Project ¹	ADB	AGR	(502,211)	448,848	758,624	(192,436)
0464 - Samoa Connectivity/Samoa Submarine Cable Project	WB+OTH	POS	1,168,087	640,278	505,661	1,033,470
0478 - Samoa Tourism ¹	NZA	TOU	1,329,240	21,796	552,563	1,860,006
0496 - Cyclone Gita	OTH	FIN	20,378	108	0	20,270
0499 - Integrated Flood Management	UND	ENV	3,705,521	11,035,861	8,578,164	1,247,823
2036 - Education Sector Project II	ADB	EDU	2,520,029	0	0	2,520,029
0493 - Incentivising Business Establishment at Vaitele	NZA	COM	318,099	3,629	584,055	898,525
0465- Enhanced Fruit production and postharvest handling systems	AUS	AGR	74,103	0	122,394	196,497
0369 - Samoa Tourism Support Program	NZA	TOU	81,665	551	0	81,114
0395-Technical Co-operation Facility	EU	FIN	1,587	0	0	1,587
0399 - Enhanced Road Access Project	WB	INF	3,979,550	9,241,767	7,142,801	1,880,584
0509 - Programmatic Preparation Advance No. IDA V202	WB	FIN	(246,161)	738,340	994,134	9,633
0512 - Samoa Population Action Plan (SPAP Project)	UNF	HEA	(28,752)	380,898	401,135	(8,515)
0516 - UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Island Countries&Territories	UNS	TOU	(654)	0	0	(654)
0532- Construction of the Emergency Bailey Bridges ¹	AUS	TRP	88,658	0	1,751,481	1,840,139
0537- Women in Leadership in Samoa Project-NUS	UND	WEL	(45)	0	88,281	88,236
0578-Chinese Assistance for COVID19 Preparedness	CHN	FIN	679,101	679,101	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 2020

	Donors	Sectors	2020 \$	Receipts \$	Payments \$	2019 \$
MINISTRIES						
0583-CSSP- PPCR World Bank ²	WB	COMM	1,435,761	1,001,359	739,200	1,173,602
0584-CSSP- UNDP Adaptation Fund UNDP ²	UND	COMM	3,045	0	31,762	34,807
0585-CSSP- EU ²	EU	COMM	2,257,496	12,019	1,652,972	3,898,449
0586-CSSP- GCF Enhanced Climate Resilience of the Vaisigano Project UNDP ²	UND	COMM	5,074,755	3,997,200	698,411	1,775,966
0587-CSSP Phase 2- DFAT ²	AUS	COMM	477,791	160,153	1,982,574	2,300,212
0588-11th EDF Technical Cooperation Facility (TCF) EU ²	EU	COMM	1,195,778	1,195,778	0	0
Total			24,019,408	45,017,248	45,259,495	24,145,349
Foreign Affairs & Trade						
0242 - NZAID/AusAID-Harmonised Government Scholarship	OTH	EDU	(8,713)	0	37,647	28,934
0342 - National Report on Human Rights ³	OTH	PUB	0	0	0	1,156
0421 - Small Island Developing States Conference Multi Donor ³	OTH	OTH	0	0	0	772,649
0466 - Secondment of Samoa UN-Mission DRP(SAT) ³	NZA	TRD	0	0	0	8,686
0467 - Secondment of Samoa UN Mission DRP(USD Acct) ³	NZA	TRD	0	0	0	8,757
0473 - Supporting the Pacific Voice ³	OTH	TRD	0	0	11,039	12,234
0481 - Financial Assistance for the Facilitation of the Pacific Islands Forum ³	OTH	TRD	0	0	0	(12,474)
0507 - PACER Plus Readiness	AUS	TRD	69,321	0	0	69,321
0511- Streamlining Arms Data Collection and Reporting in Samoa	OTH	TRD	(436)	485	58,890	57,969
0517- Samoa Pathway Mid Term Review Meeting	OTH	TRD	0	0	0	(5,374)
0533 - Fifth Global Biennial Conference on Small States ³	AUS	TRD	0	0	59,425	34,173
0555-ICT Digital Solution Project	UND	OTH	138,003	138,003	0	0
Total			198,175	138,487	167,001	976,030
Health						
0176 -UNFPA Strengthening Reproductive Health ³	UNF	HEA	0	0	0	(12,273)
0192 - WHO Grants 2004	WHO	HEA	346,009	601,060	839,646	584,595
0376 - Reproductive Health	UNF	HEA	(69,035)	79,527	307,172	158,610
0382 - Masima Project ³	GIG	HEA	0	0	0	3,460
0417 - Expanding Universal access to HIV Treatment & Targeting ³	SPC	HEA	0	0	0	(3,711)
0452 - UNDP - Global Fund to Fight Aid, TB & Malaria ¹	UND	HEA	33,721	139,606	109,464	3,579
0458 - Cessation Project ³	OTH	HEA	0	0	0	(2,906)
0482 - Integrated Landscape Management to Boost Food & Nutrition ³	FAO	HEA	0	0	50	50
0498 -Integrated Landscape Management to Boost Breastfeeding ³	OTH	HEA	0	0	37	37
0536- Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa	OTH	HEA	214,107	0	223,991	438,098
0538- Digital Radiography System General X-Ray Machine	AUS	HEA	1,853,868	11,495	0	1,842,374
0541- Samoa Nursing Community Training Centre	NZA	HEA	3,529,623	30,379	0	3,499,244
0543- Capacity Building of Procurement & Supply Chain Management for MoH Staff	AUS	HEA	270,194	2,040	99,565	367,719
0495 -An Inventory Logistics Management System for Pharmaceutical	AUS	HEA	1,354,228	0	430,257	1,784,485
0501 -German Medical Funds (Medical Equipments for NHS)	OTH	HEA	35,281	0	0	35,281
0502-Motivation Australia Sub-Grant Mobility Unit (Mobility Devices)	AUS	HEA	88,021	0	1,650	89,671
0504 - Eye Care Services	OTH	HEA	(7,527)	0	7,845	318
0506 - Landing Costs- Medical Equipment Republic of South Korea	OTH	HEA	148,668	0	0	148,668
0553-Australian Support for Measles Outbreak	AUS	HEA	14,405	183,421	169,015	0
0556-Immunization Multimedia Awareness Campaign	UNI	HEA	39,071	224,562	185,491	0
0564-Measles Outbreak WHO	WHO	HEA	0	1,000,000	1,000,000	0
0567-Providing Medical Equipment Against Measles & Infection Diseases	JAP	HEA	1,677,135	1,832,643	155,508	0
0574-World Bank- Samoa Covid-19 Emergency Response Project	WB	HEA	1,379,825	1,379,825	0	0
Total			10,907,593	5,484,557	3,529,691	8,937,297
Justice & Courts Administration						
0431 - Samoa Family Court ³	OTH	LAW	0	0	0	0
0492 - Family Violence ³	UNI	WEL	0	0	0	(959)
0531- Psychologist Support to Specialist Courts	NZA	LAW	67,162	0	70,877	138,039
Total			67,162	0	70,877	137,079
Legislative Assembly						
0423 - SPCRP -Samoa Parliament Complex Redevelopment Project	AUS	INF	5,958,044	37,161	277,851	6,198,734
0550- CPA Technical Assistance Programme	OTH	LAW	90,175	129,850	39,675	0
Total			6,048,219	167,011	317,526	6,198,734

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 2020

	Donors	Sectors	2020 \$	Receipts \$	Payments \$	2019 \$
MINISTRIES						
Natural Resources & Environment						
0077 - SPREP-UN Convention to Combat Desertification ³	SPR	ENV	0	0	0	(1,784)
0172 - UNEP US Montreal Protocol	UNE	ENV	176,926	183,399	180,451	173,978
0218 - National Biosafety Frameworks Project ³	UND+UNE	ENV	0	0	0	493
0254 - UNDP Samoa's Capacity Building ³	UND	ENV	0	0	0	(4,494)
0273 - Country Support Program for GEF Focal ³	UNE	ENV	0	0	0	2,372
0278 - Demonstration on rehabilitation- Degradation ³	OTH	ENV	0	0	0	548
0306 - Strategic Approach to International ³	UNE	ENV	0	0	0	199
0308 - Greenhouse Gas Abatement Project	UND+IUC	ENV	5,298	0	0	5,298
0335 - Supporting the GMP Pacific Regional POPs Monitoring ³	OTH	ENV	0	0	0	194
0350 - Pilot Project on CC Vulnerability & Adaptation for Apia ³	CFT	ENV	0	0	0	4,792
0352 - Emergency Telecommunication System for Samoa ³	OTH	ENV	0	0	0	238
0354 - Mangroves Eco-Systems for CC Adaptation & Livelihoods ³	IUC	ENV	0	0	0	2,708
0367 - Prevention, Control & Management of Invasive alien species ³	SPR	ENV	0	0	0	4,772
0370 - Digitising Selected Meteorological Records ³	OTH	OTH	0	0	0	(11,671)
0371 - Organisation of a Logistics Training in Apia Samoa ³	OTH	OTH	0	0	0	249
0374 - Improving Understanding on the Distribution & Monitoring ³	AUS	ENV	0	0	0	585
0380 - Enhancing Resilience of Coastal Communities of Samoa	UND	ENV	14,348	0	146,059	160,407
0381 - Two Samoas Environmental Collaboration Initiative	OTH	ENV	124	0	85,820	85,945
0385 - Enabling Activity Support to Samoa for Revision of the NBSAP ³	UNE	ENV	0	0	0	13,800
0398 - Japan Fund for Poverty Reduction	ADB	ENV	0	0	0	(249,234)
0408 - Climate and Oceans Support Program in the Pacific	OTH	ENV	(2,681)	0	1,350	(1,331)
0410 - Strengthening Biodiversity Conservation and Sustainable Forest and Land Management ³	FAO	ENV	0	0	0	716
0412 - Improving implementation of convention on international trade-Fauna & Flora ³	NZA	ENV	0	0	0	834
0425 - SMSMCL - Strengthening Multi-Sectoral Management of Critical Landscapes	UND	ENV	(125,548)	1,015,309	1,326,529	185,672
0432 - Global Environment Facility - review of the National Implementation plan	UNE	ENV	53,363	171,214	123,698	5,847
0433 - Enhancing Climate Resilience of Coastal Resources & Communities	WB	ENV+TRP	763,237	11,258,697	11,670,589	1,175,129
0435 - Capacity for Implementing Rio Convention ³	UND	ENV	0	0	0	(168,381)
0438 - Apia Waterfront Development Project ¹	NZA	TOU	689,040	11,198	1,435,436	2,113,278
0439 - Japan Grant Assistance	JPN	OTH	15,270	0	0	15,270
0441 - Economy-wide integration of climate change adaptation	UND	ENV	398,849	2,788,217	2,513,622	124,255
0446 - SPC - EU EDF10 Deep Sea Minerals(DSM) Project ³	SPC	ENV	0	0	0	272
0448 - Pacific Resilience Project	WB	ENV	1,801,284	6,807,080	5,896,303	890,507
0451 - Training Workshop on Common Alerting Protocol(CAP) ³	OTH	ENV	0	0	0	4,594
0456 - Policy Development coastal typography survey	OTH	ENV	1,310	0	4,411	5,721
0457 - Composting of Green Waste	SPR	ENV	6,578	0	0	6,578
0470 - TA Project Co-ordinator for Economic Use of Customary Land	ADB	OTH	0	0	0	(18,519)
0471 - Disaster Risk Management	NZA	ENV	98,679	178,892	277,261	197,048
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP) ¹	SPC	ENV	(15,752)	0	74,108	58,356
0474 - Strengthen National Decision Making toward Ratification of the Minamata Convention	UNT	ENV	12,557	0	19,048	31,604
0476 - Pacific Risk Tool for Resilience Project	OTH	ENV	(10,796)	0	32,731	21,935
0485 - Improving the Performance and Reliability of RE Power System	UND	ENE	(489,044)	1,679,609	1,882,736	(285,917)
0486 - GEF Pacific Ridge -to-Reef (R2R) Integration of Water (IW)	SPC	ENV	14,436	232,643	175,491	(42,715)
0503 - Support Preparation Interim National Report-Nagoya Protocol	UNE	ENV	14,703	13,127	0	1,576
0401 - GEF 4566 -Enhancing the Resilience of Tourism ¹⁺³	UND	TOU	0	0	0	(183,584)
0514 - GEF Support to UNCCD 2018 National Reporting Process (Samoa)	UNE	ENV	6,656	0	71,339	77,995
0557-Samoa Oceans Acidification Monitoring Project (MOU)	OTH	ENV	81,468	182,452	100,984	0
0561-Technical Support on Agrometeorology and Pest and Disease Forecasts and Early Warning for the Agromet Program in Samoa	FAO	ENV	9,925	11,046	1,121	0
0562-Enhancing the Conservation & Wise Use of Vaipu Swamp Forest in Samoa	OTH	ENV	30,054	30,054	0	0
Total			3,550,286	24,562,937	26,019,088	4,406,134
Ombudsman's Office						
0449 -Support for Human Rights Education & Outreach ³	UND+OTH	PUB	0	0	0	2,951
0475 - National Public Inquiry on Family Violence Project	OTH	LAW	37,008	236,232	293,222	93,997
0500 - Sexual Orientation, Gender Identity and Sex Characteristics	OTH	LAW	1	0	0	1

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 2020

	Donors	Sectors	2020 \$	Receipts \$	Payments \$	2019 \$
MINISTRIES						
0546- National Public Inquiry Report (SRH/Support Implementation of Recommendation)	UNF	HEA	387	387	50,780	50,780
0568-Spotlight Initiative	UND	WEL	26,899	36,127	9,228	0
Total			64,294	272,746	353,230	147,729
Police						
0428 - DOG Shelter Construction	NZA	TOU	13,845	0	0	13,845
Total			13,845	0	0	13,845
Public Service Commission						
0293 - Secretariat Support for Pacific PSC Conference ³	AUS	PUB	0	0	0	6,922
Total			0	0	0	6,922
Women, Community & Social Development						
0232 - Commonwealth - Leadership Training Village ³	CFT+CYP	WEL	0	0	0	508
0248 - Gender Based Violence Project	UNF+GIG	PUB	(20,162)	31,400	163,882	112,319
0261 - UNICEF Pacific Children's Programme	UNI	WEL	6,246	40,000	90,654	56,900
0365 - HIV and AIDS Education Programs for Working Women ³	SPC	HEA	0	0	0	4,394
0388 - National Youth Award Program ³	OTH	WEL	0	0	0	152
0407 - Women Matai & Leadership Survey ³	OTH	WEL	0	0	0	6,797
0416 - Samoa Disability Program (Agreement #66218)	AUS	WEL	1,018,491	11,660	787,728	1,794,559
0422 - Changing Laws Protecting Women ³	SPC	WEL	0	0	0	(16,429)
0436 - Samoa National Action Plan on Youth Employment	ILO	WEL	1,102	37	879	1,944
0440 - Samoa Women Shaping Development	AUS	WEL	325,536	351,675	151,518	125,379
0445 -Community Centre/Samoan Fale for MWCSD in Savaii	JPN	WEL	1,694	0	0	1,694
0450 - Youth Employment Program	UND	WEL	4,333	283,775	233,453	(45,989)
0454 - Youth Arts Incubator for Economic Empowerment	OTH	WEL	479,364	0	0	479,364
0554-Community Development Sector Response for Measles Epidemic	OTH	WEL	2,737	459,813	457,076	0
0569-CERF- MHPSS Capacity Building: Measles Outbreak Response	UNI	WEL	42,445	130,886	88,441	0
0573-WHO- Community Response to COVID-19	WHO	WEL	(57,300)	0	57,300	0
Total			1,804,485	1,309,246	2,030,931	2,521,593
Works, Transport & Infrastructure						
0405 - Samoa Aviation Investment Project	WB	TRP	(2,934,339)	2,747,439	6,641,230	959,453
0420 - HR Consultant for EPC (Samoa) ³	AUS	ENE	0	0	0	66,156
0447 - Samoa Aviation Project	WB	TRP	10,093	0	1,189	11,282
0484 - Marine Pollution Fund Regulation	SPR	INF	12,324	0	0	12,324
0487 - Samoa Renewable Energy Partnership- Phase 2	NZA	ENE	176,566	644,226	1,147,775	680,115
0528- Samoa Climate Resilient Transport Project	WB	TRP	2,005,729	510,476	1,031,740	2,526,993
0534- Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia	UNS	ENV	257	0	16,356	16,613
Total			(729,370)	3,902,141	8,838,290	4,272,934
Prisons and Corrections Services						
0508 - Samoa Prisons and Correctional Services Rehabilitation Programmes	NZA	LAW	78,322	0	190,180	268,502
Total			78,322	0	190,180	268,502
Electoral Voters Office						
0520 - Women in Leadership in Samoa (WILS)	OTH	WEL	2,790	57,282	64,434	9,941
Total			2,790	57,282	64,434	9,941
Samoa Law Reform						
0540- Technical Assistance From Sisters for Change to SLRC	OTH	LAW	93,645	1,238	157,125	249,533
Total			93,645	1,238	157,125	249,533
TOTAL PROJECT BALANCES			66,230,948	99,794,392	92,096,859	58,706,996

Notes

¹ Amendment of Opening Balances related to prior year adjustments

² Projects that have accounts with Commercial Banks upon agreement with Donors (unaudited) (were disclosed as notes during previous years)

³ Projects written off during FY2019/2020

⁴ All Projects are reported in Inclusive amounts for Public Account 2019/2020

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 2020

	2020	Receipts	Payments	2019
	\$	\$	\$	\$
Contributions by Lenders				
World Bank ²	374,992	1,066,796	691,804	0
Other ¹⁺²	(695,427)	1,679,368	367,918	(2,006,878)
Total Contribution by Lender	<u>(320,435)</u>	<u>2,746,164</u>	<u>1,059,721</u>	<u>(2,006,878)</u>
Payment by Sector				
Transport ²	374,992	1,066,796	691,804	0
Energy ¹⁺²	(695,427)	1,679,368	367,918	(2,006,878)
Total Payment by Sector	<u>(320,435)</u>	<u>2,746,164</u>	<u>1,059,721</u>	<u>(2,006,878)</u>

Notes

¹ Amendments of Project Balances made related to prior year adjustments

² All Projects are reported in Inclusive amounts for Public Account 2019/2020

Additional disclosure:

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

Projects	Donors	2020	2019
		\$	\$
Samoa Power Sector Expansion Project	Asian Development Bank	0	969,488
Samoa Agriculture Competitiveness & Enhancement Project (SACEP)	World Bank	0	1,001,862
Samoa Aviation Investment Project(SAIP)	World Bank/IDA	21,729,892	2,651,961
TOTAL		21,729,892	4,623,311

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 2020*

	Donors	Sectors	2020 \$	Receipts \$	Payments \$	2019 \$
MINISTRIES						
Finance						
2050 - Petroleum Storage Facility Project ²	OTH	ENE	(695,427)	1,679,368	367,918	(2,006,878)
Total			(695,427)	1,679,368	367,918	(2,006,878)
Works, Transport & Infrastructure						
2053- Samoa Aviation Investment Project ¹⁺²	WB	TRP	374,992	1,066,796	691,804	0
Total			374,992	1,066,796	691,804	0
Total Amounts			(320,435)	2,746,164	1,059,721	(2,006,878)

Notes

¹ Amendments of Project Balances made related to prior year adjustments

² All Projects are reported in Inclusive amounts for Public Account 2019/2020

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2020

	Notes	2020 \$	2019 \$
CURRENT PAYABLES			
SPECIAL PURPOSE ACCOUNTS			
<u>Ministry of Agriculture and Fisheries</u>			
Cancer Research Facility (Scientific Research Organisation of Samoa)	3	4,574	122,401
Agriculture Sector COVID19 Response Plan		401	0
Samoa Agro Tourism Park - Construction of Fence at Atele		67,820	0
		72,794	122,401
<u>Ministry of Communication and Information Technology</u>			
Radio 2AP Station/Office Building Renovation Works		209,872	209,872
Radio 2AP Station/Office Motor Vehicle		0	120,000
Utilities Expenses		80,000	0
		289,872	329,872
<u>Office of the Electoral Commission</u>			
Design Cost OEC New Building		0	5
		0	5
<u>Ministry of Education, Sports and Culture</u>			
Cyclone Recovery Fund		2,206,103	2,211,898
Palalaua School Recovery Work	2	0	31,732
Technical Support Review of MESC Organisation	2	0	90,256
Vailoa Primary School Recovery Work (Fire Insurance Settlement Claim)		0	185,240
Ministerial Meeting for Pacific Games 2019	3	12,034	95,987
Education Sector (Budget Support) Incomplete Projects		1,736,315	1,958,654
Retention Account	2	0	44,874
Samoa Arts and Culture Project Malifa		94,890	0
Reconstruction of Sports Field for Lona and Faleula Primary School		227,833	0
		4,277,175	4,618,642
<u>Ministry of Finance</u>			
Government of Samoa Land Project		6,365,669	6,572,418
Government Bowser		650,315	111,411
UTOS Contribution for Government Developments		3,934,440	2,790,773
Vaimea Development	3	118,144	118,234
Re-construction of Burnt Tank		560,650	686,937
Pacific Games 2019		4,671,688	3,540,774
Toyota Landcruiser Wagon Reg 16404		0	267,000
Procurement of Government Vehicles (F1-Motor Vehicles)		3,164,247	64,500
Measles Outbreak (DONATIONS AND ASSISTANCE)	3	3,306,905	0
Disaster and Emergency Facility		7,516,918	0
COVID19 Response Plan		17,523,963	0
Cooling Systems (TATTE and FMFMII)		75,045	0
		47,887,985	14,152,048
<u>Ministry of Foreign Affairs and Trade</u>			
Chinese Embassy Assistance		1,140	1,830
One UN House Project		896,869	896,869
		898,009	898,699

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2020

	Notes	2020 \$	2019 \$
<u>CURRENT PAYABLES</u>			
<u>Ministry of Health</u>			
Overseas Treatment Scheme (HE-Overseas)		1,156,625	1,206,697
Arrears (National Health Services Outstanding Invoices from previous financial years)	2	0	147,581
Medicine Supplies and Consumables Arrears (HE-MEDICINES)		4,951,375	399,789
Measles Unforeseen Funds (FY 2020)		1,000,000	0
Meti Clinic		57,000	0
Staff Benefits & Overtime		104,000	0
Doctors Rotation Program		91,533	0
NCD Clinic (Doctors & Nurses Salaries)		50,255	0
Pharmaceutical Warehouse/Partition Offices		381,586	0
		7,792,374	1,754,067
<u>Ministry of Justice and Courts Administration</u>			
Outstanding Invoices for Cyclone Gita Damages	3	195	157,651
		195	157,651
<u>Ministry of Natural Resources and Environment</u>			
Falefa and Lalomauga Watershed and Riverwall Protection		141,605	407,607
IPES (Institute of Professional Engineers of Samoa)	2	0	24,615
Rainwater Harvesting Program		182,767	224,500
Roads for Land Board Leased Lands		307,596	347,726
Water Sector Research Initiatives	3	20,000	50,000
Maota Office/Building Renovation Works	3	4,988	91,000
Retention Account	3	3,425	73,794
Surveying Equipments (Total Stations and GPS)		215,980	0
		876,361	1,219,242
<u>Ministry of Police</u>			
Police Preparations for Pacific Games 2019	3	22,929	467,689
Police Uniform		45,797	0
Samoa Police Academy		661,252	0
		729,978	467,689
<u>Office of the Ombudsman</u>			
Office Relocation to the SNPF Savalalo		37,832	0
		37,832	0
<u>Samoa Prisons and Correction Services</u>			
Construction of Prisons Administration Block		0	513,487
Incomplete Projects for Financial Year 2018/2019		3,650,228	1,191,982
Retention Account		0	806,549
Surveillance Cameras and Lights for Tanumalala Prison		116,582	0
		3,766,810	2,512,017
<u>Ministry of Customs and Revenue</u>			
Samoa Port Development Project	2	0	660,429
Official Uniform		52,538	0
Standby Generator		100,000	0
Computers		373,711	0
		526,249	660,429

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2020

	Notes	2020 \$	2019 \$
CURRENT PAYABLES			
<u>Ministry of Women, Community and Social Development</u>			
Womens Building		171,403	164,564
Rural Water Facility Program (WS-Independent)		1,629,553	1,855,078
Savaii Office/Building Renovation Works		0	147,213
Tooa Salamasina Office/Building Renovation Works		300,000	300,000
Fuataga o le le Samoa		200,000	0
National Beautification Program		150,000	0
Procuring of a New Generator		270,000	0
		2,720,956	2,466,855
<u>Ministry of Works, Transport and Infrastructure</u>			
Contract Extension for Friendship Park Supervising		69,440	0
		69,440	0
<u>Office of the Clerk of the Legislative Assembly</u>			
Parliamentary Special Committee Public Consultation		23,520	0
		23,520	0
Total Special Purpose Accounts		69,969,551	29,359,616
SUNDRY CREDITORS			
Funds Accounts - Sundry Clearing		78,408	13,055
Unclaimed Monies		2,405,246	2,310,826
Transfer Account	1	959,625	868,561
Withheld and Unclaimed Salary	1	0	9,721
Others		288,224	249,229
Total Sundry Creditors		3,731,503	3,451,392
TOTAL CURRENT PAYABLES		73,701,054	32,811,009
NON-CURRENT PAYABLES			
Leases			
Building on Lease - Trade Commissioner Residence		138,228	289,021
Building on Lease - Consular General Residence		452,006	616,372
Building on Lease - Samoa High Commission Office Canberra		11,725,579	12,125,608
Building on Lease - Malo of Samoa Center Building	1	22,029,407	22,123,698
Motor Vehicle Lease - Bank of the South Pacific		26,975	411,759
Total Leases		34,372,195	35,566,458
TOTAL NON-CURRENT PAYABLES		34,372,195	35,566,458
TOTAL PAYABLES		108,073,249	68,377,466

Notes

- ¹ Prior period error - figure adjusted as per confirmation from Commercial Banks and Government Mutual Beneficial Bodies. Refer Note 6.5 under Schedule F.
- ² Closed off special purpose account due to unutilized fund and absence of justification and request from Ministry for MOF's approval to carry forward.
- ³ These balances remained at 30th June 2020, which will be closed off in next FY2021 as the purposes that these accounts were created for are no longer valid.

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES

as at 30 June 2020

	Notes	2020 \$	2019 \$
UNCALLED CAPITAL SUBSCRIPTIONS			
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])		12,053,078	11,960,497
International Bank for Reconstruction and Development (USD\$92,146,441.58)		246,869,318	164,967,807
International Development Association		42,567	38,094
Multilateral Investment Guarantee Agency (40 shares @ USD\$432,800)		1,159,513	1,138,648
Total Uncalled Capital Subscriptions		260,124,476	178,105,046
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		0	65,300
Multilateral Investment Guarantee Agency		144,939	142,331
Total Promissory Notes		3,124,715	3,187,407
OTHER CONTINGENT LIABILITIES			
Asian Development Bank	1	102,942	102,942
Total Other Contingent Liabilities		102,942	102,942
GUARANTEES ISSUED			
Bank of South Pacific(Samoa) Limited			
Samoa Airways Limited		3,973,278	4,432,842
		3,973,278	4,432,842
European Investment Bank			
Development Bank of Samoa	4	8,176,785	11,267,613
		8,176,785	11,267,613
National Provident Fund			
Development Bank of Samoa	4	14,213,939	15,427,830
		14,213,939	15,427,830
Unit Trust of Samoa			
Samoa Shipping Services Ltd	4	1,148,456	1,191,434
Samoa Housing Corporation	4	4,440,598	4,567,430
Samoa Airways Limited	2	31,818,185	19,860,586
		37,407,238	25,619,450
Central Bank of Samoa			
Development Bank of Samoa	5	80,940,141	88,763,797
Samoa Housing Corporation	5	5,698,972	6,968,369
		86,639,113	95,732,166
Accident Compensation Corporation			
Unit Trust of Samoa	3	10,000,000	10,000,000
		10,000,000	10,000,000
Total Guarantees Issued		160,410,354	162,479,901
TOTAL CONTINGENT LIABILITIES		423,762,487	343,875,296

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES

as at 30 June 2020

Notes

¹ Restating balance from Public Accounts 2019 while awaiting confirmation from ADB

² The Samoa Airways Limited's (formerly known as Polynesian Airline Limited) new loan to the Unit Trust of Samoa was guaranteed by the Government of Samoa (GoS) in FY 2018/2019.

³ The Accident Compensation Corporation lendings (convertible notes) to the Unit Trust of Samoa matures in FY 2022 hence repayments will be effective by then.

⁴ Balance as per SOE audited financial statement for FY 19/20.

⁵ Balance as per Lender's audited financial statement for FY19/20.

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND

for the financial year ended 30 June 2020

	Notes	2020 Actual \$	2019 Actual \$
WRITE-OFF	1		
Building (materials)	2	80	28
Computer Equipment		1,254	1,602
Furniture and Fittings		756	998
Musical Equipment		2	100
Motor Vehicles	3	101,100	401,900
Vehicle Parts		12,148	10,350
Office Equipment		4,497	5,390
Plant and Equipment		634	628
TOTAL		120,471	420,996

Notes

- ¹ Write-off of losses approved during the year by the Chief Executive Officer, Minister or Cabinet in accordance with the provisions of Section 120 of the Public Finance Management Act 2001.
- ² Materials like doors, toilet fittings, lift fittings and other related Building materials for maintenance services (Not the whole Building)
- ³ Reduced number of auction due to measles and COVID-19 outbreaks.

GOVERNMENT OF SAMOA

SCHEDULE 15

STATEMENT OF EX GRATIA PAYMENTS OF THE TREASURY FUND

for the financial year ended 30 June 2020

	Notes	No. of Payments	2020 Actuals	No. of Payments	2019 Actuals
			\$		\$
Ex-Gratia Payments	<i>1</i>				
Death Benefits	<i>2</i>	2	18,880	2	33,332
		2	18,880	2	33,332

Notes

¹ Ex-gratia payments refer to the gratuitous payment of money where no legal obligation exists in accordance with the provisions of Section 119 of the Public Finance Management Act 2001.

² These ex-gratia payments relate to Staff Benefits payable upon Death to the spouse and/or next of kin.

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GOVERNMENT OF SAMOA

SCHEDULE 16

SPECIAL FUNDS

STATEMENT OF ACCOUNTS

for the financial year ended 30 June 2020

	Notes	Balance 30 June 2020 \$	Receipts \$	Payments \$	Balance 30 June 2019 \$
SPECIAL PURPOSE ACCOUNTS					
Agriculture Show - Agriculture & Fisheries		7,209	213,945	208,174	1,439
Independence Committee- Prime Minister & Cabinet		43,197	0	60	43,257
Sports Injury Fund - Education, Sports & Culture		579,252	22,915	1,278	557,615
Land Compensation- Natural Resources & Environment		293,903	13,995	0	279,907
Malo Samoa Centre#1 - Foreign Affairs & Trade		347,341	579,708	364,399	132,032
Malo Samoa Centre#2- Foreign Affairs & Trade		85,886	60	2,103	87,929
Malo Samoa Centre Term Deposit- Finance		785,309	16,870	19,238	787,677
Samoa House Operation - Foreign Affairs & Trade		5,610	2	137	5,745
Auckland Samoa House Trust - Foreign Affairs & Trade		834,795	499,755	538,045	873,085
Samoa House Term Deposit - Foreign Affairs & Trade		2,236,208	40,473	54,381	2,250,117
Norship Maritime Trading Account- Police		49,577	169	30,204	79,612
Total Special Purpose Accounts		5,268,286	1,387,892	1,218,020	5,098,415
TRUST ACCOUNTS					
Customs Deposit Account - Customs & Revenue		2,715,854	594,724	74,577	2,195,707
Law Trust Account, Apia - Justice & Courts Administration	1	1,329,333	376,937	223,856	1,176,252
Law Trust Account, Matautu - Justice & Court Administration	1	17,565	36,690	37,868	18,743
Law Trust Account, Tuasivi - Justice & Court Administration	1	8,915	17,650	15,188	6,453
Leases Trust Account - Natural Resources & Environment		2,510,638	779,415	197,572	1,928,795
Intellectual Properties Trust - Commerce, Industry & Labour	1	2,067	0	60	2,127
Asian Company Profiles Limited Trust - Commerce, Industry & Labour	1	587	0	60	647
Total Trust Accounts		6,584,959	1,805,416	549,182	5,328,724
TOTAL SPECIAL FUNDS		11,853,245	3,193,308	1,767,202	10,427,139

Notes:

¹ Prior Year Adjustments have been done to reflect true and fair view of account balances.

GOVERNMENT OF SAMOA

SCHEDULE 17

NATIONAL LOANS SINKING FUND STATEMENT OF ACCOUNTS *as at 30 June 2020*

	2020 \$	2019 \$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2020		
Assets		
Current Account - Domestic ANZ Bank	3,000,000	3,000,000
Current Account - BSP	1,896,830	1,872,006
Foreign Currencies	12,325,798	11,124,085
Government Bonds	312,038	333,046
Samoa Government Stocks	100	100
Current Account - Central Bank of Samoa	33,611,534	32,029,007
Current Account - BSP	1,720,609	1,720,609
Total Assets	52,866,909	50,078,853
Liabilities		
Interest payable (Bonds)	0	13,948
Principal Payable(Bonds)	200,000	200,000
Total Liabilities	200,000	213,948
Net Assets/(Liabilities)	52,666,909	49,864,905
Accumulated Capital Surplus/(Deficit)	52,666,909	49,864,905
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2020		
Accumulated Capital at the beginning of the year	49,864,905	47,217,284
Income		
Treasury Bonds Contribution	1,415,458	1,415,458
Investment Income	191,893	1,233,218
Exchange Gain	348,652	0
Portfolio Gain	853,061	0
Total Income	2,809,065	2,648,677
Expenditure		
Bank Fees	8	6
Withholding Tax	3,150	1,050
Interest Expense	3,902	0
Total Expenditure	7,060	1,056
Surplus/(Deficit)	2,802,005	2,647,621
Accumulated Capital at 30 June 2020	52,666,909	49,864,905

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND STATEMENT OF ACCOUNTS *as at 30 June 2020*

	2020 \$	2019 \$
STATEMENT OF ASSETS AND LIABILITIES as at 30 June 2020		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,234,849	3,139,146
National Bank of Samoa - Insurance Bank Account	6,158,519	2,289,855
	9,393,368	5,429,001
Net Assets/(Liabilities)	9,393,368	5,429,001
Accumulated Capital Surplus/(Deficit)	9,393,368	5,429,001
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL for the financial year ended 30 June 2020		
Accumulated Capital at 30 June 2019	5,429,001	4,863,763
Income		
Treasury Fund Contributions	4,009,750	4,201,551
Exchange Gain	57,435	38,883
Interest Received	38,268	65,259
Total Income	4,105,453	4,305,693
Expenditure		
Insurance Premiums	141,026	3,740,395
Bank Charges	60	60
Total Expenditure	141,086	3,740,455
Surplus/(Deficit)	3,964,368	565,238
Accumulated Capital at 30 June 2020	9,393,368	5,429,001