



GOVERNMENT OF SAMOA

PUBLIC ACCOUNTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2019**

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Government of Samoa

OFFICE OF THE MINISTER OF FINANCE

11th February, 2020

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

In accordance with Article 99 of the Constitution of the Independent State of Samoa, I respectfully submit to you for transmission to the Legislative Assembly of Samoa, the Public Accounts of the Government of Samoa for the financial year ended 30th June 2019, for tabling at its current Session.

Sincerely,

Sili Epa Tuioti
MINISTER OF FINANCE



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2019**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2019

	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000	2015 \$'000
Receipts and Payments Surplus/(Deficit)	75,634	67,496	101,121	61,925	7,855
Project Aid - Cash Grants Received	85,248	72,551	68,703	72,362	43,150
Government Capital Surplus/(Deficit)	987,496	858,112	880,286	689,428	142,574
Cash and Short Term Deposits	181,576	144,818	119,830	57,342	45,562
Receivables	242,724	246,067	200,669	210,375	217,370
Term Debts	1,058,552	1,113,793	1,047,647	1,080,750	1,126,102
National Loans Sinking Fund Net Assets	49,865	47,217	44,527	42,533	39,726



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019**



GOVERNMENT OF SAMOA

File ref:

MINISTRY OF FINANCE

STATEMENT AND CERTIFICATION - 2018/2019 PUBLIC ACCOUNTS

The 2018/2019 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 2019.

For and on behalf of the Government of Samoa

(Leāsiosiofa'asisina M. Oscar Malielegaoi)
Chief Executive Officer
Ministry of Finance
(23rd December 2019)

(Olivetti Tua-Bentin)
ACEO Accounting & Reporting
Ministry of Finance
(23rd December 2019)

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



AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

To the Members of the Legislative Assembly of Samoa

We have audited the accompanying financial statements of the Government of Samoa for the 12 months ended 30 June 2019 required by Section 107 (1) of the Public Finance Management Act 2001 and Amendment 2015. The Financial Statements comprise of:

- Consolidated Statement of Cash Flows (Schedule A);
- Consolidated Statement of Comparison of Budget and Actual Amounts (Schedule B);
- Statement of Revenues and Expenses of the Central Government of Samoa (Schedule C);
- Statement of Financial Position of the Central Government of Samoa (Schedule D);
- Statement of Changes in Equity for the Central Government of Samoa (Schedule E)
- Notes to the Consolidated Public Accounts (Schedule F), and
- Supporting Schedules to the Consolidated Statements from 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 Amendment 2015;
- Fairly reflect the financial position of the Government of Samoa as at 30 June 2019, and its financial performance for the year ended on that date.

Basis of the Opinion

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

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

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

Emphasis of Matter

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

- Note 2.3 on Fixed Assets in Schedule F, which describes the current position with respect to increasing disclosure of Government fixed assets in future years.
- Note 2.3 on Receivables in Schedule F, which describes the current position with respect to increasing disclosure of Government receivables in future years.
- Note 2.5 on Project Aid Funds in Schedule F, which describes the projects not in the Government's financial accounting system.
- Note 2.7 on Contingencies in Schedule F, which describes the non-disclosure of any possible and pending court cases against the government.
- Note 6 on Prior Period Adjustment in Schedule F, due to error, incorrect classifications of Project Grant/Loan Funded and mis-posting.

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



AUDIT OFFICE

Responsibilities of the Government

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

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

Auditor's Responsibility

Section 107 (2) of the Public Finance Management 2001 and Amendment 2015 requires the Controller and Auditor General to audit the financial statements presented by Government and provide a written report expressing an audit opinion on the financial statements in accordance with Sections 107 (2) (a), (b) and (c) of the Public Finance Management Act 2001 and Amendment 2015.

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

Apia, Samoa
23 December 2019

Jaslyn T Mariner - Leota
ASSISTANT CONTROLLER AND AUDITOR GENERAL



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GOVERNMENT OF SAMOA

SCHEDULE A

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE CENTRAL GOVERNMENT OF SAMOA

for the financial year ended 30 June 2019

	2019		2018
	\$ 000	\$ 000	\$ 000
Notes	Govt Controlled	Third Party Controlled	
Cash Flows from Operations			
Cash was provided from			
Tax Revenues	581,476		529,962
Non-Tax Revenues	59,094		46,150
Cash Grant for Operating Expenditures - Domestic	21,985		12,516
Cash Grant for Operating Expenditures - Grant	39,533	140,049,150	61,125
Dividends	15,120		3,382
Others	24,787		14,179
Total Cash provided from operations	741,995	140,049,150	667,313
Cash was disbursed to			
Salaries and Wages	(228,079)		(196,334)
Goods & Services	(162,484)	(140,049,150)	(116,074)
Grants to Organizations	(103,505)		(132,658)
Grants to Individuals	(5,468)		(5,522)
CSO (operating)	(4,000)		(3,994)
Debt Service Costs	(17,831)		(18,119)
Other Statutory Expenditures	(67,054)		(66,655)
Transactions on Behalf of the State	(28,027)		(25,529)
Premiums	(3,740)		(3,737)
Others	(7,501)		(11,141)
Total Cash disbursed to operations	(627,689)	(140,049,150)	(579,763)
Net Cash flows from operations	114,306	0	87,550
Cash Flows from Investing Activities			
Cash was provided from			
Income from Investments	5,432		4,654
Sale of Fixed Assets	525		663
Others	65	4,623,311	0
Total Cash provided from investing activities	6,022	4,623,311	5,317
Cash was disbursed to			
Capital Expenditures	(20,789)	(4,623,311)	(20,431)
Capital Injections	(6,174)		(1,572)
Total Cash disbursed to investing activities	(26,962)	(4,623,311)	(22,002)
Net Cash flows from investing activities	(20,940)	0	(16,685)
Cash Flows from Financing Activities			
Cash was provided from			
Proceeds from borrowings	1,218		237
On-lending Repayments	9,266		16,134
Total cash provided from financing activities	10,485	0	16,371
Cash was disbursed to			
Loan Repayments	(64,510)		(61,802)
Total cash disbursed to financing activities	(64,510)	0	(61,802)
Net Cash flows from financing activities	(54,026)	0	(45,431)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	39,340	0	25,434
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	159,581		134,059
PRIOR PERIOD ADJUSTMENTS	721		0
NET EFFECT OF FOREIGN EXCHANGE CONVERSION FOR FOREIGN CASH	(2,016)		87
CASH AND CASH EQUIVALENTS AT END OF PERIOD	197,626	0	159,580

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 2019

RECEIPTS & PAYMENTS BY BUDGET SUMMARY CLASSIFICATION

				2019		2018	
		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 Actual \$ '000
		\$ '000	\$ '000				
RECEIPTS							
Ordinary Receipts ³	1.1	626,326,171	644,574,426	691,123,726	(46,549,301)	604,957,865	86,165,861
External Grants ⁴	1.2	223,155,329	228,317,777	124,673,544	103,644,233	133,675,633	(9,002,089)
Total Receipts and Grants		<u>849,481,500</u>	<u>872,892,203</u>	<u>815,797,270</u>	<u>57,094,933</u>	<u>738,633,498</u>	<u>77,163,772</u>
less							
CURRENT PAYMENTS							
Statutory Payments ⁵	3	134,093,331	131,484,598	128,188,894	3,295,704	130,865,363	(2,676,468)
Expenditure Programs ⁵	1.1	546,890,252	570,745,254	547,780,018	22,965,236	498,217,504	49,562,515
Unforeseen Payments	4	16,406,708	14,899,622	9,620,112	5,279,510	12,783,996	(3,163,884)
Total Current Payments		<u>697,390,290</u>	<u>717,129,475</u>	<u>685,589,025</u>	<u>31,540,451</u>	<u>641,866,862</u>	<u>43,722,162</u>
less							
DEVELOPMENT PAYMENTS							
Loan Financed project payments ⁶	1.3	70,566,143	70,566,143	3,361,710	67,204,433	1,929,699	1,432,010
Grant financed project payments ⁶	1.2	164,216,791	166,361,239	80,263,442	86,097,797	65,788,489	14,474,953
Total Development Payments		<u>234,782,933</u>	<u>236,927,382</u>	<u>83,625,151</u>	<u>153,302,231</u>	<u>67,718,188</u>	<u>15,906,963</u>
Cash (Deficit)/surplus		<u>(82,691,724)</u>	<u>(81,164,655)</u>	<u>46,583,094</u>	<u>(127,747,749)</u>	<u>29,048,448</u>	<u>17,534,647</u>
Financed by							
Soft Term Loans to finance							
Development Expenditure	1.3	70,566,143	70,566,143	1,056,873	69,509,270	2,772,699	(1,715,826)
Soft Term Financing		70,566,143	70,566,143	1,056,873	69,509,270	2,772,699	(1,715,826)
Movement in Cash Balances		<u>(12,125,581)</u>	<u>(10,598,512)</u>	<u>47,639,967</u>	<u>(58,238,479)</u>	<u>31,821,146</u>	<u>15,818,821</u>

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 2019

Notes

¹ Original Budget - amounts as per the Approved Estimates Book

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

³ Ordinary Receipts = The total Actual balance reported of \$691,123,726 excludes the Budget Support Funding Receipts of \$39,533,230 as it is reported under External Grants (refer Note 2 above) against its Budget of \$35,311,444. Same applies for Budget balances.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
Ordinary Receipts (Budget Summary)	626,326,171	644,574,426	691,123,726
Budget Support Funding	35,311,444	38,329,444	39,533,230
Ordinary Receipts (Schedule 1.1)	661,637,615	682,903,870	730,656,956

⁴ External Grants = The total External Grants Budget of \$223,155,329 is inclusive of the Budget Support Funding of \$35,311,444 which is reported under Ministry of Finance External Grants budget under Schedule 1.1 and Schedule 2.9 and excluded from Schedule 1.2. Same applies for Actual balances.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
External Grants (Budget Summary)	223,155,329	228,317,777	124,673,544
Budget Support Funding	35,311,444	38,329,444	39,533,230
	187,843,885	189,988,333	85,140,314
Other (Non-Government Organisations)	23,627,095	23,627,095	
	164,216,791	166,361,239	
State Owned Enterprises	49,452,399	49,452,399	-
External Grants (Schedule 1.2)	114,764,390	140,535,933	85,140,314

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	11,933,448
State Owned Enterprises	58,632,695
	70,566,143

Estimates for Grant Financed projects

Ministries	114,764,390
State Owned Enterprises	49,452,399
	164,216,791

GOVERNMENT OF SAMOA

SCHEDULE C

**STATEMENT OF REVENUES AND EXPENSES
OF THE CENTRAL GOVERNMENT OF SAMOA**
for the financial year ended 30 June 2019

	Notes	2019 Actuals \$'000	2018 \$ \$'000
Revenue			
Operating Revenues			
Tax Revenues		581,525	529,982
Non-Tax Revenues		56,660	48,220
Grant Revenues - Domestic		26,187	12,516
Grant Revenues - Foreign Governments and International Organisations		39,533	64,579
Dividends		15,120	3,382
Others		23,565	10,188
Total Operating Revenues		742,590	668,867
Investing Revenues			
Income from Investments		3,655	3,749
Interest on Lending		2,998	1,143
Others		65	663
Total Investing Revenues		6,718	5,554
Total Revenue		749,307	674,421
Expenses			
Operating Expenses			
Salaries and Wages		228,386	196,394
Goods and Services		168,359	116,770
Grants to Organisation		103,505	132,658
Grants to Individuals		5,468	5,522
Community Service Obligation		4,000	3,994
Transaction on Behalf of the State		28,027	25,529
VAGST		57,305	54,653
Premium		3,740	3,737
Others		15,461	28,434
Interest Payments on Loans		16,616	17,407
Capital Expenses		42,807	21,826
Total Expenses		673,674	606,924
Surplus/(Deficit) for the year		75,634	67,496
<u>Reconciliation of Surplus/(Deficit) to Net Cash Provided by Operating Activities</u>			
Non-Operating Activity Adjustments			
Investing Revenues		(6,718)	(5,554)
Capital Expenses		42,807	21,826
Loss/(Gain) on Foreign Exchange		2,003	(258)
Non-Cash Movements			
Increase/(Decrease) in Account Receivable		(594)	(1,295)
(Increase)/Decrease in Accounts Payable		1,175	5,335
<u>Net Cash Provided by Operating Activities</u>		114,306	87,550

GOVERNMENT OF SAMOA

SCHEDULE D

STATEMENT OF FINANCIAL POSITION OF THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2019

	Schedule	2019 \$'000	2018 \$'000
<u>ASSETS</u>			
CURRENT ASSETS			
Cash and Cash Equivalent	5, 16, 18	221,233	175,675
Receivables			
Other Receivables	6	708	2,314
Dividend Receivables	6	27,764	28,388
Government Ministries Receivables	6	8,045	7,408
Guarantee Receivables	6	4,481	3,919
Total Current Assets		262,232	217,705
NON-CURRENT ASSETS			
Receivables			
Loan Balances - Government Lending	6	201,725	204,042
Investments			
Public Trading Bodies	7	833,120	822,460
Public Beneficial Bodies	7	86,594	72,236
Independent Government Bodies	7	15,879	19,466
Other Entities	7	16,594	16,594
Sinking Fund	17	49,865	47,211
Capital Subscriptions - International Finance Institutions	8	4,856	4,804
Fixed Assets	9	667,454	650,457
Total Non-Current Assets		1,876,087	1,837,270
TOTAL ASSETS		2,138,319	2,054,975
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
Bank Overdrafts	5	23,607	16,095
Term Debts	10	68,269	64,470
Payables			
Special Purpose	12	29,360	24,542
Sundry Creditors	12	3,720	4,848
Total Current Liabilities		124,956	109,955
NON-CURRENT LIABILITIES			
Term Debts	10	990,283	1,049,323
Payables			
Leases	12	35,584	37,584
Total Non-Current Liabilities		1,025,867	1,086,907
TOTAL LIABILITIES		1,150,823	1,196,863
NET ASSETS/(LIABILITIES)	E	987,496	858,112
<u>EQUITY</u>	E	987,496	858,112

GOVERNMENT OF SAMOA

SCHEDULE E

STATEMENT OF OF CHANGES IN EQUITY FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2019

	Schedule	2019 \$'000	2018 \$'000
<u>Opening Balance 1 July 2018</u>		858,112	956,609
<u>Changes in equity during the year</u>			
Surplus/(Deficit) for the year		75,634	67,496
Revaluation of government assets/investments		28,318	(41,734)
Revaluation of foreign exchange reserve		6,787	(48,847)
Revaluation of fixed assets		16,997	5,561
Closed Off Special Purpose Accounts		973	387
Prior Period Adjustments		674	(81,360)
<u>Equity as at 30th June 2019</u>	D	<u>987,496</u>	<u>858,112</u>

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2019***NOTE 1: STATEMENT OF ACCOUNTING POLICIES****1.1 Reporting Entity**

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

The Public Accounts is reviewed every financial year in the effort to comply with the requirements of IPSAS Cash Part I (Mandatory Disclosure). For the Public Accounts 2019, Supporting Schedules, Schedules 1 to 17, 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 2019) 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 2018 to 30th June 2019.

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

2.2 Receipts and Payments Recognition

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

2.3 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 2019***(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, the Ministry of Finance is currently trialling a fixed asset accounting system, which is anticipated and will lead to increased disclosure of Government Fixed Assets in future years. At present, Fixed Asset disclosure is updated from all Ministries according to the available reliable data.

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

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

Depreciation is not provided nor reported on for fixed assets of the Government of Samoa. However, where appropriate to assist in the valuation of assets that is brought into account for the first time.

Maintenance costs are recognised as an expense at the date of payment and are included as costs of providing the services to which the asset relates.

(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.

ii. Government Receivables

The below table discloses the balances of each Ministry's debtors control accounts as at 30th June 2019 and the aging.

Ministry	Current 0-30 Days	>30 Days	>90 Days	>180 Days	Total Outstanding
Finance-Accounts	52,174	43,750	47,810	160,179	303,912
Legislative Assembly	0	0	0	74,818	74,818
Agriculture	264	31,906	14,410	6,931	53,511
Attorney General	0	0	0	93,610	93,610
Audit Office	4,600	25,323	11,500	145,441	186,864
Commerce	0	0	0	804	804
Communication	4,003	700	0	256,206	260,910
Education	1,061	5,189	3,471	41,412	51,132
Finance	243,025	36,674	101,152	9,508	390,359
Foreign Affairs	0	0	0	159,546	159,546
Health	0	43,830	7,000	21,098	71,928
Justice	0	0	0	350	350
Natural Resources	144,939	47,436	18,345	2,503,639	2,714,360
National Health Services	328,905	359,593	93,593	1,214,619	1,996,710
Prime Minister	2,350	3,865	1,245	356,499	363,959
Police	500	0	7,178	960	8,637
Public Service	0	0	0	44,255	44,255
Revenue	0	0	0	725,185	725,185
Works	6,054	113,604	2,300	29,920	151,877
Women	75,513	2,760	1,900	311,690	391,863
Statistics	0	0	0	800	800
Total Outstanding	863,388	714,630	309,904	6,157,468	8,045,389

The Ministry for Revenue's Taxpayers Arrears amount of \$61,679,565.48 which was reported in the Public Account 2017/2018 has been restated in this Public Account 2018/2019 to await confirmation from Ministry for Revenue. This amount is yet to be accounted into Government's Financial System, Finance One as the Ministry for Revenue has yet to provide an audited figure. The Ministry of Finance will further review and monitor movements of these balances from RMS, ASYCUDA and Excel into Government's Financial System, Finance One.

Outstanding Debts	30 June 2019 \$
Taxpayers Arrears (Revenue Management System)	61,679,566
Unpaid Declaration (ASYCUDA System)	19,960,400
Outstanding Deferrals (Spreadsheet Excel)	11,829,871
Total Debt	93,469,837

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2019***iii. 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.

iv. Loan Receivables

Loan Receivables, reporting in Schedule 6, are amounts that entities and organisations owes 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 2019.

Government Loan Receivable	Amount of Original Loan	Principal Payments paid during FY 2018/2019	Interest Paid during FY2018/2019	Disbursement during FY 2018/2019	Balance as at 30th June 2019	Balance as at 30th June 2018
Development Bank of Samoa						
<i>ADB6thCreditline</i>	5,000,000	144,704	0	0	0	144,704
<i>IDA15820</i>	3,934,499	142,501	57,499	0	2,732,426	2,763,291
Electric Power Corporation						
<i>Afulilo</i>	70,769,685	7,476,124	0	0	0	7,476,124
<i>PSEP</i>	182,287,298	776,810	611,465	3,342,545	134,600,203	132,034,468
Unit Trust of Samoa	7,900,000	724,166	0	0	5,595,833	6,320,000
Samoa Connectivity/Submarine Cable		0	312,754	7,120,248	58,796,992	55,303,157

v. 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 2018/2019 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:

	2019 \$	2018 \$
Land Transport Authority	25,886,306	21,171,724
Public Trust Office	398,410	5,293,141
Samoa Water Authority-CSO	2,000,000	1,994,521
National Health Services of Samoa	0	31,409,421
National Kidney Foundation of Samoa	6,688,766	6,939,106
National University of Samoa	11,904,914	12,586,158
Samoa Fire and Emergencies Services Authority	6,500,315	6,057,216
Samoa Qualifications Authority	4,860,986	5,293,141
Samoa Sports Facilities Authority	1,676,078	1,688,867
Scientific Research Organization of Samoa	3,331,847	5,293,141
Samoa Tourism Authority	11,966,895	11,410,431
Office of the Regulator	1,920,797	1,752,310
	77,135,313	110,889,178

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.

(a) 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 \$12,009,292 (2018: \$82,026,184) of additional loans was drawdown. This loan drawdown figure related to the following Sectors:

Receipted through Treasury CBS Accounts:

Agriculture	(\$2,593,372)
Energy	(\$2,026,492)

Paid directly to Third Parties:

Infrastructure	(\$7,389,428)
	(\$12,009,292)

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2019***2.5 Project Aid Funds and Payables**

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

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

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

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

2.6 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.

2.7 Contingencies

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

2.8 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	Lessee	Initial Date	Expiry Date	Current Portion	Non-current portion
<i>Trade Commissioner Residence</i>	SNPF	7/1/2011	7/31/2021	150,794	289,021
<i>Consular General Residence</i>	SNPF	4/1/2013	3/31/2013	150,669	616,372
<i>Samoa High Commission Office Canberra</i>	ACC	9/1/2017	8/31/2037	378,669	12,125,608
<i>Malo of Samoa Center Building</i>	UTOS	12/31/2016	6/30/2032	75,300	22,141,083

NOTE 3: BUDGET PERFORMANCE REPORTING**3.1**

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

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

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

NOTE 4: AUDIT SERVICES

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

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

List of Projects with third party expenditures are separately noted in Statements Footnotes (Schedule 11.1 & 11.2) because they are not accounted for on the Government Financial System (Finance One), and figures reported for FY 2019 are unaudited.

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS

*for the financial year ended 30 June 2019***NOTE 6: PRIOR PERIOD ADJUSTMENT**

During the financial year ended 2019, it was discovered that the following errors occurred in FY 2018:

6.1 Sundry Creditors

During the financial year ended 2019, we received confirmation from the Banks to validate the clearing of the sundry creditors. Therefore, the account balances reported under the Statement of Accounts Payable (Schedule 12) in FY 2018 reported were restated as follows:

	Audited balance - 2018	Restated balance - 2018
Transfer Account	1,462,754	1,222,077
Total	1,462,754	1,222,077

6.2 Government Ministries Receivables

There were invoices issued to debtors in Financial Year 2017/2018 however collections were made in Financial Year 2018/2019. Therefore, the account balances reported under the Statement of Account Receivable (Schedule 6) in FY 2018 were restated as follows:

	Audited balance - 2018	Restated balance - 2018
Ministries		
Finance - Accounts	271,319	269,170
Finance	312,396	309,996
Total	271,319	269,170

6.3 Projects

During the financial year ended 2019, it was discovered that the following errors occurred in FY 2018:

Opening Balances Adjustments

Upon advice from Aid Coordination and Debt Management Division (ACDM), amendments were made to some of the projects' opening balances due to mispostings. Hence, the opening balances for the following Donors had been restated to show this effect in FY 2018/2019.

a) Schedule 11.1

Projects	2019 (PA FY2019 Opening Balances) \$	2018 (PA FY2018 Closing Balances) \$	Differences \$	Impact
0192 - WHO Grants 2004 Project	781,801	690,564	(91,236)	understated
0261 - UNICEF Pacific Children's Programme	132,605	132,207	(398)	understated
0330 - Samoa Australia Partnership	1,323,665	1,322,915	(750)	understated
0399 - Enhanced Road Access Project	4,105,251	4,086,517	(18,735)	understated
0415 - Enhancing the Climate Resilience of the West Coast Road	266,915	258,119	(8,796)	understated
0425 - Strengthening Multi-Sectoral Management of Critical Landscapes	422,201	421,205	(996)	understated
0460 - Education Sector Project	3,706,940	7,197,700	3,490,760	overstated
0464 - Samoa Connectivity/Samoa Submarine Cable Project	634,142	633,774	(368)	understated
0465 - Enhanced Fruit production and postharvest handling systems	150,271	831	(149,440)	understated
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP)	208,960	207,622	(1,338)	understated
2051 - WB/Samoa Agriculture Competitiveness Expansion Project	(722,595)	1,152,754	1,875,350	overstated
Total	11,010,155	16,104,209	5,094,054	

b) Schedule 11.2

Project	2019 (PA FY2019 Opening Balances) \$	2018 (PA FY2018 Closing Balances) \$	Differences \$	Impact \$
2050- Petroleum Storage Facility Project	1,560,155	(315,195)	(1,875,350)	understated
	1,560,155	(315,195)	(1,875,350)	

NOTES TO THE CONSOLIDATED PUBLIC ACCOUNTS*for the financial year ended 30 June 2019***NOTE 7: NEW PROJECTS CREATED WITHIN FY2019**

During the financial year ended 2019, the following projects were created:

7.1 New Projects created within Financial Year 2019

Projects Description	Codes
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ Aid)	0508-13
Programmatic Preparation Advance No.IDA V202 (World Bank)	0509-89
Inter-Regional preparatory Meeting for the Samoa Pathway Mid-Term Review (NZ Aid)	0510-13
Streamlining Arms Data Collection and Reporting in Samoa (Other)	0511-99
Samoa Population Action Plan (SPAP Project) (UNFPA)	0512-24
Family Life Education (UNFPA)	0513-24
GEF Support to UNCCD 2018 National Reporting Process (Samoa) (UNEP)	0514-22
Samoa Ne'i Galo 2018 (UNDP)	0515-20
UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Island Countries & Territories (UNESCO)	0516-21
Samoa Pathway Mid Term Review Meeting (Other)	0517-99
Samoa Private Sector Development Programme (NZ Aid)	0518-13
Nursing Workforce Development (NZ Aid)	0519-13
Women in Leadership in Samoa (WILS) (Other)	0520-99
Alcohol & Drugs Court Case Manager Contract (AusAid)	0521-03
MCIT- Support For Samoa to Review & Reform Cyber Security and Cybercrime Legislation (AusAid)	0522-03
Pacific Islands Literacy and Numeracy Assessment (PILNA) (SPC)	0523-16
Psychological Assistance to the Samoan Court System (NZ Aid)	0524-13
Project Design Advance for Ports Development Project (ADB)	0525-02
Food Safety Risk Analysis of Fresh Produce in Samoa (FAO)	0526-44
GCF Vaisigano Catchment Project "Retention Maintenance" (UNDP)	0527-20
Samoa Climate Resilient Transport Project (World Bank)	0528-89
Strengthening the Capacity of Pacific Island Countries to Monitor SDG Target 2.1 (FAO)	0529-44
Increasing Accessibility to Transfer Funds in Order for NHS to Access it (AusAid)	0530-03
Psychologist Support to Specialist Courts (NZ Aid)	0531-13
Construction of the Emergency Bailey Bridges (AusAid)	0532-03
Fifth Global Biennial Conference on Small States (AusAid)	0533-03
Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia (UNESCO)	0534-21
Samoa Private Sector Development Programme-Component 1 (NZ Aid)	0535-13
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)	0536-99
Women in Leadership in Samoa Project-NUS (UNDP)	0537-20
Digital Radiography System General X-Ray Machine (AusAid)	0538-03
E-Phyto Sanitary Certification System (AusAid)	0539-03

NOTE 8: SUBSEQUENT EVENTS

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

GOVERNMENT OF SAMOA

SCHEDULE 1.1

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE GOVERNMENT OF SAMOA for the financial year ended 30 June 2019

RECEIPTS & PAYMENTS BY MINISTRY

			2019		2018	
	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	1,752,245	1,752,245	1,990,935	(238,690)	1,871,161	119,774
Attorney General	37,475	37,475	86,578	(49,103)	39,333	47,244
Controller & Auditor General	422,589	422,589	267,502	155,087	429,809	(162,308)
Bureau of Statistics	680,000	680,000	855,688	(175,688)	814,710	40,978
Commerce, Industry & Labour	1,290,475	1,290,475	571,824	718,651	1,140,406	(568,582)
Communication & Information Technology	161,177	161,177	112,904	48,273	183,343	(70,439)
Education, Sports & Culture	869,105	869,105	734,915	134,190	745,360	(10,445)
Electoral Commissioner	10,000	10,000	47,595	(37,595)	33,058	14,537
Finance ²	100,189,264	104,277,264	121,670,035	(17,392,770)	122,003,753	(333,718)
Foreign Affairs & Trade	72,000	72,000	94,144	(22,144)	341,052	(246,908)
Health	1,173,515	1,173,515	204,466	969,049	179,805	24,661
Justice & Courts Administration	1,475,376	1,475,376	1,442,944	32,432	1,439,661	3,283
Legislative Assembly	143,410	143,410	75,203	68,207	141,595	(66,392)
National Health Services	6,352,500	6,352,500	4,944,119	1,408,381	2,773,805	2,170,314
Natural Resources & Environment	5,319,038	5,319,038	4,743,444	575,594	4,976,600	(233,156)
Police	330,640	330,640	472,035	(141,394)	427,528	44,506
Prime Minister	6,023,764	6,023,764	7,453,105	(1,429,341)	6,952,764	500,341
Public Enterprises	4,000,000	13,077,296	15,119,780	(2,042,484)	3,381,601	11,738,179
Revenue	524,585,494	530,186,453	560,857,893	(30,671,440)	510,879,326	49,978,567
Regulator ³	3,352,395	5,852,395	5,842,345	10,050	4,165,272	1,677,073
Women, Community & Social Development	829,436	829,436	582,285	247,151	547,350	34,935
Works, Transport & Infrastructure	2,567,717	2,567,717	2,487,220	80,497	2,615,669	(128,448)
Total Receipts ⁴	661,637,615	682,903,870	730,656,956	(47,753,087)	666,082,961	64,573,995
CASH OUTFLOWS						
Agriculture & Fisheries	17,115,561	17,546,623	17,289,655	256,968	16,279,764	1,009,891
Attorney General	4,889,770	4,968,993	4,574,778	394,214	3,125,778	1,449,000
National Prosecution	0	0	0	0	1,216,258	(1,216,258)
Controller & Auditor General	3,768,659	3,822,716	3,553,035	269,682	3,436,750	116,285
Bureau of Statistics	4,682,939	4,740,553	4,630,581	109,972	5,064,570	(433,990)
Commerce, Industry & Labour	18,371,462	18,496,253	18,156,094	340,158	17,955,361	200,733
Communication & Information Technology ⁵	9,857,776	9,911,903	9,012,549	899,354	7,013,634	1,998,915
Education, Sports & Culture ⁵	103,678,563	106,101,021	103,343,492	2,757,528	100,337,952	3,005,540
Electoral Commissioner	2,031,453	2,292,650	2,290,735	1,915	1,946,919	343,816
Finance ⁵	89,326,611	96,243,793	92,973,391	3,270,402	79,763,068	13,210,323
Foreign Affairs & Trade	23,274,821	23,338,744	22,313,953	1,024,791	20,892,180	1,421,773
Health	18,405,623	18,530,412	18,415,994	114,418	48,731,046	(30,315,053)
Justice & Courts Administration ⁵	12,954,826	13,276,804	13,045,645	231,159	11,648,200	1,397,445
Law Reform Commission	1,351,522	1,367,785	1,340,893	26,892	1,272,401	68,492
Legislative Assembly	6,455,602	6,808,317	6,611,608	196,709	6,691,611	(80,003)
National Health Services ⁵	80,134,186	88,870,113	84,706,435	4,163,679	34,561,238	50,145,197
Natural Resources & Environment ⁵	25,568,464	25,985,042	24,220,519	1,764,523	23,563,650	656,869
Ombudsman	1,110,777	1,161,420	1,148,229	13,190	990,843	157,386
Police	29,773,935	30,221,799	28,898,351	1,323,448	27,343,633	1,554,719
Prime Minister	7,868,120	7,934,304	7,835,710	98,595	7,448,485	387,225
Prisons & Corrections Services ⁵	9,581,377	11,917,346	10,923,705	993,640	12,478,293	(1,554,588)
Public Enterprises	2,664,235	2,696,899	2,599,155	97,745	2,492,986	106,169
Public Service Commission	4,839,368	4,908,483	4,850,767	57,716	4,819,282	31,485
Revenue ⁵	13,229,346	13,380,894	11,973,012	1,407,882	11,473,570	499,442
Women, Community & Social Development ⁵	11,448,451	11,556,988	9,195,591	2,361,397	9,147,442	48,149
Works, Transport & Infrastructure	44,506,804	44,665,398	43,876,142	789,256	38,522,589	5,353,553
Total Payments	546,890,252	570,745,254	547,780,018	22,965,234	498,217,503	49,562,515
NET CASH FLOWS	114,747,363	112,158,615	182,876,938	(70,718,321)	167,865,458	15,011,480

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 2019*

¹ **Original Budget**

As per Budget Document - Approved Estimates of Receipts and Payments of the Government of Samoa for the financial year ending 30th June 2019.

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 XIII)

Original Budget (Schedule B)	64,877,820
Budget Support Funding	<u>35,311,444</u>
MOF Receipts Original Budget (Schedule 1.1)	100,189,264

Revised Budget is Inclusive of Additional Grant from Budget Support Funding (JPAM - NZ) in Approved First Supplementary Estimates Document (page III)

Original Budget (Schedule B)	65,947,820
Budget Support Funding	35,311,444
First Supplementary (Budget Support - JPAM NZ)	<u>3,018,000</u>
MOF Receipts Revised Budget (Schedule 1.1)	104,277,264

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

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

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

Original Budget - Ministries (pg II)	626,326,171
Budget Support Funding (pg XIII)	<u>35,311,444</u>
Total Receipts Original Budget (Schedule 1.1)	661,637,615

Revised Budget - Ministries	644,574,426
Budget Support Funding - Original Budget	35,311,444
First Supplementary (Budget Support - JPAM NZ)	<u>3,018,000</u>
Total Receipts Revised Budget (Schedule 1.1)	682,903,870

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 2020.

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 2019*

EXTERNAL AID (GRANT FUNDED) BY MINISTRY

	2019				2018
	Closing Balance \$	Original Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	Opening Balance \$
Agriculture & Fisheries ²	228,588	342,881	2,816,673	1,872,038	(716,047)
Attorney General	1,715,267	0	1,667,546	1,140,050	1,187,698
Controller & Auditor General	2,121	0	9,892	8,285	515
Bureau of Statistics	285,667	239,883	260,430	116,625	141,863
Commerce, Industry & Labour	1,090,576	271,641	1,538,072	1,693,925	1,246,430
Communication & Information Technology	413,522	0	191,476	7,447	229,494
Education, Sports & Culture ²	4,585,204	9,307,113	2,027,622	2,023,483	4,581,065
Electoral Commissioner	21,444	0	112,681	91,237	0
Finance ²	19,992,808	56,558,089	27,777,228	25,495,123	17,734,782
Foreign Affairs & Trade	1,169,699	0	621,280	441,170	989,589
Health ²	7,661,030	4,725,951	8,506,085	1,763,393	918,346
Justice & Courts Administration	146,679	0	138,039	55,801	26,158
Law Reform Commission	249,533	0	249,533	0	0
Legislative Assembly	6,201,457	0	105,988	3,307,114	9,402,582
National Health Services	2,065,201	1,009,495	1,157,265	137,272	1,045,208
Natural Resources & Environment ²	12,114,902	39,455,939	27,405,834	30,813,708	15,522,800
Ombudsman	186,475	330,395	232,953	161,133	114,656
Police	184,774	0	0	181,662	366,436
Prisons & Corrections Services	306,922	0	563,056	256,134	0
Public Services Commission	9,647	0	0	0	9,647
Women, Community & Social Development ²	3,065,430	2,405,292	2,709,251	2,428,720	2,822,421
Works, Transport & Infrastructure	4,329,939	117,711	7,049,412	4,411,070	1,691,632
Projects VAGST ³				3,858,055	
TOTAL	66,026,886	114,764,390	85,140,314	80,263,442	57,315,274

¹ Original Budget - Receipts, as per Approved Budget Document

External Grants (Budget Summary/Schedule B - pg I)	223,155,329
Budget Support Funding (JPAM - pg XIII)	35,311,444
	187,843,885
Other (Projects administered by NGOs - pgs X and XII)	23,627,095
Grant financed project payments (Budget Summary/Sch B - pg I)	164,216,791
Projects implemented by State Owned Enterprises (pgs XI - XII)	49,452,399
Projects implemented by Government Ministries (pgs XI-XII)	114,764,390

² Adjustments made to Projects' Opening Balances

Adjustments were made to a few Projects' Opening Balances under these Ministries to reflect correction of postings done in last financial year 2018. These adjustments are stated in footnotes under Schedules 2.1, 2.7, 2.9, 2.11, 2.16 and 2.24.

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 2019*

EXTERNAL AID (LOAN FUNDED) BY MINISTRY

	2019 Closing Balance \$	Original Budget (Appropriation) ¹ \$	Receipts \$	Payments \$	2018 Opening Balance \$
Agriculture & Fisheries	0	2,762,308	0	0	0
Finance ^{2 + 3}	(400,117)	9,171,140	1,056,873	3,017,144	1,560,155
Project VAGST ⁴				344,565	
TOTAL	(400,117)	11,933,448	1,056,873	3,361,710	1,560,155

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

Soft Term Financing (Budget Summary - Schedule B)	70,566,143
State Owned Enterprises	58,632,695
Ministries (Schedule 1.3)	11,933,448

² Projects with debit balances (indicated by brackets on the face of this statement) are ongoing and will be recovered from the donor.

³ **Adjustments made to Project Opening Balance**

Adjustment was made to opening balance of project under Ministry of Finance to reflect correction of posting done in last financial year 2018. This adjustment is stated in footnote under Schedules 2.9.

⁴ **Project VAGST**

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

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
AGRICULTURE & FISHERIES						
RECEIPTS						
Ordinary Receipts						
Income from Investments		114,000	7,200	7,200	(106,800)	146,605
Other Revenues						
Fees & Other Charges		1,876,935	1,745,045	1,745,045	(131,890)	1,724,556
TOTAL RECEIPTS		1,990,935	1,752,245	1,752,245	(238,690)	1,871,161
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		568,912	519,829	569,223	312	520,208
2.0 Ministerial Support		601,613	512,242	596,628	(4,985)	536,455
3.0 Agricultural Quarantine and Regulation Services		1,815,013	1,663,887	1,804,432	(10,581)	1,398,354
4.0 Crops Research, Commercial Development and Advisory Services		3,715,134	3,791,313	3,730,439	15,305	3,595,639
5.0 Animal Production, Health and Research Services		1,727,689	1,772,689	1,736,860	9,172	1,665,237
6.0 Fisheries Management, Planning and Research Services		2,212,083	2,201,603	2,239,095	27,012	2,079,187
7.0 Policy Development, Planning and Communication Services		618,495	653,759	623,739	5,244	613,571
Total Outputs		11,258,939	11,115,322	11,300,417	41,478	10,408,651
Third Party Outputs						
Scientific Research Organisation of Samoa		3,331,847	3,288,478	3,331,847	0	3,243,944
Total Third Party Outputs		3,331,847	3,288,478	3,331,847	0	3,243,944
Transactions on Behalf of State						
Membership Fees & Grants						
Food Agriculture Organisation (FAO)		12,965	13,138	13,138	173	12,669
Asian Pacific Coconut Community		41,032	41,032	41,032	0	41,032
Asian Pacific Agriculture Research Institute		7,121	7,121	7,121	0	7,121
Forum Fisheries Agency		72,130	43,330	72,130	0	43,330
Western & Central Pacific Fisheries Conventions		81,349	81,349	81,349	0	81,349
Rotterdam Convention		0	618	618	618	618
The International Treaty on Plant Genetic Resources for Food and Agriculture		0	223	223	223	223
IFAD Replenishment Fund		26,580	0	30,000	3,420	0
Animal Production & Health Commission of Asia & Pacific (APHCA)		7,265	10,388	10,388	3,123	6,900
		248,442	197,199	255,999	7,557	193,242
Rents and Leases						
Government Building		37,250	37,250	37,250	0	37,250
TATTE Building		330,910	330,910	330,910	0	330,910
FAO Sub-Regional Office		270,449	143,790	287,590	17,141	250,068
Quarantine Office - Matautu		6,740	6,740	6,740	0	6,740
Quarantine Office - Faleolo Airport		5,100	5,100	5,100	0	5,053
Savaia		5,000	5,000	5,000	0	5,000
Toloa		3,000	3,000	3,000	0	3,000
Sasina		5,000	5,000	5,000	0	5,000
Aleipata		2,500	2,500	2,500	0	2,500
Poutasi		0	1,300	1,300	1,300	0
Atele		4,500	4,500	4,500	0	998
Tanumalala		5,000	5,000	5,000	0	2,500
Siumu		2,625	2,625	2,625	0	2,625
Olomanu/Tausagi		43,478	43,478	43,478	0	43,478
SPA Lease		54,229	54,229	54,229	0	54,229
Nuu 2 (tranferred from Agricultural Project)		21,563	21,563	21,563	0	18,750
		797,344	671,985	815,785	18,441	768,101

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
AGRICULTURE & FISHERIES						
Government Policies/Initiatives						
Replanting of Coconut		29,577	30,000	30,000	423	9,903
Stimulus Package		228,273	228,500	228,500	227	199,782
Agricultural Development Project		140,467	140,437	140,437	(30)	122,878
Rhinoceros Beetle Control Program		149,763	150,000	150,000	237	189,957
Global Breadfruit Summit		0	0	0	0	98,233
Breadfruit Propagation & Replanting program		29,397	30,000	30,000	603	148,440
WIBDI Developments		300,000	300,000	300,000	0	0
		877,477	878,937	878,937	1,460	769,192
Commemorative Events/Days						
Agriculture Show		349,856	350,000	350,000	144	447,634
Open Day		20,768	20,902	20,902	134	20,752
		370,624	370,902	370,902	278	468,387
VAGST Output Tax		404,983	592,737	592,737	187,754	428,249
Total Transactions on Behalf of State		2,698,870	2,711,760	2,914,360	215,490	2,627,170
TOTAL PAYMENTS - AGRICULTURE		17,289,655	17,115,561	17,546,623	256,968	16,279,764
RECEIPTS OVER PAYMENTS		(15,298,720)	(15,363,316)	(15,794,378)	(495,659)	(14,408,603)

GOVERNMENT DEVELOPMENT PROJECTS

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Strengthening of Fisheries Information Management & Dissemination (FFA)		14,143	0	0	9,981	24,125
Land & Vegetation cover and improving food security for Building resilience to a changing climate in Pacific Island (South Pacific Commission)		21,401	0	0	(0)	21,401
Relocation of Livestock Division Premises (Chinese Aid Funds)		58,436	0	168	0	58,269
Deployment of Fish Aggregating Devices in Samoa (Chinese Aid Funds)		737,815	0	782,697	66,734	21,853
Soil Management for Farm Resilience in the Pacific Islands (AusAid)		9,162	0	16,944	7,783	0
Reef Colonisation and Social Impacts from Tronchus Translocation (Australian Aid)		65,498	189,370	44,160	29,192	50,530
Pacific Cocoa Project- Aligning Genetic Resources, Production and Post Harvest Systems to Market Opportunities..etc (Australian Aid)		40,520	153,511	31,613	28,531	37,438
E-Phyto Sanitary Certification System (AusAid)		389,045	0	389,045	0	0
Samoa Agriculture Competitiveness Expansion Project (World Bank)	1	(900,367)	0	1,540,195	1,717,966	(722,595)
FFA Ice Making Machine (FFA)	a	15,941	0	0	0	15,941
Rehabilitation of the Coconut Crop in Samoa (SPC)	a	2,719	0	11,851	11,851	2,719
Monitoring Control and Surveillance(MCS) (Japanese Aid Funds)	a	5,451	0	0	0	5,451
Agriculture & Fisheries Cyclone Response Project (WB)	a	(420,297)	0	0	0	(420,297)
(Other)	a	(177)	0	0	0	(177)
Samoa Agriculture Plan Sector (South Pacific Commission)	a	27,872	0	0	0	27,872
Integrated pest Management production Brassica crops Fiji and Samoa (Australian Aid)	b	18,796	0	0	0	18,796
MAF Open Day Allocation (South Pacific Commission)	b	9,476	0	0	0	9,476
Developing Cleaner Export Pathways for Pacific Agricultural Commodities (SPC)	b	5,492	0	0	0	5,492
Market ready Taro Cultivators - Clean system development (SPC)	b	16,938	0	0	0	16,938
Strengthening the resilience of pacific agricultural systems to climate change through enhancing access to and use of divers (SPC)	b	13,401	0	0	0	13,401
Support to the Fisheries Division in Samoa for Climate Change Adaptation Initiatives (Other)	b	4,470	0	0	0	4,470
Construction of Multi-Species Hatcheries and Demonstration Farms (JapAid)	c	27,770	0	0	0	27,770
Rehabilitation of Cocoa towards improving livelihoods in the South Pacific (SPC)	c	9,174	0	0	0	9,174
Development of Animal Welfare Legislation in Samoa (Other)	c	5,117	0	0	0	5,117

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 2019*

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Post Control and Capacity Building for Marketing/Export (EU)	<i>d</i>	47,452	0	0	0	47,452
Improving Soil Health in Support of Sustainable Development in the Pacific PC/2009/003 (SPC)	<i>f</i>	3,339	0	0	0	3,339
		228,588	342,881	2,816,673	1,872,038	(716,047)
Loan Funded						
Agriculture Sector Support Programme (IDA)	<i>e</i>	0	2,762,308	0	0	0
		0	2,762,308	0	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		228,588	3,105,189	2,816,673	1,872,038	(716,047)

Notes

- a* No movements during current financial year 2019
- b* No movements in the last 2 financial years
- c* No movements in the last 3 financial years
- d* No movements in the last 4 financial years
- e* Project operated out of the Government Financial Management Information System (Finance One). Estimates declared by donor for FY2019 per Approved Budget Document.
- f* No movements in the last 5 financial years
- 1 Project Opening Balance was adjusted to reverse Aid Funds of \$1,875,349.60 wrongly posted under this project account in financial year 2018, and reflect under correct Project (Petroleum Storage Facility Project - Phase IV under Schedule 2.9 for Ministry of Finance).

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
ATTORNEY GENERAL'S OFFICE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		86,578	37,475	37,475	(49,103)	39,333
TOTAL RECEIPTS		86,578	37,475	37,475	(49,103)	39,333
PAYMENTS						
Outputs						
1.0 Legal Advice to Head of State, Ministers and Government Ministries		403,773	426,004	429,314	25,541	440,266
2.0 Legislative Drafting		819,270	869,928	887,305	68,035	814,000
3.0 Criminal Prosecutions - District Court		662,201	696,576	710,583	48,383	496,794
4.0 Civil Litigation and Opinions		698,488	726,799	741,432	42,944	696,221
5.0 Commercial and International Law Division		647,911	741,991	755,672	107,761	675,953
6.0 Criminal Prosecutions - Supreme Court		745,354	815,570	831,784	86,430	603,163
Total Outputs		3,976,997	4,276,868	4,356,091	379,094	3,726,398
Transactions on Behalf of State						
Membership Fees & Grants						
Lexis Nexis		14,378	18,000	18,000	3,622	12,372
Brookers Online		20,998	21,000	21,000	2	21,000
International Association of Prosecutors		0	1,500	1,500	1,500	1,296
		35,376	40,500	40,500	5,124	34,668
Government Policies / Initiatives						
Overseas Counsel's Opinions/Technical Assistance		37,884	40,000	40,000	2,116	46,376
Pathologist		64,402	80,000	80,000	15,598	69,931
Rents & Leases (TATTE Building)		315,664	315,664	315,664	0	315,664
		417,950	435,664	435,664	17,714	431,971
VAGST Output Tax		144,456	136,738	136,738	(7,718)	148,999
Total Transactions on Behalf of State		597,781	612,902	612,902	15,121	615,637
TOTAL PAYMENTS - ATTORNEY GENERAL'S OFFICE		4,574,778	4,889,770	4,968,993	394,214	4,342,036
RECEIPTS OVER PAYMENTS		(4,488,201)	(4,852,295)	(4,931,518)	(443,317)	(4,302,702)
GOVERNMENT DEVELOPMENT PROJECTS						
		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Pacific Prosecutors Conference (NZAid)		496,939	0	267,536	219,372	448,704
Pacific Islands Laws Officers Network (PILON) Meetings (AusAid)		1,015,819	0	1,159,146	882,322	738,995
Support for Samoa to Review and Reform Cyber Security Cyber Crime Legislation (AusAid)		158,231	0	196,587	38,356	0
Pacific Island Law Officers 38th Network and Meeting (Arrangement for the provision of funding for support)		44,277	0	44,277	0	0
		1,715,267	0	1,667,546	1,140,050	1,187,698
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,715,267	0	1,667,546	1,140,050	1,187,698

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 2019*

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
AUDIT OFFICE					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	267,502	422,589	422,589	155,087	429,809
TOTAL RECEIPTS	267,502	422,589	422,589	155,087	429,809
PAYMENTS					
Outputs					
1.0 Strategic and Parliamentary Services	825,442	861,921	871,714	46,273	791,340
2.0 Financial Audit Services	1,130,587	1,160,987	1,182,536	51,949	1,100,526
3.0 Operational Audit Services	1,214,654	1,220,684	1,243,399	28,745	1,158,297
Total Outputs	3,170,682	3,243,592	3,297,649	126,967	3,050,162
Transactions on Behalf of State					
Membership Fees & Grants					
Association of Pacific Islands Public Auditors	0	1,200	1,200	1,200	868
International Congress of Supreme Audit Institution	0	5,000	5,000	5,000	1,551
Pacific Association of Supreme Audit Institution	7,022	7,450	7,450	428	253
International Organisation of Supreme Audit Institutions	1,445	1,584	1,584	139	1,491
Team Mate Licensing	145,515	228,588	228,588	83,073	169,175
	153,983	243,822	243,822	89,839	173,339
Rents and Leases	164,870	195,818	195,818	30,948	166,562
VAGST Output Tax	63,500	85,427	85,427	21,928	46,687
Total Transactions on Behalf of State	382,352	525,067	525,067	142,715	386,588
TOTAL PAYMENTS - AUDIT OFFICE	3,553,035	3,768,659	3,822,716	269,682	3,436,750
RECEIPTS OVER PAYMENTS	(3,285,533)	(3,346,070)	(3,400,128)	(114,594)	(3,006,941)
GOVERNMENT DEVELOPMENT PROJECTS					
	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Fighting Corruption and Related Improprieties (Other)	2,121	0	9,892	8,285	515
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	2,121	0	9,892	8,285	515

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
BUREAU OF STATISTICS						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		855,688	680,000	680,000	(175,688)	814,710
TOTAL RECEIPTS		855,688	680,000	680,000	(175,688)	814,710
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		286,043	285,521	287,297	1,253	296,591
2.0 Ministerial Support		303,701	299,470	302,423	(1,277)	300,539
3.0 Compilation of Finance Statistics		443,617	435,943	444,172	554	448,698
4.0 Compilation of Social Statistics		380,196	372,871	379,912	(284)	380,112
5.0 Compilation of Population Census and Survey Statistics		576,140	559,635	570,798	(5,342)	570,253
6.0 Management of Births, Deaths and Marriages		674,119	663,388	674,898	779	689,853
7.0 ICT and Data Processing		438,806	432,247	438,876	70	422,168
8.0 Compilation of Economics Statistics (formerly output 2)		470,888	461,887	470,200	(687)	472,687
Total Outputs		3,573,509	3,510,961	3,568,575	(4,935)	3,580,900
Transactions on Behalf of State						
Membership Fees & Grants						
Statistical Institute for Asia and Pacific		5,178	6,000	6,000	822	5,178
Government Policies / Initiatives						
Population Census		0	0	0	0	304,758
Household Income & Expenditure Survey		575,627	577,804	577,804	2,177	699,264
		575,627	577,804	577,804	2,177	1,004,022
Rents & Leases						
Rents & Leases - DBS Building		58,924	67,764	67,764	8,840	58,924
Rent at FMFM II Building		253,159	269,750	269,750	16,591	208,609
Rent at Salelologa Savaii		12,000	13,200	13,200	1,200	11,913
		324,082	350,714	350,714	26,632	279,445
VAGST Output Tax		152,184	237,460	237,460	85,276	195,025
Total Transactions on Behalf of State		1,057,071	1,171,978	1,171,978	114,907	1,483,670
TOTAL PAYMENTS - BUREAU OF STATISTICS		4,630,581	4,682,939	4,740,553	109,972	5,064,570
RECEIPTS OVER PAYMENTS		(3,774,893)	(4,002,939)	(4,060,552)	(285,659)	(4,249,860)
GOVERNMENT DEVELOPMENT PROJECTS						
		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Parliamentarian Group Activity (UNFPA)		180,487	0	198,070	51,389	33,806
Birth Registration Campaign (United Nations Children's Fund (UNICEF))		24,831	239,883	14,455	65,236	75,612
Multiple Indicator Cluster Survey (MICS) (UNICEF)		47,905	0	47,905	0	0
School To Work Transition Survey (ILO)	f	24,251	0	0	0	24,251
Community Perception Survey 2013 between SBS and MoPP (AusAid)	f	8,194	0	0	0	8,194
		285,667	239,883	260,430	116,625	141,863
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		285,667	239,883	260,430	116,625	141,863

Notes

f No movements in the last 5 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.5

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
COMMERCE, INDUSTRY & LABOUR						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		571,824	1,290,475	1,290,475	718,651	1,140,406
TOTAL RECEIPTS		571,824	1,290,475	1,290,475	718,651	1,140,406
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		827,554	885,221	895,101	67,547	842,785
2.0 Seasonal Employment Unit		350,525	351,180	356,882	6,357	359,321
3.0 Management of Investment Promotion & Industry		542,486	547,855	556,865	14,379	509,791
4.0 Enforcement of Fair Trading and Codex Development		726,250	742,276	753,935	27,685	700,805
5.0 Administration of Apprenticeship Scheme & Employment Services		538,010	575,381	583,346	45,335	549,214
6.0 Enforcement of Labour Standards & Work Permits		488,429	507,132	514,805	26,375	508,558
7.0 Enforcement of Occupational Safety & Health Standards		301,505	299,507	305,112	3,607	297,088
8.0 Management of the Registries of Companies & Intellectual Properties		638,045	633,946	645,445	7,401	636,052
Total Outputs		4,412,805	4,542,496	4,611,491	198,686	4,403,614
Third Party Outputs						
Samoa Tourism Authority (STA)		11,966,895	11,911,099	11,966,895	(0)	11,410,431
Samoa Business Enterprise Centre (SBEC)		450,000	450,000	450,000	0	600,000
Total Third Party Outputs		12,416,895	12,361,099	12,416,895	(0)	12,010,431
Transactions on Behalf of State						
Membership Fees						
International Labour Organisation		9,752	11,142	11,142	1,390	10,462
International Organisation for Consumer Union		1,305	6,200	6,200	4,895	1,325
World Intellectual Property Organisation(WIPO)		7,617	12,000	12,000	4,383	7,405
World Association of Investment Promotion Agency		13,706	15,500	15,500	1,794	13,311
United Nations Industry Development		0	11,560	11,560	11,560	2,097
Corporate Registry Forum		1,102	1,565	1,565	463	1,023
Competition Commission		4,779	15,000	15,000	10,221	0
		38,262	72,967	72,967	34,705	35,622
Government Policies / Initiatives						
Contribution to Private Sector		200,000	200,000	200,000	0	200,000
Apprenticeship Training Provider (NUS)		142,080	178,000	178,000	35,920	133,405
		342,080	378,000	378,000	35,920	333,405
Rents and Leases						
ACB Building Rent/Lease		693,454	704,977	704,977	11,523	673,771
Yazaki Rent/Lease		0	0	0	0	232,008
Rent - Fair Trading Division Office in Savaii		5,352	5,616	5,616	264	4,070
Rents & Leases for Home and Office of the Samoa Liaison Officer (NZ) for RSE		52,080	58,312	58,312	6,232	28,614
		750,885	768,905	768,905	18,020	938,463
VAGST Output Tax		195,167	247,995	247,995	52,828	233,827
Total Transactions on Behalf of State		1,326,395	1,467,867	1,467,867	141,472	1,541,317
TOTAL PAYMENTS - COMMERCE, INDUSTRY & LABOUR		18,156,094	18,371,462	18,496,253	340,158	17,955,361
RECEIPTS OVER PAYMENTS		(17,584,271)	(17,080,987)	(17,205,778)	378,493	(16,814,956)

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 2019

GOVERNMENT DEVELOPMENT PROJECTS

	<i>Notes</i>	2019	Original Estimate	Receipts	Payments	Opening Balance
		\$	\$	\$	\$	\$
Grants - GDP						
Enhanced Integrated Framework Trade (UNDP)		1,054,863	0	1,502,359	1,693,925	1,246,430
Samoa Private Sector Development Programme (NZ)		35,713	271,641	35,713	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>1,090,576</u>	<u>271,641</u>	<u>1,538,072</u>	<u>1,693,925</u>	<u>1,246,430</u>

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
COMMUNICATION, INFORMATION & TECHNOLOGY						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		112,904	161,177	161,177	48,273	183,343
TOTAL RECEIPTS		112,904	161,177	161,177	48,273	183,343
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		375,654	366,136	376,074	420	358,741
2.0 Ministerial Support		446,737	380,338	430,568	(16,169)	379,294
3.0 Policy Development		432,864	437,246	432,788	(75)	431,720
4.0 Broadcasting Services		915,553	942,238	915,346	(207)	885,832
5.0 ICT Secretariat		370,114	367,913	370,097	(17)	324,366
Total Outputs		2,540,922	2,493,871	2,524,874	(16,048)	2,379,954
Third Party Output						
Office of the Regulator		1,920,797	1,897,673	1,920,797	0	1,752,310
Total Third Party Output		1,920,797	1,897,673	1,920,797	0	1,752,310
Transactions on Behalf of State						
Membership Fees						
International Telecommunication Union		55,874	56,000	56,000	126	54,215
Asian Pacific Telecommunity		13,248	13,500	13,500	252	11,825
Pacific Island Telecom Association		638	1,000	1,000	362	783
Universal Postal Union Contribution		56,315	58,000	58,000	1,685	57,713
Commonwealth Telecommunication Organisation Fee		23,920	24,000	24,000	80	20,579
		149,994	152,500	152,500	2,506	145,115
Counterpart Costs to Development Projects						
Samoa National Broadband Highway Co Location	1	1,201,509	1,325,150	1,325,150	123,641	1,385,793
Samoa National Broadband Highway Spectrum Fees		233,865	233,865	233,865	0	233,760
Samoa National Broadband Highway Electricity		325,323	373,452	373,452	48,129	322,450
Commonwealth Telecommunication Organisation Forum		0	0	0	0	99,952
		1,760,696	1,932,467	1,932,467	171,771	2,041,955
Government Policies / Initiatives						
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	257,100
Samoa National Broadband Highway Land Lease		3,000	6,000	6,000	3,000	9,000
Tui-Samoa Submarine Cable - Land Lease		6,000	7,000	7,000	1,000	4,637
NBH Annual Management Fee		60,637	670,761	670,761	610,124	0
CSL Monthly Management Fee	1	1,696,600	1,906,472	1,906,472	209,872	0
		2,050,385	2,881,681	2,881,681	831,296	305,084
VAGST Output Tax		589,755	499,584	499,584	(90,171)	389,215
Total Transactions on Behalf of State		4,550,830	5,466,232	5,466,232	915,402	2,881,370
TOTAL PAYMENTS - COMMUNICATION, INFORMATION & TECHNOLOGY		9,012,549	9,857,776	9,911,903	899,354	7,013,634
RECEIPTS OVER PAYMENTS		(8,899,645)	(9,696,599)	(9,750,726)	(851,081)	(6,830,290)

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 2019*

GOVERNMENT DEVELOPMENT PROJECTS

	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Support for Samoa to Review & Reform Cyber Security and Cybercrime Legislation (AusAid)	184,029	0	191,476	7,447	0
ICT TA for Samoa Connectivity Program (Australian Aid) <i>b</i>	229,494	0	0	0	229,494
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	413,522	0	191,476	7,447	229,494

Notes

i Unspent funds at total of \$329,871.65 have been transferred into special purpose accounts reported under Schedule 12 to be utilised in financial year 2020 for;

Radio 2AP Building Renovation Works	209,871.65
Procurement of Motor Vehicle for Radio 2AP	<u>120,000.00</u>
	<u>329,871.65</u>

b No movement in the last two financial years

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
EDUCATION, SPORTS & CULTURE						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		734,915	869,105	869,105	134,190	745,360
TOTAL RECEIPTS		734,915	869,105	869,105	134,190	745,360
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		825,587	830,109	838,278	12,691	664,424
2.0 Ministerial Support		666,703	660,860	664,865	(1,837)	599,026
3.0 Teaching Services		51,742,899	50,236,448	51,882,883	139,984	48,694,059
4.0 Teacher Development Services		754,562	747,585	757,200	2,638	709,913
5.0 School Improvement Services		2,276,336	2,101,533	2,278,698	2,362	1,868,727
6.0 Curriculum Services		1,535,489	1,606,627	1,546,466	10,977	1,436,390
7.0 Assessment & Examination Services		1,975,592	1,842,941	1,986,515	10,923	2,035,661
8.0 Policy Planning & Research Services		680,118	680,251	691,151	11,033	661,014
9.0 Asset Management Services		1,013,868	1,025,770	1,027,083	13,215	897,937
10.0 Public Library Services		625,355	641,818	636,085	10,730	598,528
11.0 Sports Development Services		536,815	533,072	540,718	3,903	526,754
12.0 Cultural Development Services		613,210	611,279	620,818	7,608	532,659
13.0 Monitoring, Evaluation and Review Services		767,822	730,869	771,345	3,523	643,857
14.0 Sector Coordinating Services		455,167	456,871	476,464	21,297	405,075
Total Outputs		64,469,521	62,706,031	64,718,567	249,046	60,274,024
Third Party Outputs						
Grants and Subsidies						
One Government School Grant		13,171,780	13,174,600	13,174,600	2,820	0
Private & Mission Schools Grant		0	0	0	0	5,944,253
National University of Samoa		11,904,914	11,565,187	11,904,914	(0)	12,586,158
Village School Stationery		1,036,413	1,100,000	1,100,000	63,587	1,300,000
Samoa Qualifications Authority		4,860,986	4,814,786	4,860,986	0	5,293,141
Samoa Sports Facility Authority		1,676,078	1,652,084	1,676,078	0	1,706,876
		32,650,171	32,306,657	32,716,578	66,407	26,830,427
Other Sports Activities						
Sports Development Fund (formerly known as International/National Sports Activities)		180,000	200,000	200,000	20,000	193,000
Samoa Rugby Union		350,000	350,000	350,000	0	350,000
Sports Equipment		38,722	40,000	40,000	1,278	39,110
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
		768,722	790,000	790,000	21,278	782,110
Total Third Party Outputs		33,418,893	33,096,657	33,506,578	87,685	27,612,537
Transactions on Behalf of State						
Membership Fees and Grants						
University of the South Pacific		1,499,997	1,500,000	1,500,000	3	1,500,000
United Nations Educational, Scientific and Cultural Organisation (UNESCO)		8,705	11,000	11,000	2,295	11,000
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs		46,881	46,969	46,969	87	46,969
Commonwealth Centre of Learning		150,636	156,199	156,199	5,563	152,343
		1,706,219	1,714,168	1,714,168	7,949	1,710,312
Rents and Leases						
Rent Government Building (MESOC)		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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
EDUCATION, SPORTS & CULTURE						
Government Policies / Initiatives						
Construction of Sports Fields	1	204,013	300,000	300,000	95,987	42,609
Teacher's Higher Education Scheme		977,904	1,000,000	1,000,000	22,096	999,400
School Broadcast		41,828	54,000	54,000	12,172	42,929
Resources for Schools (Agriculture Science, Food & Textiles Technology & Design Technology)		15,248	100,000	100,000	84,752	162,850
Samoa Language Commission		114,743	120,800	120,800	6,057	43,383
Christian Education		0	0	0	0	44,019
Samoa National Orchestra		18,213	25,000	25,000	6,787	24,924
Establishment of the National Archives & Records Authority		423,997	474,223	474,223	50,227	408,241
Samoa School Fee Grant Scheme (Primary School)		0	0	0	0	4,243,100
Samoa Secondary School Fee Grant Scheme		0	0	0	0	3,037,800
Teacher Annual Conference		49,842	50,000	50,000	158	49,851
Education Sector Budget Support	2	1,254,419	3,222,784	3,222,784	1,968,365	820,423
		3,100,206	5,346,807	5,346,807	2,246,601	9,919,529
VAGST Output Tax		609,153	775,400	775,400	166,247	782,051
Total Transactions on Behalf of State		5,455,079	7,875,875	7,875,875	2,420,797	12,451,392
TOTAL PAYMENTS - EDUCATION, SPORTS & CULTURE		103,343,492	103,678,563	106,101,021	2,757,528	100,337,952
RECEIPTS OVER PAYMENTS		(102,608,577)	(102,809,458)	(105,231,916)	(2,623,339)	(99,592,592)

GOVERNMENT DEVELOPMENT PROJECTS

	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Virtual Gallery on "Heritage Buildings in Samoa & Ratification of the 03 convention, safeguard Intangible Cultural Heritage (UNESCO)	110,849	0	132,042	88,117	66,923
Literacy Improvement Project (USA Aid)	12,311	0	5,054	6,342	13,599
Scholarship & Equipment for Education Chinese Scholarship Fund (Chinese Aid Funds)	38,814	117,206	5,282	80,000	113,532
Education Sector Support Programme (Other)	3	1,907,718	9,189,907	10,790	1,810,012
Family Life Education (UNFPA)	104,210	0	131,439	27,229	0
Samoa Ne'i Galo 2018 (UNESCO)	0	0	5,000	5,000	0
Nursing Workforce Development (NZ)	1,178,999	0	1,178,999	0	0
Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018 (SPC)	655	0	7,438	6,783	0
Samoa Education Sector Printing Building (AusAid)	551,578	0	551,578	0	0
Samoa Sports for Development Project (Australian Aid)	a	(13,882)	0	0	(13,882)
School Fee Scheme AUSAid & NZAid (Other)	b	634,489	0	0	634,489
AusAID Australian Commission for Pacific (AusAid)	d	59,465	0	0	59,465
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	4,585,204	9,307,113	2,027,622	2,023,483	4,581,065

Notes

- ¹ Unspent funds for Construction of Sports Field at balance of \$95,986.94 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised in financial year 2020.
- ² Unspent funds for Budget Support at amount of \$1,958,654.20 have been transferred into Special Purpose Account reported under Schedule 12 to be utilised in financial year 2020.
- ³ Project Opening Balance was adjusted to reverse Budget Support Funds of \$3,490,760 from NZ MFAT and DFAT wrongly posted under project account in last financial year 2018.
- a No movements during current financial year - 2019
- b No movement in the last 2 financial years
- d No movements in the last 4 financial years

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 2019*

ELECTORAL COMMISSIONER	2019	Original Estimate	Final Estimate	(Over)/Under	2018
	\$	\$	\$	\$	\$
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	47,595	10,000	10,000	(37,595)	33,058
TOTAL RECEIPTS	47,595	10,000	10,000	(37,595)	33,058
PAYMENTS					
Outputs					
1.0 Policy Advice to the Executive Council	404,965	380,156	404,925	(40)	357,022
2.0 Electoral Services					
2.1 Registration Services	522,212	521,001	522,754	542	529,226
2.2 Returning Services	354,019	362,372	355,296	1,277	351,727
	876,231	883,373	878,049	1,819	880,953
3.0 Legal and Policy	313,087	309,078	313,354	267	292,757
4.0 Information & Technology Services	377,933	374,727	380,014	2,081	377,730
Total Outputs	1,972,216	1,947,334	1,976,343	4,127	1,908,462
Transactions on Behalf of State					
Membership Fees					
National Voters Day	17,396	20,000	20,000	2,604	0
Rents & Leases	224,456	0	232,188	7,732	0
VAGST Output Tax	76,667	64,119	64,119	(12,548)	38,457
Total Transactions on Behalf of State	318,519	84,119	316,307	(2,212)	38,457
TOTAL PAYMENTS - ELECTORAL COMMISSIONER	2,290,735	2,031,454	2,292,650	1,915	1,946,919
RECEIPTS OVER PAYMENTS	(2,243,140)	(2,021,454)	(2,282,650)	(39,510)	(1,913,861)
GOVERNMENT DEVELOPMENT PROJECTS					
	2019	Original Estimate	Receipts	Payments	Opening Balance
	\$	\$	\$	\$	\$
Grants - GDP					
Women in Leadership in Samoa (WILS) (Other)	21,444	0	112,681	91,237	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	21,444	0	112,681	91,237	0

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
FINANCE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		22,720,373	23,858,678	23,858,678	1,138,305	21,598,545
Capital Receipts						
Sales & Capital Receipts		524,810	274,230	274,230	(250,580)	663,016
On-lending Receipts						
On-lending Repayments		10,484,527	14,687,000	14,687,000	4,202,473	16,371,252
Income from Investments						
Income from Investments		5,318,252	2,843,634	3,913,634	(1,404,618)	4,278,755
Other Revenues						
Fees & Other Charges		8,183,284	8,214,278	8,214,278	30,995	8,088,558
		47,231,246	49,877,820	50,947,820	3,716,575	51,000,127
External Receipts						
Budget Support						
Budget Support		21,985,387	15,000,000	15,000,000	(6,985,387)	8,314,012
Aid Funds	4	39,533,230	35,311,444	38,329,444	(1,203,786)	61,125,096
		61,518,617	50,311,444	53,329,444	(8,189,173)	69,439,108
Fees & Other Charges - Regulator	1	5,842,345	3,352,395	5,852,395	10,050	4,165,272
Safety & Security Levy (Government of Samoa)	2	12,920,172	0	0	(12,920,172)	1,564,518
TOTAL RECEIPTS		121,670,035	100,189,264	104,277,264	(17,392,770)	122,003,753
PAYMENTS						
Outputs						
1.0 Policy Assessment & Advice to Cabinet		604,804	555,889	607,074	2,270	511,843
2.0 Ministerial Support		561,974	609,949	566,113	4,139	594,410
3.0 Administration of Fiscal Policy & Budget Reforms		1,132,515	1,123,711	1,143,504	10,989	1,079,830
4.0 Internal Auditing and Investigation Services		547,100	547,935	558,991	11,890	553,001
5.0 Economic Planning and Policy		729,238	718,115	731,455	2,217	728,973
6.0 Accounting Services & Financial Reporting		1,836,800	1,802,761	1,838,079	1,278	1,769,685
7.0 Management of Government Buildings						
7.1 Management of the Fiaame Mataafa Faumuina Mulinu'u (FMFMII) Building		2,455,593	2,446,283	2,458,778	3,185	2,413,573
7.2 Management of Tui Atua Tupua Tamasese Efi (TATTE) Building		3,564,618	3,561,580	3,565,706	1,089	3,695,839
8.0 Information Technology Advice and Services		483,882	474,519	484,357	475	474,388
9.0 Climate Resilience Investment & Coordination (Formerly Output 16)		284,234	279,287	284,336	102	234,642
10.0 Aid Coordination & Loan Management		689,861	677,150	689,920	59	669,950
11.0 Financial & Legal Services		236,372	232,777	236,516	143	174,395
12.0 Procurement Monitoring Services		280,306	275,772	280,423	117	289,763
13.0 Finance One System Support Services		270,168	266,007	270,283	114	263,025
14.0 Energy Policy and Coordination Division		345,590	340,233	345,941	351	322,729
15.0 Finance Sector Coordination & PFM		245,895	242,093	246,201	306	263,511
Total Outputs		14,268,951	14,154,062	14,307,676	38,725	14,039,556
Transactions on Behalf of State						
Membership Fees						
African Caribbean and Pacific Secretariat		46,784	50,000	50,000	3,216	44,669
ADB/World Bank Capital Increases		0	400,000	400,000	400,000	0
AIIB Membership		208,000	208,000	208,000	(0)	201,541
South Pacific Games Hosting Fee		810,000	810,000	810,000	0	284,111
		1,064,784	1,468,000	1,468,000	403,216	530,322

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
FINANCE						
Commemorative Event						
Independence Day Celebration		250,000	250,000	250,000	(0)	250,000
		250,000	250,000	250,000	(0)	250,000
Counterpart Costs to Development Projects						
OPEC/Petroleum Tank Farm		980,025	2,220,318	2,220,318	1,240,293	2,192,255
Civil Society Support Programme		13,763	140,000	140,000	126,237	33,768
Private Sector Agri-Business Project		34,745	181,150	81,150	46,405	172,929
Wellington HC Project		1,300,000	1,300,000	1,300,000	(0)	0
Cable/Communications Connectivity Project		0	0	0	0	320,000
PCRAFI - Pacific Disaster Risk Insurance Premium		159,181	170,000	170,000	10,819	155,139
DS3 Payments to ASH Cable		2,903,051	2,800,000	2,800,000	(103,051)	3,112,126
SSS Share of Forum Vessel Sale		870,000	870,000	870,000	0	870,000
Pilot Programme for Climate Resilience		60,104	144,291	144,291	84,187	52,317
Health Sector and E-Health Project		98,106	405,000	405,000	306,894	337,096
Samoa Airport Investment Project		6,471,774	4,500,000	4,500,000	(1,971,774)	320,000
Samoa Connectivity Project		97,780	108,000	108,000	10,220	79,293
West Coast Road Project		960,210	1,000,000	1,000,000	39,790	110,975
Apia Waterfront Development Project		10,310	0	0	(10,310)	40,054
Enhanced Road Access Project		0	200,000	200,000	200,000	64,029
VAGST Component for the SPCRP		369,770	500,000	500,000	130,230	1,339,499
JICA Commissions		33,828	80,000	80,000	46,172	65,203
WCR Land Compensation (Saina to Malua)		85,892	200,000	200,000	114,108	1,068,447
Cross Island Road Land Compensation (T/nono to		0	0	0	0	577,373
Vaitele Street Widening Compensation (remainder)		0	0	0	0	278,166
UNFPA Multi Agreement: MWCSD, MOH & SBS		0	0	0	0	6,223
Mali'oli'o Bridge Counterparts		0	0	0	0	798,600
Vaisigano Bridge Counterpart		163,671	438,000	373,000	209,329	186,914
PPCR - Enhancement of the Climate Resilience for		21,670	67,251	67,251	45,581	0
Coastal Resources and Communities		202,116	532,588	532,588	330,472	0
Samoa Ports Development Project		0	350,000	350,000	350,000	0
Chinese Assistance - Samoa Police Academy		119,864	350,000	350,000	230,136	0
Chinese Assistance - Friendship Park		84,262	350,000	350,000	265,738	0
Chinese Assistance - Culture Centre		15,040,122	16,906,598	16,741,598	1,701,476	12,180,405
Government Policies / Initiatives						
Senior Citizens Pension Scheme		19,255,630	18,628,860	19,255,680	50	18,628,860
Import Duty on Aid and Loan Funded Projects		5,599,979	5,000,000	5,600,000	21	7,547,324
VAGST on Aid and Loan Funded Projects		7,464,965	6,500,000	7,465,000	35	9,049,892
Government Bowser		2,195,549	2,650,000	2,650,000	454,451	2,007,093
Insurance on Government Assets		4,201,551	4,201,551	4,201,551	0	4,201,551
Computer Software Licenses		561,725	616,000	616,000	54,275	451,180
Network Fees and Maintenance		381,701	414,040	414,040	32,339	413,829
Directors Institute		50,000	50,000	50,000	0	50,000
Samoa Leadership Programme		0	0	0	0	150,000
Pacific Games 2019	5	11,629,581	11,000,000	14,000,000	2,370,419	0
Project Audit Fees		93,062	0	100,000	6,938	0
		51,433,744	49,060,451	54,352,271	2,918,527	42,499,728
Rents & Leases						
Rents and Leases - CBS		999,955	1,000,000	1,000,000	45	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)	1,775,000
Canberra Financing Lease		1,056,953	1,056,953	1,056,953	(0)	528,477
		3,827,653	3,777,698	3,777,698	(49,955)	3,324,176
Capital Injections						
Safety Security Levy Injection to SAA		1,203,480	1,203,480	1,203,480	0	920,892
Development Bank of Samoa (International Banks)		636,747	45,828	682,575	45,828	0
Samoa Trust Estates Corporation		1,500,000	500,000	1,500,000	0	500,000
		3,340,227	1,749,308	3,386,055	45,828	1,420,892

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
FINANCE						
VAGST Output Tax		3,747,910	1,960,494	1,960,494	(1,787,416)	1,884,190
Projects VAGST	6	0	0	0	0	3,173,350
Safety & Security Levy (Government of Samoa)	2	0	0	0	0	460,448
Total Transactions on Behalf of State		78,704,440	75,172,549	81,936,116	3,231,677	65,723,511
TOTAL PAYMENTS - FINANCE		92,973,391	89,326,611	96,243,793	3,270,402	79,763,068
RECEIPTS OVER PAYMENTS		28,696,644	10,862,653	8,033,472	(20,663,172)	42,240,685
GOVERNMENT DEVELOPMENT PROJECTS						
		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Ethanol Production Project		0	0	0	50,202	50,202
Civil Society Support Programme Phase II (Aust/EU)		(1,855,030)	6,141,707	0	1,865,639	10,609
Samoa's EPC 400		(142,893)	0	0	133,107	(9,786)
Samoa Tourism Support Programme (NZ Aid)	3	89,450	0	548	0	88,902
PALS (SPC)		26,986	0	0	7,389	34,375
Fruit Wine Project	3	7	0	0	69,680	69,687
Climate Resilience for West Coast Road & Enhanced Roads Access Project (World Bank)	3 + 7.1	2,044,738	0	4,378,806	6,439,319	4,105,251
Enhancing the climate resilience of the West Coast Road Project (World Bank)	3 + 7.2	4,564,142	0	8,927,162	4,629,935	266,915
Energy Bill and Sustainable Bioenergy Samoa (Other)		192,167	345,466	0	153,969	346,137
IN-country Co-ordinator to support Technical & Financial Implementation of the Energy Bill and Sustainable Bioenergy		(49,773)	0	19,487	59,209	(10,045)
Samoa Agri-Business Support Project (ADB)		(192,436)	2,461,513	225,053	516,226	98,740
Samoa Connectivity/Samoa Submarine Cable Project (Other)	7.3	1,040,714	10,303,398	1,883,295	1,476,723	634,142
Enhanced Fruit production and postharvest handling systems for Fiji, Samoa and Tonga (AusAid)	3 + 7.4	196,497	200,441	282,309	236,083	150,271
Samoa Tourism Growth Partnership Program (NZ Aid)		1,905,003	851,141	1,224,155	390,089	1,070,937
Incentivising Business Establishment at Vaitele (NZ Aid)	3	898,525	2,669,843	24,051	1,109,513	1,983,987
Cyclone Gita Initial Response (Other)		5,316,248	5,834,814	16,763	521,739	5,821,224
Integrated Flood Management to Enhance Climate Resilience of the Vaisigano River (Green Climate Fund) (UNDP)		1,629,207	10,403,765	8,107,352	6,827,493	373,569
Programmatic Preparation Advance No.IDA V202 (World Bank)		25,752	0	620,315	594,714	0
Samoa Population Action Plan (SPAP Project)		(3,311)	0	299,043	302,354	0
UNESCO RoundTable on Building Sustainable Tourism for Green/Blue Livelihoods in Pacific Is. Countries&Territories (UNESCO)		2,152	0	69,576	67,424	0
Women in Leadership in Samoa Project-NUS		88,236	0	127,000	38,764	0
Technical Cooperation Facility (EU)		1,587	796,813	1,587	0	0
Tourism Cyclone Recovery Programme (NZAID)		187,414	0	8	0	187,406
Turkey Government - Breadfruit Project (Other)		14	0	0	5,553	5,567
Rosebud Trust - Manumalo Baptist School (Other)		(31,443)	0	11	0	(31,454)
Construction of the Emergency Bailey Bridges (AusAid)		1,570,707	0	1,570,707	0	0
Samoa Australia partnership (AusAid)	a+3+7.5	1,323,665	0	0	0	1,323,665
Chinese Miscellaneous Assistance (Chinese Aid)	b	788,736	0	0	0	788,736
AusAid Small Grants Scheme (AusAid)	c	118,266	0	0	0	118,266
Virgin Samoa Airline Joint Venture Review (AusAid)	c	(67,336)	0	0	0	(67,336)
Education Sector Project II	c	2,520,029	0	0	0	2,520,029
PFM - Finance Sector	d	(2,195,399)	0	0	0	(2,195,399)
Water and Sanitation Policy Support Programme (EU/GCCA)	e	0	16,549,188	0	0	0
Clean Development Mechanism (CDM) Capacity Building	g	188	0	0	0	188
		19,992,808	56,558,089	27,777,228	25,495,123	17,734,782

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 2019*

GOVERNMENT DEVELOPMENT PROJECTS

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Loans - GDP						
Petroleum Storage Facility Project - Phase IV (Other)	7.6	(400,117)	9,171,140	1,056,873	3,017,144	1,560,155
		(400,117)	9,171,140	1,056,873	3,017,144	1,560,155
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		19,592,691	65,729,229	28,834,101	28,512,267	19,294,937

¹ **Fees & Other Charges - Office of the Multi-Sector Regulator**

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

² **Safety & Security Levy (Government of Samoa)**

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

³ **Projects Implemented by SOEs**

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

⁴ **Original Budget - Aid Funds (External Budget Support)**

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

⁵ Unspent funds for Pacific Games 2019 at total of \$2,370,418.78 transferred into special purpose account reported under Schedule 12, to be utilised in financial year 2020.

⁶ VAGST deducted from Projects Payments are covered by Donor Funds under Project Ledger and now reported under Statements for Projects (Schedules 1.2, 1.3, 11.1 and 11.2)

⁷ Adjustments were made to these projects' Opening Balances to:

7.1 Reverse VAGST amount of \$18,734.52 wrongly posted under project account in financial year 2018.

7.2 Reverse VAGST amount of \$8,796.06 wrongly posted under project account in financial year 2018.

7.3 Reverse overpayment of \$367.50 made to Consultant in financial year 2018.

7.4 Record and reflect Aid Funds from the Sunshine Coast of \$149,440.29 that were receipted and held in bank suspense account in financial year 2018.

7.5 Reverse VAGST amount of \$750.00 wrongly posted under project account in financial year 2018.

7.6 Record and reflect Aid Funds of \$1,875,349.60 wrongly posted under Samoa Agriculture Competitiveness Expansion Project under Ministry of Agriculture and Fisheries in financial year 2018.

Grants Development Projects

a No movements during current financial year - 2019

b No movements in the last 2 financial years

c No movements in the last 3 financial years

d No movements in the last 4 financial years

e Project operated outside of the Government Financial Management Information System (Finance One). Estimates declared by donor for FY2019 per Approved Budget Document.

g No movements in the last 6 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.10

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

for the financial year ended 30 June 2019

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
FOREIGN AFFAIRS & TRADE						
RECEIPTS						
Ordinary Receipts						
Income from Investments		0	0	0	0	228,798
Other Revenues						
Fees & Other Charges		94,144	72,000	72,000	(22,144)	112,254
TOTAL RECEIPTS		94,144	72,000	72,000	(22,144)	341,052
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister & Cabinet		825,932	832,527	833,939	8,007	970,794
2.1 Ambassador at large for the Pacific (Newly Created Output)		161,333	172,192	169,131	7,798	180,216
2.2 Political and International Relations and Protocol Services (Formerly Output 2)		542,352	531,449	544,458	2,106	480,999
3.0 Representation Overseas						
3.1 High Commission, Wellington		1,304,138	1,521,784	1,441,743	137,605	1,334,795
3.2 Consulate General, Auckland		957,065	1,069,328	1,035,928	78,864	950,094
3.3 Embassy, Brussels		1,778,610	2,013,359	1,857,632	79,022	1,850,093
3.4 Embassy, New York		2,500,997	2,349,606	2,503,722	2,724	2,215,579
3.5 High Commission, Canberra		1,228,047	1,365,759	1,338,953	110,906	1,336,661
3.6 Student Counsellor, Fiji		351,095	387,366	388,901	37,806	341,273
3.7 Consulate General, American Samoa		525,853	444,082	545,617	19,764	454,326
3.8 Embassy, Japan		1,899,089	1,887,702	1,890,586	(8,503)	1,826,607
3.9 Embassy, China		1,558,429	1,498,128	1,562,401	3,972	1,456,269
3.10 Consulate General, Sydney		1,039,159	1,063,268	1,063,895	24,736	408,462
		13,142,481	13,600,382	13,629,378	486,896	12,174,157
4.0 Scholarship, Training & Bilateral		396,145	459,654	426,315	30,170	550,838
5.0 Trade Development & Promotion		575,919	583,510	594,642	18,723	936,268
6.0 Protocol Services		162,026	154,031	176,463	14,438	0
7.0 Regional Relations		133,489	126,051	148,170	14,681	0
8.0 Legal Services		110,948	126,051	127,273	16,325	0
Total Outputs		16,050,626	16,585,846	16,649,768	599,143	15,293,271
Transactions on Behalf of State						
Membership Fees						
United Nations		65,266	65,266	65,266	0	65,266
Pacific Community		222,307	222,317	222,317	10	222,308
Forum Secretariat		107,584	107,584	107,584	(0)	107,584
Commonwealth Secretariat		112,049	127,727	127,727	15,678	104,230
United Nations Development Programme - Apia		601,304	760,569	760,569	159,265	545,203
United Nations Development Programme - Headquarters		14,085	14,085	14,085	0	14,000
Commonwealth Fund Technical Cooperation (CFTC)		108,223	160,800	160,800	52,577	115,935
UN Disengagement Observer Force (UNIDOF)		1,173	1,174	1,174	1	282
UN Interim Forces in Lebanon		2,252	2,348	2,348	96	232
Miscellaneous for Other United Nation Assessments		32,885	33,297	33,297	412	27,660
Pacific Island Centre		10,817	10,817	10,817	0	10,302
International Red Cross FK (96)40		1,183	4,695	4,695	3,512	1,731
Chemical Weapons Convention 1992 ORPCW		3,148	3,173	3,173	25	1,223
Convention for the Suppression of the Financing of Terrorism 2001		2,566	3,173	3,173	607	2,485
Comprehensive Test Ban Treaty 1996		1,793	1,793	1,793	0	285
World Trade Organisation		75,351	75,351	75,351	0	75,300
International Tribunal for Law of the Sea		2,374	2,470	2,470	96	2,470

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 2019

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
FOREIGN AFFAIRS & TRADE						
Organisation for Prohibition of Chemical Weapons		2,162	3,173	3,173	1,012	2,144
World Trade Organisation Office Geneva		45,442	45,447	45,447	5	38,596
International Criminal Court		5,253	5,264	5,264	11	5,263
International Seabed Authority		1,719	2,348	2,348	629	0
International Tribunal for the Prosecution of Persons		1,797	2,348	2,348	551	1,122
Commonwealth (Joint Office in New York)		25,000	25,000	25,000	(0)	25,000
Group of 77 ECDC (USD\$2,000)		4,806	4,806	4,806	0	0
International Tribunal for Former Yugoslavia		1,512	2,012	2,012	500	159
International Tribunal for Former Rwanda		1,370	1,573	1,573	203	831
UN Office for South-South Cooperation		2,563	2,563	2,563	0	0
		1,455,983	1,691,173	1,691,174	235,191	1,369,612
Hosting of Regional Meetings/Conferences						
Samoa Trade Talks		0	15,000	15,000	15,000	0
Pacific Island Forum Leaders Meeting		182,897	200,000	200,000	17,103	336,283
Office of the Chief Trade Advisor (OCTA) Meeting		90,000	90,000	90,000	0	26,748
Samoa Pathway Review		99,996	100,000	100,000	4	0
Forum Trade Ministers Meeting		149,751	150,000	150,000	249	0
ACP Fisheries & Agricultural Meeting		130,875	150,000	150,000	19,125	0
		653,519	705,000	705,000	51,481	363,031
Government Policies / Initiatives						
Government Scholarship Scheme		3,165,243	3,200,000	3,200,000	34,757	2,893,498
		3,165,243	3,200,000	3,200,000	34,757	2,893,498
Rents & Leases - Government Building		394,853	394,853	394,853	1	343,350
Rents & Leases - Auckland Residences		418,407	428,602	428,602	10,195	418,407
VAGST Output Tax		175,323	269,347	269,347	94,024	211,011
		6,263,327	6,688,975	6,688,976	425,648	5,598,909
Total Transactions on Behalf of State						
		22,313,953	23,274,821	23,338,744	1,024,791	20,892,180
TOTAL PAYMENTS - FOREIGN AFFAIRS & TRADE						
RECEIPTS OVER PAYMENTS		(22,219,809)	(23,202,821)	(23,266,744)	(1,046,935)	(20,551,128)

GOVERNMENT DEVELOPMENT PROJECTS

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
NZAID/AusAID-Harmonised Government Scholarship (Other)		34,889	0	33,987	1,740	2,642
PACER Plus Readiness (Australian Aid)		70,349	0	0	6,848	77,196
Streamlining Arms Data Collection and Reporting in Samoa (Other)		59,448	0	165,886	106,438	0
Samoa Pathway Mid Term Review Meeting (Other)		51,410	0	313,019	261,609	0
Fifth Global Biennial Conference on Small States (AusAid)		43,853	0	108,388	64,535	0
Secondment of Samoa UN-Mission DRP(SAT) (NZ Aid)	a	8,686	0	0	0	8,686
Supporting the Pacific Voice on Climate Change and Renewable Energy Solutions (Other)	a	14,769	0	0	0	14,769
Financial Assistance for the Facilitation of the Pacific Islands Fourm (Other)	a	92,164	0	0	0	92,164
Secondment of Samoa UN Mission DRP(USD Acct) (NZ Aid)	b	8,757	0	0	0	8,757
Small Island Developing States Conference Multi Donor Activities (Other)	d	784,219	0	0	0	784,219
National Report on Human Rights (Other)	i	1,156	0	0	0	1,156
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		1,169,699	0	621,280	441,170	989,589

Notes

- a No movements during current financial year - 2019
- b No movements in the last 2 financial years
- d No movements in the last 4 financial years
- i No movements in the last 8 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.11

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**
for the financial year ended 30 June 2019

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
HEALTH						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		0	1,000,000	1,000,000	1,000,000	0
Other Revenues						
Fees & Other Charges		204,466	173,515	173,515	(30,951)	179,805
TOTAL RECEIPTS		204,466	1,173,515	1,173,515	969,049	179,805
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		645,811	587,025	644,065	(1,745)	617,042
2.0 Ministerial Support		516,573	515,424	512,703	(3,871)	430,597
3.0 Strategic Planning, Policy and Research Division		560,195	543,499	561,241	1,046	553,710
4.0 Health Protection and Enforcement Division		1,477,595	1,415,745	1,477,771	177	1,587,175
5.0 Health Services, Performance & Quality for Medical, Dental & Allied Health Services		549,991	558,494	548,295	(1,696)	485,195
6.0 Health Services, Performance & Quality Assurance (Nursing/Midwifery)		1,268,878	1,237,687	1,247,596	(21,282)	1,672,645
7.0 Registrar of Healthcare Professional Services		288,252	322,973	325,602	37,350	301,284
8.0 Health Information System and Information, Communication & Technology		561,996	531,775	557,877	(4,119)	561,815
9.0 National Health Surveillance & International Health Regulations		1,028,967	1,042,832	1,006,181	(22,786)	938,561
10.0 Health Sector Coordination, Resourcing & Monitoring		872,754	899,151	862,107	(10,647)	806,858
Total Outputs		7,771,012	7,654,603	7,743,438	(27,574)	7,954,880
Third Party Outputs						
Grants and Subsidies						
Samoa Kidney Foundation		6,688,766	6,652,811	6,688,766	0	6,939,106
Samoa National Health Services		0	0	0	0	29,865,487
Non Communicable Diseases Clinic		249,532	250,000	250,000	468	118,031
Samoa Aids Foundation		30,000	30,000	30,000	0	30,000
Red Cross		50,000	50,000	50,000	0	0
Samoa Cancer Society		40,000	40,000	40,000	(0)	40,000
Total Third Party Outputs		7,058,298	7,022,811	7,058,766	468	36,992,624
Transactions on Behalf of State						
Membership						
WHO Contribution		0	35,000	35,000	35,000	24,820
Red Cross Contribution		5,800	5,800	5,800	(0)	0
Government Policies / Initiatives						
Returning Graduates (Doctors/Nurses)		2,875,510	2,878,204	2,878,204	2,694	3,246,389
Bachelor of Health Science		0	0	0	0	67,261
Drinking Water Quality and Sanitation Monitoring and Awareness Program		132,995	134,000	134,000	1,005	151,296
2 Samoas Biennial Summit		121,359	123,390	123,390	2,031	0
Satupaitea Clinic		139,446	150,000	150,000	10,554	0
		3,269,310	3,285,594	3,285,594	16,284	3,464,946
Rents & Leases		34,200	34,200	34,200	0	34,200
VAGST Output Tax		277,374	367,615	367,615	90,241	259,575
Total Transactions on Behalf of State		3,586,684	3,728,209	3,728,209	141,525	3,783,542
TOTAL PAYMENTS - HEALTH		18,415,994	18,405,623	18,530,412	114,418	48,731,046
RECEIPTS OVER PAYMENTS		(18,211,528)	(17,232,108)	(17,356,897)	854,631	(48,551,242)

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 2019

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
WHO Grants (World Health Organisation)	1	1,223,562	1,486,252	1,877,107	1,435,346	781,801
Reproductive Health Programme/Project (United Nations Population Fund)		193,530	0	256,947	114,376	50,960
UNDP Global Fund to fight Aid, TB & Malaria (UNDP)		61,616	232,475	187,349	178,162	52,437
Integrated Landscape Management to Boost Food & Nutrition & Security in SIDS Project (FAO)		6,767	0	60	0	6,707
Integrated Landscape Management to Boost Breastfeeding in Samoa (Other)		5,338	0	25,477	24,079	3,940
Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa (Other)		438,379	0	449,809	11,429	0
Digital Radiography System General X-Ray Machine (AusAid)		1,842,374	0	1,842,374	0	0
Samoa Nursing Community Training Centre (NZ)		3,499,244	0	3,499,244	0	0
Capacity Building of Procurement & Supply Chain Management for MoH Staff (AusAid)		367,719	0	367,719	0	0
Cessation Project (Other)	b	(2,906)	0	0	0	(2,906)
Masima Project (George Institute for Global Health)	c	27,584	0	0	0	27,584
Expanding Universal access to HIV Treatment & targeting extreme STI prevalence [Grant #MWP-708-G06-H] (SPC)	d	9,781	0	0	0	9,781
e-Health System	e	0	2,702,276	0	0	0
Addressing Population & Development, Reproductive Health and Gender based Violence in Samoa (UNFPA)	e	0	304,948	0	0	0
UNFPA Strengthening Reproductive Health (UNFPA)	h	(11,958)	0	0	0	(11,958)
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		7,661,030	4,725,951	8,506,085	1,763,393	918,346

Notes

- b No movements in the last 2 financial years
- c No movements in the last 3 financial years
- d No movements in the last 4 financial years
- e Projects operated outside of the Government Financial Management Information System (Finance One). Estimates declared by donor for FY2019 per Approved Budget Document.
- h No movements in the last 7 financial years
- 1 Adjustment was made to Project Opening Balance to record and reflect Aid Funds from WHO of \$91,236.29 under project account that was receipted and held in bank suspense account in last financial year 2018.

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 2019***

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
JUSTICE & COURTS ADMINISTRATION						
RECEIPTS						
Ordinary Receipts						
Other Receipts		1,442,944	1,475,376	1,475,376	32,432	1,439,661
TOTAL RECEIPTS		1,442,944	1,475,376	1,475,376	32,432	1,439,661
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	623,896	639,040	627,893	3,997	435,425
2.0 Ministerial Support		528,384	480,906	499,861	(28,522)	454,168
3.0 Judiciary						
3.1 Land & Title		2,281,082	2,058,637	2,263,891	(17,191)	1,986,000
3.2 Judiciary		1,346,581	1,342,845	1,343,964	(2,617)	1,046,008
		3,627,663	3,401,482	3,607,855	(19,808)	3,032,008
4.0 Research, Policy & Planning		391,846	390,741	395,564	3,718	370,791
5.0 Correction, Enforcement & Maintenance Services						
5.1 Management of Probation & Parole Services		668,980	649,854	659,805	(9,175)	623,475
5.2 Management of Warrants & Bailiff Services		428,441	432,209	438,209	9,769	411,249
5.3 Management and Maintenance of Affiliation Services		309,038	313,026	317,562	8,524	293,766
		1,406,459	1,395,089	1,415,577	9,118	1,328,489
6.0 Censoring Services		310,734	309,704	313,943	3,209	271,035
7.0 Management of Lands & Titles Court & Court of Appeal		910,489	875,421	912,397	1,909	804,397
8.0 Management and Servicing of Criminal and Civil Courts		973,878	1,006,212	973,303	(575)	942,330
9.0 Management & Servicing of Tuasivi Court		919,717	787,197	903,375	(16,342)	755,420
10.0 Mediation and Registration		687,582	675,704	686,839	(742)	579,703
11.0 Information Management and Registry		838,631	889,137	831,980	(6,652)	840,922
12.0 Law and Justice Secretariat		321,164	320,132	324,157	2,993	321,868
Total Outputs		11,540,442	11,170,765	11,492,743	(47,699)	10,136,556
Transactions on Behalf of State						
Government Policies / Initiatives						
Legal Aid	1	217,094	250,000	250,000	32,906	233,035
Video Conferencing		0	0	0	0	81,357
Levelling and Clearance		0	0	0	0	175,591
Fencing of Land at Salelologa		130,435	130,435	130,435	0	128,247
Consultancy services for Lands & Titles Court	1	8,696	86,957	86,957	78,261	81,633
Surveying of Ātua Lands	1	325,478	325,543	325,543	65	248,765
Establishment of a Community Law Centre		0	0	0	0	109,826
CEM Staff Uniforms	1	20,651	22,000	22,000	1,349	0
Court of Appeal - Criminal and Civil	1	89,885	100,000	100,000	10,115	0
Pacific Judicial Conference	1	147,786	150,000	150,000	2,214	0
		940,025	1,064,935	1,064,935	124,910	1,058,454
Rents & Leases (Government Building)		35,568	35,568	35,568	0	35,568
VAGST Output Tax	1	529,610	683,558	683,558	153,948	417,622
Total Transactions on Behalf of State		1,505,203	1,784,061	1,784,061	278,858	1,511,644
TOTAL PAYMENTS - JUSTICE & COURTS ADMINISTRATION		13,045,645	12,954,826	13,276,804	231,159	11,648,200
RECEIPTS OVER PAYMENTS		(11,602,701)	(11,479,450)	(11,801,428)	(198,727)	(10,208,539)

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 2019

GOVERNMENT DEVELOPMENT PROJECTS

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Family Violence (UNICEF)		6,091	0	0	17,517	23,609
Alcohol & Drugs Court Case Manager Contract (AusAid)	2	0	0	0	38,283	0
Psychologist Support to Specialist Courts (NZ Aid)		138,039	0	138,039	0	0
Samoa Family Court Law Forum 2014 (Other)	b	2,549	0	0	0	2,549
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		<u>146,679</u>	<u>0</u>	<u>138,039</u>	<u>55,801</u>	<u>26,158</u>

Notes

- 1 Unspent funds at total of \$157,651.20 under the following accounts have been transferred to special purpose account reported under Schedule 12, to be utilised in financial year 2020 for payment of Cyclone Gita outstanding invoices.

Policy Advice to the Responsible Minister	2,457.80
Legal Aid	32,905.86
Consultancy services for Lands & Titles Court	78,260.87
Surveying of Ātua Lands	65.15
CEM Staff Uniforms	1,348.70
Court of Appeal - Criminal and Civil	10,115.43
Pacific Judicial Conference	2,213.61
VAGST Output Tax	<u>30,283.78</u>
	<u>157,651.20</u>
- 2 During the year, a non-cash transfer of funds from project #0440 under WS of \$108,000 was made to cover for payment of case managers salaries, and the remaining funds of \$69,715.75 was transferred back after end of financial year 2019. These non-cash transfers are not reflected under this Statement.
- b No movements in the last 2 financial years

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 2019*

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
LAW REFORM COMMISSION					
PAYMENTS					
Outputs					
1.0 Legal Research Analysis and Recommendations	1,112,684	1,127,996	1,144,259	31,574	1,049,068
Total Outputs	1,112,684	1,127,996	1,144,259	31,574	1,049,068
Transactions on Behalf of State					
Rent and Lease (Government Building)	167,900	167,900	167,900	0	167,900
VAGST Output Tax	60,309	55,626	55,626	(4,683)	55,432
Total Transactions on Behalf of State	228,209	223,526	223,526	(4,683)	223,332
TOTAL PAYMENTS -LAW REFORM	1,340,893	1,351,522	1,367,785	26,892	1,272,401
GOVERNMENT DEVELOPMENT PROJECTS					
	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Technical Assistance From Sisters for Change to SLRC (Other)	249,533	0	249,533	0	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	249,533	0	249,533	0	0

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 2019*

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
LEGISLATIVE ASSEMBLY					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	75,203	143,410	143,410	68,207	141,595
TOTAL RECEIPTS	75,203	143,410	143,410	68,207	141,595
PAYMENTS					
Outputs					
1.0 Servicing the Office of the Speaker	285,675	283,315	285,830	155	266,427
2.0 Servicing the Office of the Clerk	896,811	917,568	922,472	25,661	1,005,610
3.0 Servicing Parliamentary Procedures Group					
3.1 Chamber & Procedure Office	567,107	579,169	564,690	(2,417)	596,682
3.2 Parliamentary Committee Office	595,038	556,633	602,006	6,967	589,046
3.3 Legal & Research Office	414,004	401,852	397,570	(16,433)	392,288
4.0 Servicing Parliamentary Information Group					
4.1 Community Relation Services	420,260	432,665	438,213	17,953	412,703
4.2 Information Management Services	347,746	339,519	359,045	11,299	386,569
4.3 ICT Services	334,325	328,760	319,486	(14,839)	254,741
4.4 Reporting & Printing Services	651,497	593,559	653,670	2,173	640,655
4.5 Translation Services	586,227	595,902	593,764	7,537	588,429
Total Outputs	5,098,689	5,028,944	5,136,745	38,056	5,133,151
Transactions on Behalf of State					
Membership Fees and Grant					
Commonwealth Parliamentary Association	109,520	125,000	110,000	480	120,340
Society of Clerks	0	185	185	185	0
Inter-Parliamentary Union & Association of Secretaries General of Parliaments	28,284	40,000	30,000	1,716	39,997
Association of Parliamentary Librarians of Asia & the Pacific	276	300	300	24	281
	138,080	165,485	140,485	2,405	160,619
Government Policies / Initiatives					
Contribution to Political Parties	200,000	200,000	200,000	0	200,000
Monetary Donations for Ex-Members of Parliament funerals	23,350	60,000	45,000	21,650	37,000
SPCRP Support	28,609	30,000	30,000	1,391	33,166
Parliamentary Programme (Education & Engagement)	151,714	175,000	175,000	23,286	169,648
Procedural Services for XVth Parliament	58,006	60,300	60,300	2,295	40,634
Parliamentary Institutional Strengthening	169,961	170,000	170,000	39	204,334
Relocation from Tuanaimito to Mulinuu	19,533	20,000	20,000	467	0
Maota o le Fono Grand Opening	21,830	25,000	25,000	3,170	0
	673,003	740,300	725,300	52,297	684,782
Rent for Tuanaimito	455,275	212,000	459,750	4,475	457,721
VAGST Output Tax	246,561	308,873	346,036	99,475	255,339
Total Transactions on Behalf of State	1,512,918	1,426,658	1,671,571	158,653	1,558,460
TOTAL PAYMENTS - LEGISLATIVE ASSEMBLY	6,611,608	6,455,602	6,808,317	196,709	6,691,611
RECEIPTS OVER PAYMENTS	(6,536,405)	(6,312,192)	(6,664,907)	(128,502)	(6,550,015)
GOVERNMENT DEVELOPMENT PROJECTS					
	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Samoa Parliament Complex Redevelopment Project (Australian Aid)	6,201,457	0	105,988	3,307,114	9,402,582
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	6,201,457	0	105,988	3,307,114	9,402,582

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
NATIONAL HEALTH SERVICES						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		4,944,119	6,352,500	6,352,500	1,408,381	2,773,805
TOTAL RECEIPTS		4,944,119	6,352,500	6,352,500	1,408,381	2,773,805
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister and the Board		846,069	1,395,321	1,169,246	323,177	1,314,521
2.0 Clinical TTM Hospital & Allied Services		19,748,703	16,834,137	21,406,627	1,657,924	9,136,688
3.0 Laboratory Services		3,007,967	3,129,063	3,126,824	118,857	1,636,996
4.0 Medical Imaging Services (Radiology)		2,392,232	2,210,308	2,514,976	122,745	1,179,765
5.0 Dental Health Services		2,455,052	2,796,344	2,694,211	239,159	1,317,758
6.0 Pharmaceutical Services		2,474,959	2,509,687	2,588,482	113,523	1,504,737
7.0 Malietoa Tanumafili II Hospital Services (Savaii)		9,389,759	8,042,902	8,808,655	(581,104)	2,892,011
8.0 Nursing Integrated & Community Services		6,613,098	6,133,162	5,816,010	(797,087)	9,973,488
9.0 Other Allied Health & Support Services		4,736,368	3,702,902	4,329,704	(406,664)	0
10.0 Infrastructure, Plant & Non Medical Equipment		2,458,358	2,223,452	2,480,782	22,425	0
11.0 Primary Health Care & Outreach Services		5,705,101	4,841,088	5,475,515	(229,586)	0
12.0 Information Technology		2,446,781	2,230,542	2,373,803	(72,979)	0
Total Outputs		62,274,447	56,048,908	62,784,835	510,388	28,955,963
Third Party Outputs						
Overseas Medical Treatment						
Provision for Medical Fees	1	4,390,823	6,000,000	8,000,000	3,609,177	0
Total Third Party Outputs		4,390,823	6,000,000	8,000,000	3,609,177	0
Transactions on Behalf of State						
Government Policies / Initiatives						
Sleep Apnoea		97,537	100,000	100,000	2,463	0
Bulk Food Supplies (Output 2: TTM and Allied)	2	1,399,777	1,600,000	1,600,000	200,223	390,684
Consumables & Pathology Reagents (Output 3 Lab Services)	2	4,562,153	4,600,000	4,600,000	37,847	992,296
Dental Health Medical Consumables (Output 5: Dental)	2	843,404	852,287	852,287	8,883	217,066
Pharmacy Medical Consumables (Output 6: Pharmacy)	2	2,440,132	2,500,000	2,500,000	59,868	385,825
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	2	4,434,838	4,500,000	4,500,000	65,162	1,022,398
Vaccine Supplies (Output 8)	2	573,546	590,000	590,000	16,454	104,782
Imaging X-Ray Films	2	140,340	145,000	145,000	4,660	58,084
X-Ray Consumables	2	52,017	55,000	55,000	2,983	32,957
Arreas		0	0	0	0	1,082,575
		14,543,744	14,942,287	14,942,287	398,543	4,286,667
Rents & Leases						
Land Payment - Hospital at Faleolo	2	57,500	73,750	73,750	16,250	0
VAGST Output Tax		3,439,920	3,069,242	3,069,242	(370,678)	1,318,607
Total Transactions on Behalf of State		18,041,165	18,085,279	18,085,279	44,114	5,605,274
TOTAL PAYMENTS - NATIONAL HEALTH SERVICES		84,706,435	80,134,187	88,870,113	4,163,679	34,561,238
RECEIPTS OVER PAYMENTS		(79,762,316)	(73,781,687)	(82,517,613)	(2,755,297)	(31,787,433)

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 2019*

GOVERNMENT DEVELOPMENT PROJECTS

	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
An Inventory Logistics Management System for Pharmaceutical Supplies (Samoa) (Australian Aid)	1,784,485	952,458	832,026	0	952,459
German Medical Funds (Medical Equipments for NHS) (Other)	35,337	0	0	374	35,711
Motivation Australia Sub-Grant Mobility Unit (Mobility Device) (AusAid)	94,359	0	178,466	84,107	0
Eye Care Services (Other)	2,353	0	55,144	52,791	0
Landing Costs- Medical Equipment Republic of South Korea (Other)	148,668	57,037	91,630	0	57,038
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	2,065,201	1,009,495	1,157,265	137,272	1,045,208

Notes

¹ Non-cash transfer of funds to special account for Overseas Treatment during FY2019 at total of \$3,608,536.76. Transfer of \$1,608,536.76 was to cover for the special account funds used in last FY2018 to charge patients' treatment costs in New Zealand and India, and another transfer of \$2,000,000 to fund for overseas treatments expenses as per Approved Cabinet Directive FK(18) 42.

² Unspent funds at total of \$399,788.70 have been transferred to special purpose account reported under Schedule 12 to be utilised in financial year 2020 for procurement of Medicines.

Sleep Apnoea	2,462.95
Bulk Food Supplies (Output 2: TTM and Allied)	200,223.34
Consumables & Pathology Reagents (Output 3 Lab Services)	37,905.53
Dental Health Medical Consumables (Output 5: Dental)	8,941.20
Pharmacy Medical Consumables (Output 6: Pharmacy)	59,867.89
Supply of Pharmaceutical/Medical Drugs (Output 6: Pharmacy)	50,040.38
Vaccine Supplies (Output 8)	16,454.00
Imaging X-Ray Films	4,660.11
X-Ray Consumables	2,983.30
Land Payment - Hospital at Faleolo	16,250.00
	399,788.70

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
NATURAL RESOURCES & ENVIRONMENT						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		2,731,559	0	0	(2,731,559)	2,044,190
Income from Investments		0	2,600	2,600	2,600	0
Other Revenues						
Fees & Other Charges		2,011,885	5,316,438	5,316,438	3,304,553	2,932,410
TOTAL RECEIPTS		4,743,444	5,319,038	5,319,038	575,594	4,976,600
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		861,663	843,790	850,468	(11,195)	931,664
2.0 Ministerial Support		618,494	612,260	617,240	(1,254)	634,676
3.0 Land Management		1,262,028	1,228,416	1,251,563	(10,465)	1,222,035
4.0 Land Technical Services		974,328	979,293	998,404	24,075	953,573
5.0 Environment Services		1,489,600	1,457,090	1,486,927	(2,673)	1,485,156
6.0 Forestry Management, Planning & Research Services		1,846,667	1,843,623	1,880,543	33,876	1,739,250
7.0 Meteorological, Hydrological, Geological & Geophysics Services		1,714,694	1,704,566	1,729,215	14,520	1,702,477
8.0 Planning & Urban Management Services		983,372	969,457	989,617	6,245	975,518
9.0 Sustainable Water Resources Management		999,807	1,031,536	1,051,413	51,607	1,010,265
10.0 Disaster Management		666,854	659,903	672,598	5,744	617,453
11.0 Water Sector Coordination Unit		882,816	970,469	978,416	95,601	1,023,879
12.0 Information and Communication Technology		373,478	349,601	354,377	(19,100)	0
Total Outputs		12,673,801	12,650,002	12,860,781	186,980	12,295,947
Transactions on Behalf of State						
Membership Fees & Grants						
World Meteorological Organisation		34,984	77,323	77,323	42,339	34,886
International Union Conservation of Nature		52,113	70,000	70,000	17,886	15,000
SPREP Work Programme		119,999	120,000	120,000	1	147,843
United Nations Framework for Climate Change Convention		0	3,900	3,900	3,900	1,483
Commonwealth Forestry Association -London		0	800	800	800	0
Asian Pacific Association of Forestry Institute		0	200	200	200	0
Convention on Biological Diversity		0	609	609	609	0
Convention on Migratory Species		346	1,500	1,500	1,154	0
RAMSAR Convention		2,809	11,818	11,818	9,009	2,823
United Nations Convention to Combat Desertification (UNCCD)		1,378	2,000	2,000	622	19,558
United Nation Environment Programme (UNEP)		1,817	2,000	2,000	183	1,428
Stockholm Convention		1,274	2,000	2,000	726	1,240
Basel Convention		104	3,500	3,500	3,396	530
Heritage		0	100	100	100	0
Rotterdam Convention		0	6,500	6,500	6,500	1,809
Waigani Convention		2,895	5,000	5,000	2,106	0
Convention for the International Trade of Endangered Species (CITES) Trust Fund		208	300	300	92	0
IRENA - International Renewable Energy Agency		563	968	968	405	0
		218,493	308,518	308,518	90,026	226,599

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
NATURAL RESOURCES & ENVIRONMENT						
Government Policies / Initiatives						
Waste Management Service Contracts		3,744,259	3,880,553	3,880,553	136,295	2,946,946
Land Compensation		2,000,000	2,000,000	2,000,000	0	2,000,000
Land Registration / Leasing Commission		44,402	66,000	66,000	21,598	59,677
Sludge Maintenance Contract (Upolu & Savaii)		147,783	164,100	164,100	16,317	143,257
Plumbers Association		39,249	40,000	40,000	751	0
National Environment Week		0	40,000	40,000	40,000	39,423
Customary Land Advisory Commission		166,824	188,534	191,234	24,410	105,957
Biodiversity Day		0	20,000	20,000	20,000	19,110
World Water and Forest Day		20,803	25,000	25,000	4,197	21,203
World Wetlands Day		18,591	20,000	20,000	1,409	16,177
NPF Land Compensation		599,524	600,000	600,000	476	600,000
Water Sector Annual Review		23,883	25,100	25,100	1,217	24,260
Water Sector Research Initiative and Impact Assessments	1	8,696	70,000	70,000	61,304	52,388
Lawn Maintenance		242,425	245,000	245,000	2,575	254,946
Global Climate Change Alliances		0	0	0	0	37,754
Institute of Professional Engineer Society		0	20,000	20,000	20,000	26,490
Public Toilet Maintenance and Cleaning		314,852	317,000	317,000	2,148	459,197
Sanitation Day		8,393	20,000	20,000	11,607	18,200
Millenium Development Goals		19,436	20,000	20,000	565	19,627
Renovation of Post Office		0	0	0	0	3,609
Garden Toilets		100,000	100,000	100,000	(0)	100,000
Falefa Watershed Area River Bank Protection		131,724	160,000	160,000	28,276	154,713
Pacific water and wastewater Conference		0	0	0	0	74,603
Pacific water and wastewater Office lease		93,478	100,000	100,000	6,522	61,274
Technical Assistance/Professional Service - Water Sector		111,557	280,000	280,000	168,443	431,776
Rainfall harvesting program	1	0	300,000	300,000	300,000	21,981
Land Compensation - Water Sector		500,000	500,000	500,000	0	500,000
Land Day		18,787	20,000	20,000	1,213	0
Energy Day		14,780	15,000	15,000	220	0
Regulator (Annual Fees)		26,539	32,000	32,000	5,461	0
Renovation of Maota Office Savaii	1	8,770	100,000	100,000	91,230	0
		8,404,752	9,368,287	9,370,987	966,235	8,192,568
Counterpart Costs						
Roads for Land Board Leased Lands		195,065	500,000	500,000	304,935	113,913
Promoting Energy Efficiency in the Pacific (PEEP) - Phase 2		109,473	120,000	120,000	10,527	107,463
		304,538	620,000	620,000	315,462	221,376
Rents and Leases		775,433	798,992	798,992	23,559	771,883
Lease of Customary Land for Observation Stations and Towers		40,427	51,000	51,000	10,573	42,464
Co-location Digicel Lease		253,983	386,436	386,436	132,453	326,400
Electricity Bill for Digicel Post		176,604	0	203,100	26,496	0
VAGST Output Tax		1,372,488	1,385,228	1,385,228	12,740	1,486,412
Total Transactions on Behalf of State		11,546,718	12,918,462	13,124,262	1,577,543	11,267,703
TOTAL PAYMENTS - NATURAL RESOURCES & ENVIRONMENT		24,220,519	25,568,464	25,985,042	1,764,523	23,563,650
RECEIPTS OVER PAYMENTS		(19,477,075)	(20,249,426)	(20,666,004)	(1,188,929)	(18,587,050)

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 2019*

GOVERNMENT DEVELOPMENT PROJECTS

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
SPREP-UN Convention to Combat Desertification (SPREP)		29,512	0	0	14,557	44,069
UNEP US Montreal Protocol (UNEP)		206,970	0	114,204	106,572	199,349
Greenhouse Gas Abatement Project (IUCN- World Conservation Union)		74,479	0	0	59,631	134,109
Improving Understanding on the Distribution & Monitoring Trends of Humpback whales migrating through Samoa		8,531	0	0	9,878	18,409
Enhancing Resilience of Coastal Communities of Samoa (UNDP)		2,046,797	0	45,000	1,585,212	3,587,009
Two Samoas Environmental Collaboration Initiative		85,945	0	85,945	0	0
Enhancing the resilience of tourism - reliant communities to climate change risks [GEF 4566] (UNDP)		2,770	0	0	3,930	6,700
Climate and Oceans Support Program in the Pacific (Other)		1,127	0	0	11,070	12,197
Strengthening Biodiversity Conservation and Sustainable Forest and Land Management (FAO)		30,037	0	0	27,952	57,989
Strengthening Multi-Sectoral Management of Critical Landscapes (UNDP)	2	641,102	1,486,748	2,505,788	2,286,886	422,201
Global Environment Facility - review of the National Implementation plan for Stockholm Convention on POPs in Samoa		23,793	0	0	76,698	100,491
Enhancing Climate Resilience of Coastal Resources & Communities (World Bank)		1,197,856	16,081,681	2,020,292	2,611,336	1,788,900
Apia Waterfront Development Project (NZAid)		2,852,611	1,810,938	5,677,023	7,531,185	4,706,773
Japan Grant Assistance		16,152	0	226,233	237,441	27,360
Economy-wide integration of climate change adaptation & Disaster Risk Management (EWACC) (UNDP)		3,166,522	6,935,843	3,760,764	3,124,756	2,530,518
Pacific Resilience Project (World Bank)		1,127,916	11,162,471	3,128,502	3,444,701	1,444,115
Policy Development coastal typography survey & capacity building for coastal disaster damage reduce in Samoa (Other)		11,474	0	0	7,242	18,716
Composting of Green Waste (SPREP)		10,114	0	6,289	0	3,825
Disaster Risk Management (NZ Aid)		272,329	0	643,897	414,901	43,333
ACP-EU Building Safety and Resilience in the Pacific (BSRP) Project (SPC)	3	199,791	1,072,633	979,506	988,674	208,960
Strengthen National Decision Making toward Ratification of the Minamata Convention (UNITAR)		53,280	0	85,744	36,560	4,095
Pacific Risk Tool for Resilience Project (Other)		25,799	0	58,754	70,097	37,146
Improving the Performance and Reliability of RE Power System in Samoa (IMPRESS) (UNDP)		(136,335)	905,625	7,800,843	7,928,548	(8,630)
GEF Pacific Ridge-to-Reef (R2R) Integration of Water (IW) Project (South Pacific Commission)		(22,707)	0	165,682	184,509	(3,876)
Support Preparation Interim National Report-Nagoya Protocol (UNEP)		6,142	0	0	30,435	36,576
GEF Support to UNCCD 2018 National Reporting Process (Samoa) (UNEP)		80,431	0	101,368	20,937	0
National Biosafety Frameworks Project (UNEP)	a	6,266	0	0	0	6,266
Enabling Activity Support to Samoa for Revision of the NBSAP and Development of 5th National Report to CBD (UNEP)	a	65,367	0	0	0	65,367
Japan Fund for Poverty Reduction - Assistance for Community Sanitation Project (ADB)	a	(681)	0	0	0	(681)
Capacity for Implementing Rio Conventions in Samoa (UNDP)	a	(35,398)	0	0	0	(35,398)
TA Project Co-ordinator for Economic Use of Customary Land Phase 3 (ADB)	a	(8,149)	0	(0)	0	(8,149)
Prevention, Control & Management of Invasive alien species in the Pacific (SPREP)	b	53,769	0	0	0	53,769
Digitising Selected Meteorological Records (Other)	b	(11,472)	0	0	0	(11,472)
Strategic Approach to International (UNEP)	c	6,724	0	0	0	6,724
Mangroves Eco-Systems for CC Adaptation & Livelihoods	c	6,886	0	0	0	6,886
SPC - EU EDF10 Deep Sea Minerals(DSM) Project	c	1,018	0	0	0	1,018
Training Workshop on Common Alerting Protocol(CAP) Standard)	c	5,179	0	0	0	5,179

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 2019*

GOVERNMENT DEVELOPMENT PROJECTS

		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
UNDP Samoa's Capacity Building (UNDP)	<i>d</i>	(3,548)	0	0	0	(3,548)
Country Support Program for GEF Focal (UNEP)	<i>d</i>	4,530	0	0	0	4,530
Pilot Project on CC Vulnerability & Adaptation for Apia	<i>d</i>	7,439	0	0	0	7,439
Improving implementation of convention on international trade in endangered species of wild fauna & flora (CITES) in	<i>d</i>	2,784	0	0	0	2,784
Emergency Telecommunication System for Samoa	<i>f</i>	538	0	0	0	538
Demonstration on Rehabilitation - Degradation (Other)	<i>g</i>	769	0	0	0	769
Supporting the GMP Pacific Regional POPs Monitoring Activities for Samoa	<i>g</i>	194	0	0	0	194
Organisation of a Logistics Training in Apia Samoa	<i>g</i>	249	0	0	0	249
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		12,114,902	39,455,939	27,405,834	30,813,708	15,522,800

Notes

¹ Unspent funds at total of \$365,500 have been transferred to special purpose accounts reported under Schedule 12 to be utilised in financial year 2020.

Water Sector Research Initiative and Impact Assessments	50,000
Rainfall harvesting program	224,500
Renovation of Maota Office Savaii	91,000
	<u>365,500</u>

² Adjustment was made to Project Opening Balance to reverse VAGST amount of \$995.85 wrongly posted under project account in financial year 2018.

³ Adjustment was made to Project Opening Balance to record shortage of VAGST amount of \$1,337.56 posted in financial year 2018.

- a* No movements during current financial year - 2019
- b* No movements in the last 2 financial years
- c* No movements in the last 3 financial years
- d* No movements in the last 4 financial years
- f* No movements in the last 5 financial years
- g* No movements in the last 6 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.17

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
OMBUDSMAN'S OFFICE						
PAYMENTS						
Outputs						
1.0 Administrative Justice (Investigation and Resolution of Complaints about Government Ministries)		233,977	221,114	233,819	(158)	245,555
2.0 Human Rights		427,369	398,685	423,663	(3,707)	344,368
3.0 Special Investigation Unit		332,589	330,982	343,942	11,353	230,244
Total Outputs		993,935	950,781	1,001,424	7,488	820,167
Transactions on Behalf of State						
Membership Fees						
International Ombudsman Institute		2,500	2,500	2,500	(0)	2,500
Asia Pacific Forum of National Human Rights Institutions		3,630	3,600	3,600	(30)	3,568
Government Policies and Initiatives						
National Human Rights Day		14,966	15,000	15,000	34	14,814
Rents and Leases		97,095	97,095	97,095	0	97,095
VAGST Output Tax		36,103	41,801	41,801	5,698	52,699
Total Transactions on Behalf of State		154,294	159,996	159,996	5,702	170,676
TOTAL PAYMENTS - OMBUDSMAN'S OFFICE		1,148,229	1,110,777	1,161,420	13,190	990,843
GOVERNMENT DEVELOPMENT PROJECTS						
		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
National Public Inquiry on Family Violence Project (Other)		120,520	330,395	145,449	111,015	86,087
Sexual Orientation, Gender Identity and Sex Characteristics Project (SOGISC) (Other)		5,562	0	36,724	50,118	18,956
National Public Inquiry Report (SRH/Support Implementation of Recommendation) (UNFPA)		50,780	0	50,780	0	0
Support for Human Rights Education & Outreach Activities Project (UNDP)	<i>a</i>	9,613	0	0	0	9,613
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		186,475	330,395	232,953	161,133	114,656

Notes

a No movements during current financial year 2019

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 2019*

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
POLICE					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	472,035	330,640	330,640	(141,394)	427,528
TOTAL RECEIPTS	472,035	330,640	330,640	(141,394)	427,528
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	1,739,521	1,977,354	2,010,319	270,799	1,523,635
3.0 General policing - Upolu	7,493,752	7,242,211	7,519,019	25,267	7,139,028
4.0 General policing - Savaii	1,979,370	2,176,032	2,210,573	231,204	1,959,075
5.0 Criminal Investigations	2,197,737	2,327,961	2,373,079	175,342	2,283,746
6.0 Prosecution Services	454,630	451,832	460,151	5,521	500,711
7.0 Maritime Services	1,794,949	1,827,635	1,847,867	52,917	1,707,744
8.0 Specialist Response Services	4,300,125	4,813,188	4,744,618	444,493	4,246,698
9.0 Forensics & Intelligence Services	733,935	840,613	855,077	121,142	731,088
Total Outputs	20,694,020	21,656,827	22,020,704	1,326,684	20,091,725
Third Party Outputs					
Grants & Subsidies					
Samoa Fire Services Authority	6,500,315	6,416,328	6,500,315	0	6,057,216
Total Third Party Outputs	6,500,315	6,416,328	6,500,315	0	6,057,216
Transactions on Behalf of State					
Government Policies / Initiatives					
Overseas Peacekeeping Missions	145,776	160,000	160,000	14,224	155,961
Police Outposts	89,846	90,000	90,000	154	112,854
Land Lease for Outpost	34,444	51,901	51,901	17,457	50,433
Police Uniform	650,000	650,000	650,000	0	79,310
Hiring of Vehicle for Police Special Operations	40,000	40,000	40,000	(0)	27,437
Pacific Area Senior Officer Logistics Seminar	0	0	0	0	81,146
Lawn mowing maintenance	40,000	40,000	40,000	(0)	0
	1,000,066	1,031,901	1,031,901	31,834	507,141
Rent and Leases	0	0	0	0	44,550
VAGST Output Tax	703,950	668,880	668,880	(35,070)	643,001
Total Transactions on Behalf of State	1,704,017	1,700,781	1,700,781	(3,236)	1,194,692
TOTAL PAYMENTS - POLICE	28,898,351	29,773,936	30,221,799	1,323,448	27,343,633
RECEIPTS OVER PAYMENTS	(28,426,317)	(29,443,296)	(29,891,159)	(1,464,842)	(26,916,104)
GOVERNMENT DEVELOPMENT PROJECTS					
	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Dog Shelter Construction/Rent (NZ)	184,774	0	0	181,662	366,436
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	184,774	0	0	181,662	366,436

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 2019

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
PRIME MINISTER					
RECEIPTS					
Ordinary Receipts					
Other Revenues					
Fees & Other Charges	7,453,105	6,023,764	6,023,764	(1,429,341)	6,952,764
TOTAL RECEIPTS	7,453,105	6,023,764	6,023,764	(1,429,341)	6,952,764
PAYMENTS					
Outputs					
1.0 Servicing the Executive Office					
1.1 Servicing the Office of the Head of State	600,828	613,536	605,410	4,581	566,790
1.2 Servicing the Office of the Council of Deputies	302,356	390,533	302,597	241	368,097
	903,184	1,004,069	908,006	4,822	934,887
2.0 Policy Advice to the Prime Minister	899,340	765,959	899,466	126	729,077
3.0 Prime Ministerial Support	784,778	769,395	780,101	(4,677)	771,181
4.0 Immigration Policy Administration	1,405,527	1,244,605	1,406,421	894	1,323,354
5.0 Cabinet Secretariat	474,844	521,165	475,030	186	487,429
6.0 Communications and Press Division	815,997	930,653	816,683	686	754,823
7.0 Information, Communication and Technology (ICT) Division	311,493	294,826	311,148	(345)	252,591
Total Outputs	5,595,163	5,530,671	5,596,853	1,690	5,253,340
Transactions on Behalf of State					
Membership Fees					
Pacific Immigration Directive Conference (PIDC) Annual Contribution	8,700	8,700	8,700	0	8,700
Arms Trade Treaty	10,617	10,617	10,617	0	4,494
	19,317	19,317	19,317	0	13,194
Commemorative Events					
American Samoa Flag Day	59,967	60,000	60,000	33	60,056
Prayer & Fasting Week	19,200	19,200	19,200	0	19,123
	79,167	79,200	79,200	33	79,179
Government Policies / Initiatives					
Transnational Crime Unit	50,127	50,500	50,500	373	46,524
Immigration Support Systems	261,232	261,233	261,233	1	260,843
Purchase of New Passports	610,000	610,000	610,000	0	609,715
Special Pension	14,400	14,400	14,400	0	14,400
Organic Farming Committee	34,672	35,000	35,000	328	19,928
Electronic Document Management System (EDMS)	82,998	83,000	83,000	2	81,897
Cabinet Advisory Committee	29,974	30,000	30,000	26	45,284
Two Samoa Talks	49,677	50,000	50,000	323	49,996
	1,133,080	1,134,133	1,134,133	1,053	1,128,588
Rents & Leases					
Rents & Leases (Government Building)	567,500	567,500	567,500	0	567,573
Rents & Leases (Immigration & VIP faleoloa)	52,126	52,137	52,137	11	14,330
Rents & Leases for Pacific Immigration Directors Conference (DBS)	62,896	62,905	62,905	9	54,917
	682,522	682,542	682,542	20	636,819
VAGST Output Tax	326,461	422,259	422,259	95,798	337,363
Total Transactions on Behalf of State	2,240,547	2,337,451	2,337,451	96,904	2,195,143
TOTAL PAYMENTS - PRIME MINISTER'S	7,835,710	7,868,122	7,934,304	98,595	7,448,483
RECEIPTS OVER PAYMENTS	(382,605)	(1,844,358)	(1,910,540)	(1,527,936)	(495,720)

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
PRISONS & CORRECTION SERVICES						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		660,715	696,704	661,112	398	619,633
2.0 Security & Rehabilitation Operations		3,795,566	3,660,628	3,770,816	(24,750)	3,495,468
3.0 Development Services		577,068	570,897	572,269	(4,799)	515,296
Total Outputs		5,033,349	4,928,229	5,004,198	(29,151)	4,630,397
Transactions on Behalf of State						
Government Initiatives						
Bulk Food for Prisoner		359,468	360,000	360,000	532	344,956
Construction of Prison Building	1	4,273,235	3,500,000	5,465,217	1,191,982	6,282,443
Uniforms and Personal Protection		99,929	100,000	100,000	71	99,760
Payment to SWA		425,690	446,000	446,000	20,310	0
VAGST Output Tax		732,034	247,148	541,931	(190,104)	1,120,737
Total Transactions on Behalf of State		5,890,357	4,653,148	6,913,148	1,022,791	7,847,896
TOTAL PAYMENTS - PRISONS & CORRECTIONS		10,923,705	9,581,377	11,917,346	993,640	12,478,293
GOVERNMENT DEVELOPMENT PROJECTS						
		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Prisons and Correctional Services Rehabilitation Programmes (NZ)		306,922	0	563,056	256,134	0
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		306,922	0	563,056	256,134	0

Notes

¹ Unspent funds of \$1,191,982.04 have been transferred to Special Purpose Account reported under Schedule 12 for completion of Prisons incomplete Projects in new financial year 2020.

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 2019*

	2019	Original Estimate	Final Estimate	(Over)/Under	2018
	\$	\$	\$	\$	\$
PUBLIC ENTERPRISES					
RECEIPTS					
Ordinary Receipts					
Income From Investments					
Dividends	15,119,680	4,000,000	13,077,296	(2,042,384)	3,381,601
Other Revenues					
Fees & Other Charges	100	0	0	(100)	0
TOTAL RECEIPTS	15,119,780	4,000,000	13,077,296	(2,042,484)	3,381,601
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	289,540	283,714	291,148	1,609	256,264
2.0 Ministerial Support	336,944	335,601	339,323	2,379	330,959
3.0 Commercial Entities Division	456,537	455,892	458,481	1,944	436,756
4.0 Governance Division	424,969	419,087	426,855	1,886	407,814
5.0 Mutual and Beneficial Bodies Division	298,310	295,950	300,833	2,523	295,835
6.0 PPP and Privatisation Division	364,181	358,615	364,882	700	341,682
Total Outputs	2,170,480	2,148,857	2,181,521	11,041	2,069,311
Transactions on Behalf of State					
Government Policies / Initiatives					
Rents & Leases - CBS Building	251,893	276,543	276,543	24,650	269,652
Rents & Leases - FMFM II Building	37,250	46,450	46,450	9,200	37,467
Privatisation	0	10,000	10,000	10,000	0
Independence Selection Committee	67,454	73,500	73,500	6,046	61,772
	356,597	406,493	406,493	49,896	368,891
VAGST Output Tax	72,077	108,885	108,885	36,808	54,785
Total Transactions on Behalf of State	428,675	515,378	515,378	86,703	423,676
TOTAL PAYMENTS - PUBLIC ENTERPRISES	2,599,155	2,664,235	2,696,899	97,745	2,492,986
RECEIPTS OVER PAYMENTS	12,520,625	1,335,765	10,380,397	(2,140,229)	888,614

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
PUBLIC SERVICE COMMISSION						
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		622,158	613,926	623,274	1,116	627,369
2.0 Legal & Investigations (Previously Output 9)		213,129	216,871	220,400	7,271	226,800
3.0 Senior Executive Services		821,084	824,324	835,456	14,372	798,036
4.0 Human Resource Management		400,225	392,685	401,289	1,064	373,764
5.0 Human Resource Management Information System Services		566,069	567,569	577,901	11,832	529,330
6.0 Public Service Performance & Policy		488,300	482,970	492,949	4,649	491,231
7.0 Human Resource Planning & Development		557,276	547,733	558,890	1,615	516,452
8.0 Public Administration Sector Coordination		349,766	348,911	353,947	4,182	342,824
Total Outputs		4,018,005	3,994,990	4,064,105	46,100	3,905,806
Transactions on Behalf of State						
Membership Fees & Grants						
Commonwealth Association for Public Administration and Management		10,200	10,200	10,200	0	10,131
Harvard Business Review, The Economist		939	1,890	1,890	951	0
Eastern Regional Organisation for Public Administration (EUROPA Fees)		461	1,336	1,336	875	501
		11,600	13,426	13,426	1,826	10,632
Government Policies / Initiatives						
Remuneration Tribunal		266,919	267,147	267,147	228	268,760
CEO Forum & Professional Development		10,000	10,000	10,000	(0)	10,301
Human Resource Module License		127,054	139,646	139,646	12,592	126,682
Public Service Day		17,000	17,000	17,000	0	19,780
Executive Development Programme		0	0	0	0	84,785
		420,972	433,793	433,793	12,821	510,308
Rents & Leases (Government Building)		267,800	267,800	267,800	0	267,800
VAGST Output Tax		132,390	129,359	129,359	(3,031)	124,735
Total Transactions on Behalf of State		832,762	844,378	844,378	11,616	913,475
TOTAL PAYMENTS - PUBLIC SERVICE COMMISSION		4,850,767	4,839,368	4,908,483	57,716	4,819,282
RECEIPTS OVER PAYMENTS		(4,850,767)	(4,839,368)	(4,908,483)	(57,716)	(4,819,282)

GOVERNMENT DEVELOPMENT PROJECTS

	Notes	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Secretariat Support for Pacific PSC Conference (AusAid)	f	9,647	0	0	0	9,647
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		9,647	0	0	0	9,647

Notes

f No movements in the last 5 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.23

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**
for the financial year ended 30 June 2019

	2019	Original Estimate	Final Estimate	(Over)/Under	2018
REVENUE	Notes \$	\$	\$	\$	\$
RECEIPTS					
Ordinary Receipts					
Taxation					
Duties	191,588,884	184,518,153	185,358,153	(6,230,731)	177,522,540
VAGST	226,075,765	210,196,185	212,558,960	(13,516,805)	210,974,432
Other	138,324,807	125,621,212	128,019,396	(10,305,411)	117,790,181
Other Revenues					
Fees & Other Charges	4,868,436	4,249,944	4,249,944	(618,492)	4,592,173
TOTAL RECEIPTS	560,857,893	524,585,494	530,186,453	(30,671,440)	510,879,326
PAYMENTS					
Outputs					
1.0 Policy Advice to the Responsible Minister	1,087,464	1,109,927	1,119,871	32,408	949,785
2.0 Ministerial Support	571,650	593,047	597,346	25,696	599,248
3.0 Taxpayer Services	1,044,226	1,071,891	1,070,026	25,800	968,296
4.0 Collection, Recoveries and Enforcement	774,570	781,480	795,895	21,325	767,115
5.0 Audit and Investigation	906,366	917,516	934,654	28,289	904,577
6.0 Border Operations	1,677,467	2,280,815	2,362,911	685,444	1,487,788
7.0 Risk & Compliance	618,005	634,260	645,105	27,100	637,925
8.0 Information Technology	1,026,957	1,043,217	1,045,247	18,290	1,076,175
9.0 Revenue	620,574	647,561	657,884	37,310	636,891
10.0 Client Service	742,674	753,189	765,184	22,509	699,022
11.0 Legal and Technical Support Services	645,471	670,996	681,827	36,357	538,629
12.0 Policy, Forecasting and Business Improvement	522,382	574,533	554,030	31,649	503,568
Total Outputs	10,237,805	11,078,433	11,229,981	992,176	9,769,021
Transactions on Behalf of State					
Membership Fees					
Commonwealth Association of Tax Administration	15,000	15,000	15,000	0	14,775
World Customs Organisation Contribution	68,483	68,483	68,483	0	50,000
Oceania Customs Organisation	46,468	49,000	49,000	2,532	31,904
ASYCUDA Support Mechanism	230,636	250,000	250,000	19,364	235,546
Pacific Island Tax Agreement and Administration (PITAA)	37,553	39,090	39,090	1,537	39,090
	398,141	421,573	421,573	23,432	371,314
Government Policies / Initiatives					
ASYCUDA System maintenance	9,191	48,000	48,000	38,809	26,418
Enforcement Assistance	67,241	125,000	125,000	57,759	92,213
Data Torque - Revenue Management System	77,244	97,400	97,400	20,156	96,410
PITAA Conference	0	0	0	0	96,581
Automated Exchange of Information System (AEIOS)	179,676	184,920	184,920	5,244	0
Official Uniform	0	90,000	90,000	90,000	0
	333,353	545,320	545,320	211,967	311,622
Commemorative Events					
International Customs Day	3,312	10,000	10,000	6,688	0
Rents and Leases					
Rents & Leases - DBS	482,657	482,666	482,666	9	482,657
Rents & Leases - Airports	12,359	13,956	13,956	1,597	5,362
Rents & Leases - Minister's Office (Government Building)	34,348	34,348	34,348	0	34,348
Rents & Leases - Savaii(Samoa Land Corporation)	10,435	14,300	14,300	3,865	5,217
	539,799	545,270	545,270	5,471	527,585
VAGST Output Tax	460,602	628,750	628,750	168,148	494,028
Total Transactions on Behalf of State	1,735,207	2,150,913	2,150,913	415,706	1,704,550
TOTAL PAYMENTS - REVENUE	11,973,012	13,229,346	13,380,894	1,407,882	11,473,570
RECEIPTS OVER PAYMENTS	548,884,881	511,356,148	516,805,559	(32,079,322)	499,405,756

Notes

¹ Unspent funds under Output 6 of \$660,429 have been transferred into Special Account reported under Schedule 12, to utilise in new financial year 2020 for the Samoa Ports Development Project.

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 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT						
RECEIPTS						
Ordinary Receipts						
Other Revenues						
Fees & Other Charges		582,285	829,436	829,436	247,151	547,350
TOTAL RECEIPTS		582,285	829,436	829,436	247,151	547,350
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister	1	782,989	803,951	835,370	52,381	795,239
2.0 Ministerial Support	1	490,631	509,766	516,935	26,304	466,667
3.0 Advancement of Women Services	1	1,564,607	1,570,142	1,584,321	19,714	1,572,304
4.0 Protection of Children Services	1	334,502	343,446	350,865	16,363	326,286
5.0 Village Based Development Services	1+2+3	2,503,952	4,057,821	4,052,956	1,549,004	2,778,658
6.0 Youth Development Services	1	536,220	564,827	577,810	41,589	540,440
7.0 Printing Services	1	1,222,510	1,300,889	1,324,634	102,124	1,310,519
8.0 Research, Policy & Planning	1	683,695	698,783	715,271	31,576	637,974
Total Outputs		8,119,107	9,849,625	9,958,162	1,839,055	8,428,087
Transactions on Behalf of State						
Membership Fees						
Commonwealth Youth Programme		21,061	58,399	58,399	37,338	21,353
United Nations Fund for Population Activity		0	14,843	14,843	14,843	7,043
United Nations International Children's Emergency Fund		0	4,948	4,948	4,948	2,348
		21,061	78,190	78,190	57,129	30,744
Commemorative Events / Days						
Mothers' Day of Samoa		10,000	10,000	10,000	(0)	8,830
National Youth Week		8,981	10,000	10,000	1,019	8,896
Fuataga o le o le Malo		199,209	200,000	200,000	791	143,472
Fathers' Day of Samoa		7,435	10,000	10,000	2,565	9,076
International Disability Day		5,921	10,000	10,000	4,079	10,000
Fa'aaloaloga for Community Programs		19,200	20,000	20,000	800	0
		250,746	260,000	260,000	9,254	180,273
Government Policies / Initiatives						
Independent Water Schemes		101,456	102,525	102,525	1,069	106,865
National Beautification Activities & Awards		148,273	150,000	150,000	1,727	143,382
Rural Water Facility Program	3	0	200,000	200,000	200,000	0
MWCSD Building Salelologa		250,000	250,000	250,000	0	0
		499,729	702,525	702,525	202,796	250,247
Rent & Lease (Government Building)		34,200	34,200	34,200	0	34,200
VAGST Output Tax		270,748	523,911	523,911	253,163	223,890
Total Transactions on Behalf of State		1,076,484	1,598,826	1,598,826	522,342	719,354
TOTAL PAYMENTS - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT		9,195,591	11,448,451	11,556,988	2,361,397	9,147,442
RECEIPTS OVER PAYMENTS		(8,613,306)	(10,619,015)	(10,727,552)	(2,114,246)	(8,600,091)

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 2019*

GOVERNMENT DEVELOPMENT PROJECTS

	2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP					
Gender Based Violence Project (UNPF)	148,832	0	289,435	172,477	31,874
UNICEF Pacific Children's Programme (UNICEF) 5	112,746	0	0	19,859	132,605
Samoa Disability Program (Australian Aid)	1,961,603	1,002,205	2,308,934	874,144	526,819
Samoa National Action Plan on Youth Employment (ILO)	14,074	0	11,067	21,219	24,225
Samoa Women Shaping Development Program (Australian Aid) 4	292,051	1,403,087	5,869	1,163,035	1,486,734
Youth Employment Program (UNDP)	(16,976)		93,947	177,986	67,065
Changing Laws. Protecting Women; lobbying for legislative change in LAW (South Pacific Commission) a	(7,121)	0	0	0	(7,121)
Youth Arts Incubator for Economic Empowerment of Young People (Other) b	479,364	0	0	0	479,364
Com.wealth - Leadership Training Village (Commonwealth Fund) c	24,885	0	0	0	24,885
Women Matai & Leadership Survey (Other) c	9,802	0	0	0	9,802
Community Centre/Samoan Fale for MWCSD in Savaii (JAPAID) c	36,296	0	0	0	36,296
National Youth Award Program (World Bank) d	2,044	0	0	0	2,044
HIV and AIDS Education Programs for Working Women and Women in Communities (SPC) f	7,830	0	0	0	7,830
TOTAL GOVERNMENT DEVELOPMENT PROJECTS	3,065,430	2,405,292	2,709,251	2,428,720	2,822,421

Notes

Unspent funds at total of \$1,858,909.50 have been transferred into Special Accounts reported under Schedule 12 to utilise in new financial year 2020 for:

¹ Tooa Salamasina Renovation

Policy Advice to the Responsible Minister	50,016.00
Ministerial Support	22,413.00
Advancement of Women Services	15,991.00
Protection of Children Services	15,289.00
Village Based Development Services	43,548.87
Youth Development Services	34,824.00
Printing Services	90,925.13
Research, Policy & Planning	26,993.00
	<u>300,000.00</u>

² Water Sector activities

Village Based Development Services	<u>1,091,055.00</u>
	1,091,055.00

³ Saaga Capital Works

Village Based Development Services	408,945.00
Rural Water Facility Program	<u>58,909.50</u>
	467,854.50
	<u>1,858,909.50</u>

⁴ There were non-cash transactions that are not reflected on this Statement;

1) During the year, funds rolled over from previous years of \$108,000 was transferred to project #0521 Alcohol & Drugs Court Case Manager Contract (AusAid) under Ministry of Justice to cover for payment of case managers' salaries, and the remaining balance of \$69,715.75 was transferred back after end of financial year 2019. These non-cash transfers are not reflected under this Statement.

2) Invoice was issued under Project where \$50 deductions are paid from debtor's salary every fortnight. Remaining debtor receipts of \$770.65 to be collected in new financial year 2020 are not reflected also under this Statement.

⁵ Adjustment was made to Project Opening Balance to reverse VAGST amount of \$398.13 wrongly posted under project account in financial year 2018.

a No movements during current financial year - 2019

b No movements in the last 2 financial years

c No movements in the last 3 financial years

d No movements in the last 4 financial years

f No movements in the last 5 financial years

GOVERNMENT OF SAMOA

SCHEDULE 2.25

STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY AND EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT *for the financial year ended 30 June 2019*

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
RECEIPTS						
Ordinary Receipts						
Taxation						
Duties		34,370	29,817	29,817	(4,553)	32,367
Other Revenues						
Fees & Other Charges		2,452,850	2,537,900	2,537,900	85,050	2,583,301
TOTAL RECEIPTS		2,487,220	2,567,717	2,567,717	80,497	2,615,669
PAYMENTS						
Outputs						
1.0 Policy Advice to the Responsible Minister		464,301	502,800	502,771	38,470	497,462
2.0 Ministerial Support		476,657	519,587	523,805	47,149	493,444
3.0 Civil Aviation Policy Administration and Regulation		577,822	550,009	582,817	4,995	525,872
4.0 Maritime Policy Administration and Regulation		719,937	758,052	751,015	31,078	673,814
5.0 Land Transport Services		445,573	455,519	461,145	15,572	394,571
6.0 Policy and Planning		301,613	302,073	308,304	6,691	266,396
7.0 Asset Management - Buildings		721,667	715,311	728,266	6,599	697,277
Total Outputs		3,707,569	3,803,350	3,858,123	150,554	3,548,837
Third Party Outputs						
Grants & Subsidies						
Samoa Water Authority - CSO		2,000,000	2,000,000	2,000,000	0	1,994,521
Electric Power Corporation - CSO		2,000,000	2,000,000	2,000,000	0	1,999,542
Land Transport Authority		25,886,306	25,782,485	25,886,306	0	21,171,724
Samoa Water Authority (Sector Budget Support)		9,100,000	9,100,000	9,100,000	0	8,644,043
Total Third Party Outputs		38,986,306	38,882,485	38,986,306	0	33,809,830
Transactions on Behalf of State						
Membership Fees & Grants						
International Civil Aviation Organisation		127,712	132,200	132,200	4,488	119,581
International Maritime Organisation		14,538	23,000	23,000	8,462	21,350
Pacific Aviation Safety Office (PASO)		49,250	65,238	65,238	15,988	51,190
		191,500	220,438	220,438	28,938	192,121
Counterpart Costs to Development Projects						
Sanitation (Water Sector)		19,656	26,800	26,800	7,143	7,299
Drainage (Water Sector)		4,429	118,000	118,000	113,571	4,202
Safety and Security Levy		554,425	910,325	910,325	355,900	545,551
		578,510	1,055,125	1,055,125	476,615	557,052
Rents & Leases (TATTE Building)		227,530	232,760	232,760	5,230	227,530
VAGST Output Tax		184,727	312,646	312,646	127,919	187,219
Total Transactions on Behalf of State		1,182,267	1,820,969	1,820,969	638,702	1,163,922
TOTAL PAYMENTS - WORKS, TRANSPORT & INFRASTRUCTURE		43,876,142	44,506,804	44,665,398	789,256	38,522,589
RECEIPTS OVER PAYMENTS		(41,388,921)	(41,939,087)	(42,097,681)	(708,759)	(35,906,920)

GOVERNMENT OF SAMOA

SCHEDULE 2.25

**STATEMENT OF MINISTRY RECEIPTS BY REPORTING CATEGORY
AND EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**
for the financial year ended 30 June 2019

	Notes	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
WORKS, TRANSPORT & INFRASTRUCTURE						
GOVERNMENT DEVELOPMENT PROJECTS						
		2019 \$	Original Estimate \$	Receipts \$	Payments \$	Opening Balance \$
Grants - GDP						
Samoa Aviation Investment Project (World Bank)		959,453	0	3,483,600	3,149,161	625,014
Samoa Aviation Project (PRIF Fund) (World Bank)		11,282	0	0	11,362	22,643
Samoa Renewable Energy Partnership- Phase 2 (NZ Aid)		680,115	0	907,782	1,136,545	908,877
Samoa Climate Resilient Transport Project (World Bank)		2,527,369	0	2,635,112	107,708	0
Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia (UNESCO)		16,624	117,711	22,917	6,293	0
Marine Pollution Fund Regulation (SPREP)	a	12,324	0	0	0	12,324
HR Consultant for EPC (Samoa) (AusAid)	c	122,774	0	0	0	122,774
TOTAL GOVERNMENT DEVELOPMENT PROJECTS		4,329,939	117,711	7,049,412	4,411,070	1,691,632

Notes

a No movements during the current financial year - 2019

c No movements in the last 3 financial years

GOVERNMENT OF SAMOA

SCHEDULE 3

STATEMENT OF STATUTORY EXPENDITURE

for the financial year ended 30 June 2019

	Schedule	2019 \$	Estimate (Original) \$	Estimate (Final) \$	(Over)/Under \$	2018 \$
EXPENDITURE BY CATEGORY						
Debt Servicing Expenditure ¹	3.1	80,754,686	84,946,124	83,031,897	2,277,211	78,370,562
Statutory Remuneration	3.2	8,881,101	9,202,607	9,290,807	409,706	9,094,340
Other Expenditure ²	3.3	38,553,108	39,944,600	39,161,894	608,786	43,400,460
TOTAL STATUTORY EXPENDITURE		128,188,894	134,093,331	131,484,598	3,295,704	130,865,363
EXPENDITURE BY PURPOSE						
Domestic Loan Principal Repayments		9,317,841	9,732,557	9,027,096	(290,744)	9,825,773
External Loan Principal Repayments		55,192,300	57,917,817	56,617,817	1,425,517	51,976,646
Loan Interest and Service Charges		1,101,243	1,635,215	1,726,449	625,207	2,016,924
External Loan Interest and Service Charges		15,143,302	15,660,535	15,660,535	517,233	14,551,219
Statutory Remuneration and Expenses		8,881,101	9,202,607	9,290,807	409,706	9,094,340
Tax Refunds		33,370,336	34,369,732	33,069,732	(300,604)	35,799,601
Other Expenditure		5,182,771	5,574,868	6,092,161	909,390	7,600,859
TOTAL STATUTORY EXPENDITURE		128,188,894	134,093,331	131,484,598	3,295,704	130,865,363

Notes

¹ Debt Servicing Expenditure constitutes of Principal repayments and Interest payments for servicing domestic and foreign loans and estimates of \$84.9m and \$83.0 m respectively are inclusive of Exchange Fluctuation estimates as per Approved Estimates FY18/19

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

Total Balance of Schedule 3 Reported under Schedule C

Schedule 3 Total	128,188,894
External Loan Principal Repayments	55,192,300
Schedule 3 Balance under Schedule C	<u>72,996,594</u>

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2019

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Asian Development Bank (ADB)					
Coconut Oil Mill Loan 1977003 ⁴	0	0	0	0	211,862
S.T.E.C. Agricultural Development Loan 1977004 ⁴	0	0	0	0	187,252
Development Bank Loan 1978006	264,282	258,624	258,624	(5,658)	497,593
Fale-ole-Fee Power Project Loan 1979003	228,800	229,603	229,603	803	444,002
S.T.E.C. Agricultural Development Loan 1980005	240,045	244,600	244,600	4,555	232,898
Forestry Development Loan 1980006	162,411	164,344	164,344	1,933	162,614
Development Bank Loan 1981006	456,124	456,565	456,565	441	445,165
S.T.E.C. Special Assistance Loan 1983001	103,521	105,487	105,487	1,966	100,417
Development Bank Loan 1985001	563,861	564,282	564,282	421	554,804
Multiproject Loan 1985003	680,219	681,587	681,587	1,368	658,751
Afulilo Hydropower Project Loan 1986003	743,222	763,304	763,304	20,082	763,602
Telecommunications Loan 1989001	969,423	995,110	995,110	25,687	1,001,622
Agriculture Program Loan 1989004	2,096,863	2,152,422	2,152,422	55,559	2,166,423
Emergency Power Rehabilitation Loan 1990002	40,857	41,962	41,962	1,105	41,968
Cyclone Damage Rehabilitation Project 1992012	915,920	940,185	940,185	24,265	946,079
Afulilo Hydropower Supplementary Loan 1993002	251,662	258,330	258,330	6,668	259,940
Financial Sector Program Loan 1998001	914,007	931,939	931,939	17,932	518,254
Samoa Education Project 2000003	873,273	907,350	907,350	34,077	919,987
Small Business Development Project 2001001	385,456	395,883	395,883	10,427	397,291
Afulilo Power Improvement Project 2002001	61,938	63,613	63,613	1,675	63,826
Sanitation & Drainage Project 2004003	1,084,259	1,093,200	1,093,200	8,941	1,066,566
Education Sector Project Phase II 2006002	983,104	1,009,690	1,009,690	26,586	1,012,485
Samoa Power Sector Expansion Project 2007003 ¹	2,366,399	3,483,034	3,483,034	1,116,635	0
Samoa Sanitation and Drainage Project 2009038	340,768	349,983	349,983	9,215	350,841
Economic Recovery Support Program 2010003	2,902,673	2,960,375	2,960,375	57,702	1,505,690
Economic Recovery Support Program-Subprogram 2 2012001	247,653	254,185	254,185	6,532	253,553
Total ADB Loan Payments	17,876,742	19,305,657	19,305,657	1,428,915	14,763,484
European Economic Community (EEC) and European Investment Bank (EIB)					
Savaii Agricultural Development Loan 1979009	20,722	25,354	25,354	4,632	21,694
Regional Telecommunications Loan 2000004	305,131	313,238	313,238	8,107	313,459
Regional Telecommunications Loan 2000005	286,519	294,463	294,463	7,944	292,263
Total EEC and EIB Loan Payments	612,372	633,055	633,055	20,683	627,416
International Development Association (IDA)					
Highway Road Development Loan 1975001	363,048	347,273	347,273	(15,775)	350,017
Savaii Agricultural Development Loan 1979010	550,691	523,783	523,783	(26,908)	533,163
Second Agriculture Development Loan 1981001	102,025	103,642	103,642	1,617	98,768
Development Bank Loan 1985002	226,647	230,762	230,762	4,115	218,434
Multiproject Loan 1986001	284,111	288,617	288,617	4,506	274,980
Afulilo Hydropower Project Loan 1987001	295,575	303,166	303,166	7,591	304,546
Telecommunications Loan 1989002	568,731	576,038	576,038	7,307	574,297
Emergency Road Rehabilitation Loan 1990001	2,324,792	2,345,207	2,345,207	20,415	2,247,391
Afulilo Hydropower Supplementary Loan 1993003	31,415	32,221	32,221	806	32,368
Infrastructure Assets Management Loan 1999001	980,578	996,142	996,142	15,564	948,227
Health Sector Management Project 2000002	356,042	368,950	368,950	12,908	372,063
Postal & Telecommunication Reform Project 2003001	258,067	262,017	262,017	3,950	256,440
Infrastructure Asset Management Project Phase II 2004001	866,673	892,916	892,916	26,243	895,034
Infrastructure Asset Management Project - AFC 2007004	213,108	219,561	219,561	6,453	218,718
Cyclone Emergency Recovery Project 2004002	136,893	138,988	138,988	2,095	136,024
Health Sector Management Project Phase II 2008001	189,730	193,255	193,255	3,525	52,608
Economic Crisis Support Credit IDA (4766-0) 2010002	366,027	366,666	366,666	639	352,335
Post Tsunami Reconstruction Project 2010005	180,142	183,421	183,421	3,279	172,480

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE DEBT SERVICING

for the financial year ended 30 June 2019

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
EXPENDITURE BY LENDER/LOAN					
EXTERNAL DEBT SERVICING					
Health Sector Management Programme Support Project 2010004	54,966	55,556	55,556	590	52,134
Samoa Agriculture Competitiveness Enhancement Project 2012004	124,432	142,409	142,409	17,977	80,995
Additional Financing for the Pacific Aviation Program-SAIP 2016001	95,323	153,304	153,304	57,981	
Second Fiscal and Economic Reform Operation Project 2016002	98,575	101,389	101,389	2,814	66,019
Total IDA Loan Payments	8,667,591	8,825,283	8,825,283	157,692	8,237,040
Organisations of Petroleum Exporting Countries (OPEC)					
Petroleum Storage Facilities Project 2006001	910,109	874,022	874,022	(36,087)	913,756
Petroleum Bulk Storage Facility Project Phase IV 2011001	2,897,614	3,057,099	3,057,099	159,485	2,745,053
Total OPEC Loan Payments	3,807,723	3,931,121	3,931,121	123,398	3,658,808
People's Republic of China (PRC)					
Parliamentary Complex MJCA Building 2007001	4,712,308	4,723,731	4,723,731	11,423	4,824,483
Government Building 2008002	9,061,866	9,081,223	9,081,223	19,357	9,273,680
National Medical 2010001	6,501,708	6,513,816	6,513,816	12,108	6,651,018
Samoa Medical C 2012002	6,553,079	6,563,022	6,563,022	9,943	6,700,188
Samoa National Broadband Highway Project 2012003	4,315,980	4,346,411	4,346,411	30,431	4,412,869
Faleolo International Airport Upgrading Project 2014001	2,558,815	2,603,754	2,603,754	44,939	2,010,135
Total People's Republic of China (PRC)	33,703,756	33,831,957	33,831,957	128,201	33,872,373
Other Lenders					
I.F.A.D. Livestock Development Loan 1981005	90,808	90,097	90,097	(711)	90,398
I.F.A.D Rural Activation Project 1993001	114,607	114,037	114,037	(570)	114,001
Samoa Power Sector Expansion Project 2007002	5,155,728	4,847,149	4,847,149	(308,579)	5,164,345
Total Other Lenders' Payments	5,361,143	5,051,283	5,051,283	(309,860)	5,368,744
TOTAL EXTERNAL DEBT SERVICING EXPENDITURE ²	70,029,327	73,578,352	72,278,352	2,249,025	66,527,865
DOMESTIC DEBT SERVICING					
Polynesian Airlines Limited (UTOS) 2005101	2,626,006	3,830,400	2,626,844	838	3,830,400
Samoa Shipping Service (SNPF) 2001101 ⁴	0	0	0	0	474,924
Samoa Airport Authority (SNPF) 2004101 ⁶	466,270	480,000	480,000	13,730	480,000
Development Bank of Samoa (UTOS) 2012101	2,400,000	2,400,000	2,400,000	0	2,400,000
Pacific Forum Line (UTOS) 2014102	4,657,372	4,657,372	4,657,372	0	4,657,372
Samoa Trust Estates Corporation (UTOS) 2018101 ⁵	575,710	0	589,329	13,619	0
TOTAL DOMESTIC DEBT SERVICING EXPENDITURE ³	10,725,358	11,367,772	10,753,545	28,187	11,842,697
DEBT SERVICING EXPENDITURE BY PURPOSE					
Principal Repayments	64,510,140	65,650,374	64,944,913	434,773	61,802,419
Interest and Service Charges	16,244,545	17,295,750	17,386,984	1,142,439	16,568,143
TOTAL DEBT SERVICING EXPENDITURE	80,754,686	84,946,124	83,031,897	2,277,211	78,370,562

Notes:

¹ There is no payment from CBS as per normal process, whilst the undisclosed amount of \$968,544 is a third party transaction as it was paid directly by the Aus AID to ADB through the Loan Buy Down Mechanism

² The Total Original Estimate and Final Estimate of \$73,578,352 and \$72,278,352 respectively are inclusive of Exchange Fluctuation of \$2,000,000 and \$700,000 respectively

³ 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

⁴ The Loan has been fully paid in Financial Year 2018 hence no Principal Repayment was made in the current financial year.

⁵ This is a new loan and it is now taken over by government

⁶ Commitment to the loan repayment schedule and utilization of annual budget lead to the overpayment of loan 2004101, as there was a final early repayment before the anticipated settlement date. The excess amount of \$33,141 was refunded on 15th July 2019 (FY19/20) as per CBS confirmation.

GOVERNMENT OF SAMOA

SCHEDULE 3.2

STATEMENT OF STATUTORY EXPENDITURE

STATUTORY REMUNERATION

for the financial year ended 30 June 2019

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
Head of State Act 1965					
Head of State	224,078	224,079	224,079	1	282,500
Council of Deputies	116,617	349,850	349,850	233,233	208,116
	340,695	573,929	573,929	233,234	490,616
Civil List Act 1964					
Prime Minister	213,248	213,248	213,248	0	214,609
Deputy Prime Minister	169,432	173,032	173,032	3,600	170,332
Ministers	1,753,638	1,749,878	1,749,878	(3,760)	1,776,221
Speaker	153,881	153,771	153,771	(110)	155,809
Deputy Speaker	131,941	114,386	114,386	(17,555)	135,742
Leader of Opposition	0	0	0	0	0
Deputy Leader of Opposition	0	0	0	0	0
Members of Parliament	2,711,835	2,617,779	2,617,779	(94,056)	2,759,379
Parliamentary & Committee ¹	43,850	300,000	300,000	256,150	0
	5,177,825	5,322,094	5,322,094	144,269	5,212,093
Judicature Ordinance Act 1961					
Chief Justice	194,186	204,686	205,061	10,874	191,597
Supreme Court Judges	788,994	724,915	769,089	(19,905)	741,612
Lands & Title President	128,088	139,940	147,697	19,609	147,059
District Court Judges	541,745	537,645	573,539	31,794	599,498
	1,653,012	1,607,185	1,695,386	42,373	1,679,765
Audit Act 2013					
Controller & Auditor General	134,084	134,085	134,085	1	134,085
Parliamentary Under-Secretaries Act 1968					
Associate Ministers ¹	1,444,803	1,434,633	1,434,634	(10,169)	1,447,102
Ombudsman Act 1988					
Ombudsman	130,681	130,681	130,681	0	130,681
TOTAL STATUTORY EXPENDITURE	8,881,101	9,202,607	9,290,807	409,706	9,094,340

Notes

¹ Parliamentary & Committee Allowances

Under the Civil List Act 1964- The expended amount has recorded separately for the first time.

Under the Parliamentary Under-Secretaries Act 1968- The total expended amount is inclusive of \$13,400 spent on Parliamentary & Committee Allowances.

Civil List Act 1964	43,850
Parliamentary Under-Secretaries Act 1968	13,400
Total	57,250

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE OTHER EXPENDITURE

for the financial year ended 30 June 2019

	2019 \$	Original Estimate \$	Final Estimate \$	(Over)/Under \$	2018 \$
Interest on Deposit Accounts Over-Draft - PFMA 2001	99,472	200,000	200,000	100,528	39,718
Merit Awards - Merit Act 1992/1993	16,721	75,000	75,000	58,279	11,317
Parliamentary Pension Scheme - Contributions	262,000	386,000	386,000	124,000	262,000
Grant to the Public Trust Office - Public Trust Office Act 1975	398,410	398,410	415,703	17,294	493,052
Sinking Fund Contribution	1,415,458	1,415,458	1,415,458	0	1,415,458
Income Tax Refunds - Income Tax Administration Act 2012	6,067,702	5,000,000	5,500,000	(567,702)	6,626,602
VAGST Refunds - VAGST Tax Act 1992/1993	27,302,634	29,369,732	27,569,732	267,098	29,172,999
International Monetary Fund Service	0	100,000	100,000	100,000	0
Duty Drawback	2,990,710	3,000,000	3,500,000	509,290	5,379,315
TOTAL EXPENDITURE	38,553,108	39,944,600	39,161,894	608,786	43,400,460

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2019

Original Estimates \$ 16,406,708

Unforeseen Expenditure By Ministry	2019 \$	Final Estimate \$	Over/Under \$	2018 \$
Agriculture (AG) ¹	279,890	402,291	122,401	0
Communication & Information Technology (CT)	21,551	21,552	0	1,602,811
Education, Sports & Culture (EC)	182,667	203,989	21,321	1,300,579
Electoral Commissioner (EV)	176,349	183,603	7,254	0
Finance (FI) ¹	3,741,158	5,824,202	2,083,043	7,599,889
Foreign Affairs & Trade (FT)	183,238	184,141	904	31,478
Health (HE)	2,052,486	2,054,290	1,804	168,774
Justice & Courts Administration (JC)	0	0	0	124,295
Legislative (AA)	96,833	97,225	392	24,494
National Health Services (NH) ¹	1,226,329	3,329,711	2,103,382	554,268
Natural Resources & Environment (NE)	737,928	1,028,258	290,330	346,240
Police (PP) ¹	236,514	704,202	467,689	382,186
Prime Minister's (PM)	426,094	425,159	(934)	252,453
Prisons & Correction Services (PC)	18,075	50,000	31,925	0
Revenue (RE)	0	0	0	396,530
Women, Community & Social Development (WS) ¹	241,000	391,000	150,000	0
Total Unforeseen Expenditure	9,620,112	14,899,622	5,279,510	12,783,996

¹ Remaining amounts have been transferred to Special Purpose Accounts to be utilised in new Financial Year 2020:-

Ministries	FKs	Amounts
AG	FK(19) 10	122,401
FI	FK(19) 19	2,000,000
NH	FK(18) 42	2,000,000
PP	FK(19) 08	467,689
WS	FK(18) 27	147,213
Total		4,737,302

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2019

Total Estimates for 2018/2019

\$ 16,406,708

Unforeseen Expenditure By Purpose	2019 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
Request for Additional fund for the Agriculture show in Upolu and Savaii 2019	152,288	200,000	FK(18) 33	AG
Request for fund to renovate buildings for research on traditional medical cure for Cancer	127,602	250,000	FK(19) 10	AG
Preparation for the Asian and Pacific Technology Annual Meeting # No 11th in Samoa on the 26th - 30th November 2018	21,551	31,724	FK(18) 41	CT
Request to Appoint a Committee to investigate the contribution of sport to Sustainable Development in the Pacific	63,988	63,988	FK(18) 20	EC
Government assistance for the Samoa Weightlifting Federation's preparations for the World Games and Olympic Qualifiers (2020) held at Ashgabat, Turkmenistan	50,000	50,000	FK(18) 32	EC
Request from SASNOC to finance attendance of the Minister of Education, Sports & Culture, his good lady and the Team Samoa for the Youth Olympics held at Buenos Aires, Argentina in October 2018.	68,680	168,840	FK(18) 35	EC
Request for Fund from Unforeseen to relocate the Office Electoral Commissioner at the 2nd floor of the NPF Plaza and the 3rd floor of the Development Bank	102,274	106,533	FK(18) 40	EV
Fund request for Mini Election at Faasaleleaga #No 2	74,076	106,038	FK(19) 08	EV
Additional Capital Injection - STEC (200 acres to be leased)	1,750,000	2,000,000	FK(18) 32	FI
Preparation for the President of Asian Development Bank visiting Samoa	36,744	44,200	FK(19) 01	FI
Monetary Donation for former Chief Justice His Honorable Patu Tiavaasue Falefatu Sapolu	10,000	10,000	FK(19) 17	FI
Fund allocated for the Independence Day celebration #No 57	34,202	34,202	FK(19) 20	FI
Request for Additional Funds for the Pacific Games Preparation	1,910,213	2,000,000	FK(19) Faapitoa 3	FI
General Meeting #No 24 of the International Treaty of Climate Change.	174,641	174,641	FK(18) 41	FT
Welcoming of the Prince of Norway - Haakon Magnus, visiting Samoa.	8,596	17,759	FK(19) 14	FT
Financial assistance for the investigating committee who reviewed the organisational structure of the Ministry of Health	21,300	316,000	FK(18) 35	HE
Request to finance the final 50% to DF Fencing Company for construction of the new fence and gate for the Samoa Family Health Association (SFHA) new complex	10,000	11,500	FK(18) 35	HE
METI request for Monetary Assistant of \$200,000 Diabetes Programs	100,000	100,000	FK(18) 42	HE
Request for fund to pay accommodation for specialist doctors from China	43,826	58,800	FK(18) 45	HE
Request to finance a New water treatment plant for National Kidney Foundation	1,877,360	1,877,360	FK(19) 10	HE
Additional Funds to renovate Tofilau Efi Alesana's Building for the Legislative Assembly	96,833	113,230	FK(18) 39	AA
Tenders Board approval for awarding of dental product and medical supplies for Health (Dental Clinic)	28,341	852,286	FK(16) 44	NH
Tenders Board approval for awarding of Pharmaceutical and medical supplies for Health (National Pharmacy)	673,783	0	FK(17) 25	NH
Payment for Long Service entitlement to National Health employees	293,078	0	FK(18) 14	NH
To establish commission to investigate the deaths of two babies after receiving MMR (measles, mumps & rubella) vaccine	76,769	0	FK(18) 25	NH

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE for the financial year ended 30 June 2019

Total Estimates for 2018/2019

\$ 16,406,708

<i>Unforeseen Expenditure By Purpose</i>	2019 Actual \$	Approved Amount \$	Cabinet Reference	Ministry
To relocate NHS IT server & control Room to a new building	154,359	194,900	FK(19) 3	NH
Compensation for Tiavea Village land used for a new Airport	737,928	4,148,664	FK(18) 39	NE
Police preparations for Pacific Games (PG) 2019	236,514	585,534	FK(19) 08	PP
Government donation for Piula Theological College 150 years anniversary	10,000	10,000	FK(18) 22	PM
Monetary Gift for the Catholic Youth Gathering in Samoa	10,000	10,000	FK(18) 23	PM
Inspections report for the Head of State's residence at Vailele	285,129	294,383	FK(17) Faapitooa 08	PM
Swearing ceremony of new CEOs for Government Ministries	2,665	3,105	FK(19) 12	PM
His Highness Head of State attendance to the National Remembrance Service in New Zealand	20,514	20,514	FK(19) 12	PM
To fund supplies of new passports from Tardis	55,255	60,416	FK(19) 09	PM
To represent Samoa in the World Rugby Union meeting held in Dublin-Ireland	33,203	33,202	FK(19) 19	PM
Farewell dinner with Honorable Patu Tiavasue Falefatu Sapolu	2,491	2,865	FK(19) 17	PM
To fund additional casual workers served as securities at Head of State's residence at Vailele and the former Head of State's residence at Tuaefu	6,836	0	FK(19) 08	PM
Request for fund of \$50,000 to implement the cleaning program in Town	18,075	50,000	FK(19) 23	PC
Monetary rewards for Ie Samoa and Siapo programme in celebration of Mothers' Day on the 8th & 9th May, 2019.	241,000	476,250	FK(19) 16	WS
Total Unforeseen Expenditure	9,620,112	14,476,933		

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2019

	2019 Closing Balance \$	Cash Inflows \$	Cash Outflows \$	2018 Opening Balance \$
TREASURY FUND				
PETTY CASH IMPREST	31,650	500	0	31,150
CASH IN BANK				
Domestic:				
ANZ Bank (Samoa) Limited				
Direct Transfers	3,712,893	30,013,201	33,501,789	7,201,481
General Disbursement	(22,968,310)	303,550,631	310,569,614	(15,949,327)
Inland Revenue Tax Refund Imprest	(103,132)	3,458,038	3,444,347	(116,823)
Inland Revenue VAGST Refund Imprest	51,672	2,843,705	2,762,808	(29,226)
Treasury Fund	20,727,720	586,778,882	584,354,546	18,303,384
GOS EFTPOS Deposit	1,828,096	6,017,839	8,000,000	3,810,257
National Health Services account	976,076	977,762	1,686	0
Bank of the South Pacific (Samoa) Limited				
Treasury Fund	(535,741)	166,692,441	170,125,571	2,897,390
GOS EFTPOS Deposit ¹	14,099,312	13,843,156	12,991	269,148
GOS Direct Transfer account	15,000,000	15,000,000	0	0
National Bank of Samoa				
Treasury Fund	4,517,755	52,192,289	50,330,316	2,655,782
GOS Direct Transfer account	2,499,980	2,500,000	20	0
Samoa Commercial Bank				
Treasury Fund	2,737,640	76,916,363	75,910,971	1,732,249
GOS Direct Transfer account	2,499,985	2,500,000	15	0
2019 Pacific Games Sponsorship account	4,565,872	4,565,900	28	0
Central Bank of Samoa				
Treasury Fund Deposit	1,153,268	40,983,010	44,250,365	4,420,624
Coins Transfer account	249,743	0	0	249,743
Samoa Treasury Fund	2,298,853	67,304,585	75,282,178	10,276,447
Foreign Bank Accounts:				
ANZ Banking Group				
Consulate General Operating - Auckland, New Zealand	279,261	1,022,437	902,135	158,959
High Commission Operating - Wellington, New Zealand	178,471	1,199,029	1,098,441	77,882
Student Counsellor - Fiji	339,629	678,845	505,131	165,915
British Pound Account - Britain	2,943	0	56	3,000
Treasury Operating - Wellington, New Zealand	750,166	1,330,548	1,255,459	675,077
Samoa Consulate - Pagopago (Mission Payments)	95,917	284,881	301,284	112,321
Samoa Consulate - Pagopago (Revenue Account)	2,759,209	893,594	386,091	2,251,705
GOS Term Deposit ³	3,676,551	196,840	485,202	3,964,913
Westpac Banking Corporation, Australia				
High Commission Operating - Canberra	2,164	1,102,638	1,135,445	34,970
High Commission Revenue - Canberra	195,571	66,709	6,562	135,424
High Commission Maxi Bonus - Canberra	7,033	1,771	211	5,473
Samoa Consulate - Sydney	19,335	875,725	993,498	137,108
GOS Revenue Sydney	382,184	170,923	11,956	223,217
United Nations Federal Credit Union - New York (USA)				
United Nations Mission Operating	293,604	2,650,890	2,671,189	313,903
Mission Savings	105	11	356	451
Crown Agents, Great Britain				
Treasury Operating	0	661	49,899	49,239
Fortis Banque, Belgium				
Embassy Operating	113,314	2,180,050	2,286,065	219,329
Asian Banking Groups				
Embassy Japan - Bank of Japan	250,643	2,020,325	1,972,464	202,783
Embassy China (USD Account) - Bank of China	168,804	37,643	146,438	277,600
Embassy China (RMB Account) - Bank of China	1,291,598	2,709,263	2,537,026	1,119,361
SHORT TERM INVESTMENTS:				
Bank of the South Pacific (Samoa) Limited				
Investment Account ⁴	4,395,461	178,354	0	4,217,108

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2019

	2019 Closing Balance \$	Cash Inflows \$	Cash Outflows \$	2018 Opening Balance \$
ANZ Banking Group				
Staff Renovation - Wellington, New Zealand	124,915	133,177	8,271	9
GOS Land in New Zealand - Auckland, New Zealand	270,774	1,217,990	1,563,725	616,509
TOTAL TREASURY FUND ²⁺⁵	68,940,984	1,395,090,605	1,376,864,151	50,714,530
DEVELOPMENT FUND:				
Central Bank of Samoa				
Samoa Education Sector Phase II	2,716,505	89,984	0	2,626,521
Samoa Schoolnet	2,490	31	0	2,458
CBS Earthquake & Tsunami Disaster Response Project	15,067	499	0	14,568
CBS 06-054 NZ Aid Post Tsunami Concessional Finance	1	0	0	1
Samoa, Australia Partnership Project	12,880,563	426,668	0	12,453,895
Clean Energy Fund Account	467,174	1,911	0	465,263
Samoa's EPC 400k WP Solar PV Project - USD Account	0	1,117	133,107	131,990
CBS #06-027A ADB Loan (Small Business Loan Scheme)	5,858	0	0	5,858
CBS Government-Export Guarantee Scheme	196,595	0	0	196,595
Samoa Agriculture Competitiveness Enhancement	0	91,521	991,850	900,329
Enhanced Integrated Framework	1,828,907	1,573,299	1,277,583	1,533,191
Tourism Cyclone Recovery Programme	2,071	8	0	2,062
Samoa Tourism Support Programme	133,911	548	0	133,363
Samoa Aviation Investment Project	716,740	3,498,960	3,140,132	357,912
Agriculture & Fisheries Cyclone Recovery Response Project	12	0	0	11
Samoa Disability Program	1,910,606	2,687,207	929,349	152,748
Samoa Parliament Complex Redevelopment Project	5,915,711	106,364	3,585,445	9,394,792
Relocation of Livestock Division Premises	41,027	168	0	40,859
Enhancing Climate Resilience of the Westcoast Road	5,128,726	9,232,028	4,691,054	587,753
Rosabud Trust - Manumalo Baptist School	497	17	0	480
Enhanced Road Access Project	2,694,949	4,456,630	6,630,897	4,869,217
Enhancing the Climate Resilience	1,875,631	3,695,114	4,123,869	2,304,386
Samoa National Action	14,484	68	0	14,416
Apia Waterfront	1,963,518	5,677,038	8,266,197	4,552,677
Samoa Women Shaping	459,798	0	1,670,456	2,130,254
First Fiscal and Economic Reform Operation	13,178,976	13,244,479	65,503	0
Sale of Japanese Buses Account	1,842,992	7,539	0	1,835,453
Grant for Samoa Aviation Project	1,154	149	11,362	12,366
Education Sector Support Programme - Budget Support	5,003,154	2,758,076	8,761,554	11,006,633
Pacific Resilience Project	1,124,277	3,129,815	3,422,532	1,416,994
EU-GIZ Adapting to Climate Change & SE	89,731	0	202,411	292,142
Imprest Ac for Agribusiness Support Project	13,087	225,356	302,795	90,527
Budget Support (NZ & AUS)	5,572,898	5,579,091	8,896,184	8,889,991
Safety & Security Levy	15,110,375	12,927,831	1,203,482	3,386,026
Samoa Connectivity Project	1,014,559	1,883,295	1,513,347	644,610
Scholarship & Equipment Fund for Education	239,869	8,532	46,000	277,337
Secondment of Samoa UN-Mission(SAT)	8,711	0	46,622	55,333
Secondment of Samoa UN Mission DRP(USD)	1,836	23	0	1,813
ADB TA- Establishment of an Advance Payment Facility	6	27	1	(20)
Samoa Tourism Growth Partnership Program	2,001,873	1,248,419	393,554	1,147,008
Public Sector Financial Management Project	18	26	0	(8)
National Public Inquiry into family Violence Project	85,248	84,539	84,452	85,160
Samoa Renewable Energy Phase 2 Project	676,592	907,782	1,146,610	915,420
Incentivising Business Establishment at Vaitele Project	865,612	22,701	1,134,786	1,977,698
First Fiscal & Economic Reform Development Policy Operation	13,409,392	168,932	0	13,240,459
Management to Enhance Climate Resilience of Vaisigano River	912,916	10,720,934	10,275,268	467,250
Post Tropical Cyclone Gita Recovery	13,903	16,763	5,266,775	5,263,916
Samoa Land Corporation	226,571	998	0	225,573
Support Samoa to Review Cyber Security	373,441	388,062	14,621	0
Nursing Workforce Development	1,182,966	1,182,966	0	0
Samoa Private Sector Development Program	35,834	35,834	0	0
Programmatic Preparation Advance No. IDA V202	61,792	620,595	558,803	0
Streamlining Arms Data Collection and Reporting in Samoa	70,112	166,689	96,578	0
GCF Vaisigano Catchment Project Retention Maintenance	1,055,076	1,055,076	0	0
Technical Assistance from Sisters for Change to Samoa Law	249,533	249,533	0	0
IDA Grant D367 WS Samoa Climate Resilient Transport Project	2,559,452	2,635,112	75,660	0
Digital Radiography (DR) General Xray Machine	1,843,255	1,843,255	0	0
Electric Phyto Sanitary Certification System	389,231	389,231	0	0
Samoa Nursing Community Training Center	3,528,009	3,528,009	0	0
Samoa Education Sector Printing Building	552,939	552,939	0	0
Capacity Building of Procurement & Supply Chain Management	368,626	368,626	0	0
TOTAL DEVELOPMENT FUNDS ²⁺⁵	112,634,858	97,490,413	78,958,839	94,103,283

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES FOR THE CENTRAL GOVERNMENT OF SAMOA

as at 30 June 2019

	2019 Closing Balance \$	Cash Inflows \$	Cash Outflows \$	2018 Opening Balance \$
TRUST AND SPECIAL PURPOSE ACCOUNT:				
SPECIAL PURPOSE ACCOUNT				
Agriculture Show - Agriculture	1,439	273,169	275,186	3,456
Independence Committee - Prime Minister's Office	43,257	286,445	288,984	45,796
Sport Injury Fund - Education, Sports and Culture	557,615	24,197	90	533,508
Land Compensation - Ministry of Natural Resources	279,907	13,329	0	266,578
Malo o Samoa Centre#1 - Ministry of Foreign Affairs	132,032	972,564	938,630	98,098
Malo o Samoa Centre#2 - Ministry of Foreign Affairs	87,929	8,616	1,232,756	1,312,069
Samoa House Operation - Ministry of Finance	5,745	40	114	5,819
Auckland Samoa House - Ministry of Finance	873,085	529,726	514,033	857,392
Samoa House Term Deposits	2,250,117	90,377	0	2,159,740
Norship Maritime Trading Account-Ministry of Police	79,612	76,515	49,515	52,611
Malo Samoa Centre Term Deposit	787,677	790,236	2,559	0
	5,098,414	3,065,213	3,301,866	5,335,067
TRUST ACCOUNTS:				
Custom Deposit Account - Ministry of Revenue	2,195,706	742,748	249,785	1,702,743
Law Trust Account, Apia - Justice and Court Administration	1,373,261	1,011,963	459,584	820,881
Law Trust Account, Sogi - Justice and Court Administration	15,125	87,250	83,797	11,671
Law Trust Account, Tuasivi - Justice and Courts Administration	7,343	9,837	8,997	6,503
Leases Trust Account - Ministry of Natural Resources	1,928,795	1,509,797	1,600,548	2,019,546
Intellectual Properties Trust- Commerce, Industry and Labour	2,132	0	60	2,192
Asian Company Profiles Limited Trust - Commerce, Industry and Labour	652	0	60	712
	5,523,014	3,361,595	2,402,829	4,564,249
TOTAL CASH BALANCES, TRUST AND SPECIAL PURPOSE ACCOUNT ⁵	10,621,428	6,426,808	5,704,695	9,899,315
INSURANCE FUND				
CASH IN BANK	2,289,855	4,201,551	3,740,455	1,828,759
SHORT TERM INVESTMENT	3,139,147	104,142	0	3,035,005
TOTAL CASH BALANCE, INSURANCE FUND	5,429,002	4,305,693	3,740,455	4,863,764
TOTAL FOR ALL FUNDS	197,626,271	1,503,313,519	1,465,268,141	159,580,893

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	14,067,990
GOS EFTPOS Depository A/C - MCIL	105342	Ministry of Commerce, Industry and Labour	31,322
Total			14,099,312

² Summary of Treasury and Development Funds for Schedule D:

	2018	2019
Cash on hand and at bank	160,913,217	205,183,024
Bank overdrafts	(16,095,404)	(23,607,183)
Total Cash Balance	144,817,813	181,575,841

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	2,818,035
GOS Term Deposit 2 (NZ)	105359	Ministry of Finance	0
GOS Term Deposit 3 (NZ)	105360	Ministry of Finance	364,113
GOS Term Deposit 4 (NZ)	105361	Ministry of Finance	494,402
Total			3,676,551

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	62,148
GOS Term Deposit for OD Security	105327	Ministry of Finance	3,160,519
GOS Term Deposit Westpac	105330	Ministry of Finance	1,172,794
Total			4,395,461

⁵ Exchange fluctuations are disclosed in accordance with IPSAS 1.7.8 and are inclusive in each individual account (cash inflows and outflows)

Fund	Cash Inflows	Cash Outflows	Total
Treasury & Development Funds	885,205	2,887,009	(2,001,804)
Trust and Special Purpose Fund	20,066	0	20,066
			(1,981,738)

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2019

	Notes	2019 \$	2018 \$
<u>CURRENT RECEIVABLES</u>			
DIVIDEND RECEIVABLES	2.3(c) i		
Electric Power Corporation ¹		2,671,159	1,792,366
Development Bank of Samoa ¹		0	17,830
Gambling Control Authority ²		1,360,482	1,032,175
Land Transport Authority ¹		2,290,556	0
Polynesian Airlines Limited ¹		14,932,749	14,932,749
Public Trust Office ¹		181,245	0
Samoa Airport Authority ¹		1,233,550	878,877
Samoa Land Corporation ¹		0	762,697
Samoa Post Limited ¹		159,413	218,142
Samoa Ports Authority ¹		4,026,087	5,477,863
Samoa Shipping Corporation ¹		659,513	2,068,055
Samoa Shipping Services ¹		87,910	99,419
Samoa Water Authority ¹		86,752	1,108,137
Unit Trust of Samoa(Management) Ltd ¹		74,802	0
Total Dividend Receivables to Government		27,764,218	28,388,310
GOVERNMENT MINISTRIES RECEIVABLES	2.3(c) ii		
Finance - Accounts ⁵	6.2	303,912	269,170
Legislative		74,818	77,280
Agriculture & Fisheries		53,511	13,957
Attorney General		93,610	110,523
Audit Office		186,864	232,097
Commerce, Industry & Labour		804	2,230
Communication & Information Technology		260,910	257,193
Education, Sports & Culture		51,132	55,253
Finance ⁵	6.2	390,359	309,996
Foreign Affairs & Trade		159,546	160,945
Health		71,928	21,048
Justice and Courts Administration		350	350
Natural Resources & Environment		2,714,360	3,171,542
Prime Minister		363,959	538,018
Police		8,637	3,214
Public Service Commission		44,255	44,255
Revenue		725,185	725,185
Works, Transport & Infrastructure		151,877	34,300
Women, Community & Social Development		391,863	407,916
National Health Services		1,996,710	964,971
Bureau of Statistics		800	4,265
Total Government Ministries Receivables		8,045,389	7,403,708
GUARANTEE FEE RECEIVABLES	2.3(c) iii		
Development Bank of Samoa		139,301	183,303
Samoa Shipping Services		45,454	33,303
Samoa Trust Estate Corporation		83,579	83,579
Samoa Housing Corporation		292,915	246,548
Samoa Airline - Polynesian Airline Limited		1,715,537	1,414,884
Samoa Land Corporation		644,243	497,843
Unit Trust of Samoa		1,560,000	1,460,000
Total Guarantee Fee Receivables		4,481,030	3,919,461
OTHER RECEIVABLES ⁴		707,618	2,313,699
TOTAL CURRENT RECEIVABLES		40,998,255	42,025,178

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2019

NON-CURRENT RECEIVABLES

LOAN BALANCES - GOVERNMENT LENDING

Development Bank of Samoa ³

Electric Power Corporation ³

Unit Trust of Samoa ³

Samoa Submarine Cable Company Limited ³

Total Public Bodies' Loan Balances to Government

TOTAL NON-CURRENT RECEIVABLES

TOTAL RECEIVABLES

2.3(c)iv

2,732,426	2,907,995
134,600,203	139,510,592
5,595,833	6,320,000
58,796,992	55,303,157
201,725,455	204,041,744
201,725,455	204,041,744
242,723,710	246,066,922

Notes

¹ Balance as per SOE Final Audited Accounts FY 2018/2019

² Balance as per SOE Unaudited Final Accounts 2019/Quarterly Statement April-June 2019

³ Balance as per Lender's Statement for FY 2018/2019

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

⁵ Prior period error for collections receipted this financial year but relates to previous year's invoices issued to debtors.

GOVERNMENT OF SAMOA

SCHEDULE 7.1

STATEMENT OF INVESTMENTS

as at 30 June 2019

	Notes	Type	Ownership	Accumulated Capital Injection	Current Capital Injection/Grant	Revaluation Reserve	Retained Earnings	2019	2018
INVESTMENTS			%	\$	\$	\$	\$	\$	\$
Government Public Trading Bodies	2.3 (v)								
Development Bank of Samoa ¹		*	100	50,000,000	0	20,453,041	(15,583,560)	54,869,481	53,318,473
Electric Power Corporation ¹		*	100	160,279,631	0	97,705,170	27,061,738	285,046,539	277,585,814
Land Transport Authority ¹		^	100	710,597	0	0	6,544,447	7,255,044	710,597
Gambling Control Authority ²				2,127,835	0	0	600,062	2,727,897	0
Polynesian Airlines Limited ¹		*	100	5,000,000	0	48,598,218	(64,856,969)	(11,258,751)	12,896,954
Polynesian Airlines (Investments) Limited ¹		*	100	48,598,218	0	4,570,000	5,035,434	58,203,652	55,833,885
Public Trust Office ¹		*	100	18,780,650	0	(8,618,331)	(5,263,415)	4,898,904	4,826,147
Samoa Airport Authority ¹		^*	100	93,451,084	0	743,235	(38,409,893)	55,784,426	52,531,167
Samoa Housing Corporation ¹		*	100	20,588,000	0	13,158,614	0	33,746,614	31,896,612
Samoa Land Corporation Limited ¹		*	100	2,400,000	0	0	38,891,849	41,291,849	38,654,662
Samoa Ports Authority ¹		*	100	23,479,487	0	106,818,752	13,238,417	143,536,656	143,058,428
Samoa Post Limited ¹		*	100	500,000	0	0	3,054,840	3,554,840	2,889,798
Samoa Shipping Corporation Limited ¹		*	100	15,603,340	0	2,144,797	24,289,865	42,038,002	40,363,426
Samoa Shipping Services Limited ¹		*	50	4,660,278	0	0	(2,970,008)	1,690,270	1,538,518
Samoa Trust Estates Corporation ³		^	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	(54,015,314)	65,939,196	65,599,999
Unit Trust of Samoa ¹		*	100	1,800,000	0	0	528,801	2,328,801	2,070,150
Total Investments in Government PTB				574,105,986	0	320,867,593	(61,853,706)	833,119,873	825,241,083
Government Public Beneficial Bodies	2.3 (v)								
National Kidney Foundation of Samoa ¹		^	100	1,183,885	0	0	2,918,997	4,102,882	3,984,928
National University of Samoa ¹		*^	100	29,997,837	0	18,366,000	(4,554,486)	43,809,351	26,974,470
Samoa Fire and Emergencies Services Authority ¹		^	100	1,149,523	0	899,484	3,639,034	5,688,041	3,811,063
Samoa Qualifications Authority ¹		*	100	62,820	0	0	2,454,570	2,517,390	2,314,873
Samoa Sports Facilities Authority ¹		^	100	61,988,478	0	0	(36,230,486)	25,757,992	26,707,652
Samoa Tourism Authority ¹		*	100	1,295,794	0	0	0	1,295,794	1,978,068
Scientific Research of Samoa ¹		*	100	3,684,314	0	0	(261,705)	3,422,609	3,684,314
Total Investments in Government PBB				99,362,651	0	19,265,484	(32,034,076)	86,594,059	69,455,368
Independent Government Bodies									
Central Bank of Samoa ¹			100	20,000,000	0	(4,121,000)	0	15,879,000	19,466,000
				20,000,000	0	(4,121,000)	0	15,879,000	19,466,000
Other Entities									
Air Pacific Limited ³			12	41,714	0	0	0	41,714	41,714
Pacific Forum Line Limited ³			7	1,552,826	0	0	0	1,552,826	1,552,826
Samoa Airways Limited ³			49	14,999,696	0	0	0	14,999,696	14,999,696
				16,594,236	0	0	0	16,594,236	16,594,236
TOTAL INVESTMENTS				710,062,873	0	336,012,077	(93,887,782)	952,187,168	930,756,687

Notes

¹ Balance as per SOE Final Audited Accounts 2019

² Balance as per SOE Unaudited Accounts April-June 2019

³ Restating Balance in Public Accounts 2017/2018 while awaiting confirmation from SOE and Final Audited Accounts 2018/2019.

⁴ Nature/Type of Investment

KEY		
Share Capital/Paid up Capital/Deemed Capital		*
Capital Injection		0
Transfer of Assets		^

GOVERNMENT OF SAMOA

SCHEDULE 7.2

ADDITIONAL FINANCIAL INFORMATION ON INVESTMENTS

as at 30 June 2019

FINANCIAL INFORMATION ON INVESTMENTS	Current Ratio	Borrowing Ratio	Return on Equity Ratio	Total Assets	Total Liabilities	30 June 2019 Equity
			%	\$	\$	\$
Government Public Trading Bodies						
Development Bank of Samoa ¹	2.00	2.15	-1%	180,502,754	125,633,273	54,869,481
Electric Power Corporation ¹	3.44	0.48	5%	515,648,899	230,602,361	285,046,538
Land Transport Authority ¹	1.20	0.00	164%	21,545,182	14,290,138	7,255,044
Gambling Control Authority ²	1.28	0.00	25%	3,312,783	584,887	2,727,896
Polynesian Airlines Limited ¹	0.67	-2.15	-2949%	45,618,077	56,876,828	(11,258,751)
Polynesian Airlines Investment Limited ¹	20.46	0.00	4%	58,480,377	276,725	58,203,652
Public Trust Office ¹	15.13	0.00	11%	9,185,341	4,286,437	4,898,904
Samoa Airport Authority ¹	6.27	0.00	9%	184,036,158	128,251,732	55,784,426
Samoa Housing Corporation ¹	2.42	0.49	6%	54,205,871	20,459,257	33,746,614
Samoa Land Corporation Limited ¹	7.50	0.25	14%	112,766,826	71,474,977	41,291,849
Samoa Ports Authority ¹	1.32	0.87	6%	278,123,187	134,586,531	143,536,656
Samoa Post Limited ¹	1.71	0.00	16%	8,391,151	4,836,311	3,554,840
Samoa Shipping Corporation Limited ¹	4.61	0.10	5%	92,515,043	50,477,041	42,038,002
Samoa Shipping Services Limited ¹	9.09	0.70	16%	3,133,533	1,443,263	1,690,270
Samoa Trust Estates Corporation ³	-	-	-	-	-	41,466,453
Samoa Water Authority ¹	6.93	0.00	1%	192,261,006	126,321,809	65,939,197
Unit Trust of Samoa ¹	5.17	0.00	18%	2,881,761	552,960	2,328,801
Total Government PTB				1,762,607,949	970,954,530	833,119,872
Government Public Beneficial Bodies						
National Kidney Foundation of Samoa ¹	19.23	0.00	3%	6,239,517	2,136,636	4,102,881
National University of Samoa ¹	1.04	0.00	-4%	86,550,885	42,741,534	43,809,351
Samoa Fire and Emergencies Services Authority ¹	7.69	0.00	13%	8,004,966	2,316,925	5,688,041
Samoa Qualifications Authority ¹	9.47	0.00	8%	3,936,172	1,418,782	2,517,390
Samoa Sports Facilities Authority ¹	0.09	0.00	-4%	75,149,743	49,391,751	25,757,992
Samoa Tourism Authority ¹	1.85	0.00	-42%	2,095,408	799,614	1,295,794
Scientific Research of Samoa ¹	1.45	0.00	-7%	4,837,777	1,415,168	3,422,609
Total Government PBB				186,814,468	100,220,410	86,594,058
Independent Government Bodies						
Central Bank of Samoa ⁴	-	-	-	-	-	15,879,000
				0	0	15,879,000
Other Entities						
Air Pacific Limited (Fiji Airways) ³	-	-	-	-	-	41,714
Pacific Forum Line Limited ³	-	-	-	-	-	1,552,826
Virgin Blue Limited ³	-	-	-	-	-	14,999,696
				0	0	16,594,236
TOTAL PUBLIC BODIES SECTOR SEGMENT				1,949,422,417	1,071,174,940	952,187,166

Notes

¹ Balance as per SOE Final Audited Accounts 2019

² Balance as per SOE Unaudited Accounts April-June 2019

³ Audited/Unaudited Accounts 2019 were not provided for verification hence ratios could not be determined.

⁴ Ratios cannot be determined due to the presentation of Final Audited/Unaudited Accounts 2019.

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS International Finance Institutions *as at 30 June 2019*

	2019 \$	2018 \$
CAPITAL SUBSCRIPTIONS		
Asian Development Bank		
21 Shares of 10,000 SDRs each fully paid	768,105	767,263
International Bank for Reconstruction and Development		
Partially paid shares	3,559,383	3,514,082
International Development Association ¹		
441 Subscriptions fully paid	162,438	161,354
International Finance Corporation		
35 Shares of USD\$1,000 each fully paid	92,081	90,902
International Fund for Agricultural Development		
USD\$50,000 investment in subscriptions	131,544	129,870
Multilateral Investment Guarantee Agency		
5 Shares of USD\$10,820 each partially paid	142,331	140,519
TOTAL CAPITAL SUBSCRIPTIONS	4,855,882	4,803,991

Notes

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

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS ¹⁺²

as at 30 June 2019

	2019 \$	Write-Off ⁴ \$	Additions \$	2018 \$
Land	35,317,956	0	12,160,013	23,157,943
Building	519,127,979	0	33,715	519,094,264
Vehicles	36,087,357	(2,125,538)	2,601,284	35,611,611
Furniture & Fitting	13,975,521	(223,999)	804,374	13,395,146
Household Equipment	876,045	(12,447)	30,140	858,352
Computer Equipment	15,202,004	(629,759)	1,800,077	14,031,686
Plant & Equipment	9,317,173	(319,534)	842,082	8,794,625
Office Equipment	16,061,655	(726,323)	2,586,685	14,201,293
Communication Equipment	744,088	(7,721)	1,321	750,488
Lease Assets ³	18,613,655	0	0	18,613,655
Medical Equipment	134,879	0	0	134,879
Infrastructure	792,085	0	0	792,085
Sport Equipment	6,150	(350)	0	6,500
Books	1,420	0	0	1,420
Musical Equipment	748,556	(2,400)	181,705	569,251
Expendable Items	435,515	(287)	4,160	431,642
Vehicles Parts	11,841	0	0	11,841
TOTAL FIXED ASSETS	667,453,880	(4,048,358)	21,045,556	650,456,681

Notes

¹ All Assets are recorded in their Historical Value/Original Cost at the date it was purchased or the total cost of the loan it was created for. Donated Assets are recorded at the best market price \$82.8 million and are included in the Total Fixed Assets.

² Major work has been allocated to all Ministries in the updating of Asset Register under each Ministries. There is still work in refining some of the data from Ministries and all the Ministries have confirmed their Assets.

³ Government Ministries Leased Buildings and Vehicles are all recorded under Leased Assets. The 2 Buildings in Auckland and 1 in Canberra had outstanding balance of \$13.03 million and the 21 vehicles with a total outstanding balance of \$411,759.

⁴ Write-off balances reported in this schedule used the historical/original cost as a basis to write off assets.

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2019

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	2019	2018
	\$	\$	\$	\$	\$	\$
FOREIGN CURRENCY BORROWINGS BY LENDER						
Asian Development Bank (ADB)						
Development Bank Loan 1978006 ⁵	0	256,302	1,035	0	0	257,337
Fale-ole-Fee Power Project Loan 1979003 ⁵	0	225,879	2,583	0	0	228,462
S.T.E.C. Agricultural Development Loan 1980005	0	232,951	6,308	0	354,687	593,946
Forestry Development Loan 1980006	0	158,853	1,887	0	239,711	400,451
Development Bank Loan 1981006	0	436,399	5,823	0	1,102,637	1,544,860
S.T.E.C. Special Assistance Loan 1983001	0	98,085	2,656	0	399,011	499,751
Development Bank Loan 1985001	0	524,117	6,994	0	2,918,799	3,449,910
Multiproject Loan 1985003	0	629,835	5,721	0	4,126,553	4,762,108
Afulilo Hydropower Project Loan 1986003	0	696,649	8,536	0	5,283,087	5,988,272
Telecommunications Loan 1989001	0	891,359	7,159	0	8,985,287	9,883,806
Agriculture Program Loan 1989004	0	1,919,399	15,416	0	20,309,859	22,249,673
Emergency Power Rehabilitation Loan 1990002	0	37,320	457	0	390,021	427,799
Cyclone Damage Rehabilitation Project 1992012	0	816,406	6,557	0	11,105,091	11,928,054
Afulilo Hydropower Supplementary Loan 1993002	0	223,391	1,794	0	3,145,578	3,370,764
Financial Sector Program Loan 1998001	0	760,878	20,603	0	14,850,436	15,631,917
Samoa Education Project 2000003	0	740,486	11,722	0	9,778,714	10,530,921
Small Business Development Project 2001001	0	324,220	3,973	0	4,266,578	4,594,771
Afulilo Power Improvement Project 2002001	0	51,144	627	0	750,730	802,501
Sanitation & Drainage Project 2004003	0	854,436	14,046	0	14,329,930	15,198,412
Education Sector Project Phase II 2006002	0	773,983	9,484	0	14,494,013	15,277,480
Samoa Power Sector Expansion Project 2007003 ¹	969,488	2,577,991	15,874	0	52,743,191	54,367,568
Samoa Sanitation and Drainage Project 2009038	0	260,695	3,194	0	5,541,667	5,805,556
Economic Recovery Support Program 2010003	0	2,345,741	63,518	0	34,934,259	37,343,519
Economic Recovery Support Program-Subprogram 2012001 ²	0	0	0	0	25,418,519	25,418,519
Total ADB Loan Payments	969,488	15,836,518	215,967	0	235,468,357	250,551,355
European Economic Community (EEC) and European Investment Bank (EIB)						
Savaii Agricultural Development Loan 1979009	0	20,535	155	0	191,504	212,195
Regional Telecommunications Loan 2000004 ⁵	0	302,860	4,553	0	0	307,413
Regional Telecommunications Loan 2000005	0	268,834	16,741	0	3,375,908	3,661,484
Total EEC and EIB Loan Debt	0	592,229	21,450	0	3,567,412	4,181,092
International Development Association (IDA)						
Highway Road Development Loan 1975001	0	345,553	(28,926)	0	2,083,498	2,400,125
Savaii Agricultural Development Loan 1979010	0	507,842	(67,620)	0	5,405,561	5,845,784
Second Agriculture Development Loan 1981001	0	92,711	2,208	0	1,092,055	1,186,973
Development Bank Loan 1985002	0	201,805	3,202	0	3,280,243	3,485,251
Multiproject Loan 1986001	0	249,612	5,944	0	4,216,667	4,472,222
Afulilo Hydropower Project Loan 1987001	0	264,363	2,303	0	4,666,667	4,933,334
Telecommunications Loan 1989002	0	530,901	2,158	0	5,330,779	5,863,838
Emergency Road Rehabilitation Loan 1990001	0	2,124,427	30,855	0	23,708,219	25,863,500
Afulilo Hydropower Supplementary Loan 1993003	0	28,096	245	0	496,142	524,483
Infrastructure Assets Management Loan 1999001	0	745,218	17,745	0	30,518,518	31,281,481
Health Sector Management Project 2000002	0	275,984	4,986	0	11,519,913	11,800,883
Postal & Telecommunication Reform Project 2003001	0	193,099	3,629	0	8,557,655	8,754,383
Infrastructure Asset Management Project Phase II 2004001	0	661,832	4,834	0	29,666,667	30,333,333
Cyclone Emergency Recovery Project 2004002	0	101,573	1,909	0	4,656,670	4,760,151
Infrastructure Asset Management Project - AFC 2007004	0	159,611	1,166	0	7,717,294	7,878,071
Health Sector Management Project Phase II 2008001	0	139,720	1,021	0	6,896,296	7,037,037
Economic Crisis Support Credit IDA (4766-0) 2010002 ²	0	0	0	0	48,888,889	48,888,889
Post Tsunami Reconstruction Project 2010005 ²	0	0	0	0	24,456,215	24,456,215
Health Sector Management Programme Support Project 2010004 ²	0	0	0	0	7,407,407	7,407,407
Samoa Agriculture Competitiveness Enhancement Project 2012004 ²	2,593,372	0	(26,650)	0	18,964,519	16,344,496
Additional Financing for the Pacific Aviation Investment 2016001 ²	2,525,036	0	(27,508)	28,303,344	16,511,470	13,958,926
Second Fiscal and Economic Reform Operation Project 2016002 ²	0	0	0	0	13,333,333	13,333,333
Total IDA Loan Debt	5,118,408	6,622,347	(68,499)	28,303,344	279,374,677	280,810,117

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF BORROWINGS

as at 30 June 2019

	Loan Drawdown	Principal Repayment	Foreign Exchange Fluctuation	Undrawn Balance Available	2019	2018
	\$	\$	\$	\$	\$	\$
Organisations of Petroleum Exporting Countries (OPEC)						
Petroleum Storage Facilities Project 2006001	0	737,347	(59,532)	0	4,060,784	4,738,599
Petroleum Bulk Storage Facility Project Phase IV 2011001	1,057,004	2,099,909	(243,930)	6,761,260	18,493,258	19,292,233
Total OPEC Loan Payments	1,057,004	2,837,255	(303,462)	6,761,260	22,554,042	24,030,831
People's Republic of China (PRC)						
Parliamentary Complex MJCA Building 2007001	0	3,968,079	905,538	0	33,563,461	38,437,078
Government Building 2008002	0	7,440,147	1,971,725	0	74,037,046	83,448,919
National Medical 2010001	0	5,208,103	1,571,896	0	59,599,822	66,379,822
Samoa Medical Center 2012002	0	5,084,101	1,783,970	0	68,299,175	75,167,246
Samoa National Broadband Highway Project 2012003	0	3,348,484	1,174,956	0	44,983,111	49,506,550
Faleolo International Airport Upgrading Project 2014001 ²	4,864,392	0	3,012,236	1,071,069	128,987,342	127,135,186
Total People's Republic of China (PRC)	4,864,392	25,048,913	10,420,320	1,071,069	409,469,958	440,074,800
Other Lenders						
I.F.A.D. Livestock Development Loan 1981005	0	80,186	1,963	0	1,026,666	1,108,814
I.F.A.D Rural Activation Project 1993001	0	92,239	2,258	0	2,220,711	2,315,207
Samoa Power Sector Expansion Project 2007002	0	4,744,882	(3,501,965)	0	89,945,529	91,188,445
Total Other Lenders' Payments	0	4,917,306	(3,497,745)	0	93,192,906	94,612,467
TOTAL FOREIGN CURRENCY BORROWINGS	12,009,292	55,854,569	6,788,032	36,135,673	1,043,627,353	1,094,260,661
DOMESTIC BORROWING						
Samoa Airport Authority (SNPF) 2004101 ⁴⁺⁵	0	445,577	0	0	0	412,436
Development Bank of Samoa (UTOS) 2012101	0	1,871,641	0	0	6,124,369	7,996,010
Samoa Life Assurance Corporation TB3 (CBS) 2005103	0	0	0	0	200,000	200,000
Polynesian Airlines Limited (UTOS) 2005101 ⁵	0	2,557,968	0	0	0	2,557,968
Pacific Forum Line (UTOS) 2014102	0	4,055,531	0	0	4,310,373	8,365,904
Samoa Trust Estates Corporation (UTOS) 2018101 ³	0	387,124	0	0	4,289,477	0
TOTAL DOMESTIC CURRENCY BORROWINGS	0	9,317,841	0	0	14,924,219	19,532,318
TOTAL BORROWINGS	12,009,292	65,172,410	6,788,032	36,135,673	1,058,551,572	1,113,792,979
Notes						
FOREIGN CURRENCY BORROWINGS BY CURRENCY						
Special Drawings Right					510,601,352	526,539,584
US Dollar					30,043,101	32,276,740
European Currency					3,517,691	4,125,434
Chinese Yuan Reuminbi					409,469,959	440,074,800
Japan Yen					89,945,529	91,188,445
Danish Krone					5,533	6,136
British Pound					44,188	49,521
					1,043,627,353	1,094,260,660
Total Current Borrowings					68,268,795	64,469,809
Total Non-Current Borrowings					990,282,777	1,049,323,170
TOTAL BORROWINGS					1,058,551,572	1,113,792,979

Notes

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

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

³ STEC default Loan was taken over by government as of 1st January 2019. The loan balance of \$4,505,043 as of 30th June 2018 was reported under Schedule 13. However due to monthly interests the total balance of loan when taken over by government was \$4,676,601.

⁴ The loan has been overpaid by the amount of \$33,141 as of June 2019 and was refunded in financial year 2020 as per footnote 6 under Schedule 3.1.

⁵ The loan has been fully paid in the financial year

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 2019

	Codes	2019 \$	Receipts \$	Payments \$	2018 \$
Contributions by Donors					
Australian Aid ¹⁺²	AUS	14,823,869	10,335,605	6,884,894	11,373,159
Asian Development Bank	ADB	2,318,764	225,053	516,229	2,609,940
Chinese Aid Funds	CHN	885,986	5,450	80,000	960,537
Commonwealth Fund for Technical Cooperation	CFT	32,627	0	0	32,627
Commonwealth Youth Programme	CYP	(303)	0	0	(303)
European Union	EU	49,039	1,587	0	47,452
Food and Agriculture Organisation	FAO	36,804	60	27,952	64,696
Forum Fisheries Agency	FFA	767,899	782,697	76,715	61,918
George Institute for Global Health	GIG	27,750	0	0	27,750
International Labour Organisation	ILO	38,324	11,067	21,219	48,476
IUCN-World Conservation Union ¹⁺²	IUC	81,365	0	59,631	140,996
Japanese Aid Funds	JPN	85,669	226,233	237,441	96,877
New Zealand Aid Funds	NZA	12,324,710	14,160,052	11,239,329	9,403,987
South Pacific Regional Environment Programme (SPREP)	SPR	105,659	6,289	14,557	113,926
South Pacific Commission ¹⁺²	SPC	326,002	1,164,476	1,199,253	360,778
United Nations Development Programme ¹⁺²	UND	8,496,419	24,130,402	23,874,898	8,240,915
United Nations Educational Social and Cultural Organisation	UNS	134,625	229,535	161,833	66,923
United Nations Environment Program	UNE	377,993	215,572	234,654	397,075
UNITAR	UNT	53,280	85,744	36,560	4,095
United Nations Fund for Population Activity ¹⁺²	UNF	662,463	1,225,714	667,825	104,575
United Nations International Children Educational Fund ¹⁺²	UNI	191,573	62,360	102,613	231,826
United States of America Aid Funds	USA	12,311	5,054	6,342	13,599
World Health Organisation ¹	WHO	1,223,605	1,877,107	1,435,303	781,801
Organisation for Petroleum Exporting Countries ¹⁺²	OPE	30	0	0	30
World Bank ¹⁺²	WB	10,536,318	26,733,984	22,706,088	6,508,421
Other ¹⁺²	OTH	12,434,104	3,764,273	6,953,367	15,623,199
Total Contribution by Donors		66,026,886	85,248,314	76,536,702	57,315,274
Payment by Sector					
Agriculture ¹⁺²	AGR	202,565	3,324,035	2,614,369	(507,101)
Commerce	COM	1,106,517	1,538,072	1,693,926	1,262,370
Education ¹⁺²	EDU	7,063,096	2,061,619	2,025,223	7,026,700
Energy	ENE	13,114	7,820,330	8,332,428	525,212
Environment ¹⁺²	ENV	12,139,970	19,401,676	22,793,217	15,531,512
Finance	FIN	3,821,927	8,768,481	10,897,459	5,950,904
Fisheries	FIS	14,143	0	9,981	24,125
Health ¹⁺²	HEA	9,784,841	9,714,130	1,900,673	1,971,384
Law	LAW	1,798,038	2,054,065	1,016,527	760,500
Infrastructure	INF	8,938,632	5,392,576	10,882,978	14,429,034
Manufacturing	MAN	17,443	0	0	17,443
Public Administration ¹	PUB	865,720	604,876	391,777	652,621
Statistics	STA	29,713	313,498	367,590	83,806
Sports	SPO	(13,882)	0	0	(13,882)
Postal & Telecommunication	POS	1,270,208	1,883,295	1,476,723	863,635
Transport ¹⁺²	TRP	9,730,353	16,616,581	7,800,801	914,572
Tourism	TOU	2,186,789	1,294,287	461,443	1,353,945
Trade	TRD	225,059	587,293	439,430	77,196
Welfare and Social Services ²	WEL	3,570,248	3,437,718	2,878,150	3,010,679
Other ¹⁺²	OTH	3,262,391	435,782	554,009	3,380,618
Total Payment by Sector		66,026,886	85,248,314	76,536,702	57,315,274

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 2019

Notes

¹ Amendment of Opening Balances for Financial Year 2019 related to projects under Schedule 11.1.1

² Amendment related to adjustments made to Donor Codes

Additional disclosure:

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

Projects	Donors	2019 \$	2018 \$
Strengthening Multi-Sectoral Management of Critical Landscapes	UNDP	0	21,831
Enhancing Resilience of Coastal Communities of Samoa	UNDP	0	976,400
Samoa Power Sector Expansion Project	Australian Aid	21,721	207,918
Samoa Power Sector Expansion Project	Asian Development Bank	2,301,391	3,446,730
Pacific Resilience Project	World Bank	0	1,278,119
Integrated Flood Management to enhance climate resilience	UNDP	0	1,000
Samoa Aviation Project	World Bank	31,452,934	7,030,166
Samoa Connectivity Project	World Bank	2,923,219	16,018,298
Samoa Connectivity Project	Australian DFAT	0	971,045
Samoa Connectivity Project	Asian Development Bank	4,852,355	21,963,751
Disaster Response under Additional Financing Funding-Renewable Energy	Asian Development Bank	0	3,653,716
Asian Development Funding-Renewable Energy & Power Sector Rehabilitation Project	Asian Development Bank	96,255,617	10,259,549
Multi Donor Clean Energy Fund- Renewable Energy	Asian Development Bank	0	482,965
Renewable Energy Development & Power Sector Expansion Project	Australian Aid	0	173,022
Renewable Energy Development & Power Sector Rehabilitation Project	European Union	0	5,067,814
Enhancement of the Safety and Security of the Apia Ports Project (ESSAP)	Asian Development Bank	2,241,913	0
Renewable Energy Development & Power Sector Rehabilitation Project	New Zealand Aid	0	22,282,683

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

^a Projects with Reporting Period as at 30th June 2019		Closing Balance	Receipts	Payments
		\$	\$	\$
Civil Society Support Program (CSSP)	30 June 2019	2,300,512	2,665,864	1,470,498
	30 June 2018	1,105,146	1,924,724	1,297,513
^b Projects with Interim Reporting Periods		Closing Balance	Receipts	Payments
		\$	\$	\$
Technical Cooperation Facility (TCF) II	1 January 2016 - 31 January 2017	-	500,000	165,712

^c Balances for Technical Cooperation Facility (TCF) II Project are restated due to latest financial balances available

^d Total VAGST of \$3,858,055.00 deducted from All Government Grant Funded Projects Payments that are covered by Donor Funds under Project Ledger

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 2019

	Donors	Sectors	2019 \$	Receipts \$	Payments \$	2018 \$
MINISTRIES						
Agriculture & Fisheries						
0042 - FFA Ice Making	FFA	AGR	15,941	0	0	15,941
0290 - Strengthening of Fisheries Info Management	FFA	AGR	14,143	0	9,981	24,125
0307 - Post Control&Capacity Building for Marketing/Export	EU	AGR	47,452	0	0	47,452
0315 - Rehabilitation of the Coconut Crop in Samoa	SPC	AGR	2,719	11,851	11,851	2,719
0332 - Integrated Pest Management Production Brassica Crops	AUS	AGR	18,796	0	0	18,796
0347 - MAF Open Day	SPC	AGR	9,476	0	0	9,476
0353 - Developing Cleaner Export Pathways for Pacific	SPC	AGR	5,492	0	0	5,492
0379 - Monitoring Control & Surveillance	JPN	AGR	5,451	0	0	5,451
0384 - Construction of Multi Species Hatcheries	JPN	AGR	27,770	0	0	27,770
0387 - Improving Soil Health in Support of Sustainable Development	JPN	AGR	3,339	0	0	3,339
0391 - Rehabilitation of Cocoa towards improving livelihoods	SPC	AGR	9,174	0	0	9,174
0393 - Market ready Taro Cultivators - Clean system development	SPC	AGR	16,938	0	0	16,938
0403 - AFCRP -Agriculture & Fisheries Cyclone Response Project	WB	AGR	(420,297)	0	0	(420,297)
0406 - Land & Vegetation cover and improving food security	SPC	AGR	21,401	0	0	21,401
0419 - Diversification of Seaweed Industries in Pacific Island	OTH	AGR	(177)	0	0	(177)
0426 -Relocation of Livestock Division Premises	CHN	AGR	58,436	168	0	58,269
0434 - Strengthening the resilience of pacific agricultural systems	SPC	AGR	13,401	0	0	13,401
0437 - Development of Animal Welfare Legislation in Samoa	OTH	AGR	5,117	0	0	5,117
0444 - Support to the Fisheries Division in Samoa for Climate	OTH	AGR	4,470	0	0	4,470
0459 -Samoa Agriculture Plan Sector	SPC	AGR	27,872	0	0	27,872
0477 - Deployment of Fish Aggregating Devices in Samoa	FFA	AGR	737,815	782,697	66,734	21,853
0490 - Soil Management for Farm Resilience in the Pacific Islands	AUS	AGR	9,162	16,944	7,783	0
0494 - Reef Colonisation and Social Impacts from Tronchus	AUS	AGR	65,498	44,160	29,192	50,530
0497 - Pacific Cocoa Project Aligning Genetic Resources, Production	AUS	AGR	40,520	31,613	28,531	37,438
2051 - WB/Samoa Agriculture Competitiveness Expansion Project ¹	WB	AGR	(900,367)	1,540,195	1,717,967	(722,595)
0539- E-Phyto Sanitary Certification System	AUS	AGR	389,045	389,045	0	0
Total			228,588	2,816,673	1,872,039	(716,047)
Attorney General's Office						
0312 - Pacific Prosecutors Conference	NZA	LAW	496,939	267,536	219,300	448,704
0429 - Pacific Islands Laws Officers Network(PILON) Meetings	AUS+NZA	LAW	1,015,819	1,159,146	882,322	738,995
0505 - Support for Samoa to Review and Reform Cyber Security	AUS	LAW	158,231	196,587	38,356	0
0545- Pacific Island Law Officers 38th Network and Meeting	AUS	LAW	44,277	44,277	0	0
Total			1,715,267	1,667,546	1,139,977	1,187,698
Audit Office						
0483 - Fighting Corruption and Related Inproperties	OTH	PUB	2,121	9,892	8,285	515
Total			2,121	9,892	8,285	515
Bureau of Statistics						
0336 - Parliamentarian Group Activity	UNF	OTH	180,487	198,070	51,389	33,806
0377 - School To Work Transition Survey	ILO	PUB	24,251	0	0	24,251
0383 -Community Perception Survey 2013 between SBS and MoPP	AUS	PUB	8,194	0	0	8,194
0491 - Birth Registration Campaign	UNI	PUB	24,831	14,455	65,236	75,612
0544- Multiple Indicator Cluster Survey (MICS)	UNI	HEA	47,905	47,905	0	0
Total			285,667	260,430	116,625	141,863
Commerce, Industry & Labour						
0313 -Enhanced Integrated Framework Trade	UND	COM	1,054,863	1,502,359	1,693,926	1,246,430
0518- Samoa Private Sector Development Programme	NZA	COM	35,713	35,713	0	0
Total			1,090,576	1,538,072	1,693,926	1,246,430
Communication, Information & Technology						
0424 - ICT TA for Samoa Connectivity	AUS	POS	229,494	0	0	229,494
0522- MCIT- Support For Samoa to Review & Reform Cyber Security and Cybercrime Legislation	AUS	LAW	184,029	191,476	7,447	0
Total			413,522	191,476	7,447	229,494

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 2019

	Donors	Sectors	2019 \$	Receipts \$	Payments \$	2018 \$
MINISTRIES						
Education, Sports & Culture						
0249 - AusAID Australian Commission for Pacific	AUS	EDU	59,465	0	0	59,465
0294 - Samoa Sports for Development Project (SSDP)	AUS	EDU	(13,882)	0	0	(13,882)
0329 - School Fee Scheme AUSAID & NZAID	OTH	EDU	634,489	0	0	634,489
0358 - Virtual Gallery on "Heritage Buildings in Samoa & Ratification	UNS	EDU	110,849	132,042	88,117	66,923
0378 - Literacy Improvement project	USA	EDU	12,311	5,054	6,342	13,599
0455 - Scholarship & Equipments	CHN	EDU	38,814	5,282	80,000	113,532
0460 - Education Sector ¹	AUS+OTH	EDU	1,907,718	10,790	1,810,012	3,706,940
0513 - Family Life Education	UNF	HEA	104,210	131,439	27,229	0
0515 - Samoa Ne'i Galo 2018	UND	EDU	0	5,000	5,000	0
0519- Nursing Workforce Development	NZA	EDU	1,178,999	1,178,999	0	0
0523 - Pacific Islands Literacy and Numeracy Assessment (PILNA) 2018	SPC	EDU	655	7,438	6,783	0
0542- Samoa Education Sector Printing Building	AUS	EDU	551,578	551,578	0	0
Total			4,585,204	2,027,622	2,023,483	4,581,065
Finance						
0006 - AusAID Small Grants Scheme	AUS	EDU	118,266	0	0	118,266
0037 - Chinese Miscellaneous Assistance	CHN	Other	788,736	0	0	788,736
0282 - Ethanol Product Project	OTH	ENE	0	0	50,202	50,202
0330 - Samoa Australia Partnership ¹	AUS	OTH	1,323,665	0	0	1,323,665
0338 - Civil Society	OTH	FIN	(1,855,030)	0	1,865,639	10,609
0343 - Clean Development Mechanism (CDM) Capacity Building)	UNE	ENE	188	0	0	188
0351 - PFM - Finance Sector	AUS	FIN	(2,195,399)	0	0	(2,195,399)
0362 - Samoa's EPC 400	WB+OTH	ENE	(142,893)	0	133,107	(9,786)
0386 - Appliance Labelling and Standards for Samoa (PALS)	SPC	ENE	26,986	0	7,389	34,375
0389 - Fruit Wine Project	WB+OTH	OTH	7	0	69,680	69,687
0390 - Toursim Cyclone Recovery Programme	NZA	TOU	187,414	8	0	187,406
0400 - SROS - Breadfruit	OTH	AGR	14	0	5,553	5,567
0415 - Enhancing the Climate Resilience of the West Coast Road ¹	WB	TRP	4,564,142	8,927,162	4,629,935	266,915
0427 - Rosebud Trust - Manumalo Baptist School	OTH	EDU	(31,443)	11	0	(31,454)
0442 - Virgin Samoa Airline	AUS	FIN	(67,336)	0	0	(67,336)
0453 - Energy Bill and Sustainable Bioenergy Samoa	OTH	ENE	192,167	0	153,969	346,137
0461 - IN-country Co-ordinator to support Technical & Financial	OTH	ENE	(49,773)	19,487	59,215	(10,045)
0462 - Samoa Agri-Business Support Project	ADB	AGR	(192,436)	225,053	516,229	98,740
0464 - Samoa Connectivity/Samoa Submarine Cable Project ¹	WB+OTH	POS	1,040,714	1,883,295	1,476,723	634,142
0478 - Samoa Tourism	NZA	TOU	1,905,003	1,224,155	390,089	1,070,937
0496 - Cyclone Gita	OTH	FIN	5,316,248	16,763	521,739	5,821,224
0499 - Integrated Flood Management	UND	ENV	1,629,207	8,107,352	6,851,715	373,569
2036 - Education Sector Project II	ADB	EDU	2,520,029	0	0	2,520,029
0493 - Incentivising Business Establishment at Vaitele	NZA	COM	898,525	24,051	1,109,513	1,983,987
0465- Enhanced Fruit production and postharvest handling systems ¹	AUS	AGR	196,497	282,309	236,083	150,271
0369 - Samoa Tourism Support Program	NZA	TOU	89,450	548	0	88,902
0399 - Enhanced Road Access Project ¹	WB	INF	2,044,738	4,378,806	6,439,319	4,105,251
0395-Technical Co-operation Facility	EU	FIN	1,587	1,587	0	0
0509 - Programmatic Preparation Advance No. IDA V202	WB	FIN	25,752	620,315	594,563	0
0512 - Samoa Population Action Plan (SPAP Project)	UNF	HEA	(3,311)	299,043	302,354	0
0516 - UNESCO RoundTable on Building Sustainable Tourism for Green/Blue						
Livelihoods in Pacific Island Countries&Territories	UNS	TOU	2,152	69,576	67,424	0
0532- Construction of the Emergency Bailey Bridges	AUS	TRP	1,570,707	1,570,707	0	0
0537- Women in Leadership in Samoa Project-NUS	UND	WEL	88,236	127,000	38,764	0
Total			19,992,808	27,777,228	25,519,202	17,734,782
Foreign Affairs & Trade						
0242 - NZAID/AusAID-Harmonised Government Scholarship	OTH	EDU	34,889	33,987	1,740	2,642
0342 - National Report on Human Rights	OTH	PUB	1,156	0	0	1,156
0421 - Small Island Developing States Conference Multi Donor	OTH	OTH	784,219	0	0	784,219
0466 - Secondment of Samoa UN-Mission DRP(SAT)	NZA	TRD	8,686	0	0	8,686
0467 - Secondment of Samoa UN Mission DRP(USD Acct)	NZA	TRD	8,757	0	0	8,757
0473 - Supporting the Pacific Voice	OTH	TRD	14,769	0	0	14,769
0481 - Financial Assistance for the Facilitation of the Pacific Islands Forum	OTH	TRD	92,164	0	0	92,164
0507 - PACER Plus Readiness	AUS	TRD	70,349	0	6,848	77,196
0511- Streamlining Arms Data Collection and Reporting in Samoa	OTH	TRD	59,448	165,886	106,438	0
0517- Samoa Pathway Mid Term Review Meeting	OTH	TRD	51,410	313,019	261,609	0
0533 - Fifth Global Biennial Conference on Small States	AUS	TRD	43,853	108,388	64,535	0
Total			1,169,699	621,280	441,170	989,589

GOVERNMENT OF SAMOA

SCHEDULE 11.1.1

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA - GRANTS (BY MINISTRIES) for the financial year ended 30 June 2019

	Donors	Sectors	2019 \$	Receipts \$	Payments \$	2018 \$
MINISTRIES						
Health						
0176 - UNFPA Strengthening Reproductive Health	UNF	HEA	(11,958)	0	0	(11,958)
0192 - WHO Grants 2004 ¹	WHO	HEA	1,223,562	1,877,107	1,435,346	781,801
0376 - Reproductive Health	UNF	HEA	193,530	256,947	114,376	50,960
0382 - Masima Project	GIG	HEA	27,584	0	0	27,584
0417 - Expanding Universal access to HIV Treatment & Targeting	SPC	HEA	9,781	0	0	9,781
0452 - UNDP - Global Fund to Fight Aid, TB & Malaria	UND	HEA	61,616	187,349	178,170	52,437
0458 - Cessation Project	OTH	HEA	(2,906)	0	0	(2,906)
0482 - Integrated Landscape Management to Boost Food & Nutrition	FAO	HEA	6,767	60	0	6,707
0498 - Integrated Landscape Management to Boost Breastfeeding	OTH	HEA	5,338	25,477	24,079	3,940
0536- Strengthening Typhoid Surveillance & Microbiological Lab Capacity in Samoa	OTH	HEA	438,379	449,809	11,430	0
0538- Digital Radiography System General X-Ray Machine	AUS	HEA	1,842,374	1,842,374	0	0
0541- Samoa Nursing Community Training Centre	NZA	HEA	3,499,244	3,499,244	0	0
0543- Capacity Building of Procurement & Supply Chain Management for MoH Staff	AUS	HEA	367,719	367,719	0	0
Total			7,661,030	8,506,085	1,763,401	918,346
Justice & Courts Administration						
0431 - Samoa Family Court	OTH	LAW	2,549	0	0	2,549
0492 - Family Violence	UNI	WEL	6,091	0	17,517	23,609
0521- Alcohol & Drugs Court Case Manager Contract	AUS	LAW	0	38,284	38,284	0
0531- Psychologist Support to Specialist Courts	NZA	LAW	138,039	138,039	0	0
Total			146,679	176,323	55,802	26,158
Legislative Assembly						
0423 - SPCRP -Samoa Parliament Complex Redevelopment Project	AUS	INF	6,201,457	105,988	3,307,114	9,402,582
Total			6,201,457	105,988	3,307,114	9,402,582
Natural Resources & Environment						
0077 -SPREP-UN Convention to Combat Desertification	SPR	ENV	29,512	0	14,557	44,069
0172 -UNEP US Montreal Protocol	UNE	ENV	206,970	114,204	106,584	199,349
0218 - National Biosafety Frameworks Project	UND+UNE	ENV	6,266	0	0	6,266
0254 - UNDP Samoa's Capacity Building	UND	ENV	(3,548)	0	0	(3,548)
0273 - Country Support Program for GEF Focal	UNE	ENV	4,530	0	0	4,530
0278 - Demonstration on rehabilitation- Degradation	OTH	ENV	769	0	0	769
0306 - Strategic Approach to International	UNE	ENV	6,724	0	0	6,724
0308 - Greenhouse Gas Abatement Project	UND+IUC	ENV	74,479	0	59,631	134,109
0335 - Supporting the GMP Pacific Regional POPs Monitoring	OTH	ENV	194	0	0	194
0350 - Pilot Project on CC Vulnerability & Adaptation for Apia	CFT	ENV	7,439	0	0	7,439
0352 -Emergency Telecommunication System for Samoa	OTH	ENV	538	0	0	538
0354 -Mangroves Eco-Systems for CC Adaptation & Livelihoods	IUC	ENV	6,886	0	0	6,886
0367 -Prevention, Control & Management of Invasive alien species	SPR	ENV	53,769	0	0	53,769
0370 -Digitising Selected Meteorological Records	OTH	OTH	(11,472)	0	0	(11,472)
0371 -Organisation of a Logistics Training in Apia Samoa	OTH	OTH	249	0	0	249
0374 -Improving Understanding on the Distribution & Monitoring	AUS	ENV	8,531	0	9,878	18,409
0380 - Enhancing Resilience of Coastal Communities of Samoa	UND	ENV	2,046,797	45,000	1,585,212	3,587,009
0381 -Two Samoas Environmental Collaboration Initiative	OTH	ENV	85,945	85,945	0	(0)
0385 -Enabling Activity Support to Samoa for Revision of the NBSAP	UNE	ENV	65,367	0	0	65,367
0398 - Japan Fund for Poverty Reduction ¹	ADB	ENV	(681)	0	0	(681)
0408 - Climate and Oceans Support Program in the Pacific	OTH	ENV	1,127	0	11,070	12,197
0410 -Strengthening Biodiversity Conservation and Sustainable Forest and Land Management	FAO	ENV	30,037	0	27,952	57,989
0412 - Improving implementation of convention on international trade-Fauna & Flora	NZA	ENV	2,784	0	0	2,784
0425 - SMSMCL -Strengthening Multi-Sectoral Management of Critical Landscapes ¹	UND	ENV	641,102	2,505,788	2,286,887	422,201
0432 - Global Environment Facility - review of the National Implementation plan	UNE	ENV	23,793	0	76,698	100,491
0433 - Enhancing Climate Resilience of Coastal Resources &Communities	WB	ENV+ TRP	1,197,856	2,020,292	2,611,336	1,788,900
0435 - Capacity for Implementing Rio Convention	UND	ENV	(35,398)	0	0	(35,398)
0438 -Apia Waterfront Development Project	NZA	TOU	2,852,611	5,677,023	7,531,185	4,706,773
0439 -Japan Grant Assistance	JPN	OTH	16,152	226,233	237,441	27,360
0441 - Economy-wide integration of climate change adaptation	UND	ENV	3,166,522	3,760,764	3,124,760	2,530,518
0446 -SPC - EU EDF10 Deep Sea Minerals(DSM) Project	SPC	ENV	1,018	0	0	1,018
0448 -Pacific Resilience Project	WB	ENV	1,127,916	3,128,502	3,444,701	1,444,115
0451 -Training Workshop on Common Alerting Protocol(CAP)	OTH	ENV	5,179	0	0	5,179

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 2019

	Donors	Sectors	2019 \$	Receipts \$	Payments \$	2018 \$
MINISTRIES						
0456 - Policy Development coastal typography survey	OTH	ENV	11,474	0	7,242	18,716
0457 - Composting of Green Waste	SPR	ENV	10,114	6,289	0	3,825
0470 - TA Project Co-ordinator for Economic Use of Customary Land	ADB	OTH	(8,149)	(0)	0	(8,149)
0471 - Disaster Risk Management	NZA	ENV	272,329	643,897	414,901	43,333
0472 - ACP-EU Building Safety and Resilience in the Pacific (BSRP) ¹	SPC	ENV	199,791	979,506	988,674	208,960
0474 - Strengthen National Decision Making toward Ratification of the Minamata Convention	UNT	ENV	53,280	85,744	36,560	4,095
0476 - Pacific Risk Tool for Resilience Project	OTH	ENV	25,799	58,754	70,101	37,146
0485 - Improving the Performance and Reliability of RE Power System	UND	ENE	(136,335)	7,800,843	7,928,547	(8,630)
0486 - GEF Pacific Ridge -to-Reef (R2R) Integration of Water (IW)	SPC	ENV	(22,707)	165,682	184,512	(3,876)
0503 - Support Preparation Interim National Report-Nagoya Protocol	UNE	ENV	6,142	0	30,435	36,576
0401 - GEF 4566 -Enhancing the Resilience of Tourism	UND	TOU	2,770	0	3,930	6,700
0514 - GEF Support to UNCCD 2018 National Reporting Process (Samoa)	UNE	ENV	80,431	101,368	20,937	0
Total			12,114,903	27,405,835	30,813,732	15,522,800
National Health Services						
0495 -An Inventory Logistics Management System for Pharmaceutical	AUS	HEA	1,784,485	832,026	0	952,459
0501 -German Medical Funds (Medical Equipments for NHS)	OTH	HEA	35,337	0	374	35,711
0502-Motivation Australia Sub-Grant Mobility Unit (Mobility Devices)	AUS	HEA	94,359	178,466	84,107	0
0504 - Eye Care Services	OTH	HEA	2,353	55,144	52,791	0
0506 - Landing Costs- Medical Equipment Republic of South Korea	OTH	HEA	148,668	91,630	0	57,038
Total			2,065,201	1,157,265	137,272	1,045,208
Ombudsman's Office						
0449 -Support for Human Rights Education & Outreach	UND+OTH	PUB	9,613	0	0	9,613
0475 - National Public Inquiry on Family Violence Project	OTH	LAW	120,520	145,449	111,016	86,087
0500 - Sexual Orientation, Gender Identity and Sex Characteristics	OTH	LAW	5,562	36,724	50,118	18,956
0546- National Public Inquiry Report (SRH/Support Implementation of Recommendation)	UNF	HEA	50,780	50,780	0	0
Total			186,475	232,953	161,134	114,656
Police						
0428 - DOG Shelter Construction	NZA	TOU	184,774	0	181,662	366,436
Total			184,774	0	181,662	366,436
Public Service Commission						
0293 - Secretariat Support for Pacific PSC Conference	AUS	PUB	9,647	0	0	9,647
Total			9,647	0	0	9,647
Women, Community & Social Development						
0232 - Commonwealth - Leadership Training Village	CFT+CYP	WEL	24,885	0	0	24,885
0248 - Gender Based Violence Project	UNF+GIG	PUB	148,832	289,435	172,477	31,874
0261 - UNICEF Pacific Children's Programme ¹	UNI	WEL	112,746	0	19,859	132,605
0365 - HIV and AIDS Education Programs for Working Women	SPC	HEA	7,830	0	0	7,830
0388 - National Youth Award Program	OTH	WEL	2,044	0	0	2,044
0407 - Women Matai & Leadership Survey	OTH	WEL	9,802	0	0	9,802
0416 - Samoa Disability Program (Agreement #66218)	AUS	WEL	1,961,603	2,308,934	874,149	526,819
0422 - Changing Laws Protecting Women	SPC	WEL	(7,121)	0	0	(7,121)
0436 - Samoa National Action Plan on Youth Employment	ILO	WEL	14,074	11,067	21,219	24,225
0440 - Samoa Women Shaping Development	AUS	WEL	292,051	75,585	1,270,267	1,486,734
0445 -Community Centre/Samoan Fale for MWCS in Savaii	JPN	WEL	36,296	0	0	36,296
0450 - Youth Employment Program	UND	WEL	(16,976)	93,947	177,987	67,065
0454 - Youth Arts Incubator for Economic Empowerment	OTH	WEL	479,364	0	0	479,364
Total			3,065,430	2,778,967	2,535,958	2,822,421
Works, Transport & Infrastructure						
0405 - Samoa Aviation Investment Project	WB	TRP	959,453	3,483,600	3,149,161	625,014
0420 - HR Consultant for EPC (Samoa)	AUS	ENE	122,774	0	0	122,774
0447 - Samoa Aviation Project	WB	TRP	11,282	0	11,362	22,643
0484 - Marine Pollution Fund Regulation	SPR	INF	12,324	0	0	12,324
0487 - Samoa Renewable Energy Partnership- Phase 2	NZA	ENE	680,115	907,782	1,136,545	908,877
0528- Samoa Climate Resilient Transport Project	WB	TRP	2,527,369	2,635,112	107,744	0
0534- Development of Disaster Risk Reduction (DSR) Strategy of the Historical Monuments and Building in Apia	UNS	ENV	16,624	22,917	6,293	0
Total			4,329,939	7,049,412	4,411,105	1,691,632

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 2019

	Donors	Sectors	2019 \$	Receipts \$	Payments \$	2018 \$
MINISTRIES						
Prisons and Corrections Services						
0508 - Samoa Prisons and Correctional Services Rehabilitation Programmes	NZA	LAW	306,922	563,056	256,134	0
Total			306,922	563,056	256,134	0
Electoral Voters Office						
0520 - Women in Leadership in Samoa (WILS)	OTH	WEL	21,444	112,681	91,237	0
Total			21,444	112,681	91,237	0
Samoa Law Reform						
0540- Technical Assistance From Sisters for Change to SLRC	OTH	LAW	249,533	249,533	0	0
Total			249,533	249,533	0	0
TOTAL PROJECT BALANCES			66,026,886	85,248,314	76,536,702	57,315,274

Notes

¹ Amendment of Opening Balances related to prior year adjustments

GOVERNMENT OF SAMOA

SCHEDULE 11.2

STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE GOVERNMENT OF SAMOA DEVELOPMENT FUNDS

for the financial year ended 30 June 2019

	2019 \$	Receipts \$	Payments \$	2018 \$
Contributions by Lenders				
Other ¹⁺²	(400,117)	1,056,873	3,017,144	1,560,155
Total Contribution by Lender	(400,117)	1,056,873	3,017,144	1,560,155
Payment by Sector				
Energy ¹⁺²	(400,117)	1,056,873	3,017,144	1,560,155
Total Payment by Sector	(400,117)	1,056,873	3,017,144	1,560,155

Notes

¹ Amendments due to incorrect Donor Codes

² Amendment of Opening Balances for Financial Year 2019 related to prior year adjustments

Additional disclosure:

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

Projects	Donors	2019 \$	2018 \$
Japan Fund for Poverty Reduction - Assistance for Community	Japan International Cooperation Agency	0	0
Samoa Faleolo International Airport Terminal Upgrade	Chinese Aid Funds - Exim Bank of China	0	31,071,942
Samoa Power Sector Expansion Project	Asian Development Bank	969,488	384,412
Samoa Power Sector Expansion Project	Japan International Cooperation Agency	0	18,115,918
Additional Financing for Pacific Aviation Investment(SAIP)	IDA	0	13,683,287
Samoa Agriculture Competitiveness & Enhancement Project (SACEP)	World Bank	1,001,862	0
Samoa Aviation	World Bank	2,651,961	0

^b Total VAGST of \$344,565.00 deducted from All Government Loan Funded Projects Payments that are covered by Donor Funds under Project Ledger

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 2019

	Donors	Sectors	2019 \$	Receipts \$	Payments \$	2018 \$
<u>PROJECTS BY MINISTRY</u>						
Ministry of Finance						
2050 - Petroleum Storage Facility Project ¹⁺²	OTH	ENE	(400,117)	1,056,873	3,017,144	1,560,155
Total Amounts			<u>(400,117)</u>	<u>1,056,873</u>	<u>3,017,144</u>	<u>1,560,155</u>

Note

¹ Amendments of Opening Balances made related to prior year adjustments

² Total VAGST of \$344,565.00 deducted from all Government Loan Funded Projects Payments that are covered by Donor Funds under Project Ledger

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2019

	Notes	2019 \$	2018 \$
<u>CURRENT PAYABLES</u>			
<u>SPECIAL PURPOSE ACCOUNTS</u>			
<u>Ministry of Agriculture and Fisheries</u>			
Capital Items (Office Equipments)		0	145,700
Cancer Research Facility (Scientific Research Organisation of Samoa)		122,401	0
		122,401	145,700
<u>Ministry of Communication and Information Technology</u>			
Radio 2AP Station/Office Building Renovation Works		209,872	0
Radio 2AP Station/Office Motor Vehicle		120,000	0
		329,872	0
<u>Office of the Electoral Commissioner</u>			
Design Cost OEC New Building		5	0
		5	0
<u>Ministry of Education, Sports and Culture</u>			
National Museum Fund		0	5,957
Cyclone Recovery Fund		2,211,898	2,669,613
Palalaua School Recovery Work		31,732	339,979
Technical Support Review of MESC Organisation		90,256	149,056
Vailoa Primary School Recovery Work (Fire Insurance Settlement Claim)		185,240	0
Ministerial Meeting for Pacific Games 2019		95,987	0
Education Sector (Budget Support) Incomplete Projects		1,958,654	0
Retention Account		44,874	0
		4,618,642	3,164,605
<u>Ministry of Finance</u>			
Government of Samoa Land Project		6,572,418	6,464,717
Government Bowser		111,411	135,361
Land Compensation		0	697,797
UTOS Contribution for Government Developments		2,790,773	1,510,425
Re-roofing of the Government Prayer House		0	55,449
Vaimea Development		118,234	118,234
Re-construction of Burnt Tank		686,937	686,937
Pacific Games 2019		3,540,774	1,170,355
Vaisigano Bridge Project (Land Sale between LTA and SSC)		0	404,000
Toyota Landcruiser Wagon Reg 16404		267,000	0
Procurement of Government Vehicles		64,500	0
		14,152,048	11,243,276
<u>Ministry of Foreign Affairs and Trade</u>			
Chinese Embassy Assistance		1,830	18,168
One UN House Project		896,869	1,135,763
		898,699	1,153,931
<u>Ministry of Health</u>			
Overseas Treatment Scheme		1,206,697	0
Arrears (National Health Services Outstanding Invoices from previous financial years)		147,581	1,917,425
Medicine Supplies and Consumables Arrears		399,789	0
		1,754,067	1,917,425

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2019

	Notes	2019 \$	2018 \$
CURRENT PAYABLES			
SPECIAL PURPOSE ACCOUNTS			
<u>Ministry of Justice and Courts Administrations</u>			
Centralised Crime Statistic Database		0	39,150
Mediators Samoa Association		0	24,110
Outstanding Invoices for Cyclone Gita Damages		157,651	0
		157,651	63,260
<u>Ministry of Natural Resources and Environment</u>			
Telemetry Server Housing		0	962,246
Falefa and Lalomauga Watershed and Riverwall Protection		407,607	1,406,122
IPES (Institute of Professional Engineers of Samoa)		24,615	24,615
National Water Resource Plan 2017		0	252,710
Annual Conference & Expo and Water		0	38,726
Plumbers Association of Samoa		0	70,000
Rainwater Harvesting Program		224,500	120,469
Roads for Land Board Leased Lands		347,726	386,000
Renovations of the Post Office		0	146,000
Water Sector Research Initiatives		50,000	0
Maota Office/Building Renovation Works		91,000	0
Retention Account		73,794	0
		1,219,242	3,406,888
<u>Ministry of Police</u>			
Police Uniform		0	570,675
Police Preparations for Pacific Games 2019		467,689	0
		467,689	570,675
<u>Ministry of Prime Minister and Cabinet</u>			
Capital Items (Office Furnitures and Fittings)		0	5,131
		0	5,131
<u>Samoa Prisons and Correction Services</u>			
Construction of Prisons Administration Block		513,487	2,065,383
Incomplete Projects for Financial Year 2018/2019		1,191,982	0
Retention Account		806,549	0
		2,512,017	2,065,383
<u>Ministry of Revenue</u>			
Samoa Port Development Project		660,429	0
		660,429	0
<u>Ministry of Women, Community and Social Development</u>			
Womens Building		164,564	161,220
Rural Water Facility Program		1,855,078	644,917
Savaii Office/Building Renovation Works		147,213	0
Tooa Salamasina Office/Building Renovation Works		300,000	0
		2,466,855	806,138
Total Special Purpose Accounts		29,359,616	24,542,412

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF PAYABLES

as at 30 June 2019

	Notes	2019 \$	2018 \$
<u>CURRENT PAYABLES</u>			
SUNDRY CREDITORS	6.1		
Funds Accounts - Sundry Clearing		13,055	1,070
Unclaimed Monies		2,310,826	2,281,210
Transfer Account ¹		1,137,993	1,222,077
Withheld and Unclaimed Salary		8,901	990
Others		249,529	1,101,763
Total Sundry Creditors		3,720,304	4,607,110
<u>TOTAL CURRENT PAYABLES</u>		<u>33,079,920</u>	<u>29,149,523</u>
<u>NON-CURRENT PAYABLES</u>			
Leases	3		
Building on Lease - <i>Trade Commissioner Residence</i> ¹		289,021	439,815
Building on Lease - <i>Consular General Residence</i> ¹		616,372	780,737
Building on Lease - <i>Samoa High Commission Office Canberra</i>		12,125,608	12,504,277
Building on Lease - <i>Malo of Samoa Center Building</i>		22,141,083	22,216,383
Motor Vehicle Lease - <i>Bank of the South Pacific</i>		411,759	1,496,297
Total Leases		35,583,843	37,437,510
<u>TOTAL NON-CURRENT PAYABLES</u>		<u>35,583,843</u>	<u>37,437,510</u>
<u>TOTAL PAYABLES</u>		<u>68,663,763</u>	<u>66,587,033</u>

Notes

¹ Prior period error - figure adjusted as per confirmation from Commercial Banks and Government Mutual Beneficial Bodies.

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES ¹ *as at 30 June 2019*

	2019 \$	2018 \$
UNCALLED CAPITAL SUBSCRIPTIONS		
Asian Development Bank (327 shares @ SDR\$10,000 per share [3,270,000 SDR])	11,960,497	11,947,388
International Bank for Reconstruction and Development (USD\$62,704,263.48)	164,967,807	162,868,217
International Development Association	38,094	38,094
Multilateral Investment Guarantee Agency (USD\$432,800)	1,138,648	1,124,156
Total Uncalled Capital Subscriptions	178,105,046	175,977,854
PROMISSORY NOTES		
<i>Paid-in Capital</i>		
Asian Development Bank	16,387	16,387
International Bank for Reconstruction and Development	2,963,389	2,963,389
International Development Association	65,300	65,300
Multilateral Investment Guarantee Agency	142,331	140,519
Total Promissory Notes	3,187,407	3,185,595
OTHER CONTINGENT LIABILITIES		
Asian Development Bank ⁴	102,942	102,942
Total Other Contingent Liabilities	102,942	102,942
GUARANTEES ISSUED		
Bank of South Pacific(Samoa) Limited		
Polynesian Airlines Ltd ²	4,432,842	5,101,860
	4,432,842	5,101,860
European Economic Community		
Development Bank of Samoa ³⁺⁵	0	109,610
	0	109,610
European Investment Bank		
Development Bank of Samoa ³	11,267,613	14,531,128
	11,267,613	14,531,128
National Provident Fund		
Development Bank of Samoa ³	15,427,830	16,695,899
	15,427,830	16,695,899
Unit Trust of Samoa		
Accident Compensation Corporation ²⁺⁸	10,000,000	10,000,000
Samoa Shipping Services Ltd ²	1,191,434	1,650,670
Samoa Trust Estates Corporation ²⁺⁶	0	4,505,043
Samoa Housing Corporation ²	4,567,430	4,681,217
Polynesian Airlines Ltd ²⁺⁷	19,860,586	0
	35,619,450	20,836,931
Central Bank of Samoa		
Development Bank of Samoa ²	88,763,797	88,548,798
Samoa Housing Corporation ²	6,968,369	8,097,054
	95,732,165	96,645,852
Total Guarantees Issued	162,479,901	153,921,280
TOTAL CONTINGENT LIABILITIES	343,875,296	333,187,672

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES¹

as at 30 June 2019

Notes

¹ Guarantees have been issued by the Government pursuant to either Section 83 of the Public Finance Management Act 2001, or Section 7 of the Public Corporations (Securities) Act 1976.

² Balance as per Lending Institution Confirmation FY 2018/2019.

³ Balance as per Audited Final Statement FY 2018/2019 or Quarter Statement (April - June 2019).

⁴ Restating balance in Public Accounts 2018 while awaiting confirmation from SOE and Financial Institution.

⁵ The Development Bank of Samoa's loan to European Economic Community (EEC) has been fully repaid in FY 2018/2019.

⁶ The Government of Samoa (GoS) has taken over the repayment of Samoa Trust Estate Corporation's (STEC) default loan as per FK(18)32. Therefore it is now reported in the Statement of Borrowings (Schedule 10).

⁷ The Polynesian Airline Limited's new loan to the Unit Trust of Samoa is a new loan which was guaranteed by the Government of Samoa (GoS) in FY 2018/2019.

⁸ The Unit Trust of Samoa lendings (convertible notes) to the Accident Compensation Corporation matures in FY 2022 hence repayments will be effective by then.

GOVERNMENT OF SAMOA

SCHEDULE 14

STATEMENT OF WRITE-OFFS & LOSSES OF THE TREASURY FUND

for the financial year ended 30 June 2019

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

	2019 Actual \$	2018 Actual \$
WRITE-OFFS		
Building (materials) ¹	28	24
Computer Equipment	1,602	1,388
Furniture and Fittings	998	922
Musical Equipment	100	4
Motor Vehicles ²	401,900	309,100
Vehicle Parts	10,350	11,314
Office Equipment	5,390	2,058
Plant and Equipment	628	602
TOTAL	420,996	325,412

Notes

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

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

GOVERNMENT OF SAMOA

SCHEDULE 15

STATEMENT OF EX GRATIA PAYMENTS OF THE TREASURY FUND

for the financial year ended 30 June 2019

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

In accordance with the provisions of Section 119 of the Public Finance Management Act 2001, the following ex-gratia payments made during the financial period, are hereby reported:

	<i>No. of Payments</i>	2019 Actuals \$	<i>No. of Payments</i>	2018 Actuals \$
Ex-Gratia Payments				
Death Benefits ¹	2	33,332	3	41,821
	2	33,332	3	41,821

Notes

These ex-gratia payments were made in relation to:

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

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GOVERNMENT OF SAMOA

SCHEDULE 16

SPECIAL FUNDS¹ STATEMENT OF ACCOUNTS *for the financial year ended 30 June 2019*

	Balance 30 June 2019 \$	Receipts \$	Payments \$	Balance 30 June 2018 \$
SPECIAL PURPOSE ACCOUNTS²				
Agriculture Show - <i>Agriculture & Fisheries</i> ⁴	1,439	273,169	275,186	3,456
Independence Committee- <i>Prime Minister & Cabinet</i>	43,257	286,445	288,984	45,796
Sports Injury Fund - <i>Education, Sports & Culture</i>	557,615	24,197	90	533,508
Land Compensation- <i>Natural Resources & Environment</i>	279,907	13,329	0	266,578
Malo Samoa Center#1 - <i>Foreign Affairs & Trade</i>	132,032	972,564	938,630	98,098
Malo Samoa Center#2- <i>Foreign Affairs & Trade</i>	87,929	8,616	1,232,756	1,312,069
Malo Samoa Center Term Deposit- <i>Finance</i> ³	787,677	790,236	2,559	0
Samoa House Operation - <i>Foreign Affairs & Trade</i>	5,745	40	114	5,819
Auckland Samoa House Trust - <i>Foreign Affairs & Trade</i>	873,084	529,726	514,033	857,391
Samoa House Term Deposit - <i>Foreign Affairs & Trade</i>	2,250,117	90,377	0	2,159,740
Norship Maritime Trading Account- <i>Police</i>	79,612	76,515	49,515	52,611
Total Special Purpose Accounts	5,098,415	3,065,213	3,301,866	5,335,067
TRUST ACCOUNTS²				
Customs Deposit Account - <i>Customs & Revenue</i>	2,195,706	742,748	249,785	1,702,743
Law Trust Account, Apia - <i>Justice & Courts Administration</i>	1,373,261	1,011,963	459,584	820,881
Law Trust Account, Matautu - <i>Justice & Court Administration</i>	15,125	87,250	83,797	11,671
Law Trust Account, Tuasivi - <i>Justice & Court Administration</i>	7,343	9,837	8,997	6,503
Leases Trust Account - <i>Natural Resources & Environment</i>	1,928,796	1,509,797	1,600,548	2,019,546
Intellectual Properties Trust - <i>Commerce, Industry & Labour</i>	2,132	0	60	2,192
Asian Company Profiles Limited Trust - <i>Commerce, Industry & Labour</i>	652	0	60	712
Total Trust Accounts	5,523,014	3,361,595	2,402,829	4,564,249
TOTAL SPECIAL FUNDS	10,621,429	6,426,808	5,704,695	9,899,316

Notes:

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

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

³ This is a new account created by the Board of Directors of the Malo Samoa Center in Auckland as part of the government's investment

⁴ Comparative figure has been adjusted from \$2,233.28 to \$3,456 to reflect the true and fair view of account balance

GOVERNMENT OF SAMOA

SCHEDULE 17

NATIONAL LOANS SINKING FUND STATEMENT OF ACCOUNTS *as at 30 June 2019*

	2019 \$	2018 \$
STATEMENT OF ASSETS AND LIABILITIES		
as at 30 June 2019		
Assets		
Current Account - Domestic ANZ Bank	3,000,000	3,000,000
Current Account - WESTPAC Bank	1,872,006	1,730,593
Foreign Currencies ¹	11,124,085	11,124,085
Government Bonds	333,046	346,002
Samoa Government Stocks	100	100
Current Account - Central Bank of Samoa	32,029,007	29,659,174
Current Account - BSP	1,720,609	1,583,179
Total Assets	50,078,853	47,443,132
Liabilities		
Interest payable (Bonds) ²	13,948	25,848
Principal Payable(Bonds)	200,000	200,000
Total Liabilities	213,948	225,848
Net Assets/(Liabilities)	49,864,905	47,217,284
Accumulated Capital Surplus/(Deficit)	49,864,905	47,217,284
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL		
for the financial year ended 30 June 2019		
Accumulated Capital at the beginning of the year	47,217,284	44,532,479
Income		
Treasury Bonds Contribution	1,415,458	1,415,458
Investment Income	1,233,218	823,731
Exchange Gain ¹	0	66,662
Portfolio Gain ¹	0	383,158
Total Income	2,648,677	2,689,011
Expenditure		
Bank Fees	6	6
Withholding Tax	1,050	4,200
Total Expenditure	1,056	4,206
Surplus/(Deficit)	2,647,621	2,684,805
Accumulated Capital at 30 June 2019	49,864,905	47,217,284

Notes

¹ In the preparation of accounts, there have been no updated confirmation received from the banks, hence the figures have been restated

² The comparative figure of \$25,848 in Financial Year 2018 is the correct figure but not \$31,798 as reported in the Public Accounts Financial Year 2018.

GOVERNMENT OF SAMOA

SCHEDULE 18

INSURANCE FUND STATEMENT OF ACCOUNTS *as at 30 June 2019*

	2019 \$	2018 \$
STATEMENT OF ASSETS AND LIABILITIES as at 30 June 2019		
Assets		
Central Bank of Samoa - Insurance Fund Account	3,139,146	3,035,005
National Bank of Samoa - Insurance Bank Account	2,289,855	1,828,759
	5,429,001	4,863,763
Net Assets/(Liabilities)	5,429,001	4,863,763
Accumulated Capital Surplus/(Deficit)	5,429,001	4,863,763
STATEMENT OF CHANGES TO THE ACCUMULATED CAPITAL for the financial year ended 30 June 2019		
Accumulated Capital at 30 June 2018	4,863,763	4,257,864
Income		
Treasury Fund Contributions	4,201,551	4,201,551
Exchange Gain	38,883	103,715
Interest Received	65,259	37,803
Total Income	4,305,693	4,343,069
Expenditure		
Insurance Premiums	3,740,395	3,737,095
Bank Charges	60	75
Total Expenditure	3,740,455	3,737,170
Surplus/(Deficit)	565,238	605,899
Accumulated Capital at 30 June 2019	5,429,001	4,863,763