



EDUCATION SECTOR ANNUAL REVIEW REPORT FY2021-22

PSET

SECONDARY

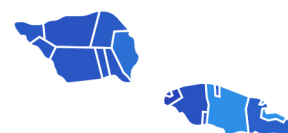
PRIMARY

ECE

"All people in Samoa are educated and productively engaged"



Education in SAMOA



Age group by Education Level

ECE 3 to 5 years old

PRIMARY 5 to 12 years old

SECONDARY 13 to 17 years old

PSET 16 years and older



Education and training providers



127 EARLY CHILDHOOD EDUCATION CENTRES

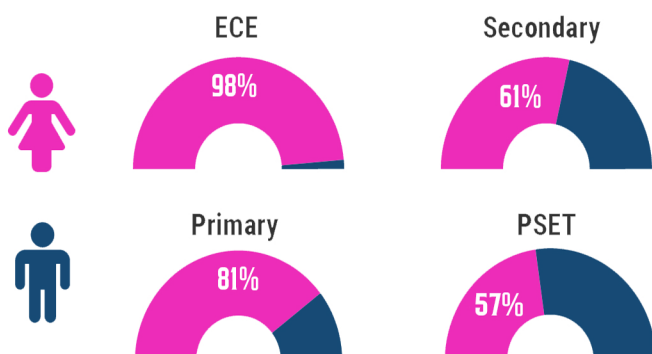
169 PRIMARY SCHOOLS

42 SECONDARY SCHOOLS

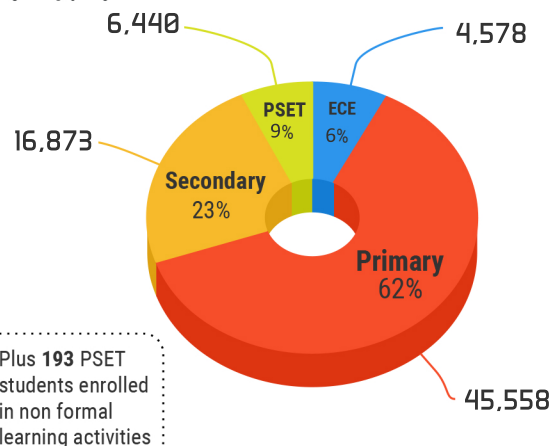
28 POST SCHOOL EDUCATION AND TRAINING CENTRES

	Government schools	Mission schools	Private schools	Other
ECE	1	79	47	0
PRIMARY	145	18	6	0
SECONDARY	23	16	3	0
PSET	4	17	3	4

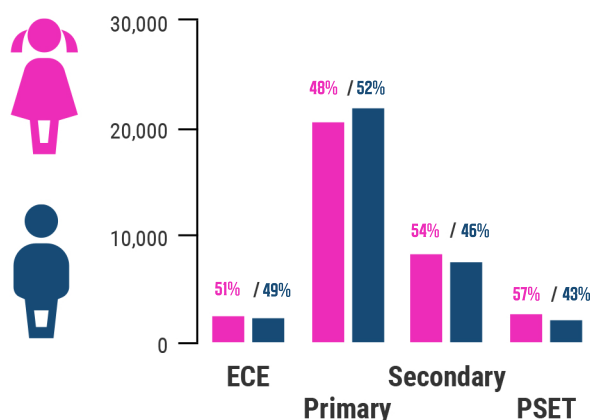
Gender balance of teachers, lecturers and trainers



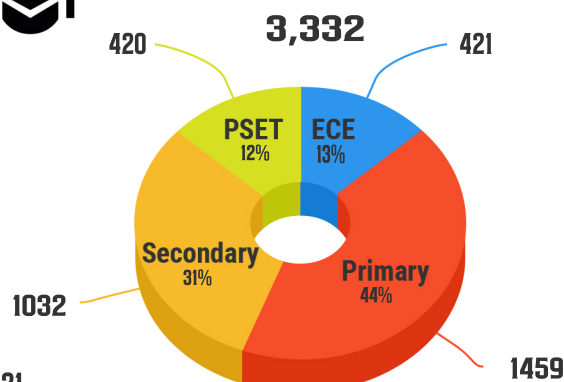
Student Population in formal education and training



Gender balance of students



Number of teaching staff by level of education



FOREWORD



This report covers the third year of implementation of the Education Sector Plan (ESP) 2019-2024. The achievements outlined in the following report are significant as the Sector is now half way through implementing of activities in this five year period covered by the Education Sector Plan.

The year under review has not been an easy year with the closure of borders and Covid-19 lockdowns in the third quarter of the financial year 2021 - 2022. These were disruptive to the normal teaching and learning environments. It also presented the Sector with an opportunity to test its preparedness.

I understand that achievements for the period under review has increased while non- achievements have remained static. Though there are achievements to be celebrated, the work does not end here. The Sector needs to give consideration to the areas where there are non-achievements identified from the past three years of implementation of the Sector Plan. Even the areas where achievements have been made, the Sector, in pursuit of high quality should aspire to improve continuously.

I acknowledge that the Sector would not have been able to make the achievements to date without the assistance and support from our Development Partners through Budget Support Funds and also Partners in new and/or renovated school buildings. In addition, there are also projects and programmes from international and regional organisations. All the support is sincerely appreciated. It is my hope that the existing partnerships will be strengthened and new partners welcomed in much needed areas.

I recommend this report to all stakeholders for information and relevant attention as required for appropriate resolutions.

Afioga Seuula Ioane

Honorable Minister of Education, Sports and Culture

ACRONYMS

ARR	Annual Review Report
CCDRS	Climate Change and Disaster Resilience Strategy
COVID-19	Coronavirus 2019
CR	Completion Rate
DPs	Development Partners
ECE	Early Childhood Education
ES	Education Sector
ESAC	Education Sector Advisory Committee
ESCD	Education Sector Coordination Division
ESP	Education Sector Plan
ESSP	Education Sector Support Programme
ESWG	Education Sector Working Group
FEMIS	Fiji Education Management Information System
FOE	Faculty of Education
FY	Financial Year
GoS	Government of Samoa
IAs	Implementing Agencies
ICT	Information and Communication Technology
IE	Inclusive Education
JFA	Joint Funding Agreement
KPIs	Key Performance Indicators
MELF	Monitoring, Evaluation & Learning Framework
MERD	Monitoring, Evaluation & Review Division
MESC	Ministry of Education, Sports and Culture
MoF	Ministry of Finance
MSD	MESC Statistical Digest
MTEF	Medium Term Expenditure Framework
NCECES	National Council of Early Childhood Education of Samoa
NCSF	National Competency Standards Framework
NER	Net Enrolment Rate
NUS	National University of Samoa
PSET	Post School Education and Training
Q1- 4	Quarter One - Four
RGs	Reference Groups
SNAPE	Samoa National Assessment Primary Education
SEMIS	Samoa's Education Management Information System
SOE	State of Emergency
SQA	Samoa Qualifications Authority
SSC	Samoa School Certificate
SSILNaS	Samoa Schools Innovation for Literacy, Numeracy and Science
SWDs	Students with Disabilities
ToR	Terms of Reference
4YSL	Four Year Secondary Level

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CHAPTER 1 INTRODUCTION

This Annual Review Report covers the implementation of the Education Sector Plan 2019-2024 activities for year 3, which is FY 2021-2022. There are 67 activities contributing to 38 Key Performance Indicators all classified under five Sector Goals. More than 70% of the activities are shared among the three Implementing Agencies. The remaining activities pertain to either only two of the IAs or one, for implementation over the five-year period. Table 1 below shows the activities and KPIs under each goal for ease of reference.

Table 1: Sector Goals, Number of Activities & KPIs

Sector Goals	Activities	KPIs
1. Enhance the quality of education and training for all learners	13	9
2. Provide everyone with access to good quality education and training opportunities	14	11
3. Make education and training more relevant to national needs and the labour market	13	8
4. Improve the effectiveness of Sector Planning, monitoring and reporting	12	6
5. Develop ways to manage the Education Sector's resources sustainably	15	4
TOTAL	67	38

In the period under review, 33 of the 38 KPIs were scheduled for assessment. Seventeen of the 33 KPIs (52%), were achieved whilst three KPIs (9%) were partially achieved. Thirteen KPIs (39%), were not achieved in this period. The KPIs that were not achieved mostly fall under Goals 1 and 2, still highlighting the challenges on achieving outcomes related to 'Quality education' and 'Access to quality education and training'.

There were national occurrences in the period under review, which impacted the implementation of the sector plan activities. In Q1 of this period, the new parliament had approved the main Budget towards the end of September, 2021. This led to operating budgets being inaccessible for the first 3 months of the financial year. Though IAs carried out work, some major projects that needed funding had not commenced in Q1. In late January 2022, Samoa went into its first lockdown, with a high number of COVID-19 positive passengers from incoming flights. In mid-March 2022, there was a second lockdown, as the first community case for COVID-19 was confirmed. This was followed by stringent SOE measures that were revised every two to three weeks up to the end of May 2022.

Despite these challenges, the Sector was able to make some solid achievements overall. Compared to Year 2, the sector achievements increased by 7% while 'partially achieved' Indicators decreased by the same amount. The 'not achieved' category remained the same as the previous year at 39%; these were mainly indicators related to enrolments, student assessments, completion and retention rates and PSET graduation rates.

Some of the highlights of indicators that have met targets for this period include:

- SSC students meeting a minimum of L2 in Maths, Biology, Chemistry
- The high number of schools participating in SSILNaS
- The improvement in primary and secondary teachers meeting registration requirements
- NUS TVET lecturers and trainers meeting TVET Professional Standards
- Gross enrolment in formal PSET
- Number of PSET courses available in flexible delivery modes
- Number of ECE Centres meeting Minimum Service Standards
- Number of SWDs enrolled at the PSET level
- An increase in numbers of primary & secondary teachers receiving IE training
- An increase in number of students with IE plans
- An increase in number of accredited programmes
- An increase in percentage of PSET graduates with nationally and regionally recognized qualification

The following sections will look at achievements related to key performance indicators.

CHAPTER 2: EDUCATION SECTOR PROGRESS FOR YEAR 3

The progress of activities and achievement of KPIs are based on quarterly reports submitted by IAs. The achievements in this chapter will be presented under the five goals stated in the sector plan, ESP 2019-2024.

GOAL 1 – Enhance the quality of education and training for all learners

Sector Outcome One: Improved learning outcomes at all levels

Goal 1 of the education sector aims to improve learning outcomes at all levels to ensure the school leavers and PSET graduates can add value to the labor market and industry development and be productively engaged in the labor market and the community.

Out of the nine indicators relating to this goal:

- (a) one KPI was not scheduled for assessment in Year three;
- (b) four were 'Not Achieved'; and
- (c) two were 'Achieved'
- (d) two were partially achieved.

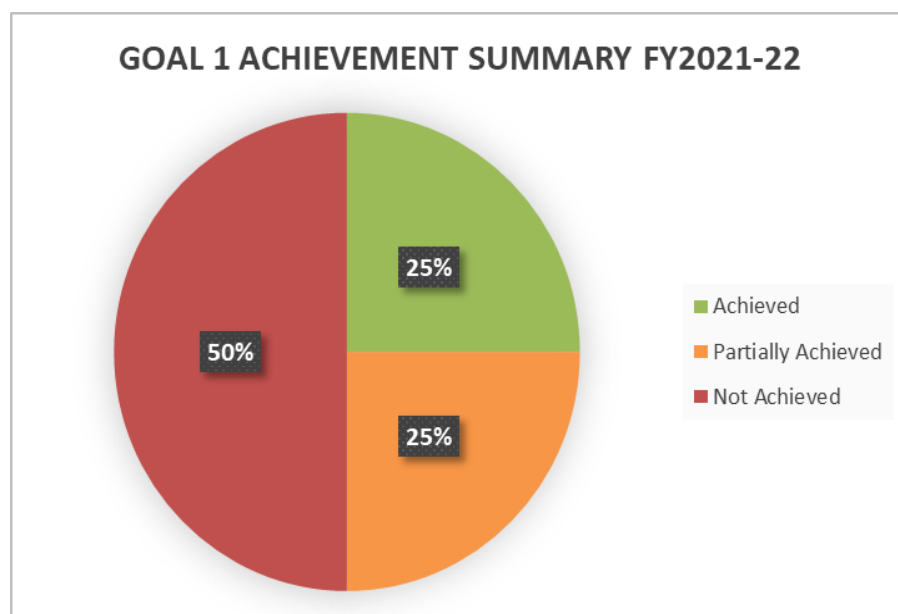


Figure 1: Goal 1 Achievement Summary FY2021-22

Figure 1 indicates a summary of the achievements for Goal 1.

Table 2: Summary of progress towards achieving ESP Sector Outcome One FY2021-2022

Goal 1: Enhanced quality of education at all levels					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
1. % Year 4 primary school children at Government Schools meeting a minimum of Level 3 for Literacy and Numeracy	Not Achieved	Year 4 English: Boys:29% Girls:47%	Year 4 English: Boys:22% Girls:26%	Year 4 English: Boys:27% Girls:43%	Year 4 English: Boys: 5% Girls: 11%
		Year 4 Numeracy: Boys:25% Girls:32%	Year 4 Numeracy: Boys:42% Girls:41%	Year 4 Numeracy: Boys:23% Girls:32%	Year 4 Numeracy: Boys: 3% Girls: 4%
		Year 4 Samoan: Boys:22% Girls:23%	Year 4 Samoan: Boys:19% Girls:23%	Year 4 Samoan: Boys:29% Girls:39%	Year 4 Samoan: Boys: 8% Girls: 20%
2. % of Year 6 primary school children Government Schools meeting a minimum, of Level 3 for Literacy and Numeracy	Not Achieved	Year 6 English Boys: 58% Girls: 30%	Year 6 English: Boys: 32% Girls: 38%	Year 6 English Boys: 22% Girls: 39%	Year 6 English: Boys: 9% Girls: 21%
		Year 6 Samoan: Boys: 27% Girls: 47%	Year 6 Samoan: Boys: 47% Girls: 46%	Year 6 Samoan: Boys: 62% Girls: 84%	Year 6 Samoan: Boys: 14% Girls: 32%
		Year 6 Numeracy: Boys: 9% Girls: 13%	Year 6 Numeracy: Boys: 38% Girls: 41%	Year 6 Numeracy: Boys: 42% Girls: 62%	Year 6 Numeracy: Boys: 8% Girls: 11%
4. % of SSC students meeting a minimum of L2 in English and Samoan	Not Achieved	SSC English: Male: 50% Female: 58%	SSC English: M: 39% F: 61%	SSC English Male: 37% Female: 50%	SSC English Male: 23% Female: 33%
		SSC Samoan: NO EXAMS	SSC Samoan M: 79% F: 88%	SSC Samoan M: 65% F: 75%	SSC Samoan Male: 55% Female: 58%
5. % of SSC students meeting a minimum of L2 in Maths and Science	Partially Achieved	SSC Math Male: 11% Female: 9%	SSC Math M: 12% F: 15%	SSC Math M: 8% F: 8%	SSC Math Male: 13% Female: 17%
		SSC Biology No exams	SSC Biology M: 38% F: 35%	SSC Biology M: 8% F: 10%	SSC Biology Male: 29% Female: 27%
		SSC Chemistry No exams	SSC Chemistry M: 43% F: 37%	SSC Chemistry M: 13% F: 19%	SSC Chemistry Male: 25% Female: 25%
		SSC Physics No exams	SSC Physics M: 59% F: 45%	SSC Physics M: 36% F: 38%	SSC Physics Male: 38% Female: 32%

Goal 1: Enhanced quality of education at all levels					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
6. % of schools (primary and secondary) participating in SSILNaS at the national level	Achieved	79% of all schools participated	Total: 71% Primary 80% Secondary: 57%	Total: 26% Primary 23% Secondary: 41%	Total:95% Primary: 99% (171 Pri. Schs.) Secondary:95% (40 Sec. Schs.)
7. % of all primary and secondary teachers meeting registration requirements of the National Teachers Council	Achieved	Implementation will commence in FY20/21	32%	1% increase on baseline 33%	A total of 43% met registration requirements
8. % of TVET lecturers and trainers meeting TVET Professional Standards	Partially Achieved	Implementation will commence towards the end of FY20/21	KPI will be feasible in FY2023-2024	1% increase on baseline	NUS: 100% for Level II 18/18 have met the TVET Professional Standards to deliver Certificate Level II. 55.5% for Level III & IV. 10/18 for Certificate Level III & IV. SQA: KPI deferred to FY2023-24
9. Number of NUS graduates qualified to teach at ECE,	Not Achieved	B-Ed Primary Total: 95 Male: 23 Female: 72	B-Ed Primary Total: 96 Male: 16 Female: 80	B-Ed Primary Total: 135 Male: 65 Female: 70	B-Ed Primary Total: 39 Male: 11 Female: 28

Goal 1: Enhanced quality of education at all levels					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
primary and secondary levels		B-Ed Secondary Total: 19 Male: 6 Female: 1	B-Ed Secondary Total: 21 Male: 7 Female: 14	B-Ed Secondary Total: 55 Male: 28 Female: 27	B-Ed Secondary Total: 3 Male: 2 Female: 1
		Graduate Diploma Total: 5 Male: 4 Female: 1	Graduate Diploma Total: 4 Male: 1 Female: 3	Graduate Diploma Total: 20 Male: 8 Female: 12	Graduate Diploma Total: 0 Male: 0 Female: 0
		Bachelor of Science Total: 23 Male: 10 Female: 1	Bachelor of Science Total: 1 Male: 1 Female: 0	Bachelor of Science Total: 9 Male: 5 Female: 4	BSci Secondary Total: 0 Male: 0 Female: 0

❖ **Key Performance Indicator 1: % Year 4 primary school children at Government Schools meeting a minimum of Level 3 for Literacy and Numeracy**

Items analysis for 2021 primary assessments indicated very low level of literacy (reading) of majority of students, hence the decline of the results for Year 4 meeting minimum of Level 3 for Literacy and Numeracy. Questions were provided with Samoan translations but analysis showed that students found it difficult to comprehend even the easiest of questions (skill level 1). Their literacy skills (or lack thereof) is further proven by the stark difference between the Year 2 and Year 4/6 results. The Year 2 exams are orally administered and students have a better chance of understanding the questions when given to them this way. At Year 4, the students are expected to read the questions in English or Samoan but as mentioned earlier, the reading comprehension of majority of students is at a very low level.

Summary of analysis for all 21 school districts for 2021 Primary assessments showed that less than 50% of students were meeting expected levels at Year 4 and also Year 6 in ALL subjects and in ALL districts. 20 of 21 Districts showed more than half of students were NOT meeting the expected levels of proficiency in English at Year 8 (SNAPE). This is a clear indication of the high number of English illiterate students in Government Schools.

Items analysis of 2021 primary assessments also showed a pattern where the students seemed to answer the first few questions reasonably well and with explainable reasons for selection of the wrong answers, but then for the last few questions of question papers, their answers seemed to be all over the place. This could be attributed to the number of questions to be answered, or the mental abilities of students to stay focused after the first 30 minutes of testing. Length of Year 4 assessments are 1 hour each.

The number of questions changed from 32 questions in 2020 to 60 questions in 2021. The inconsistency here is probably one contributing factor to the low achievement at this level.

One possible contributing factor is the difficulty of language used for the Year 4 English and Samoan assessments.

One other possible contributing factor is the changing of levels to teach for the teachers out in the field. It has been discovered that some government schools “rotate” their teachers to teach at different levels every year. For example, a teacher that taught Year 4 in 2020, moved up to teach Year 5 and so on. The inconsistency of quality and style of teaching every year for students not only affect the environment for learning but also affect the teachers’ performances at the fields.

Status: *Not Achieved in FY2020-2021 & Not Achieved in FY2021-2022*

❖ *Key Performance Indicator 2: % of Year 6 primary school children Government Schools meeting a minimum, of Level 3 for Literacy and Numeracy*

Same narratives as above for Year 4. Primary students struggled with most fundamental concepts of numeracy and literacy and has been proven by the framework item analysis for ALL subjects as mentioned in narratives for Year 4.

Obviously the idea of assessing at Year 2, 4, 6 and 8 to allow non-assessable levels of Year 3, 5 and 7 for interventions is NOT working. The results at assessable are clear indications that there are NO working interventions done at the non-assessable levels.

Students in non-government schools outperformed students in government schools. This was further proven by the PILNA 2021 results. This could be attributed to the resources available for the learning and teaching, the ratio of students to teacher, the quality and competencies of teachers, the amount of teaching hours and so forth.

It is widely known that for government schools, there is always so many disruptions to the teaching hours due to too many visit/events by different divisions of the Ministry that often demand the attention and time of the teachers. The appraisal of teachers, principals and vice principals is no doubt an exercise for which teachers dedicate more times than desired because of too many requirements to meet and also priority is given to this to keep their jobs.

For way forward, Ministry need to monitor the teaching of the curriculums in classrooms. Are the full curriculums taught or just part? As well, the primary curriculums need to be reviewed as it is noted that for Year 6, 7 and 8 Maths for example, the contents and levels of difficulty for some topics are far too high for primary levels for Samoa, considering the fact that at these levels it is expected that curriculums be taught in English.

Moreover, the Gagana Samoa primary curriculums are also too complicated for some topics for primary levels especially for years 1-4. Ideally the development of literacy skills should start with the child’s first language (Gagana Samoa) and this should be strengthened with more hours dedicated to just learning how to read and comprehend the materials being read from Year 1-4.

Still on literacy, Ministry should consider re-introducing reading and writing in English from Year 1 like it was in the past. Two languages taught alongside each other can possibly improve the understanding of a child to comprehend the English while thinking in Samoan or vice versa.

Ministry through its Training Division and Curriculum Divisions should do more trainings that focus on the pedagogies for reading and writing at primary levels, while also strengthening the content knowledge of teachers to enable them to deliver as expected.

Status: *Not Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ ***Key Performance Indicator 4: % of SSC students meeting a minimum of L2 in English and Samoan***

SSC Year 12 is the first national assessable level for secondary English and Gagana Samoa. Declines for both subjects were noted in the 2021 examinations results and for both females and males. From an assessment perspective, more and more of Samoa's students are becoming illiterate in both languages. The quality of writings for examples indicated that the reading comprehension even at this level is alarmingly poor. The quality and comprehensiveness of writings/researches for Internal Assessments proved the same. More of Samoa's students are becoming more orally comprehensive but not in writing. Oral Internal Assessments showed fairly good presentations by students, but the writings are the opposite.

For way forward, teachers need to teach English in English and dedicate more hours to reading comprehension. Reports have been received that many of our teachers teach English in Samoan.

As for the Gagana Samoa, curriculums should have more content that focus on reading comprehension in Samoan. Curriculums as they are currently have a very minimal section for Samoan reading comprehension and exam also dedicate a small portion of weightings (marks) to the strands "Vaega eseese ole gagana and aoina ole gagana", but even with these strands, there very little coverage of "reading comprehension in Samoan".

The development of Samoan literacy needs to continue even up to this level. A child mostly if not fully proficient and literate in his first language can successfully comprehend another language, in Samoan students' case, it is English.

Status: *Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ ***Key Performance Indicator 5: % of SSC students meeting a minimum of L2 in Maths and Science***

Partially achieved because of the decline in 5 for females in SSC Physics. Otherwise, some slight improvements to the percentages in maths and other science subjects are noted, which is a positive trend for these subjects.

A way forward for maths is the introduction at Year 10 of General Mathematics which students who would choose to follow a TVET or Arts or Commerce Learning pathway starting this year 2022. The (pure) maths is still available for students who would follow a science learning pathway. With this 4 Year Level plan, it is anticipated that more students should be able to achieve a pass at Year 12 SSC in 2023 should they continue to study their choice of maths.

For the Science subjects going forward, the schools need to be equipped with teachers who can teach most if not the full curriculums and are trained and knowledgeable on how to teach and demonstrate practical or experimental contents of the curriculums.

Status: *Achieved* in FY2020-2021 & *Partially Achieved* in FY2021-2022

❖ **Key Performance Indicator 6: % of schools (primary and secondary) participating in SSILNaS at the national level**

The Zones competition for SSILNaS 2021–2022 was conducted in August 2021. The Upolu Zones competition started on the 23rd of August and ended on the 27th of the same month.

64 primary schools and 15 colleges in Upolu schools were divided into 5 zones.

- Zone 1 included all schools from Anoamaa 2, Fagaloa, Aleipata, and Lotofaga.
- Zone 2 included all schools from Falealili, Safata, and Lefaga,
- Zone 3 includes all schools in the districts of Faleata and Sagaga.
- Zone 4 comprises of schools in the districts of Vaimauga and Anoamaa 1.
- Zone 5 involved all schools in Aana 1 and Aana 2.

The Savaii Zones' competition was held for 2 days, 30th – 31st of August. This is because Savaii schools 52 primary schools and 8 colleges were divided into two zones.

- Zone 6 involved all the schools from Palauli, Palauli Sisifo, Savaii Sisifo, Asau 1 and 2.
- Zone 7 included all the schools from Faasaleleaga 1, Faasaleleaga 2, Itu o Tane and Itu o Tane 2.

This year, the competition at the zone levels was divided into three stages. Stage 1 was school-based, stage 2 was cluster-based, and then stage 3 was the Zone competition.

A few clusters held pre-SSILNaS competitions to select their participants for the Zone competition. The MESC SSILNaS committee was invited to these competitions as judges.

The national competition was again conducted using the strategy of the previous year. For the national competition this year, the 4 stages of judging were emphasized. Stage 1 school, stage 2 cluster, stage 3 zone, and stage 4 were at the national level. Each zone submitted their best 3 participants to participate in each of the 13 activities conducted at the national level.

More than 95% of 168 government schools participated in the SSILNaS, reflecting an increase of 5% compared to 90% reported in the last FY. 5% of 47 mission and private schools were involved this year.

Number of Schools that participated in National (Literacy and Numeracy) Activities were 23 government colleges

- 3 mission colleges
- 1 special needs school
- 162 government primary schools
- 12 mission primary schools

Out of the 7 zones that competed in the SSILNaS, only Zone 1 and Zone 7 did not put on a show for TVET. This is due to transporting of TVET products from schools to venues and back while

some students projects were not ready at the time of the displays. However the schools decided they will have their own market day to showcase their projects after national exams.

Schools displayed woodwork, printed materials, dresses, puletasi, as well as art work. Two zones cooked food in the tent. This is evident of the proper utilization of the TVET resources they received in Quarter 4 of the last financial year.

Early childhood education or pre-school level of education was the highlight of SSILNaS this year, with its One Day of Activities scheduled to be the last day of SSILNaS 2021 program. The ECE activities were not part of the competition. The inclusion of ECE in SSILNaS this year was also national recognition of the importance of pre-school education in early educational development of children before transitioning to primary formal education.

The one day of activities was held at Tuanaimato Gym 1 and pool on Friday 3 September 2021 from 9am to 2pm.

Twenty¹ pre-schools were selected from the four umbrellas of pre-schools registered with NCECES (National Council of ECE schools): four from the Catholics umbrella, five from the Methodists, five from the EFKS and six from the MAT/Private umbrella. Ten students or participants were selected from each pre-school, bringing the total of participants to 200 participants with age range of 4 to 5 years old.

The selection of schools ensured inclusivity in terms of participation of mission, private and village pre-school providers.

Activities were educational activities designed and put together by the CDMD's ECE Unit in collaboration with the NCECES working group.

Activities were in three categories: literacy, numeracy and science which were all carried out in the forms of fun games that stimulated and encouraged the interest of the 4-5 years old participants or students. The games included and incorporated alphabet and names recognition, number matching and recognition, colors as in face paintings, motor skills as in swimming, running and the zumba exercise, science in water balloons, healthy eating as in fruit salads, and so forth.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ *Key Performance Indicator 7: % of all primary and secondary teachers meeting registration requirements of the National Teachers Council (Q3)*

A total of 43% of teachers met the registration requirements for this period under review. This is an improvement compared to 32% recorded and reported in the last annual review report. It is important to note that the work of the Samoa Teachers Council (STC) to implement the registration for all teachers remains a challenge since its establishment in 2019. The Covid-19

¹ St Theresa, Mutaaga Matautu Falelatai, Saleapaga, Sekema Fou, Tufulele, Ioimata, Nitingale of Wisdom, John Wesley, St Joseph Leauvaa, Salepouae, Meriland Safaatoa, Missionary Infant Moamoa, Vaivase-Tai, Faleasiu, Satitoo, Aele, Divine Mercy Malololelei, Samatau Christian, Saaga Siumu, Model School Sogi

pandemic was one of the major hurdles that led to the delayed submissions and payment for registrations. It is anticipated that the roll out of the teacher registration and licensing database system will further improve the number teachers ought to be registered.

Teacher Registration and Licensing Database

The Ministry through the Education Sector Support Programme is working closely with its consultant from EnCode Software Solutions to develop this digital platform to facilitate an online Teacher Registration and Licensing System for MESC. The database is designed to assist in the management of teacher registrations and improve the efficiency of data collection from teachers as well as the quality and accuracy of reporting to MESC and the Samoa Teachers Council Assessment Committee (STAC).

A series of meetings were held between TA and MERD to finalize logistics and preparations for the training and piloting workshops. The 3 day training was conducted targeting the Monitoring and Evaluation Divisions (MERD), Corporate Services Divisions (CSD) - Finance Unit, the Media Division and Samoa Teachers Council Assessment Committee² from 18th to 20th May 2022 as they are the key administrators and users of the system. The system piloting was conducted from 6th - 10th June, 2022 in Upolu and two days in Savaii inviting teachers from ECE, Government, Mission & Private schools from both primary & secondary levels. As a result, teachers realized the efficiency of the system by storing their uploaded personal files. One other crucial feature was the rejection of the system to accept any incomplete application in which all the required information should be provided.

There were a few refinements identified during the training and pilot workshops. Refinements such as;

- allowing entering Institution manually
- making each section on the Final Check page a link so users can easily navigate back and forth to a section if they need to make some corrections and
- updating the birth date check in Section A

Awareness is on hold pending the completion of the development of awareness video clips and application forms. Details will be entered once the system is complete.

Status: *Achieved in FY2020-2021 & Achieved in FY2021-2022*

❖ Key Performance Indicator 8: % of TVET lecturers and trainers meeting TVET Professional Standards

Of the 18 NUS TVET staff delivering the Level II National Competency Standards for 7 Trade areas of: Automotive Engineering, Carpentry & Joinery, Electrical Engineering, Fitting & Machining, Plumbing, Radio & Electronics, Refrigeration & Airconditioning, and Welding, only 6 needs to upgrade their qualifications to meet the TVET Professional Standards. Hence 12 out of 18 staff or 66.67% of TVET Trainers have met the TVET Professional Standards set by SQA.

SQA: In the last FY the activities to achieve this KPI were put on hold to await the amendment of the SQA Act to include a mandatory provision for SQA to implement this activity. The KPI will be feasible to measure in FY23/24 as requested in previous reviews. Our SQA Amendment Act 2022 is now with the AG for review before submitting to Parliament for final endorsement.

² This committee is responsible for the assessment of teacher registration application forms submitted to Council

Status: *Not Achieved* in FY2020-2021 & *Partially Achieved* in FY2021-2022

❖ ***Key Performance Indicator 9: Number of NUS graduates qualified to teach at ECE, primary and secondary levels***

The NUS Teacher Education Programmes offered at the Faculty of Education are aligned to the MESC national curriculum documents and Teacher Standards. So far, the Bachelor of Education Primary, the Graduate Diploma in Education, the Postgraduate Diploma in Education, and the Master of Education programmes are accredited by SQA. Hence all of our Faculty of Education graduates are qualified to teach in Samoan schools. But this has been partially achieved, because we have not met/ or exceeded the numbers by gender stipulated in the baseline.

This Indicator has been identified as one to be reviewed and rephrased during the ESP Mid Term Review. NUS has repeatedly raised concerns about achievement of this Indicator. The baseline data was distorted because of the surge in numbers when the Teacher Upgrade programme first started and as the first cohort began to graduate we used it as the baseline and perhaps that's why we have not achieved this KPI in subsequent years. In addition, there is no control over the numbers that enrol at any given year and it follows that the number of graduates may not meet the set ESP targets. Furthermore, the data for FY2021-2022 may not be accurate as 1 April, 2022, graduation was postponed to July 2022 due to SOE restrictions and these numbers are not captured in the period under review.

There is a need to look at the marketing of the teaching profession as well as increased funding earmarked for scholarships not only for pre-service but also upgrades for in-service teachers.

Status: *Not Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

GOAL 2 – Provide everyone with access to good quality education and training opportunities

Sector Outcome Two: Increased rates of participation and completion at all levels

There are 11 KPIs to measure the achievement of Goal 2. Nine are outcome indicators, while two are output indicators.

Out of the 11 indicators relating to this goal:

- (a) five KPIs were 'Achieved';
- (b) five were 'Not Achieved' (c) one was 'Partially Achieved'.

Overall, there was achievement and progress in 55% of KPIs for Goal 2.

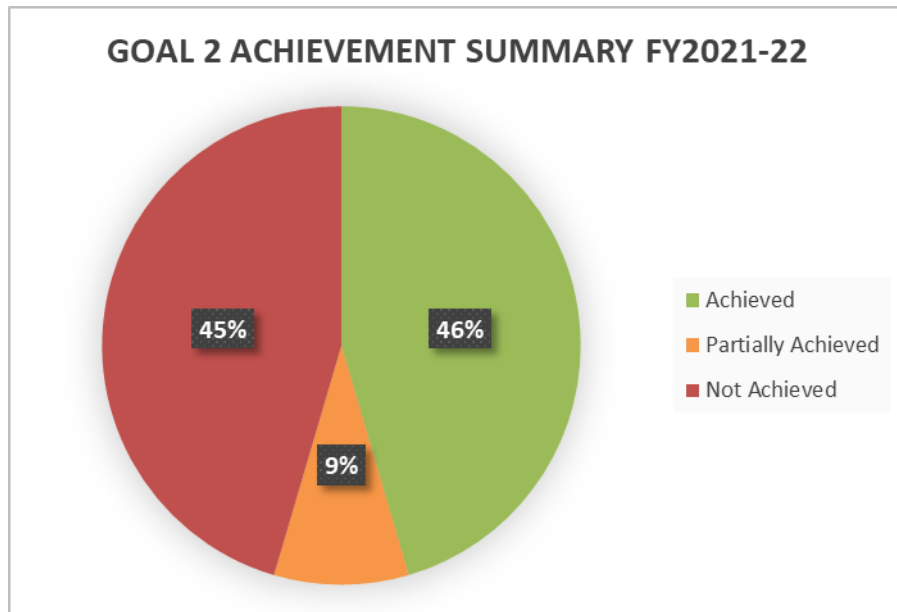


Figure 2: Goal 2 Achievement Summary FY2021-22

Table 3: Summary of progress towards achieving ESP Sector Outcome Two FY2021-2022

Goal 2 - Provide everyone with access to good quality education and training opportunities					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
10. Percentage (%) of ECE age students enrolled in ECE	Not Achieved	Male: 19% Female: 22%	Male: 23% Female: 25%	Total: 60% Male: 60% Female: 60%	Total: 25% Males: 23% Female: 26%
11. Percentage (%) of children commencing year 1 primary and completing year 8	Not Achieved	Male: 76% Female: 77%	Male: 71% Female: 74%	Total: 85% Male: 85% Female: 85%	Total: 77.4% Males: 74.7% Female: 80.4%
12a. Percentage (%) of students commencing year 9 and completing year 12	Partially Achieved	Male: 48% Female: 67%	Male: 49% Female: 75%	Total: 56% Male: 46% Female: 68%	Total: 62% Males: 78% Female: 48%
12b. Percentage (%) of students commencing year 9 and completing year 13		Male: 45% Female: 40%	Male: 38% Female: 60%	Total: 49% Male: 30% Female: 48%	Total: 44% Males: 53% Female: 35%
13. Gross enrolment in formal PSET (ratio and numbers)	Achieved	Male: 19.3% Female: 29.5%	Male: 20.1% Female: 30.4% (numbers in	Male: 24% Female: 23%	Male 26.8% (2748) Female 38.6%

Goal 2 - Provide everyone with access to good quality education and training opportunities					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
			narrative below)		(3692)
14. Gross graduation in formal PSET (ratio and numbers)	Not Achieved	Male: 41.8% Female: 38.1%	Male: 33% Female: 37% (numbers in narrative below)	Male: 41% Female: 42%	Male 30.3% (833) Female 25.6% (946)
15. Number of PSET courses available through flexible delivery modes	Achieved	NUS – 311 courses	NUS – 352 courses	18 courses	S2, 2021 - 402 Courses S1, 2022 - 339 Courses
16. Review of Online Distance Flexible Blended Learning (ODFBL) completed	Not Achieved	TOR for external review approved	TOR to be drafted for work to be done	NA	This Review is set for November 2022
17. Number of ECE centres meeting MSS	Achieved	Baseline not established	3 ECE centres met 100% MSS	10% increase on baseline	80% (102 ECE centres) met the standards 8% (10 ECE centres) partially met the compliance requirements 12% (15 centres) are below the standards
18. Numbers of students with a disability enrolled at all levels	Not Achieved	Primary Male: 141 Female: 62	Primary Male: 158 Female: 78	Primary Male: 168 Female: 94	228 students with disabilities enrolled at all levels Primary Male: 128 Female: 74
		Secondary Male: 14 Female: 10	Secondary Male: 9 Female: 8	Secondary Male: 8 Female: 8	Secondary Male: 9 Female: 7
		PSET Providers Male: 2 Female: 3	PSET Providers Male: 11 Female: 3	PSET Providers Male: 6 Female: 6	PSET Providers Male: 5 Female: 5
19. Number of primary and	Achieved	Pre-service – 139	Pre-service:100	At least 10% increase on	

Goal 2 - Provide everyone with access to good quality education and training opportunities					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
secondary teachers (including principals) receiving training on IE practices		In service - 98	In-service: 28 28 teachers (2 secondary & 26 primary teachers) were trained by Service Providers. 158 (primary teachers were trained on how to adjust activities during ASI training)	baseline number Primary: 10% Secondary: 8%	98 Principals and Teachers attended the IE Awareness Training program 89 Primary & 9 Secondary Pre-service 100
20. Number of disability students with a current IEP	Achieved	No baseline	28 disability students with current IEP	Increase of 10% on baseline (31)	193 disability students with current IE Plans & 1 NUS student

❖ **Key Performance Indicator 10 - Percentage (%) of ECE age students enrolled in ECE**

Table 4: Enrolment in Early Childhood Education FY2021-2022

Enrolment in Early Childhood Education			
Academic Year	Male	Female	Total
2018	2,457	2,654	5,111
2019	1,927	1,920	3,847
2020	1,780	1,857	3,637
2021	2,162	2,203	4,365
2022	2,260	2,340	4,600

The total enrolment is increased by 235 children in 2022 compared to 2021. This denotes an increasing participation of children in ECEs since 2020 as shown by the table above. Over the last five years, females surpass male enrolment except 2019 where more males were enrolled than their counterpart.

Status: Not Achieved in FY2020-2021 & Not Achieved in FY2021-2022

❖ **Key Performance Indicator 11 - Percentage (%) of children commencing year 1 primary and completing year 8**

Table 5: Primary Cohort Completion Rate

Year	Primary Cohort Completion Rate		
	Male	Female	Total
2018	80.1%	77.3%	78.2%
2019	75.8%	76.8%	76.7%
2020	71%	74.1%	72.9%
2021	74.7%	80.4%	77.4%

Source: MESC Statistical Digest 2022 (provisional data)

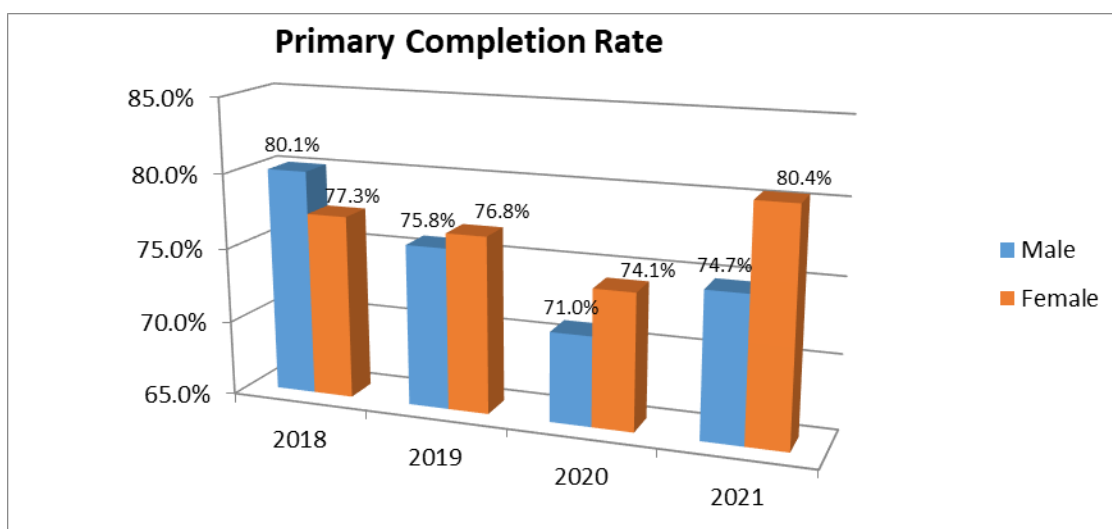


Figure 3: Primary Completion Rate FY2021-22

Primary Cohort Completion Rate shows a 4.5% increase in 2021 compare to 2020, with 3.7% increase for males and 6.3% for females. It is a remarkable increase thus reflects high percentage of children complete primary cohort education and move to early stage of secondary education. There are schools that do not sit the Year 8 national exams and are not included in the calculation which may also explain the shortfall from ESP target of 85%.

Status: *Not Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ **Key Performance Indicator 12a. - Percentage (%) of students commencing year 9 and completing year 12**

Table 6: Percentage of students commencing Y9 & completing Y12

Year	Gender	CR in Secondary Education (%)	
		Year 12	Year 13
2018	Male	53%	34%
	Female	70%	53%
	TOTAL	60%	44%
2019	Male	48%	45%
	Female	67%	40%
	TOTAL	58%	42%
2020	Male	49%	38%
	Female	75%	60%
	TOTAL	62%	49%
2021	Male	78%	53%
	Female	48%	35%
	TOTAL	62%	44%

Source: MESC Statistical Digest 2022 (provisional data)

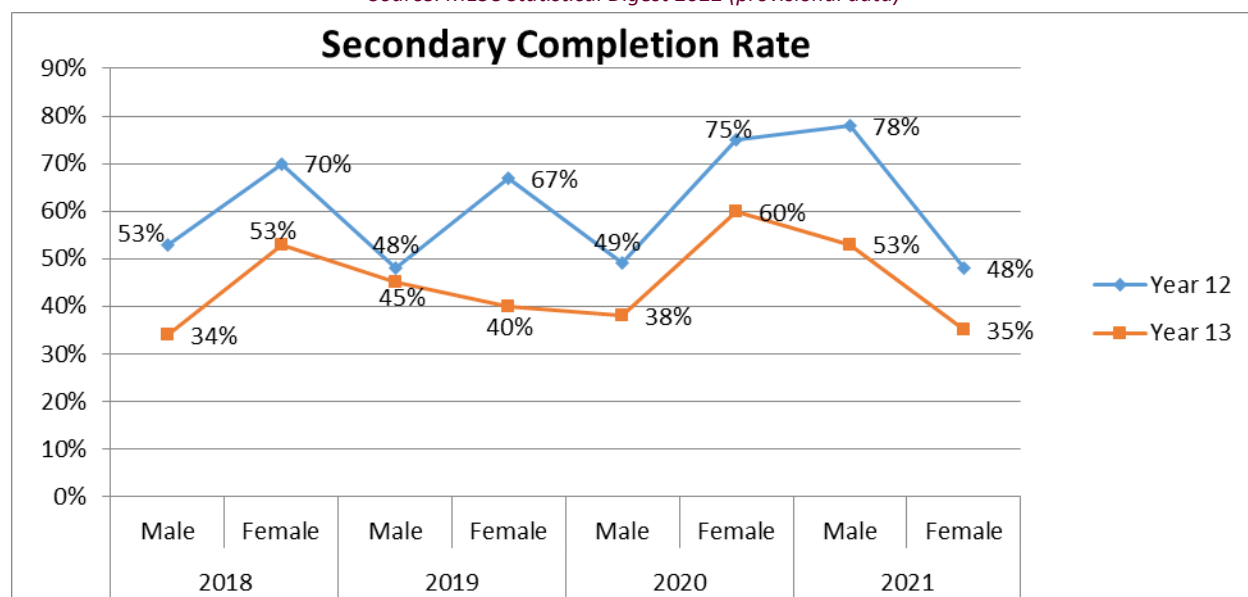


Figure 4: Secondary Completion Rate (Year 12) FY2021-22

Secondary Cohort Completion Rate remained at 62% for Year 12, while a 5% decrease for Year 13. Over the years, low completion rates presented in secondary level as more and more students drop out of school or move to vocational institutions to further their studies. Year 12 has the higher completion rates than Year 13 during the last four years.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ **Key Performance Indicator 12b. - Percentage (%) of students commencing year 9 and completing year 13**

Table 7: Percentage of students commencing Y9 & completing 13

Year	Gender	CR in Secondary Education (%)
		Year 13
2018	Male	34%
	Female	53%
	TOTAL	44%
2019	Male	45%
	Female	40%
	TOTAL	42%
2020	Male	38%
	Female	60%
	TOTAL	49%
2021	Male	53%
	Female	35%
	TOTAL	44%

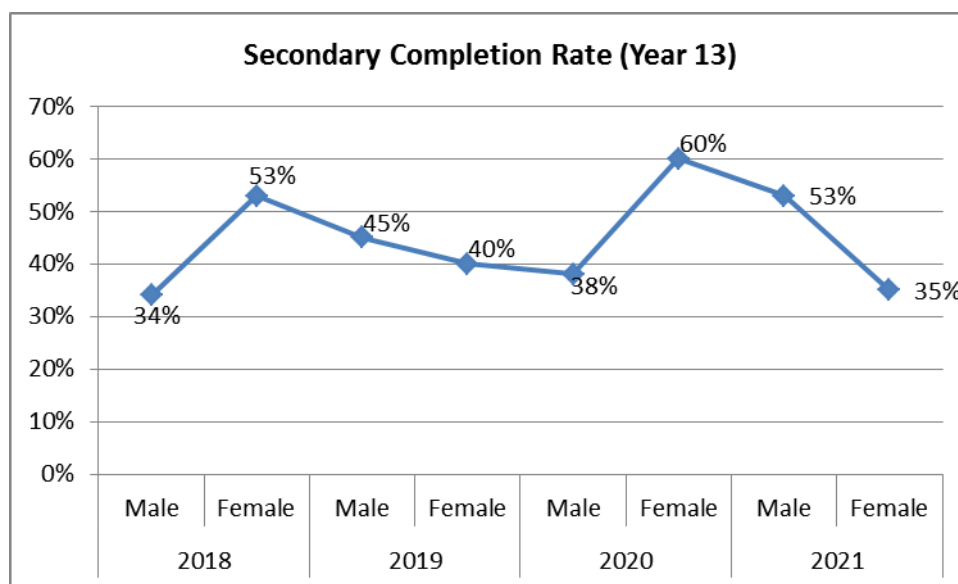


Figure 5: Secondary Completion Rate (Year 13) FY2021-22

Secondary Cohort Completion Rate for Year 13 shows a 5% decrease from 2020 to 2021. Completion rate for both genders fluctuated in the last four years with the highest of 53% achieved in 2021 for male, and 60% in 2020 by females. Over the years, low completion rates

presented in secondary level as more and more students drop out of school or move to vocational institutions for further studies.

Status: *Achieved in FY2020-2021 & Partially Achieved in FY2021-2022*

❖ **Key Performance Indicator 13 - Gross enrolment in formal PSET (ratio and numbers)**

A total of 6,440 students were enrolled in formal PSET Education in Samoa within the academic year 2021. A vast increase of 23% was noted compared to 2020. Of the total enrolments, 3,692 (57%) were female and 2,748 (43%) were male. One of the formal PSET Providers postponed their enrolments until 2021, due to the pandemic alerts in 2020 which is one of the reasons for the increase in the number of enrolments in 2021.

Enrolments by selected provider type						
	2016	2017	2018	2019	2020	2021
All formal Enrolments	5453	5000	4777	4804	4969	6440
Universities	3811	3424	3756	3301	3604	4546
TVET Providers	1273	1272	756	1098	873	1277
Religious Providers	369	304	265	405	4969	617

Figure 6: Enrolments by selected provider type FY2021-22

A total of 2,568 students enrolled in accredited programmes in 2021. With the increase in the number of programmes accredited in 2021 and the SQA vulnerable student assistance through the provision of the PSET Support Fund mechanism, an upsurge of 33% was noted comparative to 2020.

Status: *Partially Achieved in FY2020-2021 & Achieved in FY2021-2022*

❖ **Key Performance Indicator 14 - Gross graduation in formal PSET (ratio and numbers)**

In 2021, a total of 1,779 students attained formal PSET qualifications. A 4% increase was noted comparative to 2020. Of the total graduates, 53% (946) were female and 47% (833) were male. Although an extensive increase in enrolments in 2021, only 28% managed to complete studies and graduated, 8% (495) were identified as drop-outs and the majority were labelled as continuing students.

Graduates by Qualification level						
	2016	2017	2018	2019	2020	2021
Certificates	1420	1403	1258	1344	1127	1497
Diplomas	148	107	127	134	152	115
Bachelors degrees	427	387	418	387	386	121
Graduate Diploma	13	10	11	5	4	1
Postgraduates Diploma	48	36	29	27	26	25
Masters				12	9	20
TOTAL	2056	1943	1843	1909	1704	1779

Figure 7: Graduates by Qualification level FY2021-22

Status: *Not Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ ***Key Performance Indicator 15 - Number of PSET courses available through flexible delivery modes***

The Financial Year spans between Semester 2 of the previous year and Semester 1 of the current year hence the 2 sets of figures for courses offered in the two separate semesters. The targets for previous years including the period under review has been well exceeded. This may be in response to the need for minimising disruptions to learning during periods when face to face is not practical. NUS has also been identified as a national evacuation centre for various incidences and may lengthen disruptions even after a disaster may have passed.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ ***Key Performance Indicator 16 - Review of Online Distance Flexible Blended Learning (ODFBL) completed***

Before 2020, NUS was offering less than 10 courses on blended mode with a few classes online. The onset of Covid-19 in 2020 propelled online learning to the fore, for NUS it led to the mass conversion of courses that were offered online via Moodle - the student learning platform. These classes were supplemented by Zoom sessions and Google classroom. At the end about 300 plus courses were made available and loaded on Moodle. It was recommended to push this review back to 2023 while we run our online courses for a couple of years before we review them, hence the “Not Achieved” status.

Status: *Not Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ ***Key Performance Indicator 17 - Number of ECE centres meeting MSS - Achieved***

The Minimum Service Standards for ECE centres have been encouraged to promote health, safety and welfare of all children. It also provides a stimulating and challenging learning environment to meet children’s needs.

In this third year of the ESP, a vast increase was noted for this KPI compared to the first two years of the ESP. Out of the 127 ECE centres, 102 or 80% of ECE centres met the specified standards in the MSS, 8% partially met the compliance requirements and 12% centres were below the standards. The huge increase in the number of preschools meeting the standard is an improvement due to improved collaborative work between MESC and the NCECES driving the development of preschools. Support from communities for ECE has also improved reinstating the importance of early learning across Samoa.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ **Key Performance Indicator 18 - Numbers of students with a disability enrolled at all levels**

PSET numbers for enrolled students with disabilities, exceeded its targets with 5 males and 5 females. One female was enrolled with NUS while the rest were enrolled with other PSET providers.

Table 8: Students with Disability enrolled in Primary and Secondary Education

Students with Disabilities			
School Level	Gender	2021	2022
Primary	Male	158	74
	Female	78	128
	Total	236	202
Secondary	Male	9	9
	Female	8	7
	Total	17	16

The number of students with disability enrolled in primary school has decreased by 34 from 236 (158 male and 78 female) in 2021 to 202 (74 males 128 females) in 2022. In contrast, the secondary levels in the year 2021, seventeen (17) students with disability attended schools. This number dropped to 16 students during the period under review.

The decreased number of students with disability in secondary and primary shows the movement and transitioning phase of students from one level to the next and/or the movements of families from one place to another. They can also be interpreted that some of them have been removed from 'students with disability' and placed under the category of students who are now supported with devices and no longer have severe disability. It is also a fact that some students are returned to Special Needs schools because the support is not available in mainstream schools.

Status: *Partially Achieved* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ **Key Performance Indicator 19 - Number of primary and secondary teachers (including principals) receiving training on IE practices**

HED191 is the introductory course to Inclusive Education. It covers the history, theory and practices in IE. It is compulsory for all graduates of the following NUS teaching programmes: BEd(Primary), BEd(ECE), BSc(SecTchg), BA(SecTchg) or BCom(SecTchg). This represents pre-service teachers. For FY2021/22, the HED191 course was offered in Semester 2, 2021 and a 100 students took this course as follows: 60 BEd (Primary), 32 BEd(ECE), 3 BA (Sec Teaching), and 5 BSc (Secondary Teaching).

The MESC Inclusive Education Unit continues to work with Service Providers to provide training for teachers and Teacher Aides. 98 teachers participated in the four-day awareness program held from 6th to the 9th June 2022 at Taumeasina Island Resort. The main objectives of the training were to:

- To clarify the current and planned services that are central to the Inclusive Education Policy.
- To clarify the services that the MESC will support in each special school, each provider and advocacy organisation with, to deliver as part of the policy.
- To identify areas where these service providers will work together in co-work roles and possible areas for wider collaboration.

Each service provider presented their services and roles in delivering inclusive education, working with the Ministry and other stakeholders and service providers to ensure the right and appropriate support is accessible to all.

Participants strongly recommended the need for more awareness of learning difficulties and disabilities for pre-service teachers before they are assigned to schools. The Ministry needs to prioritize this capacity building training for all teachers as not all school principals have been trained in these specific areas.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ **Key Performance Indicator 20 - Number of disability students with a current IEP**

A total of 193 students with disabilities with current IE plans were recorded for this financial year. This number shows a significant improvement compared to the 28 students recorded and reported in the Annual Review Report for the last financial year. The data also shows that more students with disabilities are included and provided support through the IE providers working closely with the Ministry of Education.

Baseline FY2020-2021 = 28, increase of 10% on baseline = 31 FY2021-2022

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

GOAL 3 – Make education and training more relevant to national needs and the labour market.

Sector Outcome Three: Increased rates of employment for graduates

Goal Three has eight KPIs which measure the progress of its activities.

Out of the eight indicators relating to this goal:

- (a) four KPIs were 'Achieved';
- (b) two were 'Not Achieved'; and
- (c) two were not 'Not Assessed'.

The pie graph below shows a 67% achievement of KPIs compared to a 33% 'not achieved'.

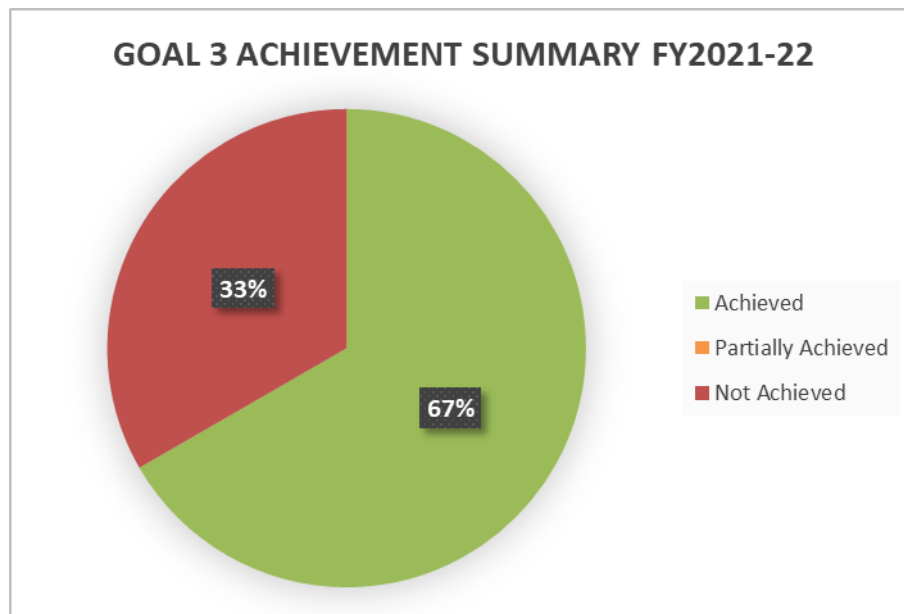


Figure 8: Goal 3 Achievement Summary FY2021-22

Table 9: Summary of progress towards achieving ESP Sector Outcome Three

Goal 3 Make education and training more relevant to national needs and the labour market					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
21. Percentage (%) of employed PSET graduates who found employment within 6 months of completion	Achieved	NA	40%	NA	52%
22. Process for PSET providers to report on graduate employment outcomes each year established and implemented	Achieved	NA	Baseline established	Baseline established	<p>SQA 1</p> <p>NUS: 44.2% TVET Graduates 254 /357 responded Degree Graduates 304 /428 responded Hence of the total that responded 254 + 304 = 558 Only 247 /558 responded that they are employed = 44.2%</p>

24. Number of PSET programmes accredited by SQA	Achieved	43	45	42	57
25. TVET pilot in secondary schools completed	Not Achieved			Completion in 2021 Q2 (Dec 2021)	TA recruitment commenced in Dec 2021
26. Percentage (%) of Government Secondary schools providing at least 3 repackaged TVET programmes	Not Achieved			Establish baseline in Year 3	None in Year 3
27. Percentage (%) of PSET graduates with nationally and regionally recognized qualifications	Achieved	Total-30% Male-56% Female-44%	Total-32% Males - 47% Female - 33%	Increase 3% of baseline Total: 19% Male:21% Female:18%	Total: 51.2% Male:59.9% Female:42.3%

❖ **Key Performance Indicator 21 - Percentage (%) of employed PSET graduates who found employment within 6 months of completion**

52% as recorded in the SQA Tracer Study of 2012, 2016 & 2017 PSET graduates in Samoa. In progress with the new PSET Tracer Study of 2018, 2019 & 2020 PSET graduates in Samoa to be completed in FY22/23.

Status: Not Assessed in FY2020-2021 & Achieved in FY2021-2022

❖ **Key Performance Indicator 22 - Process for PSET providers to report on graduate employment outcomes each year established and implemented**

This is a one off indicator (output indicator).

The SQA Annual Management Plan 2020-2021, under the Research, Policy and Planning Division (RPPD) identifies the need to research processes for PSET providers to report on employment outcomes. The rationale behind the study was to explore what existing mechanisms/or processes PSET providers utilize to obtain information concerning the employment outcomes of their graduates. This is one of the Output Indicators under Goal 3 of the Education Sector Plan 2019 – 2024.

Similar to such processes is the SQA Tracer Study that is conducted on a triennial basis, where SQA traces graduates from all PSET providers in Samoa whether they are finding employment as a result of their training in our local providers. In every Tracer Study report, the SQA recommended providers to do their tracer study, to take ownership of such initiative (with

assistance from SQA), as it is very efficient in measuring the effectiveness and quality of their programs and training. From the SQA perspective, this study is a leap to assist SQA to implement the vision, where each PSET provider can conduct their Tracer Study (annual or biennial), and SQA can collect the data to conduct the national tracer study.

However, before putting this responsibility on PSET providers, SQA needs to identify existing processes PSET providers are using to trace or report on the employment outcomes of their graduates. This report acknowledged some processes which PSET providers are using to obtain information on graduates' employment. In addition, the study also reports on the views of PSET providers on conducting tracer studies.

The main objectives of the study were to:

1. Explore existing processes Formal PSET providers utilize to report on employment outcomes
2. Determine whether Formal PSET providers are willing to adopt tracer studies as a process to report on graduates' employment outcomes

The study recommended for SQA continue conducting tracer studies for all PSET graduates in Samoa. This recommendation is drawn according to the responses that have answered the objectives of the study. Though religious providers are content with their processes, the study reported that administration direction, capability and not having enough resources is a hindrance for TVET providers to conduct tracer studies.

Status: *Not Assessed* in FY2020-2021 & *Achieved* in FY2021-2022

❖ **Key Performance Indicator 24 - Number of PSET programmes accredited by SQA**

- Accredited 12 Provider Programmes and registered on the Samoa Qualifications Framework;
 1. National University of Samoa Master of Education,
 2. National University of Samoa Post Graduate Diploma in Education,
 3. National University of Samoa Graduate Diploma in Education,
 4. National University of Samoa Bachelor of Education in Early Childhood Education
 5. National University of Samoa Bachelor of Medicine and Bachelor for Surgery,
 6. National University of Samoa Master of Science,
 7. National University of Samoa Post Graduate Diploma in Science,
 8. National University of Samoa Certificate IV in Foundation Science,
 9. Piula Theological College Diploma in Theology,
 10. Piula Theological College Bachelor of Divinity,
 11. Piula Theological College Bachelor of Divinity (with Honors), and

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ ***Key Performance Indicator 25 - TVET pilot in secondary schools completed***

This activity is yet to be implemented due to the fact that there is work that needs to be done first before reaching that phase where the ministry has to make a decision on piloting TVET programmes in schools. For instance, the repackaging of TVET courses work is now in progress as the consultant is currently on board to coordinate this work. The repackaging of TVET courses is phase 2 of the 4YSL implementation plan which is scheduled to complete in 2024.

The repackaging of Agricultural Science, Tourism and Hospitality and Health and Physical Education should be completed in February 2023.

Status: *Not Assessed* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ ***Key Performance Indicator 26 - Percentage (%) of Government Secondary schools providing at least 3 repackaged TVET programmes***

The TVET repacking assignment has not been completed and therefore this indicator was delayed. This being the case, it is noted that currently 97% of government colleges are providing at least 3 vocational subjects.

Status: *Not Assessed* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ ***Key Performance Indicator 27 - Percentage (%) of PSET graduates with nationally and regionally recognized qualifications***

Graduates of registered qualifications constituted 51% of total PSET graduates. A vast increase of 26% compared to 2020. The majority of accredited programmes were in the Certificate level II hence the greater number (58%) of graduates within this Certificate level in the past 5 years. Of the total graduates of registered qualifications, 45% (402) were female and 55% (499) were male. Consistently more male than female students were graduated with registered qualification due to more natural trades programmes being accredited and available to almost all the TVET providers.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

GOAL 4 – Improve the effectiveness of sector planning, monitoring and reporting

Sector Outcome Four: More decision making is informed by data analysis, research, policy and reviews

During the year under review, the main focus was to update the activities for each strategy and determine any improvements, and/or developments in data management, planning, reporting and monitoring. It was also an opportunity to bring to light issues and challenges that have hindered or inhibit the implementation and progress of these activities in order to suggest ways forward.

Out of the six indicators relating to this goal:

- (a) two were 'Achieved';
- (b) two were 'Not Achieved'; and
- (d) two were 'Not Assessed'.

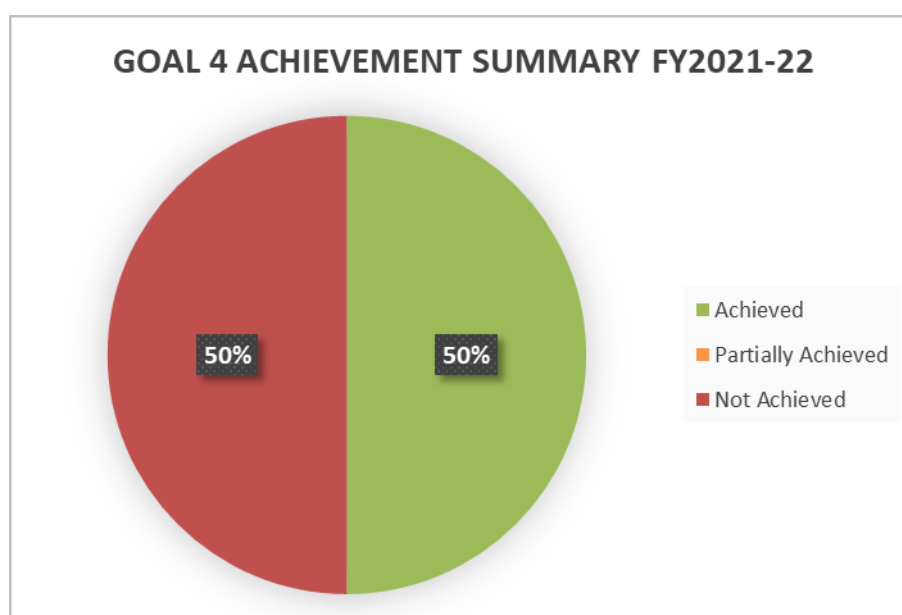


Figure 9: Goal 4 Achievement Summary FY2021-22

Table 10 gives a summary of activities working towards achievement of KPIs.

Table 10: Summary of progress towards achieving ESP Sector Outcome Four

Goal 4 - Improve the effectiveness of sector planning, monitoring and reporting					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
29. ESAC decision-making processes reviewed	Achieved	Not Assessed	TOR approved by ESWG in June 2021	Report completed (Q2)	Final draft was presented and endorsed by ESWG on 23 June awaiting approval from ESAC

Goal 4 - Improve the effectiveness of sector planning, monitoring and reporting					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
30. SEMIS project delivered	Not Achieved	Feasibility Study	NA	Internal review	Not able to complete as prerequisite of SEMIS is still not in place.
31. Sector planning, budgeting and reporting documents submitted to ESAC, within a month of expected timeframes	Not Achieved	Ongoing works of the Sector were inactive due to COVID 19 pandemic State Of Emergency restrictions	Q1 was endorsed on 1 st April, 2021 Q2 was endorsed on 11 June 2021 Q3 was endorsed on 28 June 2021 Workplan & budget approved in May 2021	70%	1 Quarterly report approved by ESAC in Jan 2022 1.Q4 2019-20 3 Quarterly reports approved by ESAC on 20th June, 2022 2. Q1 2020-21 3. Q2 2020-21 4. Q3 2020-21
32. Sector research strategy and action plan reviewed	Achieved	NA	TOR approved in 2021. Recruitment in FY 21/22	Report completed (Q1)	ES Research strategy endorsed by ESWG 23 June 2022.

❖ **Key Performance Indicator 29 - ESAC decision-making processes reviewed**

The Review looked at the different existing entities in the Sector Governance Structure to consider whether the assigned roles and responsibilities are in line with the work undertaken and determine the relevance, effectiveness and efficiency of these arrangements as intended. The operational processes of ESAC, ESWG, RGs and ESCD were looked at and members as well as sector stakeholders were consulted under the Review methodology.

The Review had 20 recommendations and the ESWG believed that these were too many to consider and/or implement at one time. These have been categorized into: (i) those that need immediate implementation; (ii) those that are already being implemented but may need to be strengthened; and (iii) those that require a bit more discussion given the sensitivities around certain issues. Some recommendations may need more time due to resourcing implications. There will be flexibility to reshuffle the list in the future given prevailing circumstances at the time.

Status: *Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

❖ **Key Performance Indicator 30 - SEMIS project delivered**

This project has not yet been delivered. In September 2021, the ICT Committee submitted a proposal to ESAC outlining the following:

1. No technical support from the FEMIS team in Fiji;
2. The development platform (ASP.NET) used by the FEMIS system is out of date and unsupported by the vendors; and
3. Given (ii) above, it will undermine the SEMIS development process and its sustainability moving forward.

The technical risks and implications on this critical infrastructure (system) for the Sector were considered too high and without the right technology platform and the right technical expertise the solution for SEMIS was no longer appropriate for Samoa.

In light of this, the ICT committee proposed the following recommendations for the way forward for the SEMIS solution.

1. To develop an Integrated Education Management System (SEMIS) in-house by employing a hybrid team of software developers made up of existing capacities within the IA's and in-country professionals.
2. Initiate the procurement of the long-term TA - SEMIS Advisor/Facilitator to manage the SEMIS system development project. (ESSP 2020-2024)
3. Each IA to focus on strengthening their internal Information Systems and data management controls through new and planned system development projects.
4. To develop software system standards and specification, to ensure alignment across the sector for all system development projects hereon in anticipation of the SEMIS System Integration (as in 1.)
5. To develop a Data Sharing Agreement/Policy for the Sector to facilitate the design and plan for the SEMIS integrated system (as in 1.)

The above proposal was approved by ESAC. Towards the end of June 2022, an Implementation Plan for SEMIS way forward as above, was drafted and awaiting final approval of the Implementing Agencies.

Status: *NA* in FY2020-2021 & *Not Achieved* in FY2021-2022

❖ **Key Performance Indicator 31 – Sector planning, budgeting and reporting documents submitted to ESAC, within a month of expected timeframes**

The Sector Planning and Budget process was initiated in November 2021, with emails sent to IAs on preparations and drafts to be submitted by December for review. However, by the due date 2 IAs had submitted draft proposals whilst the remaining IA only submitted around March

2022. Following a review by ESCD, comments were sent to IAs for consideration and revised submissions. One IA had not submitted their revised on time; as a result, MOF had gone ahead with the budget allocations to meet their timelines with the Parliamentary process.

ESCD prepares four quarterly reports as well as an Annual Review Report according to ESP stipulated timelines. Three quarterly reports did not meet the ESP timelines. These were Q4 of 2020-21, Q1 and Q2 of 2021-22. The ARR 2020-21 for consultations was endorsed by ESAC in January 2022 and Q3 of 2021-22 was approved virtually by ESAC by the end of June 2022; these documents met the ESAC timelines.

The challenges to the timeliness of reports are mostly due to delayed submissions that may not necessarily contain all the required information. Sometimes the capacity of the ESCD to meet turnaround times is lacking especially when there are other projects running at the same time. This was highlighted in Q1 and Q2 when there were four TA assignments operating concurrently and one staff was assisting in MESC national assessments. One staff also had personal commitments from November 2021 to February 2022.

Status: *Not Achieved in FY2020-2021 & Not Achieved in FY2021-2022*

❖ ***Key Performance Indicator 32: Sector research strategy and action plan reviewed***

A Review of the ES Research Strategy & Action Plan 2017-2020 was undertaken to evaluate its the effectiveness and relevance. The lessons learnt from the Review would assist to update the Strategy to reflect findings. The reviewed strategy was to support the achievement of the ESP goals by encouraging IAs to conduct high quality research to address important issues across the sector.

The original targeted research priority areas include:

1. Technical and Vocational Education and Training (TVET) with an emphasis on skilled trades to identify challenges and benefits in enhancing students' participation and achievements.
2. Science, technology, engineering, arts and mathematics education to identify issues of student engagement, performance and gender differences.
3. Progression from primary to secondary to post-secondary education and training to identify issues affecting transition rates.
4. Primary education underachievement and higher dropout rates among boys in secondary education to identify means to achieve gender equality.
5. Mapping and documenting Samoa's heritage locations to inform future cultural heritage conservation legislation, in partnership with UNESCO.
6. Samoan language, lexicography and orthography towards providing standard guidelines for usage (spelling, diacritical marks, and definitions) in a Samoan-to-Samoan grammar and dictionary, in partnership with the Samoa Language Commission.

It was identified during the review that the first four targeted priority areas should be continued in the Updated/New Strategy, while 5 and 6 can be removed as these projects are ongoing. Work had been ongoing by NUS, in partnership with the Samoa Language Commission for priority area 6, but there is no final product given the scope of the work required.

The Review was completed and endorsed by ESWG in December 2021. ESCD awaited the completion of the Updated Strategy to enable a combined presentation to ESAC at a later date. The ES Research Strategy was endorsed by ESWG on 23 June, 2022, with final passage of both documents to ESAC pending.

Status: *Partially Achieved* in FY2020-2021 & *Achieved* in FY2021-2022

GOAL 5 – Develop ways to manage the education sector’s resources sustainably.
Sector Outcome Five: All education sector coordination responsibilities managed efficiently.

All four Indicators for this Goal were ‘Achieved’.

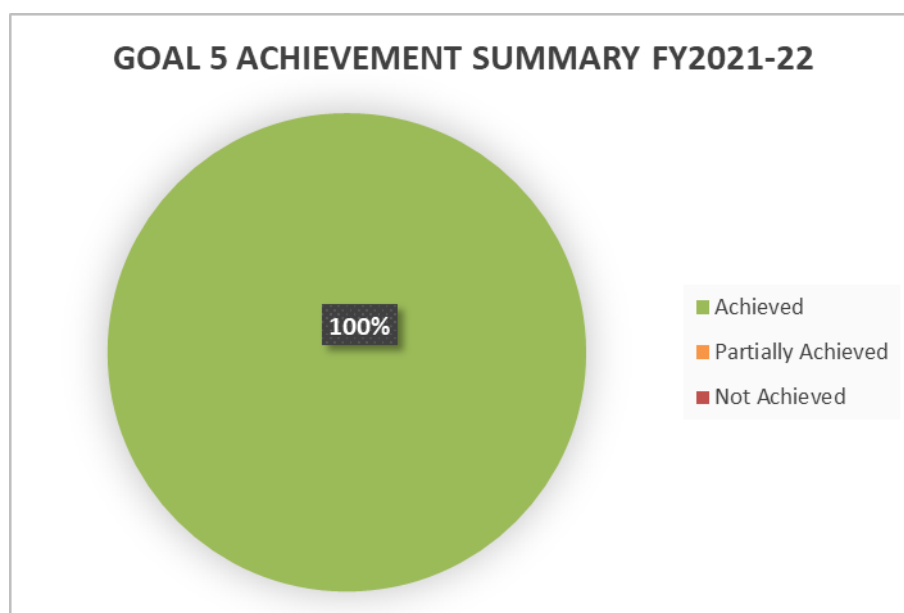


Figure 10: Goal 5 Achievement Summary FY2021-22

Table 11 provides a summary of activities and achievements of KPIs for Goal 5.

Table 11: Summary of progress towards achieving ESP Sector Outcome Five

Goal 5 - Develop ways to manage the education sector’s resources sustainably.					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
35.Improved stakeholder engagement in all ES activities	Achieved	The ARR FY2018-19 public consultations was cancelled due to Covid-19 restrictions.	ARR: 73.9% ESWG: = 76.4% ESAC: 68.6%	Minimum 60% participation rate	ARR FY20-21: 83% (133/160) * 100 ESAC: 86% 15 members + 15 observers 3 ESAC meetings (77/90) * 100 ESWG: 78% 11 members and 6

Goal 5 - Develop ways to manage the education sector's resources sustainably.					
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Target	FY2021-22 Results
					observers 10 ESWG meetings 132 / 170 Reference Groups: 73% 15 meetings ECE: 4 meeting, 13 members IE: 4 meetings Literacy: 1 meeting Numeracy: 2 meetings Teacher Excellence: 2 meetings Science: 2 meetings $136/186 * 100 = 73\%$
36.MTEF revised annually to meet MoF requirements and planning cycle due dates	Achieved	MTEF was developed in this reporting period	1 Reviewed and Revised but not approved in this reporting period.	Reviewed & Revised MTEF approved	Updated MTEF and approved by ESAC on 28/09/21
37.Sector management documents revised annually <ul style="list-style-type: none"> • Risk Management • MELF • Sector workplans and budgets 	Achieved	Sector documents were developed and launched in this reporting period.	3 (risk matrix and MELF attached to this report.)	All documents reviewed updated	Risk Matrix FY2020-21 was approved by ESAC on 28/09/21 MELF FY2020-21 was approved by ESAC on 28/09/21 ES Workplan and Budget FY2021-22 was approved by ESAC on 11/05/2021

❖ **Key Performance Indicator 35: Improved stakeholder engagement in all ES activities**

It was noted that stakeholder engagement in Sector activities had improved this year despite the challenge in meeting face to face in Q3 and 4. During our ARR consultations we noted an 83% participation compared to a 74% rate in the previous year. This was due to holding consultations in smaller, targeted stakeholder groups for two weeks.

For the ESAC meetings that were held, there was an 86% participation rate recorded compared to a 67% participation in the previous year. This may be partly due to the availability of link for

virtual participation in the latter meetings. This allowed comfortable and convenient participation by members without concern for larger numbers in small confined rooms. It also allowed for more participants from one member organisations.

This was also the case for ESWG which saw a 2% increase in participation from the previous year to record a 78% for the year under review. Engagement at the Reference Group meetings recorded a 73% attendance.

Status: *Achieved in FY2020-2021 & Achieved in FY2021-2022*

❖ ***Key Performance Indicator 36 - MTEF revised annually to meet MoF requirements and planning cycle due dates***

The MTEF review included the addition of IE funding under the MESC budget which was previously housed under MOF. There were also new activities that were noted for some IAs that were not originally in the MTEF projections. These can be explained by shifting of priorities to better prepare for any eminent disruptions to teaching and learning environments by either natural disasters or pandemics. The MTEF review for 20/21 was approved by ESAC in September, 2021.

Status: *Not Achieved in FY2020-2021 & Achieved in FY2021-2022*

❖ ***Key Performance Indicator 37 - Sector management documents revised annually - Risk Management, MELF and Sector workplan and budget***

The Risk Matrix and MELF for the recently completed year is usually completed in Q1 of the new financial year. This is due to the availability of data from the agencies at the end of the financial year. One of the implementing agencies usually takes a while for data verification and often provides provisional data. The Sector Consolidated Workplan & Budget often

- Risk Matrix FY2020-21 was approved by ESAC on 28/09/21
- MELF FY2020-21 was approved by ESAC on 28/09/21
- ES Workplan and Budget FY2021-22 was approved by ESAC on 20/05/2021

Status: *Achieved in FY2020-2021 & Achieved in FY2021-2022*

❖ ***Key Performance Indicator 38 - New schools established and existing schools upgraded or renovated.***

6 new School Buildings

- Saipipi Primary school
- Safotu Primary school
- Moataa Primary school
- Fusi Safata Primary school
- Samalaeulu Primary school
- Salani Primary school

- 3 new School Halls
- Saasaai Pre School
- Aana 1 College
- Palauli Sisifo College

Status: *Achieved in FY2020-2021 & Achieved in FY2021-2022*

CHAPTER 3: SECTOR FINANCE

This chapter presents an overview of the Education Sector's financial performance for the FY ended on 30 June 2022. The Education Sector implemented all activities in relation to its approved budget and work plan (approved by ESAC on 21st May, 2021) to reflect the five strategic goals of the ESP 2019-2024 and in compliance with the Public Finance Management (PFM) Act 2001.

The total available budget for FY2021-2022 was SAT\$142,033,225. 93% was contributed by the Government of Samoa and 7% from Development Partners (DP) through the Joint Funding Arrangement (JFA) 2020-2024 signed by Government of Samoa, Australia and New Zealand on 16th June 2020.

Table 12: FY2021-22 Education Sector Total Budget

Education Sector Budget FY2021-22			
IA	Government of Samoa	Budget Support	Total
MESC	103,101,200	4,670,170	107,771,370
NUS	25,304,610	3,280,518	28,585,128
SQA	3,337,895	2,338,832	5,676,727
Total	131,743,705	10,289,520	142,033,225

Majority of the GoS funds are allocated to "Recurrent Expenditure" which includes all salaries and operating costs. The JFA provides guidance on the utilisation and disbursement triggers of Budget Support funds. ESAC approves annual workplans and budgets that detail the allocation of Budget Support funds by each ESP goals.

Table 13: ES Expenditure 2021-22 by Implementing Agency each quarter

Education Sector Expenditure FY2021 - 22								
IA	MESC		NUS		SQA		Total	
Total Funds Available	\$107,771,370		\$28,585,128		\$5,676,727		\$142,033,225	
	Amount	%	Amount	%	Amount	%	Amount	%
Q1	20,651,474	19%	7,638,276	27%	988,695	17%	29,278,445	21%
Q2	25,126,737	23%	6,576,045	23%	1,081,673	19%	32,784,455	23%

Q3	28,213,758	26%	8,566,070	30%	1,220,051	21%	37,999,879	27%
Q4	29,224,943	27%	8,612,665	30%	2,365,967	42%	40,203,575	28%
Total	103,216,912	96%	31,393,056	110%	5,656,386	100%	140,266,354	99%
Funds remaining	\$4,554,458		(\$2,807,928)		\$20,341		\$1,766,871	1%

Table 13 provides a summary of the approved budget allocated to each IA for this FY. The total allocation includes both GoS and Budget Support as approved by the ESAC. Overall, the sector performed really well by spending 99% of its allocation during this FY. The allocation per IA as shown in totals provides a big picture of Government's investment to better education and the financial support provided by Development Partners (DP) to fund development initiatives.

Table 14: Budget Support Expenditure by ESP Goals FY2021-22

Budget Support Expenditure by ESP Goals FY2021-22				
ESP Goal	Approved Budget	Actual Expenditure	% Expenditure	Funds remaining
One	1,305,690	1,117,861	86%	187,829
Two	5,509,923	4,214,341	76%	1,295,582
Three	2,154,144	1,988,309	92%	165,835
Four	704,316	363,693	52%	340,623
Five	574,610	960,831	167%	-386,221
Total	\$10,248,683	\$8,645,033	84%	\$1,603,650

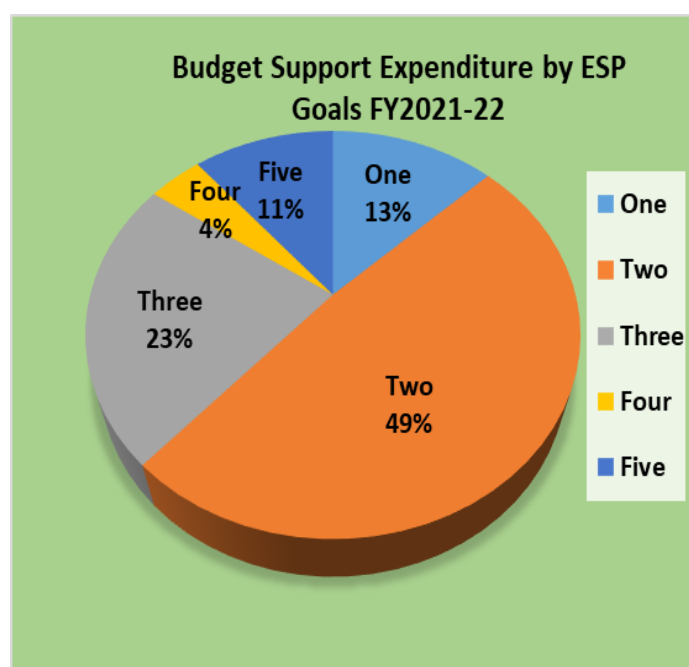


Figure 11 on the left and the table above both show a summary of how the Sector spent its BS allocated funds during this FY. These funds were divided into the 5 ESP strategic goals. Almost half of the total funds were spent on goal 2 which is focused on providing everyone with access to good quality education and training opportunities. 23% went towards making education and training more relevant to national needs and the labour market (goal 3), and 27% split between the other 3 goals. Viaments of funds were used to reallocate money to other goals and their activity costing.

Figure 11: Budget Support Expenditure by ESP Goals FY2021-22

Bar chart on the right indicates how each IA spent their allocation for each quarter. For MESC and NUS, their spending for each quarter is consistent with just marginal over or under the 25% pro rata mark. SQA showed low spending from Q1-Q3 and then jumped to 42% in Q4. It is also noted that highest spending by all IAs happened in Q4. This is a direct result of funds reprioritization due to lockdown restrictions that affected the implementation of other Sector activities. Overall, with the consistency on monitoring and reporting of IA spending give a great impact on overall Sector spending (99%) for this FY.

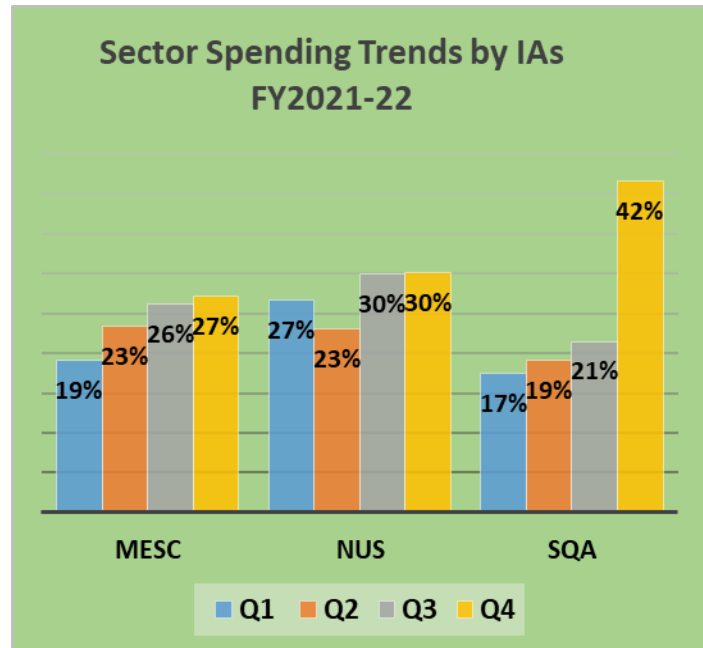


Figure 12: Sector Spending Trends by IAs FY2021-22

Comparison of FY20-21 and FY21-22 Expenditures

Table 15: ES Expenditures comparison FY2020-21 vs. FY2021-22

ES Expenditures comparison FY20-21 vs FY21-22				
IA	FY	Budget	Actuals	%
MESC	FY20-21	102,607,861	95,980,290	94%
	FY21-22	107,771,370	103,216,912	96%
NUS	FY20-21	25,176,160	27,065,274	108%
	FY21-22	28,585,128	31,393,056	110%
SQA	FY20-21	5,437,450	4,956,253	91%
	FY21-22	5,676,727	5,656,386	100%
Total	FY20-21	133,221,471	128,001,817	96%
	FY21-22	142,033,225	140,266,354	99%

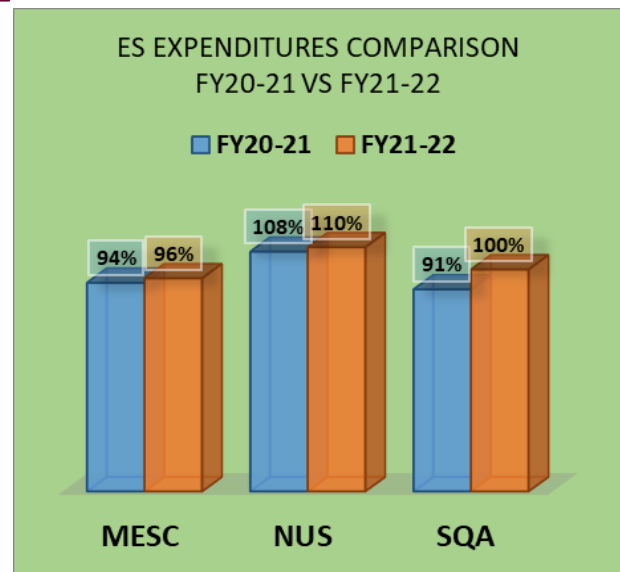


Figure 13: ES Expenditures Comparison FY20-21 – FY21-22

The above figures show a comparison of expenditure by each IA perform compared to the previous FY. All IA percentage utilization has increased over the years. Even with the overall Sector expending 99% of its total allocation an increase of 3% from last FY. Supplementary budgets and revenue collected were used to compensate overspent funds from IAs.

Rolled over funds

In addition to the budget allocated to the ES in Table 15, there were also remaining BS funds from last FY 2020-21 that was expected to use up by this FY2021-22. A total of \$2,311,685 was carried forward from FY2020-21. Remaining funds were activities from the workplans that did not happen or delay implementation due to unforeseen circumstances and competing priorities. List of those major activities are as follow:

MESC Rolled over funds activities

A drawdown of the Ministry's Budget Support utilization rate at the end of the financial year 2022 shows that while spending has been gradual; overall MESC has been able to utilize 96% of its overall funds. This is testament that in spite of COVID 19 challenges, the Ministry has not fallen short of the passion and commitment to put in place the majority of activities approved in the work plan and budget.

A total of \$3,719,223 tala funds remained in the budget support funding FY2020/21 and was approved carried forward to a special purpose account under the financial year 2021/22. Included in this amount were funds approved re-allocated to NUS for TVET equipment needed for teaching /learning purposes of \$796,509.52 and to SQA for PSET Support services of \$449,113 tala. These funds were paid out in September 2021.

While the work plan has been ambitious, it is the COVID 19 pandemic which has impacted on the implementation and completion of many school based activities. This meant that many activities had been re-strategized in order to consider multimodal forms of learning to sustain and continue curriculum delivery to students during closure of schools.

This includes the procurement of two (2) IT servers. The Moodle that was critically needed during school lockdowns for teacher professional developments and capacity buildings so teaching and learning is not much interrupted. The Ministry spent \$53,582.00 tala on these important assets.

Other major activities included:

- Construction /Renovation works of the MESC Salelologa Library Savaii that is now used for all Ministry educational activities, workshops, training and many more for Savaii Schools
- Renovation and resourcing of the Science Learning Lab
- Procurement of curriculum resources and services review of the 4YSL
- Sports recreational activities to boost students morale from the unprecedented challenges of the covid-19

At the closure of the financial year 2021-2022, the Ministry of Finance approved the Ministry's request to rollover the remaining of \$1,770,000 tala to the current Financial Year 2022/2023 for the procurement of IT resources for schools such as laptops, computers, routers etc to sustain

e-learning and teaching ensuring business continuity when faced with similar challenges of covid-19 in the future. The report on the utilization of this rollover fund shall be reflected in the Annual Review Report of the FY2022/2023.

NUS Rolled over funds activities

Our total roll over funds for 2021-2022 is \$814,508. Bulk of this was for TVET Scholarship recipients for Semester 2, 2022 (\$714,508). This is due to the university adopting the next full academic or calendar year to utilise the annual TVET Scholarships funding allocations. For example, the 2021/22 allocation will only fund scholarships for Semester 1 and 2, 2022. (The Semester 2, 2021 would have been covered by the FY2020/21 allocation and the FY2022/23 allocation will cover the 2023 Semesters 1 and 2 for that year). The remaining \$100,000 from our Roll over funds was for unused Education Sector Research funds. The impact of Covid-19 lockdown restrictions prevented staff from engaging in research activities. However, when some restrictions were lifted, some of the university researchers tapped into UREC funds and others applied to external research funding sources leaving the Education Sector Research funds unused. The Research funds will still be earmarked for Sector Research while the remaining TVET funds will be used for Semester 2 scholarships.

SQA Rolled over funds activities

During the COVID-19 lockdown restrictions in March to April 2022, the SQA Management was authorized by the SQA Board of Directors to hold an online consultation with all its Post School Education and Training (PSET) Providers. The goal of this consultation was to understand the extent of the effect of the COVID-19 restrictions and brainstorm how the Authority could provide support.

The common concerns expressed by our PSET Providers was delivering of courses and the provision of learning materials to the learners (students). In saying that, the Authority confirmed that 17 of the 24 registered PSET Providers required assistance towards having the proper tools and proper training. We further identified that of the 17 PSET Providers, 14 do not have such tool in place, and 3 already have the Moodle Platform with not the proper knowledge to fully utilize this tool.

From that assessment, the SQA Management further identified the costing of providing such support through directly engaging the Suppliers to provide an estimated cost for Board authorization to develop a Terms of Reference and issue an Expression of Interest.

The SQA Management in its efforts to forecast the utilization of funding, reviewed the Budget Support activities planned with its respective allocated budget for the for the Financial Year 2021-2022.

In this budget review activity, the SQA Management focused the assessment on:

- i. Identifying planned activities that the Authority should prioritize.

- ii. Identifying planned activities that were not feasible to be carried out due to the restrictions.
- iii. Identifying planned activities that were not feasible to be carried out due to the limitations within SQA Mandates (SQA Act review)
- iv. Reassigning Budget proportions from iii, to support the implementation of SQA Act review.
- v. Reassigning Budget proportions from i, ii, and iii to put aside for providing the COVID-19 Assistance for our PSET Providers.
- vi. Identify what assistance best suit the need of our PSET Providers during the lockdown restrictions.

After considerations of the above (i to vi), the SQA Management was able identify \$389,454.00 tala from across all divisions which was proposed and approved by the SQA Board in its Board Meeting in April 2022. This proposal was for the virement of these funds to put aside for the provision of a COVID-19 Assistance.

The virement or redirection of Budget Support Allocated Funds, the Authority places more emphasis towards Education Sector Plan (ESP) Goal 2, ESP Strategy 2.2 during this time and the need at the time.

However, with COVID-19 restrictions lifted, the Goal for increasing the use of ICT for teaching and learning remains, especially within the Post School Education and Training (PSET) Providers. SQA has witnessed through its Staff the benefits of utilizing the Moodle Platform through NUS Students and Colleges during the COVID-19 lockdown restrictions. Although loosened towards May-June 2022, the Lockdown restrictions provided the users of these Platforms to fully utilize and capitalize on the functions of the Platforms to provide all learners with the reading materials and also carrying out online Internal Assessments/ Course works.

On the 14th June 2022, the Expression of Interest was advertised on the Samoa Observer Newspaper, Public Services Official Circular (PSOC), SQA Website and Facebook Page. The Expression of Interest submission closed on the 24th June 2022.

During the process of identifying the costs involved for developing the Platforms and trainings through direct contact with Contractors and/ or Suppliers, we identified that costs were averaged at \$200,000.00 tala, which was within the Approval Process of the Minister of Education Sports and Culture.

However, upon receipt and preliminary evaluation of the Bids Submitted on the 24th June 2022, the lowest Bid was \$425,000.00, which warrants the involvement and assessment of the Governments Tenders Board. On the 1st August 2022, SQA seek the advice from the Ministry of Finance towards an alternative process in place for the Tenders Board to assess the initial Bids Submitted.

Partnerships

i. Financial support

The JFA was signed on 16 June 2020. Table xx, extracted from the signed JFA, indicates the overall support from the Education Sector main development partners New Zealand and Australia through the ESSP to support the implementation of the ESP 2019 - 2024. This FY is the 3rd year of the current ESP implementation and this funds provides a huge support to the education sector in achieving its strategic goals and outcomes.

Table 16: ESSP Funding Summary 2019 - 2024

ESSP Funding Summary 2019 - 2024					
Development Partners	FY2019-20	FY2020-21	FY2021-22	FY2022-23	TOTAL
Australia budget support contribution	AUD4 million	AUD3 million	AUD3.25 million	AUD2.75 million	AUD13 million
New Zealand budget support contribution	NZD2.5 million	NZD2.5 million	NZD2.5 million	NZD2.5 million	NZD10 million
Australian contribution: Technical Assistance Support	AUD1 million	AUD1.7 million	TBC	TBC	AUD2.7 million
New Zealand contribution: Technical Assistance Support	0	0	0	Up to NZD1 million	NZD1 million

Source: JFA 2020 – 2024

ii. In Kind Assistance

In addition to the budget support from Australia and New Zealand, Table 17 provides a summary of assistance provided by ES partners to support different projects and initiatives during FY2021-2022. The ES and IAs acknowledge with appreciation the countries and International Organisations that have consistently provided support for sector projects as needed. The areas where assistance was provided is in line with priority areas identified in the ESP2019-24.

The ES received a significant contribution of financial and in-kind assistance from a range of DPs, multilateral, international and regional organizations.

Furthermore, many schools and PSET providers benefited from donation of goods and services and capital works including building new schools, computer labs, and capacity development opportunities for teachers and IA staff to participate in workshops, conferences and work attachments. These are mostly coordinated at IA level and it is hoped this information sharing will improve over time so that ESCD is in a better position to share information on external support received at the sector level.

Table 17: External Support FY2021-2022

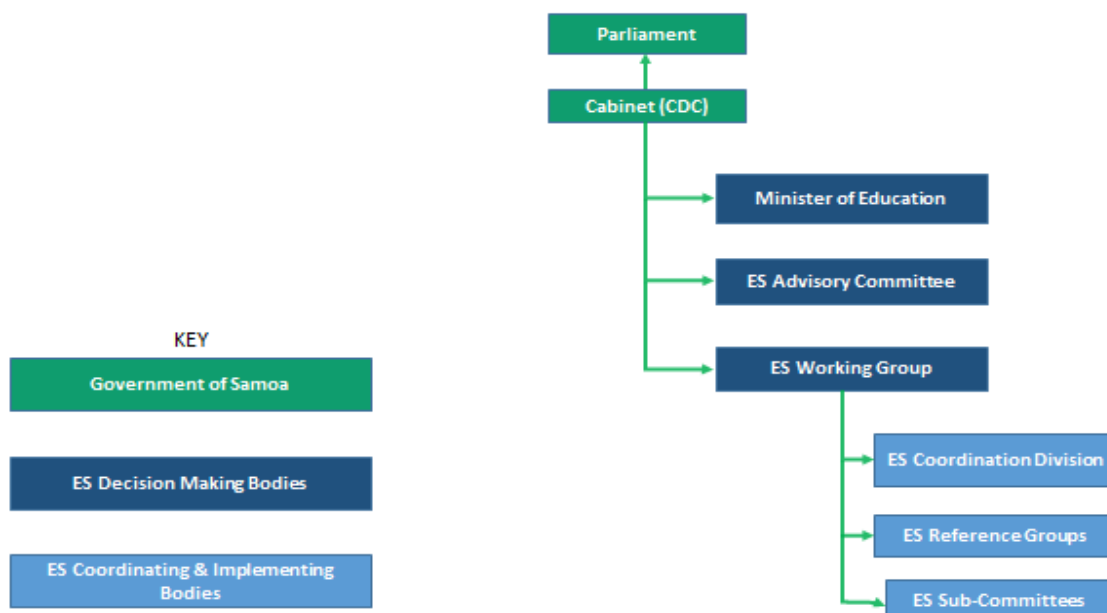
External Support FY2021-2022		
Fund Source	IA's	Projects
UNFPA	MESC	Family Life Education
GoNZ - MFAT	NUS	Nursing Workforce Development Project (MFAT)

External Support FY2021-2022		
Fund Source	IA's	Projects
GoNZ - MFAT	MESC	Pacific e-learning Programme/E-learning for Year 10 Science
Global Partnerships for Education	MESC	Response to COVID19
UNESCO	MESC	Development of learning resources with focus on sustainable Pacific
UNESCO	MESC	ICT in Education
GoNZ - MFAT	MESC	Play
EQAP	MESC	Phonics Samoa
UNESCO	NUS	UNESCO Samoa Knowledge Society Initiative
UNESCO	MESC	Spotlight Initiative
UNICEF	MESC	UNICEF COVID19 response
UNDP	NUS	UNDP Samoa Knowledge Society Initiative

Source: Approved Budget FY2021-2022 MoF

CHAPTER 4: SECTOR GOVERNANCE

Figure 14: Education Sector Organogram
Education Sector Governance Structure



The Review of the Education Sector Governance Arrangements was completed in this period and it is likely that the current Governance structure will be maintained. The Sector needs to strengthen and improve the processes and communications between the different committees as well as with stakeholders.

The Education Sector Advisory Committee (ESAC)

ESAC's responsibilities include:

- Review and approve annual work plans and budgets;
- Monitor progress of ESP implementation;
- Participate in annual and mid-term internal and external evaluations;
- Approve sector quarterly progress reports and the ARR;
- Provide policy and strategic guidance on sector activities implementation and monitoring;
- Address emerging issues and monitor risks.

The ESAC's work in financial year FY2021-2022 comprised of approving the following reports, documents as well as making decisions on matters submitted by the ESWG and the ES Coordination unit:

Table 18: ESAC Meetings in FY2021-2022

Education Sector Advisory Committee Meetings FY 2021-2022		
Date	Meeting	Summary of Decisions
28 September	ESAC	<ul style="list-style-type: none"> • ESAC approved JFA Disbursement Triggers FY2020/2021 • ESAC approved MEL Framework review FY2020/2021 • ESAC approved review of Risk Matrix FY2020/2021 • ESAC approved MTEF review 20/21 as part of TA report • ESAC approved exit reports from SEMIS, Public Financial Management and Development of NCSF Technical Advisors • MOF representative presented the World Bank Primary School Assessment on behalf of World Bank for ESAC approval • ESAC recommended the following agreed actions:
21 January	ESAC	<ul style="list-style-type: none"> • ESAC approved Draft Annual Review Report FY2020-2021 for public consultation to commence in February • ESAC approved Q4 2020/21
20 June	ESAC	<ul style="list-style-type: none"> • ESAC agreed for IAs to add the following into the Work Plan and Budget FY2022-2023 <ul style="list-style-type: none"> ✓ Additional narratives for Budget allocation and activities & local budget portion ✓ ESCD to recirculate Work Plan & Budget to ESAC for online endorsement before end of June 2022 • ESAC approved ES Q1 & Q2 progress reports • ESAC approved the following TA reports: <ul style="list-style-type: none"> ✓ NUS Student Mentoring & NUS ICT System • ESAC approved the following documents in principle: <ul style="list-style-type: none"> ✓ CCDD Strategy & M&E Validation Report • ESAC noted reports from Literacy, IE and ECE Reference Groups • ESAC approved recommendations from Science RG, Research & CCDD

		<p>Committees</p> <ul style="list-style-type: none"> • ESAC approved ARR FY2020-2021 Consultation Report in principle pending revision from IAs and recirculate online to ESAC for noting before end of June 2022 • ESAC Chair formally acknowledged the contribution and work done by Julia Wheeler (DFAT) for the Education Sector and wished her the best upon return.
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In addition, matters agreed upon during meetings have followed up actions that were carried out by the implementing agencies such as:

- In quarter one the Education Sector Coordinator chaired a meeting of the Reference Groups and Subcommittees' Chairs to advise them to review and finalise their TORs and to provide reports for ESAC. Towards the end of the financial year another meeting was held to inform the chairs regarding their submission to ESAC as well as the ARR FY2020-2021 consultation report.

The Education Sector Working Group (ESWG)

The ESWG on the other hand plays an operational role in supporting ESAC. Their responsibilities included:

- Review and action ESAC resolutions;
- Review and advise on all sector reports, work plans and budgets;
- Review and provide feedback on sector progress reports and plans;
- Review and endorse sector progress reports on ESP implementation for ESAC approval;
- Brief IA Sector Heads prior to ESAC meetings;
- Review the MEL, MTEF and Risk Management Matrix annually.

Their work during the FY2021/2022 included meetings on dates listed below:

Table 19: ESWG meetings FY2021-2022

Education Sector Working Group Meetings FY2021-2022		
Date	Year	Summary of Decisions
21 July	2021	<ul style="list-style-type: none"> • ESWG requested the TA through ESCD to prepare a simpler version of the MTEF template for ESAC
26 August	2021	<ul style="list-style-type: none"> • ESWG endorsed SEMIS TA exit report and suggest for ICT committee to provide a way forward of recommendations of report for ESAC
01 September	2021	<ul style="list-style-type: none"> • ESWG endorsed the National Competency Standards Framework (NCSF) TA report
07 October	2021	<ul style="list-style-type: none"> • ESWG discussed and agreed on the following: <ul style="list-style-type: none"> ✓ ESCD to circulate the Draft ARR FY2020-2021 where Year 2 results will be presented with Year 1 results for comparison
22 November	2021	<ul style="list-style-type: none"> • ESWG focused discussions mainly on the draft ARR FY2020-2021 version 6 and agreed for IAs to submit revisions/corrections to ESCD by Friday 26 November for incorporation
13 December	2021	<ul style="list-style-type: none"> • ESWG endorsed the following: <ul style="list-style-type: none"> ✓ CCDR Strategy and TA exit report ✓ M&E Data Validation and TA exit report ✓ Strategic Planning Advisor exit report

		✓ Review of the Research Strategy document
24 February	2022	<ul style="list-style-type: none"> • ESWG endorsed 3 NUS TA reports on Core Information System, Micro Credential and Student Mentoring • TORs for Sector branding, Capacity Development Plan, DP Roundtable • TA Sector Governance presented draft findings of the work conducted in reviewing the Education Sector Governance
29 April	2022	<ul style="list-style-type: none"> • MELF activities progress report endorsed by ESWG
15 June	2022	<ul style="list-style-type: none"> • TA presented the ICT Policy and Strategic Framework to ESWG • ESWG to draft a brief on ICT Policy and Strategic Framework including ESWG recommendations to upcoming ESAC • Draft ES Q3 progress report was tabled for endorsement • ESWG endorsed the NUS Report on TVET Scholarship Schemes in principle pending on revisions from DPs comments • Draft Work Plan and Budget was tabled for committee comments
23 June	2022	<ul style="list-style-type: none"> • ESWG approved the Review of the Education Sector Governance report in principle • ESWG endorsed the Education Sector Research Strategy document in principle awaiting a few amendments

Reference Groups

There are currently seven Reference Groups encompassed in the ESP 2019-2024 as well as the ESSP 2020-24 documents. Membership of RGs ranges from 8 – 12 members inclusive of a Chairperson a member from each IAs and from the Education Sector Coordination Division.

These RGs are:

- Early Childhood Education
- Inclusive Education
- Literacy
- Numeracy
- Teacher Excellence
- Science Reference Group; and
- Technical & Vocational Education and Training

The groups' main responsibilities included:

- To provide a forum to exchange best practice
- To facilitate inter sectoral collaboration
- To provide advice on interventions
- To support the implementation of the Sector Plan activities
- To develop an action plan

The ECE, IE and Literacy are chaired by MESC ACEO CDMD while Teacher Excellence is led by ACEO TDAD. Numeracy RG currently lead by NUS Dean whilst the other two RGs TVET and Science Chair seats are pending confirmation.

The table below list the number of meetings held by each reference groups during the FY2021-2022 in supporting the implementation of activities of the sector plan.

Table 20: Number of meetings by Education Sector Reference Groups

Education Sector Reference Group Meetings FY2021-2022				
Names	Q1	Q2	Q3	Q4
Early Childhood Education	✓	✓	✓	✓
Inclusive Education	✓✓	✓		✓
Literacy	✓			
Numeracy	✓			✓
Teacher Excellence		✓✓		
Science	✓	✓		
Technical, Vocational Education & Training				

The work of the Reference Groups in the financial year under review:

- IE met in quarter one to update on the transition of IE funds and its impacts on IE providers. They met again in quarter four to discuss their work plan for the next financial year and how to utilize the remaining funds
- Teacher Excellence group relooked at their TOR content and planned to deliver mentoring programs for all teachers out in the field. These visits were carries out in quarter two and towards the start of quarter three
- The Science Reference group conducted a meeting in quarter two to select a new chairperson as the previous chair had resigned.
- Literacy held one meeting in quarter one while Numeracy held a meeting in quarter four to discuss their work plan components of developing activity books for students

Education Sector Committees

The Education Sector Research Policy Committee and ICT have been the only two groups that were originally in the governance structure. An additional committee namely the Climate Change & Disaster Resilience Committee was setup to support the work of the TA developing the CCDD Strategy.

Table 21: Number of meetings conducted by Education Sector Subcommittees

Education Sector Committee Meetings FY2021-2022				
Names	Q1	Q2	Q3	Q4
Research Policy	✓✓	✓✓	✓✓	✓
ICT	✓✓✓✓✓	✓✓		
Climate Change & Disaster Resilience	✓✓✓	✓		

The Education Sector committees were also meeting both virtually and face to face to discuss matters that needed their attention like:

- The ICT committee came together to draft their ICT Policy in the first two quarters of the financial year.
- Research Policy committee held a meeting in quarter one to discuss the review of the ES Research Strategy as well as the preliminary findings by the TA. They again met in quarter two to deliberate and approved their TOR as well as tabling two research work by NUS & MESC.
- The ESRP committee welcomed Dr Rafia Naz as their new chairperson in quarter three and also discussed the TA's update on evaluating the effectiveness of the ES Research Strategy. A virtual meeting took place in quarter four to discuss NUS training needs survey as well as assisting SQA and MESC build their research capacity

CHAPTER 5: THE RISK MATRIX & ISSUES ENCOUNTERED

During Year 3 of the ESP19-24, the Education Sector faced five potential risks which have impacted on the implementation of planned activities for the period under review. The potential risks including Institutional Risks, Economic Risks, Environmental Risks, Education reform and working conditions and financial management and procurement risks.

1. Institutional Risks

- 1.1 The timeliness of sector reporting was anticipated given the different approval processes and the sizes of IAs. In addition, there were competing commitments at the agency level which result to defer implementation of sector strategies and activities. During Q2, MESC implemented the National assessments which requires assistance from senior officers from all divisions. This period is normally time for ESCD in compiling Q1 progress report as well as the Annual Review Report for the Sector. The sector focal points are heavily involved with these IA priorities which may also contribute to delays in completion of sector tasks during this period. This led to reporting timelines being postponed to later dates.
- 1.2 In Q1, Education Sector continued to experience financial uncertainty as all Government ministries operated under 25% of budget allocation pending Budget approval from the Parliament. Activities identified in the ESP Implementation Plan scheduled for Q1 which required funding were pushed back.
- 1.3 During Q3 and Q4, the Sector encountered challenges associated with the C-19 pandemic resulting in Nation-wide lockdowns. This adversely affected progress of work of Implementing Agencies as well as the teaching and learning in schools. Online learning provided possibilities for students to continue with the curricula despite several impacts on students and parents. Not all students had access to online learning as they did not have access to relevant devices and resources. Not all teachers had access to devices to enable teaching. In addition, not all teachers and students had IT skills to enable effective virtual engagement in lessons during lockdown.

2. Economic Risks

- 2.1 One risk faced by the Education Sector during this reporting period is the underutilisation of funds. The implementation of work plan activities were not completed which led to partial or non-achievement of some sector KPIs. Some projects and planned activities were not

implemented. The rolled over funds will be used to implement remaining activities added to the new Workplan and some new initiatives by IAs as a result of stakeholder needs identified during the lockdown. This may result in reduction of funds in the next reporting period.

- 2.2 The delay in Budget approval by Parliament led to delayed and deferred implementation of activities in the beginning of this reporting period. The Q1 expenditure was constrained due to the Parliamentary process. In addition, the lockdowns in Q3 limited the expenditure processing which led to an unprecedented spending hikes in Q4.

3. Environmental Risks

- 3.1 The Sector Climate Change & Disaster Resilience Strategy was endorsed by ESAC in this period and preparations for awareness and implementation of the Strategy should commence in the next year. The purpose of the Education Sector Climate Change and Disaster Resilience (CCDR) Strategy 2022-2024 is to mitigate the risk of extreme weather and slow-onset events on education services at all levels in line with the Education Sector Plan 2019-2024. The Strategy consists of four high level areas (climate change & disaster mainstreaming, built environment & safety, sector strengthening and student participation & collaborative partnerships), 10 strategies and 32 priority actions.

The CCDR Strategy applies to the MESC, SQA and NUS. These three agencies are responsible for implementing, monitoring and evaluating the Strategy, including planning and allocation of resources for priority actions that can be implemented over the short term (by 2023). An implementation plan has been developed for the Strategy. Monitoring and reporting processes have been streamlined with those of the Education Sector Plan.

4. Education Reform and Work conditions

- 4.1 The low morale and confidence in teaching and support staff in coping with new initiatives and changes may lead to resignations and poor staff commitment. Teaching and learning environments were affected during the national lockdowns. This was taxing on most teachers who were also grappling with the sudden change to virtual/online learning. Access to devices and resources were a challenge for most while some still had to prepare learning packages and were at risk with exposure to the public that came to pick up/drop off assignments. In addition, the teaching weeks had to be adjusted with holiday periods for teachers and students being reduced. All these may have impacted teachers mentally and emotionally. This may have led to some entertaining exit from the sector.
- 4.2 During this period, there were reported numbers of qualified staff leaving for better salary employment opportunities overseas and in other government agencies and private sector. This will likely cause shortages in teaching staff and impact achievement of learning outcomes and has also impacted Student-Teacher ratio.

5. Financial Management and Procurement Risks

5.1 Out of date public financial management and procurement guidelines leads to inadequate levels of transparency on award of contracts and feedback to bidders. Inefficient and invalid procurement processes causes delays in the procurement of services and goods required for implementation of activities. Weak systems and processes reduce competition, increase inefficiencies and limit value for money. Sector entities not operating under a coordinated procurement plan. Approved Estimates may not adequately resource the approved ESP. The Procurement plans of IAs may not reflect needs of ESP, and delays in procurement may adversely impact on ESP implementation. Sector MTEF and MoF Financial Estimates submission (for sector and Agencies) needs to reflect ESP strategies. Fragmented procurement record and no database of annual procurement statistics in the IA(s). This leads to poor oversight and management of procurement and low quality of reporting

5.6 The Sector Work plan & Budget allocations are not followed by Implementing Agencies. Funds are allocated amongst IA activities that may not necessarily be contributing to achievement of KPIs. ESCD will work together with IAs towards organising an awareness of these two documents for IA staff.

CHAPTER 6: CHALLENGES AND WAY FORWARD

Table 22: ES Challenges & Way Forward

Challenges	Way Forward
Limited access to finances due to political impasse and COVID-19 lock-downs.	<ul style="list-style-type: none">• ES redirected focus on activities that required minimal funds. In Q1 of the period under review, IAs were operating on limited amount of funds which were mainly for personnel costs• ES proceeded with phases that could be implemented without activating payment processes outside of the allowable amounts• Projects that were funded by other Development Partners (different funding modalities) still proceeded
Teaching and learning challenges associated with COVID lock-downs	<ul style="list-style-type: none">• ES to look at Budget allocations for the next year to include basic IT skills for teachers and then students• Devise a sustainable solution on providing access to devices needed to support and enable teaching and learning during times when classrooms are inaccessible• ES to consider the extent of learning loss during lockdown and look at lessons learnt to improve systems and responses during disruptions to learning environments
Timelines of Sector quarterly and annual reports were not met.	<ul style="list-style-type: none">• The templates for reporting have been revised to facilitate process• ESCD is finding it difficult to reconcile some of the

	<p>data from IAs as they differ with the master workplan and budget. ESCD is committed to work together with the relevant IA personnel to resolve the anomalies in cross referencing data</p> <ul style="list-style-type: none"> Any substantial changes to the workplan should be presented to ESAC for approval. ESCD to draft process to enable this change
Planning at the IA level needs to be aligned closely to the ESP Implementation Plan and consider relevant sector planning tools.	<ul style="list-style-type: none"> Reminders to be sent out to IAs with the relevant documents for reference while planning ESP 2019-2024, all Sector Strategies & Policies with Implementation Plans or Recommendations that need to be factored into work-plans The Mid Term Review and ARR Consultations reports, Reference Group work all need to be considered and prioritized according to needs and available resources
Poor internet connectivity in schools.	<ul style="list-style-type: none"> The Government has injected SAT \$2Million into Ministry of Communications and Information Technology (MCIT) budget for the Samoa School Connectivity Project. A total of 120 schools (42 – Savaii, 78 – Upolu) were selected based on historical data of connectivity challenges. As of the time of this report only 36 schools in Savaii have completed connections and work still in progress. The sector has made considerable progress in connecting schools to the Internet via VSAT. However, it is also recommended that the sector also considers the following to supplement and enhance connectivity in the longer term. Strengthen partnerships/collaboration between education sector and professional bodies such as Samoa IT Association so the sector can leverage assistance/support particularly in critical areas of ICT The utilization of the existing SNBH which currently has underutilized capacity for internal connectivity (WAN). Fiber technology is a more stable and sustainable connectivity solution and VSAT can be better utilized as a redundant option for education. The establishment of the Internet Exchange Point (IXP) already approved by government

	<p>to enable caching services and making access more cost effective and efficient for the education sector and schools.</p> <ul style="list-style-type: none"> • To ensure inclusive access to technology, there is a need for the sector to invest in assistive technologies to enable access of special needs students to online and digital resources. This is critical now with the heavy reliance on technology enabled learning due to pandemic and extreme events. • The need to provide student parental awareness and support during lockdown as well as in areas of learner engagement and mental health. • The need for the establishment of an instructional design and technical support unit for teachers to support our multimodal approach to course delivery. • Access to affordable and good quality devices for teaching and learning is important to enable the transformation of education in the digital age. Government subsidized procurement options and tax exemptions for educational devices will provide the average household with opportunities to own devices for their children's education.
Staff turnover & loss of institutional knowledge in IA and Sector issues and progress	<ul style="list-style-type: none"> • IAs & ESCD to have familiarization processes in place • Promotion of teaching as a profession • Review and Upgrade of teacher salary scale
Universal Recognition of ECE work	<ul style="list-style-type: none"> • To make ECE Certificate of completion mandatory for entry into primary level • Recognition of National Council of ECE and Sogi Centre as the gateway for communications to ECE Centres • Identify and establish ECE centres in rural areas where they are scarce • ECE centres to be supplied with all ECE materials & resources due to a lack of these at most centres. Current funding support is insufficient

	<ul style="list-style-type: none"> Some children are not in school due to related costs such as fees and lunch. Government should look at ways to supplement healthy food for children at ECE level
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CHAPTER 7: RECOMMENDATIONS TO ESAC

It is recommended that ESAC consider and:

1. Approve the revised ARR 2021-22 following consultations with stakeholders.
2. Endorse way forward as proposed in chapter 6.

Annex 1: Monitoring, Evaluation and Learning Framework

MONITORING, EVALUATION AND LEARNING FRAMEWORK 2019-2024									
Expected Results Int. Outcomes and Outputs	IP Activity #	Result Indicator	Baseline value	Target values	RESULTS	Status	Frequency	Method of Calculation (MoC)	Data Collection
			2017-18	Yr 3					
				FY2021-22					
Goal 1: Enhance the quality of education and training for all learners									
Int. Outcome: Improved learning outcomes	1.1.1 1.2.2 1.2.3	1. Percentage (%) of Year 4 primary school children at Government Schools meeting a minimum of Level 3 for Literacy and Numeracy	Assessment data 2017-18:	3% Increase on baseline:		Not Achieved	Annual	Percentage (%) of students completing Year 4 (disaggregated by gender) who achieved L3 or higher in Literacy and Numeracy at the end of Year 4 (using assessment data 2017-18 as the baseline) If 3, 4 or 5 targets are met, it will be assessed as partially achieved	MESC
			Year 4 English	Year 4 English	Year 4 English				
			Boys: 24%	Boys: 27%	Boys: 5%				
			Girls: 40%	Girls: 43%	Girls: 11%				
			Year 4 Samoan	Year 4 Samoan	Year 4 Samoan				
			Boys: 26%	Boys: 29%	Boys: 8%				
			Girls: 36%	Girls: 39%	Girls: 20%				
			Year 4 Numeracy	Year 4 Numeracy	Year 4 Numeracy				
			Boys:20%	Boys: 23%	Boys: 3%				
			Girls: 29%	Girls: 32%	Girls: 4%				
Int Outcome: Improved learning outcomes	1.1.1 1.1.2 1.1.3	2. Percentage (%) of Year 6 primary school children Government Schools meeting a minimum of Level 3 for Literacy and	Assessment data 2017-18:	3% Increase on baseline:		Not Achieved	Annual	Percentage (%) of students completing Year 6 (disaggregated by gender) who achieved L3 or higher in Literacy and Numeracy at the end of Year 6 (using assessment data 2017-18 as the	MESC
			Year 6 English	Year 6 English	Year 6 English				
			Boys: 19%	Boys: 22%	Boys: 9%				
			Girls: 36%	Girls: 39%	Girls: 21%				
			Year 6 Samoan	Year 6 Samoan	Year 6 Samoan				
			Boys: 59%	Boys: 62%	Boys: 14%				

		Numeracy Note: The Pacific Island Literacy and Numeracy Assessment (PILNA) will take place in years 2 and 5 of this plan. The PILNA looks at English language literacy and numeracy in Grades 4 and 6. The results of this assessment may prove useful in benchmarking and provision of supporting evidence.	Girls: 81%	Girls: 84%	Girls: 32%			baseline) If 3-5 targets are met, it will be assessed as partially achieved	
			Year 6 Numeracy	Year 6 Numeracy	Year 6 Numeracy				
			Boys: 39%	Boys: 42%	Boys: 8%				
			Girls: 59%	Girls: 62%	Girls: 11%				
Int Outcome: Improved learning outcomes	1.1.1 1.1.2 1.1.3	3. Number of PSET accredited programmes delivering NCS in generic skills (literacy and numeracy)	NA	NA	NA		Twice Year 4 Year 5	Number of accredited PSET programmes delivering NCS in generic skills (literacy and numeracy)	NUS, SQA
Int Outcome: Improved learning outcomes	1.1.1 1.1.2 1.2.3	4. Percentage (%) of SSC students meeting a minimum of	Assessment data 2017-18:	3% Increase on baseline:		Not Achieved	Annual	Percentage (%) of students completing SSC (disaggregated by gender) who achieved L2 or	MESC
			English	English	English				
			Male 34%	Male: 37%	Male: 23%				

		L2 in English and Samoan	Female 47%	Female: 50%	Female: 33%			higher in English and Samoan (using assessment data 2017-18 as the baseline).	
			Samoan	Samoan	Samoan				
			Male 62%	Male: 65%	Male: 55%				
			Female 72%	Female: 75%	Female: 58%				
		5. Percentage (%) of SSC students meeting a minimum of L2 in Maths and Science	Assessment data 2017-18:	3% Increase on baseline:		Partially Achieved	Annual	Percentage (%) of students completing SSC (disaggregated by gender) who achieved L2 or higher in Maths and Science subjects (using assessment data 2017-18 as the baseline).	MESC
			Mathematics	Maths	Maths				
			Male 5%	Male: 8%	Male: 13%				
			Female 5%	Female: 8%	Female: 17%				
			Biology	Biology	Biology				
			Male 8%	Male: 11%	Male: 29%				
			Female 10%	Female: 13%	Female: 27%				
			Chemistry	Chemistry	Chemistry				
			Male 10%	Male: 13%	Male: 25%				
			Female 16%	Female: 19%	Female: 25%				
			Physics	Physics	Physics				
			Male: 36%	Male: 39%	Male: 38%				
			Female 38%	Female: 41%	Female: 32%				
Output: More schools participate in SILNaS	1.2.2	6. Percentage (%) of schools (primary and secondary) participating in SILNaS at the national level	2017-18 data	3% Increase on baseline:		Achieved	Annual	Number of schools participating in SSILNaS divided by the total number of schools (primary & secondary), multiplied by 100	MESC
			Total: 23.3%	Total: 26%	Total: 98%				
			Primary: 19.6%	Primary: 23%	Primary: 99% (171 primary schools)				
			Secondary: 38%	Secondary: 41%	Secondary: 95% (40 secondary schools)				

Int Outcome: Improved quality of teaching	1.1.1 1.1.3 1.2.6 1.3.1 5.1.4	7. Percentage (%) of all primary and secondary teachers meeting registration requirements of the National Teachers Council	32%	1% increase on baseline 33%	A total of 43% met registration requirements	Achieved	Annual	Number of teaching staff meeting the registration requirements, divided by the total number of teaching staff, multiplied by 100.	MESC
Int Outcome: Improved quality of teaching	1.2.6 1.3.1 1.3.2 5.1.4 5.4.4	8. Percentage (%) of TVET lecturers and trainers meeting TVET Professional Standards	NA	1% increase on baseline	NUS: 100% for Level II 18/18 have met the TVET Professional Standards to deliver Certificate Level II. 55.5% for Level III & IV. 10/18 for Certificate Level III & IV. SQA: KPI deferred to FY2023-24	Partially Achieved	Annual	Number of TVET lecturers and trainers meeting requirements of TVET Professional Standards, divided by the total number of lecturers and trainers, multiplied by 100.	SQA, NUS
Int Outcome: Increased supply of qualified teaching staff	1.3.1 1.3.3 2.2.1 2.2.2 2.2.4	9. Number of NUS graduates qualified to teach at ECE, primary and secondary levels	B.Ed Primary	B.Ed Primary	B.Ed Primary	Not Achieved	Annual	Number of NUS graduates across Faculty of Education and Faculty of Science programmes B.Ed or B.Science(Secondary teaching), Graduate Diploma	NUS
			Total: 107	Total: 135	Total: 39				
			Male: 26	Male: 65	Male: 11				
			Female: 81	Female: 70	Female: 28				
			B.Ed Secondary	B.Ed Secondary	B.Ed Secondary				
			Total: 40	Total: 55	Total: 3				

			Male: 19	Male: 28	Male: 2			If 6-11 targets are met, it will be assessed as partially achieved	
			Female: 21	Female: 27	Female: 1				
			Graduate Diploma	Graduate Diploma	Graduate Diploma				
			Total: 7	Total: 20	Total: 0				
			Male: 3	Male: 8	Male: 0				
			Female: 4	Female: 12	Female: 0				
			B.Sci Secondary	B.Sci Secondary	B.Sci Secondary				
			Total: 6	Total: 9	Total: 0				
			Male: 3	Male: 5	Male: 0				
			Female: 3	Female: 4	Female: 0				
Goal 2: Provide everyone with access to good quality education and training opportunities									
Int Outcome: Increased rates of participation and completion	1.2.4 2.4.1	10. Percentage (%) of ECE age students enrolled in ECE	Total: 29%	Total: 60%	Total: 25%	Not Achieved	Annual	Divide the number of students enrolled who are of the official ECE age group by the population for the same age group and multiply the result by 100.	MESC
			Males: 27%	Males: 60%	Males: 23%				
			Female: 32%	Female: 60%	Female: 26%				
Int Outcome: Increased rates of participation and completion	2.3.2 2.3.3	11. Percentage(%) of children commencing Year 1 Primary and completing Year 8	Total: 77%	Total: 85%	Total: 77.4%	Not Achieved	Annual	Divide the number of graduates from primary education in a given year by the difference between enrolment in the last grade in the same year and repeaters in the last grade in the following year, and multiply the result by the survival rate to the last grade of primary education in the given year and multiply the	MESC
			Males: 78%	Males: 85%	Males: 74.7%				
			Female: 76%	Female: 85%	Female: 80.4%				

								result by 100.	
Int Outcome: Increased rates of participation and completion	2.3.2 2.3.3	12. Percentage(%) of students commencing Year 9 and completing Year 12, and Year 13	Year 12	Year 12	Q4	Partially Achieved	Annual	a. Divide the number of graduates from SSC in a given year by the difference between enrolment in the last grade in the same year and repeaters in the last grade in the following year, and multiply the result by the survival rate to the last grade of SSC in the given year and multiply the result by 100. If 2 or 3 targets are met, it will be assessed as partially achieved	MESC
			Total: 53.7%	Total: 56%	Total: 62%				
			Males: 43%	Males: 46%	Males: 78%				
			Female: 65.2%	Female: 68%	Female: 48%				
		Note: Two categories: a. Percentage of students commencing Year 9 and completing Year 12	Year 13	Year 13					
		b. Percentage of students commencing Year 9 and completing Year 13	Total: 45.7%	Total: 49%	Total: 44%				
			Males: 26.2%	Males: 30%	Males: 53%				
		The Year 12 cohort completion rate provides a broad picture of retention across 4 of the 5 years at secondary school, providing an indication of the extent to which students are retained over these four	Female: 45.7%	Female: 48%	Female: 35%			b. Divide the number of graduates from SSLC in a given year by the difference between enrolment in the last grade in the same year and repeaters in the last grade in the following year, and multiply the result by the survival rate to the last grade of SSLC in the given year and multiply the result by 100. If meet 2 or 3 targets, its partially	

		years. The Year 13 cohort completion rate completes the picture of student participation in secondary school.						achieved	
Int Outcome: Increased rates of participation and completion	2.3.1 2.3.2 2.3.3	13. Gross Enrolment in formal PSET (ratio and numbers)	Male 20.5% (1436 students)	Male 24%	Male 26.8% (2748)	Achieved	Annual	Total number of enrolments divided by the total population aged 18-23 years old, in that given year, multiply the result by 100	SQA
			Female 19.7% (1190 students)	Female 23%	Female 38.6% (3692)				
Int Outcome: Increased rates of participation and completion	2.3.1 2.3.2 2.3.3 2.3.4	14. Gross Graduation in formal PSET (ratio and numbers)	Male 38.2% (1726 students)	Male 41%	Male 30.3% (833)	Not achieved.	Annual	Total number of graduates, divided by the total population (over 18 years old) in that given year, multiplied by 100	SQA
			Female 39.5% (861 students)	Female 42%	Female 25.6% (946)				
Output: Courses available through flexible delivery modes	2.2.1 2.2.2 2.2.3 2.2.4 2.2.5	15. Number of PSET courses available through flexible delivery modes	6	18	S2, 2021 - 402 Courses S1, 2022 - 339 Courses	Achieved	Annual	Number of courses available to students via ODFBL mode per academic year.	NUS
Output: Review report	2.2.1	16. Review of Online Distance Flexible Blended Learning (ODFBL) completed	NA	NA	This Review is set for November 2022	Not Achieved	Twice Year 1 Year 2	TOR approved. Report approved.	NUS

Int Outcome: Greater access for young people to education	2.4.2	17. Number of ECE centres meeting MSS	3 ECE centres	10% increase on baseline 6 ECE centres	80% (102) of ECE centres have met the standards 8% (10 centres) partially met the compliance requirements 12% (15 centres) are below the standards	Achieved	Annual	Number of ECE centres meeting Minimum Services Standard	MESC
Outcome: Greater access to education for young people with a disability	2.1.2 2.1.3 2.2.1 2.2.2 2.2.3 5.4.5	18. Number of students with a disability enrolled at all levels	Total: 270 (2017 enrolment data) Primary: 258 Male: 166 Female: 92 Secondary: 12 Male: 6 Female: 6 PSET Male: 3 Female: 3	Increase 3% of baseline Primary: Male: 169 Female: 95 Secondary: Male: 9 Female: 9 PSET Increase 1% of baseline Male: 6 Female: 6	Total: 228 SWD Primary: Male: 128 Female: 74 Secondary: Male: 9 Female: 7 PSET Increase 2% of baseline Male: 5 (4 SQA, 1 NUS) Female: 5	Not Achieved	Annual	Number of students with a disability enrolled in all levels including students enrolled at special school (PSET to be added from Yr2, once data collection procedures have been put in place)	MESC SQA NUS
Int Outcome: Improved quality of teaching	2.1.1	19. Number of primary and secondary teachers (including	28 teachers were trained by service providers 158 teachers	At least 10% increase on baseline number	98 Principals and Teachers attended the IE Awareness Training program.	Achieved	Annual	Number of primary and secondary school teachers who have attended IE practices training in a given year minus	MESC NUS

		principals) receiving training on IE practices	trained under ASI training	Primary: 10% Secondary:8 %	Primary: 89 Secondary: 9 100 pre services			the baseline number, then divide result by baseline and multiply by 100	
Int Outcome: Improved support for students with a disability	2.1.4	20. Number of disability students with a current IEP	28 students with IEP	Increase of 10% on baseline	MESC: 193 disability students with current IE Plans. NUS: Female 1	Achieved	Annual	Total number of students with an IEP	MESC NUS
				31					
Goal 3: Make education and training more relevant to national needs and the labour market									
Int Outcome: Increased rates of employment for graduates	3.1.4 3.3.1 3.3.4	21. Percentage (%) of employed PSET graduates who found employment within 6 months of completion	2018-19 Tracer Study – 34%	40%	52%	Achieved	Once Year 3	Number of recent, employed PSET graduates finding employment within 6 months of graduation, divided by the total number of employed graduates responding to the survey	SQA
Output: Annual Employment rates for graduates	3.1.4	22. Process for PSET providers to report on graduate employment outcomes each year established and implemented	NA	Baseline established	SQA 1 NUS: 44.2% TVET Graduates: 254 /357 responded Degree Graduates: 304 /428 responded Hence of the total that responded 254 + 304 = 558 Only 247 /558	Achieved	Annual	Year 2 MoC: Established process Year 3-5 MoC: Number of PSET graduates from the previous year finding employment within 6 months of graduation, divided by the total number of graduates responding to the survey	SQA & NUS

					responded that they are employed = 44.2%				
Int Outcome: Increased percentage (%) of PSET graduates with knowledge and skills relevant to the Samoa job market	3.1.1 3.1.2	23. Percentage (%) of employers of PSET graduates satisfied with the application of graduates' knowledge and skills in the workplace	98%	NA			Twice Year 1 Year 4	The number of employers indicating their satisfaction with graduate knowledge and skills, divided by the total number of employer respondents, multiplied by 100	SQA
Int Outcome: Increased availability of accredited PSET programmes	3.1.1 1.1.4 3.3.3 5.4.1 5.4.2 5.4.3 5.4.4	24. Number of PSET programmes accredited by SQA	34	42	54	Achieved	Annual	Total number of accredited programmes.	SQA
Output: Increase in the range of suitable programs available for students	1.2.1 3.1.2 5.4.1	25. TVET pilot in secondary schools completed	NA	Completion in 2021 Q2 (Dec 2021)	This activity is yet to be implemented due to the fact that there is work that needs to be done first before reaching that phase where the ministry has to make a decision on piloting TVET programmes in schools. For instance, the repackaging	Not Achieved	Once Year 3	Completion Report approved	MESC NUS

					<p>of TVET courses work is now in progress as the consultant is currently onboard to coordinate this work. The repackaging of TVET courses in phase 1 will hopefully be completed in February 2023, before the pilot decision is made based on the capacity of teachers and resources available to deliver these selected TVET courses.</p>				
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Int Outcome: Increased relevance and range of TVET programmes for Secondary students	1.2.1	26. Percentage (%) of Government Secondary schools providing at least 3 repackaged TVET programmes	NA	Establish baseline in Year 3	At the moment, 97% of government colleges are providing at least 3 vocational subjects. However, none of these colleges are able to provide any TVET repackaged programmes due to the fact that the repackaging consultant is just on board to coordinate the repackaging of TVET courses for secondary level students.	Not Achieved	Three Year 3 Year 4 Year 5	Number of schools providing at least 3 repackaged TVET programmes, divided by total number of secondary schools, multiplied by 100	MESC
		27. Percentage (%) of PSET graduates with nationally and regionally recognised qualifications	2017 enrolment data	Increase 3% of baseline		Achieved	Annual	Number of PSET graduates with nationally and regionally recognised qualifications, divided by the total number of PSET graduates, multiplied by 100	SQA
Int Outcome: increase in the range of suitable qualifications available for students	3.1.1		Total: 16%	Total: 19%	Total: 51.2%				
			Male: 18%	Male: 21%	Male: 59.9%				
			Female: 15%	Female: 18%	Female: 42.5 %				

Output: Institute of Sport	3.2.1 3.2.4 3.2.5	28. Samoa Institute of Sport established	NA	NA	Q4		Twice Year 2 Year 5	Approved design Official opening	MESC
Goal 4: Improve the effectiveness of sector planning, monitoring and reporting									
Output: review report	4.1.3 5.1.3	29. ESAC decision-making processes reviewed	NA	Report completed Q2)	Final draft was presented and endorsed by ESWG on 23 June awaiting approval from ESAC	Achieved	Twice Year 2 Year 3	Approved TOR Approved review report on ESAC decision making process	MESC NUS SQA
Output: pilot completion	4.3.1 4.3.2 4.3.4 5.4.5	30. SEMIS project delivered	NA	Internal review	Not able to complete as prerequisite of SEMIS is still not in place.	Not Achieved	Three Year 1 Year 3 Year 5	Feasibility study completed Internal review report Pilot completed	MESC NUS SQA
Int Outcome: More decision making is informed by data analysis, research, policy and reviews	4.1.1 4.1.2 4.1.3	31. Sector planning, budgeting and reporting documents submitted to ESAC, within a month of expected timeframes	20%	70%	Submission of documents to ESAC is mandatory and continue to be a normal practice however, timeframe did not meet due to data availability / collection from IAs. 3 Quarterly reports approved by ESAC on 20th June,	Not Achieved	Annual	Number of quarterly/annual reports and workplans/budgets approved to ESAC within one month of due dates divided by total number of documents multiplied by 100 See Figure 8	MESC NUS SQA

					2022 1. Q1 2020-21 2. Q2 2020-21 3. Q3 2020-21				
Output: review report	4.2.2 4.2.3	32. Sector research strategy and action plan reviewed	NA	Report completed (Q1)	Publish and disseminate ES Research Strategy. ES Research strategy endorsed by ESWG 23 June 2022.	Achieved	Twice Year 2 Year 3	Approved TOR	MESC NUS SQA
Output: policy	4.2.4 4.3.5	33. ICT sector policy finalised	NA	NA	TOR in place		Once Year 2	Approved ICT policy	MESC NUS SQA
Output: strategy	4.2.1 4.2.4	34. Sector climate change and disaster risk resilience strategy finalised	NA	NA	Q4		Once Year 2	Completed sector climate change and disaster risk resilience strategy	MESC NUS SQA
Goal 5: Develop ways to manage the education sector's resources sustainably									

Outcome: All education sector coordination responsibilities managed efficiently		35. Improved stakeholder engagement in all education sector activities			ARR FY20-21: 83% (133/160) * 100 ESAC: 86% 15 members + 15 observers 3 ESAC meetings (77/90) * 100 ESWG: 78% 11 members and 6 observers 10 ESWG meetings 132 / 170 RG: 73% 15 meetings ECE: 4 meeting, 13 members IE: 4 meetings Literacy: 1 meeting Numeracy: 2 meetings Teacher Excellence: 2 meetings Science: 2 meetings 136/186 * 100 = 73%				
	5.1.2 5.2.1 5.2.2		53% (from 2018-19 ARR)	Minimum 60% participation rate	Achieved	Annual	Number of attendees at ARR consultation, sector reference groups, ESAC, ESWG and DP roundtable – divide by the total number of invitees, then multiply by 100	MESC NUS SQA	

Output: Strengthened financial management	5.2.3 5.3.1 5.3.2 5.3.3	36. MTEF revised annually to meet MoF requirements and planning cycle due dates	1	Reviewed & revised MTEF approved	Updated MTEF and approved by ESAC on 28/09/21	Achieved	Annual	Revised MTEF approved by ESAC	MESC NUS SQA
Output: Maintain efficient management of all sector coordination responsibilities	5.1.2	37. Sector management documents revised annually	3	All documents reviewed and updated	Risk Matrix FY2020-21 was approved by ESAC on 28/09/21	Achieved	Annual	Revised Risk Matrix, MELF and MTEF approved by ESAC	MESC NUS SQA
		1. Risk Management			MELF FY2020-21 was approved by ESAC on 28/09/21				
		2. MELF			ES Workplan and Budget FY2021-22 was approved by ESAC on 11/05/2021				
		3. Sector workplans and budgets							
Output: New schools	1.1.1 2.2.2 2.2.4 5.4.3	38. New schools established and existing schools upgraded or renovated	NA	Increase of 2 from baseline	6 new School Buildings • Saipipi Primary school • Safotu Primary school • Moataa Primary school • Fusi Safata Primary school • Samalaeulu Primary	Achieved	Annual	Number of new/upgraded schools	MESC

					<p>school</p> <ul style="list-style-type: none"> • Salani Primary school <p>3 new School Halls</p> <ul style="list-style-type: none"> • Saasaai Pre School • Aana 1 College • Palauli Sisifo College 				
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Annex 2: Risk Management Matrix

Risks/Challenges	Likelihood to happen	Implications	Remedial Measure / Strategy	Risk Level
1. Institutional risks				
1.1 Lack of commitment on behalf of the IAs to implement sector strategies and activities due to competing commitments at the agency level.	Likely	<ul style="list-style-type: none"> Could lead to a delay in progress of implementation of 22/23 work-plan and non-achievement of KPIs. 	<ul style="list-style-type: none"> ESCD to provide monitoring reports in a timely manner for ESAC to hold IAs accountable to Work-plan commitments. 	High
1.2 Change of leadership, staff turnover and organizational restructure within IAs Changing leadership of the Governance Arrangements Groups/Committees	Possible	<ul style="list-style-type: none"> The expiry of management contracts and resignations in key IA leadership and/or Divisions may lead to uncertainty and further delays as recruitment process may take time. The resignation of chairpersons to Reference Groups and Committees impacts on RG workplans and often takes time for replacement and even longer to learn about the processes 	<ul style="list-style-type: none"> Early assignment of staff to undertake responsibilities in transition period Sensitization of new staff to ESP & Workplan Sensitisation of new personnel to reporting timelines and processes Finalise Capacity Development Plan & Implement 	Medium
1.3 Pandemic threats	Likely	<ul style="list-style-type: none"> Close down of schools for an indefinite period causing disruptions to classroom time possible reductions in project funding due to reprioritisation of funds Both teachers and students can't access to online forum as they do not have relevant devices and resources to connect online. Some teachers do not know how to utilize online tools and use e-materials for teaching. Parents do not have capacity to support students at home 	<ul style="list-style-type: none"> Develop and store Multimodal learning packages for all levels Develop a plan for different stages of shut down (full vs partial) Develop protocols for partial close down for students and teachers & support staff Enhance online learning to minimize disruption on curriculum delivery by providing electronics, learning packages and resources to deliver the services to students and better access to online classes. Include training for both teachers and parents in using the tools and e-materials and also providing support and monitor student's learning at home 	High
2. Economic risks				
2.1 Government may reduce financial	Likely	<ul style="list-style-type: none"> Sector may achieve partial outcomes 	<ul style="list-style-type: none"> Reprioritise activities and revise the 	High

Risks/Challenges	Likelihood to happen	Implications	Remedial Measure / Strategy	Risk Level
commitment to ESP due to a crisis or change of priority.		<ul style="list-style-type: none"> Some projects/activities will not be implemented 	<ul style="list-style-type: none"> relevant documents to reflect changes Budget KPIs and AMP activities to be revised according to reduction 	
2.2 Reduction in funding and in-kind assistance from Development Partners.	Possible	<ul style="list-style-type: none"> Full implementation of activities may not be possible Non achievement of expected outcomes/outputs 	<ul style="list-style-type: none"> Establish regular roundtable meetings with DPs. Use ESP 2019-2024 planning tools to reprioritize - IP, MTEF and MEL. 	Medium
2.3 Political Instability	possible	<ul style="list-style-type: none"> delayed/deferred implementation of activities due to a possible delay in Budget Approval by Parliament hardship for government employees if there is a prolonged period of uncertainty priorities may change 	<ul style="list-style-type: none"> Appropriate & relevant measures/strategies at the time Align with any re-prioritisation at the time Staff to consider employment options 	Low
3. Environmental risks				
3.1 Natural disasters, exacerbated by climate change, lead to heavy destruction of educational buildings, equipment and materials and possible loss of lives.	Likely	<ul style="list-style-type: none"> Possibility of reallocation of funds due to national emergencies Possible damage to physical assets and school buildings 	<ul style="list-style-type: none"> CCDRRS document to be developed and implemented Wide awareness of changes and other strategies to all stakeholders especially schools and alternative solutions to be implemented. 	Medium
4. Education reform and work conditions risks				
4.1 Low morale and confidence in teaching and support staff in coping with new initiatives and change leads to resignations and poor staff commitment.	Likely	<ul style="list-style-type: none"> Teaching and learning outcomes not achieved either because there is lack of commitment from teachers or teachers leaving the service causing a shortage Quality and access to services are limited and do not meet expected standards 	<ul style="list-style-type: none"> New initiatives and changes to be widely consulted ahead of time Develop & implement Capacity Development Plan /implement NTDF SFS to conduct annual teaching excellence awards 	Medium
4.2 Qualified staff leaving for better salary employment opportunities in Australia and New Zealand, plus opportunities in other government agencies and private sector.	Likely	<ul style="list-style-type: none"> This will likely cause shortages in teaching staff and impact achievement of learning outcomes. The Student-Teacher ratio will also be impacted 	<ul style="list-style-type: none"> Continue with existing incentives such as scholarship awards, online learning to motivate and retain existing teachers and attract new teachers to the service. Look at possibility of a scheme of temporary relievers from other Govt ministries or new graduates who are 	Medium

Risks/Challenges	Likelihood to happen	Implications	Remedial Measure / Strategy	Risk Level
			unemployed	
5. Financial management and procurement risks				
5.1 Out of date public financial management and procurement guidelines leads to inadequate levels of transparency on award of contracts and feedback to bidders.	Possible	<ul style="list-style-type: none"> Inefficient and invalid procurement processes causes delays in the procurement of services and goods required for implementation of activities. Weak systems and processes reduce competition, increase inefficiencies and limit value for money. 	<ul style="list-style-type: none"> Strengthen internal controls and update Public Finance Management Guidelines. Conduct annual assessment of IA procurement processes. Continue with annual external audits. Build and maintain sector capacity in procurement skills to attract and retain specialist staff including refresher trainings by MoF and Financial Institutions (World Bank, ADB). 	Low
5.2 Sector entities not operating under a coordinated procurement plan. Approved Estimates may not adequately resource the approved ESP.	Likely	<ul style="list-style-type: none"> Procurement plans of IAs may not reflect needs of ESP, and delays in procurement may adversely impact on ESP implementation. Sector MTEF and MoF Financial Estimates submission (for sector and Agencies) needs to reflect ESP strategies. 	<ul style="list-style-type: none"> Procurement Advisory Support will need to coordinate implementation of procurement risk mitigation measures across the corporate service units of the three IA(s). Training and capacity building to cover all key implementing agencies including MESOC, NUS, SQA and other relevant agencies led by MoF Procurement Division 	Low
5.3 Fragmented procurement record and no database of annual procurement statistics in the IA(s).	Likely	<ul style="list-style-type: none"> This leads to poor oversight and management of procurement and low quality of reporting 	<ul style="list-style-type: none"> Strengthen internal processes for record keeping and also tracking of procurement transactions. 	Low
5.4 Segregate duties and responsibilities for procurement and payments.	Likely	<ul style="list-style-type: none"> This lack of separation of duties increases chance of undetected misappropriation. 	<ul style="list-style-type: none"> Review and implement Financial and Procurement guidelines for all IAs. 	Low

Risks/Challenges	Likelihood to happen	Implications	Remedial Measure / Strategy	Risk Level
5.5 Workplans & Budget allocations are not followed by Implementing Agencies	Likely	<ul style="list-style-type: none"> Funds are allocated at will amongst IA activities that may not necessarily be contributing to achievement of KPIs Budget commitment by IAs 	<ul style="list-style-type: none"> Encourage IAs to stick to Workplan & Budget Allocations Ensure ESAC authority Encourage IAs to consider MTEF when preparing work plans and submit actuals of their quarterly budget utilisation 	High

Please address all correspondences
to the Controller and Auditor General



AUDIT OFFICE

6th April 2023

The Chief Executive Officer
Ministry of Education, Sports and Culture (MESC)
Government of Samoa

Afioga e,

MANAGEMENT LETTER REPORT ON THE COMPREHENSIVE FINAL AUDIT OF MESC FOR THE PERIOD 01ST JULY 2021 TO 30TH JUNE 2022.

Please find enclosed is the Management Letter of the Comprehensive Final Audit for MESC for the year ended 30th June 2022. We have closed this audit having received and incorporated the responses from MESC.

We acknowledge gratefully MESC's assistance during our audit visit. Observations made with regards to the audit visit have been detailed in the report for your awareness and any remedial actions deemed necessary.

A full list of audit components or audit areas intended to be covered in the comprehensive audits is appended with greens identified by our quality control and assurance review as covered in this round and the reds as omitted due to time and personnel constraints. Our quality control and assurance review processes will ensure and assure the coverage of the reds in subsequent rounds of comprehensive audits.

In line with the usual audit practice and requirement to communicate reports with those in charge of governance we are now also copying the Honourable Prime Minister and Honourable Minister responsible for MESC.

Faia ma le ava ma le migao tele,

Fuimaono Mataáfā Papalii C.G. Afele
CONTROLLER & AUDITOR-GENERAL
SAMOA AUDIT OFFICE

Cc: **HONOURABLE PRIME MINISTER**
HONOURABLE MINISTER OF EDUCATION, SPORTS AND CULTURE

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AUDIT OFFICE

AUDIT AREAS OR COMPONENTS IN COMPREHENSIVE AUDITS

1. **FIXED ASSETS**
2. **TRANSPORTATION/VEHICLES/PETROL**
3. **ANALYTICAL REVIEW – RECEIPT, PAYMENTS & IMPRESTS**
4. **NON-PAYROLL PAYMENTS, PURCHASES AND ACCOUNTS PAYABLE FROM TRANSACTION INCEPTION TO ACCOUNTING**
5. **AUDIT OF PREVIOUS AUDIT FINDINGS & RECOMMENDATIONS**
6. **AUDIT OF PERFORMANCE INDICATORS AND MEASURES**
7. **AUDIT OF THE QUALITY OF INTERNAL GOVERNANCE IN THE AUDITEE**
8. **TRANSPORTATION/VEHICLES/PETROL**
9. **RECRUITMENT**
10. **TERMINATION**
11. **CHANGE OF RATES**
12. **PAYROLL PAYMENTS & ACCOUNTING**
13. **ATTENDANCE, LEAVE AND RECORDS**
14. **TELEPHONE, ELECTRICITY, INTERNET & WATER**
15. **SURPRISE CASH COUNTS – RECEIVERS & IMPRESTEES**
16. **ACCOUNTABLE FORMS**
17. **CASH COLLECTION, RECEIPTING, BANKING & ACCOUNTING**
18. **CHARGEABLE PRODUCTS/OUTPUTS – REVENUES/INVOICING & RECEIVABLES**
19. **SPECIAL BANK ACCOUNTS, SPECIAL FUNDS AND CASH POSITION**
20. **CAPITAL EXPENDITURES, PROJECT MANAGEMENT & ACCOUNTING**
21. **ADVANCES**
22. **IRREGULARITIES & REPORTS**
23. **LOAN & GRANT/AID FUNDED PROJECTS**
24. **INVENTORIES/SUPPLIES**
25. **GENERAL JOURNALS**
26. **AUDIT OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES & INFRASTRUCTURE**
27. **AUDITS OF BIG DATA AND USAGE IN THE AUDITEE**
28. **AUDITS OF USE OF INNOVATION AND ARTIFICIAL INTELLIGENCE IN THE AUDITEE**
29. **AUDIT OF INTERNAL AUDITING**
30. **AUDIT OF THE QUALITY OF AUDITS IN THE AUDITEE – EXPECTATION GAP AND QUALITY ASSURANCE**
31. **AUDIT OF THE QUALITY OF INTEGRITY IN THE AUDITEE**
32. **AUDIT OF FRAUD, ABUSE AND CORRUPTION**
33. **AUDIT OF IMPLEMENTATION AND PROGRESSION OF SDGS BY THE AUDITEE**
34. **AUDIT OF SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL PROTECTION**
35. **AUDIT OF IMPLEMENTATION AND PROGRESSION OF NATIONAL GOALS (SDS & PDS) BY THE AUDITEE**
36. **PERFORMANCE AUDITS OF ECONOMY, EFFICIENCY, EFFECTIVENESS, ETHICS, EQUITY, ENVIRONMENTAL CONSCIENCE, WASTE AND EXTRAVAGANCE**
37. **AUDIT OF THE QUALITY OF LIFE PROVIDED BY THE AUDITEE**

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to the Controller and Auditor General*



AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – NATIONAL UNIVERSITY OF SAMOA

Audit Opinion

We have audited the accompanying Financial Statements of the National University of Samoa (the University) which comprises of the Statement of Financial Position as at 30 June 2022, the Statements of Financial Performance, the Statement of Cash Flows and Changes in Equity for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Accounting Firm of Su'a ma Pauga & Associates, Chartered Accountants, assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Pauga Fata Talalelei Pauga.

In our opinion, the financial statements give a true and fair view of the financial position of the National University of Samoa as at 30 June 2022, and of its financial performance, and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the University in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Emphasis of Matter

We draw attention to Note 23 to the financial statements which describe the effect of COVID-19 pandemic worldwide and its impacts on National University of Samoa. Despite the uncertainty over this prolong pandemic, Samoa Government, as in Note 21, continues to provide financial assistance where necessary to support NUS. Our opinion is not modified in respect of this matter.

Responsibilities of Those Charged with Governance for the Financial Statements

The Council and Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, the Council is responsible for assessing the University's ability to continue as a going concern, disclosing, as applicable if any, matters related to going concern. The Council and those charged with governance are responsible for overseeing the University's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with these International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

P.O Box 13
APIA, SAMOA

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



AUDIT OFFICE

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council and management.
- Conclude on the appropriateness of the Council and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with those charged with governance regarding among other matters, the significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our audit was completed on the 28th October 2022 and our opinion is expressed as at that date.

Apia, Samoa
31 October 2022

Ah Siu Lin
AUDIT DIRECTOR OF PUBLIC BODIES AUDIT

NATIONAL UNIVERSITY OF SAMOA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

National University of Samoa
Financial Statements
For the year ended 30 June 2022

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National University of Samoa
Management's Report
For the year ended 30 June 2022

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements are the responsibility of management. The financial statements have been prepared according to International Financial Reporting Standards and include amounts based on management's best estimates and judgments.

Management has established and maintains accounting and internal control systems that include written policies and procedures. These systems are designed to provide reasonable assurance that our financial records are reliable and form a proper basis for the timely and accurate preparation of financial statements, and that our assets are properly safeguarded.

The Council oversees management's responsibilities for financial reporting. The financial statements have been reviewed and approved by the Council on recommendation from management.

Our independent auditors (Su'a and Pauga Associates), having been appointed by the Government Controller and Chief Auditor, have audited our financial statements commencing the year ended 30 June 2022. The accompanying independent auditors' report outlines the scope of their examination and their opinion.


Prof Aiono Alec Ekeroma
Vice Chancellor & President
Asiata Lydal Visan
Director of Financial Services

28/10
Dated, 2022

National University of Samoa
Council's Report
For the year ended 30 June 2022

The Council present their report together with the financial statements of National University of Samoa ("the University") for the year ended 30 June 2021 as set out on the accompanying pages and the auditors' report thereon in accordance with the Public Finance Management Act 2001 and the Public Body (Performance and Accountability) Act 2001.

Council members

The Council members of the University at the date of this report are:

Prof. Letuimanu'asina Emma Kruse-Vaai	(Pro-Chancellor, Chairperson, Head of State appointee)
Fuimaono Saron Ponifasio	(Deputy Chair, Head of State Appointee)
Prof. Aiono Alec Ekeroma	(Vice Chancellor and President; NUS)
Vacant	(Chief Executive Officer; MESC)
Muliagatele Dr Potoa'e Roberts-Aiafi	(Head of State Appointee)
Pulotu Lyndon Chu Ling	(Head of State Appointee)
Vacant	(Head of State Appointee)
Prof. Iain Gregory Martin	(Head of State Appointee)
Vacant	(Head of State Appointee)
Hon. Peseta Sam Lotu-liga	(Co-opted member)
Prof. John David Overton	(Co-opted member)
Prof. Helen Nicholson-White	(Co-opted member)
Muaausa Joseph Siegfried Walter	(Co-opted member)
Assoc. Prof. Tuifuisa'a Patila Amosa	(Senate Representative)
Dr. Anita Latai-Niusulu	(Staff representative – VC Nominee)
Sofala Sofala	(President of Students Association)

Council Secretary

Flyriver Niupulusu

(Secretary)

Principal Activity

The principal activity of the National University of Samoa is the provision of tertiary education. There has been no change in the principal activity of the University during the year or any of the classes of divisions that it operates in.

State of Affairs

In the opinion of the Council members:

- (i) the accompanying Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of the University as at 30 June 2022.
- (ii) the accompanying Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of the University for the year ended 30 June 2022.

Operating Results

The excess of income over expenditure is \$4,987,643 (in 2021: excess of income over expenditure for the year was \$2,235,582).

Dated at Apia this 28 day of Oct, 2022

Signed in accordance with a resolution of the Council

Letuimanu'asina Prof. Emma Kruse-Vaai
Pro-Chancellor & Chairman of Council

Aiono Prof. Alec Ekeroma
Vice Chancellor & President

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



AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – NATIONAL UNIVERSITY OF SAMOA

Audit Opinion

We have audited the accompanying Financial Statements of the National University of Samoa (the University) which comprises of the Statement of Financial Position as at 30 June 2022, the Statements of Financial Performance, the Statement of Cash Flows and Changes in Equity for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Accounting Firm of Su'a ma Pauga & Associates, Chartered Accountants, assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Pauga Fata Talalelei Pauga.

In our opinion, the financial statements give a true and fair view of the financial position of the National University of Samoa as at 30 June 2022, and of its financial performance, and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the University in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Emphasis of Matter

We draw attention to Note 23 to the financial statements which describe the effect of COVID-19 pandemic worldwide and its impacts on National University of Samoa. Despite the uncertainty over this prolong pandemic, Samoa Government, as in Note 21, continues to provide financial assistance where necessary to support NUS. Our opinion is not modified in respect of this matter.

Responsibilities of Those Charged with Governance for the Financial Statements

The Council and Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, the Council is responsible for assessing the University's ability to continue as a going concern, disclosing, as applicable if any, matters related to going concern. The Council and those charged with governance are responsible for overseeing the University's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with these International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Telephone: 27751
Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

P.O Box 13
APIA, SAMOA

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



AUDIT OFFICE

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council and management.
- Conclude on the appropriateness of the Council and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with those charged with governance regarding among other matters, the significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our audit was completed on the 28th October 2022 and our opinion is expressed as at that date.

Apia, Samoa
31 October 2022

Ah Siu Lin
AUDIT DIRECTOR OF PUBLIC BODIES AUDIT

National University of Samoa
Statement of Financial Performance
For the year ended 30 June 2022

		2022 \$	2021 \$
	Notes		
Income			
Operating grant - Government local grant		16,440,907	13,229,256
- Education Sector budget support		2,466,010	1,696,060
- Supplementary budget		449,113	1,751,492
Course fees	3	12,328,710	11,290,646
Rental income	6	520,071	186,884
Hire of gowns		82,002	61,549
Gymnasium fees		80,685	103,822
Amortisation of deferred income	4	1,503,245	1,401,865
Other income	22	529,418	431,611
Surplus from Bookshop operations	5	65,156	133,978
Surplus from conference and workshop funds	7	55,603	20,528
Total income		<u>34,520,920</u>	<u>30,307,691</u>
Expenses			
Administration expenses	8	5,066,451	4,788,824
Audit fees		50,296	35,565
Depreciation	9	3,539,396	3,443,493
Repairs & maintenance		429,649	651,456
Software upgrade/fees		352,562	325,508
Personnel costs	10	19,316,862	18,152,530
TVET Scholarship	3	899,341	720,000
Total expenses		<u>29,654,557</u>	<u>28,117,376</u>
Operating surplus/(loss)		<u>4,866,363</u>	<u>2,190,315</u>
Other gains/(losses)			
Net finance income	11	121,280	45,267
Total other expenses		<u>121,280</u>	<u>45,267</u>
Net surplus/(loss) for the year		<u>4,987,643</u>	<u>2,235,582</u>
Accumulated losses b/f		<u>(4,721,864)</u>	<u>(6,957,446)</u>
Accumulated surplus c/f		<u>265,779</u>	<u>(4,721,864)</u>

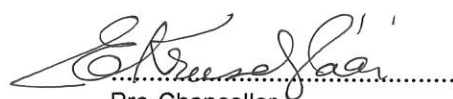
The accompanying notes form an integral part of the above Statement of Financial Performance.

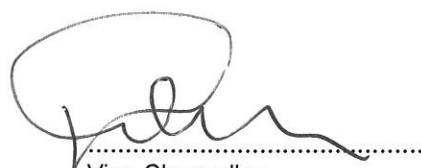
National University of Samoa
Statement of Financial Position
As at 30 June 2022

		2022 \$	2021 \$
ASSETS			
Non-Current assets			
Property, plant and equipment	9	77,112,741	78,240,090
Total non-current assets		<u>77,112,741</u>	<u>78,240,090</u>
Current Assets			
Other receivables and prepayment	12	2,962,151	649,891
Bookshop inventory	13	121,207	127,299
Term deposits	14	3,171,431	1,136,170
Cash on hand and at bank	15	5,329,525	4,724,580
Total Current Assets		<u>11,584,314</u>	<u>6,637,940</u>
TOTAL ASSETS		<u>88,697,055</u>	<u>84,878,030</u>
EQUITY AND LIABILITIES			
Equity			
Capital		29,997,837	29,997,837
Asset Revaluation Reserve	9	18,366,000	18,366,000
Accumulated profits/(losses)		265,779	(4,721,864)
Total net Equity		<u>48,629,616</u>	<u>43,641,973</u>
Non-current liabilities			
Deferred income	4	34,716,340	36,320,965
Long service and severance provision	20	500,000	500,000
Total non-current liabilities		<u>35,216,340</u>	<u>36,820,965</u>
Current Liabilities			
Deferred income	4	1,503,245	1,401,865
Annual and sick leave		100,000	100,000
Other Payables and accruals	16	2,160,688	1,697,864
Research, Project funds (donor) and others	17	1,087,166	1,215,363
Total Current Liabilities		<u>4,851,099</u>	<u>4,415,092</u>
TOTAL EQUITY AND LIABILITIES		<u>88,697,055</u>	<u>84,878,030</u>

The accompanying notes form an integral part of the above Statement of Financial Position.

Signed on behalf of the Council:


Pro-Chancellor
28/10/22
Dated


Vice-Chancellor
28/10/22
Dated

National University of Samoa
Statement of Changes in Equity
For the year ended 30 June 2022

	Capital	Accumulated profits/(losses)	Total
Opening balance as at 01 July 2020	48,363,837	(6,957,446)	41,406,391
Excess of income over expenditure		2,235,582	2,235,582
Balance as at 30 June 2021	48,363,837	(4,721,864)	43,641,973
Excess of income over expenditure		4,987,643	4,987,643
Balance as at 30 June 2022	48,363,837	265,779	48,629,616

The accompanying notes form an integral part of the above Statement of Changes in Equity.

National University of Samoa
Statement of Cash Flows
For the year ended 30 June 2022

	2022 \$	2021 \$
Notes		
Cash flows from operating activities		
<u>Cash was received from:</u>		
Government grants: local grant	16,440,907	13,229,256
: Education Sector budget support	3,280,518	1,696,060
: first supplementary budget FY20/21	449,113	1,751,492
: NUS-Confucius Institute	17,895	42,909
Course fees	11,301,426	12,087,093
Canteen & other facilities rental	312,462	390,412
VAGST refund	557,941	812,101
Miscellaneous income	1,048,450	1,856,034
	<u>33,408,712</u>	<u>31,865,357</u>
<u>Cash was applied to:</u>		
Personnel costs	19,789,267	18,731,927
Administration and others	10,602,547	7,552,751
	<u>30,391,814</u>	<u>26,284,678</u>
Net cash surplus/(deficit) from operating activities	3,016,898	5,580,679
Cash flows from investing activities		
<u>Cash was received from:</u>		
Interest received	94	94
	<u>94</u>	<u>94</u>
<u>Cash was applied to:</u>		
Purchase of fixed assets	2,412,047	787,671
	<u>2,412,047</u>	<u>787,671</u>
Net cash deficit from investing activities	(2,411,953)	(787,577)
Net increase/(decrease) in cash balance	604,945	4,793,102
Cash balance brought forward	4,724,580	(68,522)
Ending cash balance	5,329,525	4,724,580

The accompanying notes form an integral part of the above Statement of Cash Flows.

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

1. General

The National University of Samoa was created by an Act of Parliament in 1996 that was recently repealed upon the merger of Samoa Polytechnic and the National University of Samoa under the new National University of Samoa Act 2006. The National University of Samoa Act 2006 established the Institute of Higher Education and the Institute of Technology. The University is located at the Lepapaigalagala Campus in the village of Toomatagi, Apia.

These financial statements were authorised for issue by the Council on 28th Oct 2022.

2. Summary of significant accounting policies

a. Statement of compliance

These financial statements have been prepared in accordance with the requirements of the Public Finance Management Act 2001 and the *International Financial Reporting Standards* issued by the International Accounting Standards Board (IASB).

b. Basis of preparation

The financial statements have been prepared on the historical cost basis. The principal accounting policies are stated to assist in a general understanding of these financial statements.

c. Functional and presentation currency

These financial statements are presented in Samoan Tala (WST), which is the University's functional currency.

d. Foreign currency transactions

Transactions in foreign currencies are translated to functional currency at exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to the functional currency at the exchange rate ruling at that date. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to the functional currency at the exchange rates ruling at the dates the fair value was determined.

e. Educational institution mergers

Educational institution mergers were accounted for by combining the net identifiable fair value of assets and contingent liabilities at the date of the merger. There was no cost consideration involved in the merger nor is there any goodwill acquired as part of the merger.

f. Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the assets. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset into working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

The costs of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied with that part will flow to the University and its cost can be measured reliably. The costs of the day to day servicing of the property, plant and equipment are recognized in the statement of financial performance as an expense when incurred.

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

2. Summary of significant accounting policies (cont'd)

Depreciation is charged to profit and loss on a straight-line basis over the estimated useful life of each part of an item of property, plant and equipment. The rates at which depreciation is charge dare as follows:

• Buildings	2.50%
• New Fale	5.00%
• Plant & Equipment	20.00%
• Office Equipment & Machinery	20.00%
• Motor vehicles	20.00%
• Roads	20.00%

The residual value is reassessed annually.

g. Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the weighted average method and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition.

h. Other receivables

Other receivables are stated at amounts due less any provision for doubtful debts. A provision is made in respect of debts considered doubtful based on a review of outstanding amounts at year end. Bad debts are written off in the year in which they are identified.

i. Provisions

A provision is recognized in the balance sheet when the University has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

j. Payables and accruals

Payables and accruals are recognized at cost.

k. Cash and cash equivalents

Cash and cash equivalents consist of cash, bank deposits and term deposits with maturities less than a year for the purposes of the statement of cash flows.

l. Impairment

The carrying amounts of the University's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognized immediately in the profit and loss.

Calculation of recoverable amount

Recoverable amount is the higher of fair value less costs to sell and value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risk specific to the asset.

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

2. Summary of significant accounting policies (cont'd)

Reversals of impairment

In respect of other assets, an impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

m. Income and grants

Income and grants are recognized on the following basis:

- ***Operating grant*** from the Government of Samoa is recognized on an accrual basis to reflect the actual amounts appropriated by the Government for the University in each financial year;
- ***Course fees and student fees*** are recognized in the period in which they are received except for course fees from donors and sponsors (mainly Government Ministries) contracted with the University which are recognised on an accrual basis
- ***Research grants*** from donors in the form of cash are recognized in the period in which they are received
- ***Cash grants and donations*** for funding specific University activities are recognized in the period in which the expenditure on the activity is incurred
- ***Non-monetary grants for property, plant and equipment*** which are donated or provided under special project funding from international donors are recognized as deferred income and amortised to income in the same amount as the related depreciation expense on the asset.
- ***Rental income*** derives from the University's commercial use of properties for commercial and educational purposes. Our major contributor as of to date is the lease agreement with the Australian Pacific Technical College in which they are utilizing both teaching and accommodation spaces for both their courses and students. Others is the hire of the Fale Samoa, lecture theater and other classrooms and canteen facilities. This is accounted for on an accrual basis.

n. Employee benefits

The University contributes towards the Samoa National Provident Fund, a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contribution. Obligations for contributions to the defined contribution plan are recognized immediately in profit and loss.

Liabilities for sick leave are accrued and recognised in the balance sheet at the undiscounted amount expected to be paid for the entitlement earned. Annual leave are recorded at the undiscounted amount expected to be paid for the entitlement earned.

Short term benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

o. Value added goods and services tax

The University does not recognise value added goods and services tax on its tuition fees and rental facilities under its Partnership Agreement with Australia-Pacific Technical College (APTC). Expenses, and assets are recognised net of the amount of value added goods and services tax (VAGST), except for payables which are recognised inclusive of VAGST. Where VAGST is not recoverable as an input tax it is recognised as part of the related asset or expenses.

p. Income tax

The University is exempt from income tax under the National University of Samoa Act 2006.

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

2. Summary of significant accounting policies (cont'd)

q. Comparatives

Where necessary the prior year comparatives have been changed to conform to presentations in the current year.

3. Course fees

Course fees are specified as follows:

	2022 \$	2021 \$
Tuition fees:		
Faculty of Arts	1,610,464	1,565,627
Faculty of Business & Entrepreneurship	2,201,967	2,011,851
Faculty of Education	729,760	795,306
Faculty of Science	1,845,256	1,806,490
Faculty of Health Science	1,750,536	1,687,093
Faculty of Technical Education	773,483	328,958
Centre for Samoan Studies	744,427	848,451
Oloamanu Centre	133,468	64,934
School of Maritime Training	485,043	242,374
	<u>10,274,404</u>	<u>9,351,084</u>
Other Tuition fees:		
Administration fees	1,353,605	1,378,057
Enrolment package	213,858	218,506
Late fees	-	3,300
Cisco fees	249,257	198,270
Apprenticeship course	237,586	141,429
	<u>2,054,306</u>	<u>1,939,562</u>
Total course fees	<u>12,328,710</u>	<u>11,290,646</u>

The University initially received and administered scholarship funds for TVET programmes in the total amount of \$720,000.00 tala, funded by the Governments of New Zealand and Australia through the Education Sector budget support in FY2020/21. TVET Scholarships were first offered in Semester 1, 2021 to 255 TVET students selected through the University's scholarship process. A total of 96 female students and 159 male students were awarded under this scholarship scheme. A total of \$1,413,518 was received for the FY2021/22, enabling the University to sponsor 539 TVET scholars in the second semester of 2022.

4. Deferred Income

All assistance and grants for the purpose of financing or funding specific fixed assets are recognized by recording them as a deferred liability and amortising a portion to income similar to the depreciation rate and expense that is incurred on the assets that have been capitalized.

Deferred income is specified as follows:

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

4. Deferred Income (cont'd)

	Opening Costs	Amortisation Charge	Closing Accumulated Amortisation	Net Amortised Value 2022	Net Amortised Value 2021
AusAid					
Buildings	244,948	6,123	166,372	78,576	84,700
TOTAL	244,948	6,123	166,372	78,576	84,700
JICA					
Upgrade IOT Phase1-Equipments	3,455,222		3,455,222		-
Upgrade IOT Phase1 – Buildings	16,998,739	424,968	7,224,463	9,774,276	10,199,245
Upgrade IOT Phase2 – Buildings	13,342,860	333,572	5,003,574	8,339,286	8,672,857
Donation for IHE	352,885		352,885		-
TOTAL	34,149,706	758,540	16,036,144	18,113,562	18,872,102
NZODA					
Buildings	340,191	8,505	210,398	129,793	138,298
TOTAL	340,191	8,505	210,398	129,793	138,298
Government of Samoa					
Gymnasium	1,700,000	42,500	591,458	1,108,542	1,151,042
Government of the People's Republic of China					
Ocean Campus	19,500,000	487,500	3,412,500	16,087,500	16,575,000
Guangdong Biolight Meditech - China					
Assorted equipment - Ocean Campus	869,914	173,983	260,974	608,940	782,922
United Nations Development Programme					
Assorted equipment - SKSI project	38,261	7,652	11,478	26,783	34,435
University of South Pacific - Samoa Campus					
Assorted equipment - PacTVET	65,374	13,075	19,612	45,762	58,837
JICA Aid (Eco&Social development programme)					
Assorted equipment – School of Medicine	26,836	5,367	6,709	20,127	25,494
GRAND TOTALS	56,935,230	1,503,245	20,715,645	36,219,585	37,722,830

Statement of financial position classification

Current portion	1,503,245
Long-term portion	34,716,340
Total	36,219,585

5. Bookshop trading account

Bookshop trading account is specified as follows:

	2022	2021
	\$	\$
Bookshop sales	161,071	273,269
<i>Less: Cost of sales</i>		
Opening stock (refer Note 13)	127,299	125,009
Purchases	89,823	141,581
	217,122	266,590
Ending stock (refer Note 13)	121,207	127,299
Cost of Sales	95,915	139,291
Surplus from Bookshop operations	65,156	133,978

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

6. Rental Income

Rental income is specified as follows

	2022	2021
	\$	\$
Canteen rental	16,800	20,370
Residential buildings (APTC – Vaivase flats)	233,055	-
Classrooms and office spaces (APTC – training & office facilities)	187,579	119,302
Fale Samoa and others	82,637	47,212
	<u>520,071</u>	<u>186,884</u>

7. Conference and workshops funds

Conference and workshop funds are specified as follows:

	2022	2021
	\$	\$
Conference and workshop funds received	307,484	83,216
Conference and workshop funds expensed	(251,881)	(62,688)
Net conference and workshop funds	<u>55,603</u>	<u>20,528</u>

8. Administration expenses

Administration expenses are specified as follows:

	2022	2021
	\$	\$
Advertising and promotions	68,357	22,173
Allowances	416,450	534,543
CISCO academy expenses	175,436	87,045
Contingencies	-	1,863
Council expenses (note 19)	63,917	95,578
Cleaning & sanitary expenses	137,510	115,075
Electricity	1,040,344	929,186
Enrolment & orientation	126,523	97,747
Excursions & field trips	30,500	11,164
Examination expenses	20,555	29,423
Freight & customs	26,257	25,763
Fuel & oil	37,077	31,669
General expenses	61,450	72,716
Graduation expenses	55,456	33,011
Insurance	331,333	349,496
Internet charges	475,634	542,474
Local travel	18,414	8,913
Multimedia – teaching, learning and academic awareness	210,343	41,322
Professional fees	201,861	244,007
Office expenses	422,170	382,963
Open Day	20,935	25,280
Overseas travel	10,083	-
Research & seminars	147,501	163,771
Subscriptions	116,856	107,301
Periodicals & textbooks	10,412	30,053
Printing & photocopies	281,601	265,093
Rental & accommodation	32,654	19,408
Staff development	37,838	60,806
Stationeries & teaching materials	247,824	268,816
Telephone & faxes	81,376	40,869
Visiting lecturers & volunteers	3,400	2,076
Water rates	156,384	149,220
	<u>5,066,451</u>	<u>4,788,824</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

9. Property, plant and equipment

2022	Land	WIP	Roads	Buildings	Fale Samoa	Motor vehicles	Plant & Equipment	Office Equipment & Machinery	TOTAL
Cost									
Balance at 30 June 2021	19,606,000	29,783	245,133	83,634,524	2,435,994	705,794	12,195,709	11,776,414	130,629,351
Additions	-	215,474	-	380,964	-	-	751,588	1,064,021	2,412,047
Balance at 30 June 2022	19,606,000	245,257	245,133	84,015,488	2,435,994	705,794	12,947,297	12,840,435	133,041,398
Depreciation									
Balance at 30 June 2021	-	-	215,403	29,860,363	1,136,349	638,852	10,069,468	10,468,826	52,389,261
Depreciation	-	-	9,425	2,092,102	121,799	11,942	697,875	606,253	3,539,396
Balance at 30 June 2022	-	-	224,828	31,952,465	1,258,148	650,794	10,767,343	11,075,079	55,928,657
Net book value									
As at 30 June 2022	19,606,000	245,257	20,305	52,063,023	1,177,846	55,000	2,179,954	1,765,356	77,112,741
As at 30 June 2021	19,606,000	29,783	29,730	53,774,161	1,299,645	66,942	2,126,241	1,307,588	78,240,090

Buildings (including Fale Samoa) are specified as follows:

	IHE Campus	IOT Campus	Ocean Campus	Vaivase Properties	Salelologa Building	Total
Net book value 2021	16,674,692	20,978,300	17,018,072	314,992	87,750	55,073,806
Additional	360,581		20,383			380,964
Depreciation	(894,157)	(810,063)	(496,172)	(11,070)	(2,439)	(2,213,901)
Net book value 2022	16,141,116	20,168,237	16,542,283	303,922	85,311	53,240,869

Property, plant and equipment: Asset Revaluation

The Finance Committee in its meeting on 20th August 2018 resolved to revalue Government lands officially transferred to the university, and commending it to Council for noting. The valuation of land was done by Elon Betham & Associates on 1st March 2019 with unimproved land valuation as follows:

Lot 2742 Plan 5818	-	18acres1rood	06.1perches(74,009m2)	
Lot 2932 Plan 6021	-	13acres1rood	39perches(54,607m2)	
Lot 1 Plan 11281	-	1acre 2rood	78.65perches(8,086m2)	
Lot 1 Plan 11482	-	1acre 2rood	31.18perches(6,861m2)	18,926,000
Lot 2918 Plan 5954	-	0acre 1rood	00.1perches(1,014m2)	170,000
Lot 2917 Plan 5954	-	0acre 1rood	00perches(1,012m2)	170,000
Lot 2916 Plan 5954	-	0acre 1rood	00perches(1,012m2)	170,000
Lot 2915 Plan 5954	-	0acre 1rood	00perches(1,012m2)	170,000
Total unimproved land value as at 1 st March 2019:				19,606,000

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

9. Property, plant and equipment: Asset Revaluation (cont'd):

The revaluation outcome reflected a surplus in land value of \$18,366,000 and has been accounted in the Equity account under the Asset Revaluation surplus heading; complying with the requirements of IAS16. The next revaluation of land should be done in 2024.

2021	Land	WIP	Roads	Buildings	Fale Samoa	Motor vehicles	Plant & Equipment	Office Equipment & Machinery	TOTAL
Cost	19,606,000	29,783	216,188	83,634,524	2,435,994	748,404	10,989,733	11,229,833	128,890,459
Additions	-	-	28,945	-	-	-	1,208,280	550,831	1,788,056
Written off	-	-	-	-	-	(42,610)	(2,304)	(4,250)	(49,164)
Balance at 30 June 2021	19,606,000	29,783	245,133	83,634,524	2,435,994	705,794	12,195,709	11,776,414	130,629,351
Depreciation									
Balance at 30 June 2020	-	-	207,857	27,768,759	1,014,549	637,317	9,412,981	9,950,422	48,991,885
Depreciation	-	-	7,546	2,091,604	121,800	44,145	658,407	519,991	3,443,493
Written off	-	-	-	-	-	(42,610)	(1,920)	(1,587)	(46,117)
Balance at 30 June 2021	-	-	215,403	29,860,363	1,136,349	638,852	10,069,468	10,468,826	52,389,261
Net book value									
As at 30 June 2021	19,606,000	29,783	29,730	53,774,161	1,299,645	66,942	2,126,241	1,307,588	78,240,090
As at 30 June 2020	19,606,000	29,783	8,331	55,865,765	1,421,445	111,087	1,576,753	1,279,412	79,898,574

10. Personnel costs

Personnel costs are specified as follows:

	2022	2021
	\$	\$
Salaries and wages	17,455,420	16,523,922
Accident Compensation Commission levy	169,492	153,108
National Provident Fund contribution	1,691,950	1,475,500
	<u>19,316,862</u>	<u>18,152,530</u>

As at 30 June 2022, there were 427 employees (2021: 414 employees). This was made up of 180 academic and teaching staff, 61 comparable staff, 142 general staff, 40 part time teaching staff, 3 part time general staff and 1 volunteer.

11. Net finance costs

Net finance costs are specified as follows:

	2022	2021
	\$	\$
Interest income	137,904	57,448
Bank charges	(8,296)	(6,026)
Interest expense	<u>(8,328)</u>	<u>(6,155)</u>
	<u>121,280</u>	<u>45,267</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

12. Other receivables and prepayment

Other receivables and prepayment are specified as follows:

	2022	2021
	\$	\$
Sundry debtors	2,235,986	414,477
Provision for doubtful debts	(95,000)	(95,000)
Prepayments	276,478	46,703
Accrued interest	74,141	27,109
VAGST receivable	470,546	256,602
	<u>2,962,151</u>	<u>649,891</u>

13. Bookshop inventories

Bookshop inventories are specified as follows:

	2022	2021
	\$	\$
Course readers	15,934	20,695
Stationeries	63,548	33,210
Textbooks	26,775	7,310
Memorabilia	7,241	64,029
Digicel credits (mobile credit transfers)	4,378	494
Vodafone credits (mobile credit transfers)	3,331	1,561
Total cost of Bookshop inventories	<u>121,207</u>	<u>127,299</u>

14. Term deposits

Term deposits are specified as follows:

	2022	2021
	\$	\$
Bank of South Pacific term deposits	1,065,762	1,033,053
ANZ term deposits	53,906	53,411
UTOS Investment - NUS Annual Fund	51,763	49,706
National Bank of Samoa term deposit	1,000,000	-
Samoa Commercial Bank term deposit	1,000,000	-
	<u>3,171,431</u>	<u>1,136,170</u>

The maturity schedule and weighted average interest rate for term deposits is as follows:

	Interest Rate range	0 to 60 days	61 to 180 Days	181 to 360 days	Total
2022 Term deposits	1% - 3%	-	41,983	3,129,448	3,171,431
2021 Term deposits	1.75% - 4.25%	-	41,663	1,094,507	1,136,170

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

15. Cash and at bank

Cash on hand and at bank balances are specified as follows:	2022	2021
	\$	\$
Cash on hand	2,800	2,800
Bank South Pacific:		
Main operating account	4,763,679	4,174,899
NUS-Confucius Institute	218,381	255,889
ANZ Bank:		
Main operating account	344,665	290,992
Total cash on hand and at bank:	<u>5,329,525</u>	<u>4,724,580</u>

The NUS-Confucius Institute has been set up in Houses 1 and 2 of the main campus. The project is funded by the Government of China for Chinese culture and language.

There is no overdraft facility with the ANZ Bank (Samoa) Limited, however the University's overdraft limit of eight hundred thousand tala with the Bank of South Pacific is secured by its long term investments with them.

16. Other payables and accruals

Other payables and accruals are specified as follows:	2022	2021
	\$	\$
Creditors & accrued expenses	960,756	886,007
Student allowance	103,444	71,860
Student Association fund	259,131	174,487
Advance fees	837,357	565,510
	<u>2,160,688</u>	<u>1,697,864</u>

17. Research, Project (donor) funds and others

	2022	2021
<i>Research and Project funds:</i>	\$	\$
Centre for Samoan Studies – project funds	60,800	95,853
UREC – research funds	175,123	151,757
Faculty of Science – project funds	174,478	404,701
Project fund - COL	516	516
Project fund - CARPIMS	14,202	14,202
Samoa Conference fund	113,953	62,926
	<u>539,072</u>	<u>729,955</u>
<i>Others funds:</i>		
Faculty of Health Science (SON) – development fund	132,382	61,992
Faculty of Arts – development fund	10,918	15,987
Oloamanu Centre - development Fund	-6,455	16,042
Faculty of Education – development fund	111,985	48,034
Faculty of Technical Education – development fund	42,154	52,217
School of Maritime Training – Development Fund	5,445	10,590
Faculty of Science - Development Fund	66,399	73,952
NUS Annual Fund	150,776	150,776
Centre for Samoan Studies - Development Fund	30,979	45,781
Faculty of Business & Entrepreneurship – Development Fund	1,511	10,037
Quality Program and Services Unit – Development Fund	2,000	-
	<u>548,094</u>	<u>485,408</u>
	<u>1,087,166</u>	<u>1,215,363</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2022

17. Research, Project (donor) funds and others (continued)

These are donor funds received for research projects and conferences carried out and hosted by relevant Faculties and Centres of the University. Development funds represent a percentage of a research project fund, earned by Faculty/Centre for implementing and completing a research project.

18. Council and management compensation

i. Council members

The members of the Council of the University during the financial year were:

Prof. Letuimanu'asina Emma Kruse-Vaai	(Pro-Chancellor, Chairperson, Head of State Appointee)
Fuimaono Sarona Ponifasio	(Deputy Chair, Head of State Appointee)
Prof. Aiono Alec Ekeroma	(Vice Chancellor and President; NUS)
Vacant	(Chief Executive Officer; MESOC)
Muliagatele Dr. Potoa'e Roberts-Aiafi	(Head of State Appointee)
Pulotu Lyndon Chu Ling	(Head of State Appointee)
Vacant	(Head of State Appointee)
Prof. Iain Gregory Martin	(Head of State Appointee)
Vacant	(Head of State Appointee)
Hon. Peseta Sam Lotu-liga	(Co-opted member)
Prof. John David Overton	(Co-opted member)
Prof. Helen Nicholson-White	(Co-opted member)
Muaausa Joseph Siegfried Walter	(Co-opted member)
Assoc. Prof. Tuifuisa'a Patila Amosa	(Senate Representative)
Dr. Anita Latai-Niusulu	(Staff representative – VC Nominee)
Sofala Sofala	(President of Students Association)

ii. Council secretary

Flyriver Niupulusu (Secretary)

NUS practiced how other SOEs compensate their board of directors commencing February 2022. The University Chair of Council is paid at \$22,500 p.a. and the rest of the local Council members at \$18,000 p.a. Overseas Council members are compensated using the old system; sitting allowances. Government officials are not entitled to directors' fees or sitting allowance as regulated. The following expenses were paid for Council during the year (apart from council salaries):

	2022	2021
	\$	\$
Council fees and sitting allowances	19,710	77,560
Council travel and accommodation	-	-
Council catering costs	8,560	8,984
Directors' subs and registration	27,791	-
Others	7,856	9,034
	<u>63,917</u>	<u>95,578</u>

iii. Key management personnel costs

The remuneration of key members of the University's management during the year was as follows:

	2022	2021
	\$	\$
Salaries	2,114,809	2,030,108
Accident Compensation Commission levy	21,148	20,301
National Provident Fund contribution	211,481	182,710
Telephone allowance	3,600	3,600
	<u>2,351,038</u>	<u>2,236,719</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2021

19. Contingent liabilities

An ongoing lawsuit lodged by the former Deputy Vice Chancellor Corporate Services against the University claiming \$379,338.23, beyond financial year 30 June 2022 (2021: \$379,338.23).

20. Long Service and Severance Provision

	2022	2021
	\$	\$
Provision for long service leave and severance payment	500,000	500,000
	<u>500,000</u>	<u>500,000</u>

Long Service leave:

The council in its meeting on March 2012 had approved the recommendation from the Finance Committee, to implement a new staff benefit policy for long serving staff members of the University.

Management sees the Provision for Long Service leave and severance payment of \$500,000 as at 30 June 2022 adequate, for any pay out in the following financial year. Total Long Service leave and Severance paid during the year was \$471,164; prior year was \$294,105.

21. Continued Government support

The Government of Samoa, the principal shareholder, has undertaken to provide financial assistance to the University on an annual basis in the form of specific grant funding support, and if necessary, any additional funding assistance to ensure that the University will meet its debts as they fall due. For this reason the Council Members continue to adopt the going concern assumption in preparing the financial report for the year ended 30 June 2022.

The considered view of the Council Members is that, after making due enquiry there is a reasonable expectation that the University has adequate resources to continue operations at existing levels for the next 12 months from the date the financial statements were approved and signed by the Council.

Supplementary Information:

22. Other income

	2022	2021
	\$	\$
Other incomes	*	526,618
Consultancy Fees	2,800	18,107
	<u>529,418</u>	<u>431,611</u>
* Other incomes details:		
Student Administration	2,084	771
Finance	(a) 263,735	348,405
Libraries	45,325	32,882
Faculty of Business & Entrepreneurship	7,699	3,877
Faculty of Technical Education	117,737	-
Faculty of Science	14,647	-
Faculty of Health Science	3,017	3,015
Oloamanu Centre for Professional Development	3,150	540
School of Maritime Training	2,670	430
Quality Program and Services Unit	1,370	-
Vision Restaurant	2,282	7,049
Video Unit	62,902	16,535
	<u>526,618</u>	<u>413,504</u>

(a) The Government of China via its Hanban school had remitted a sum equivalent to \$17,895 tala in the beginning of the financial year support two local part-timers for the CI-NUS Institute at NUS. Chinese Lecturers were not able to return in this financial year due to pandemic restrictions.

23. Covid19 Pandemic

Pandemic Threat

A recent review sponsored by the Australian Government described our University as leading the way in Samoa's education sector for disaster management and climate change resilience. As an example, we demonstrated our further commitment and leadership during the recent mass vaccination program by providing from amongst our staff volunteers and allocated University vehicles to assist.

The threat of the pandemic on continuing face to face instruction continues so it is important that we continue to prepare for another University closure. Recent confidential modelling by the Reserve Bank has indicated how the Samoa Economy may need total shut down under similar conditions to those experienced by New Zealand and Australia of at least four months in the event of an initial delta variant outbreak in Samoa. Operationalizing our new Corporate Plan with emphasis on ICT and Multimodal programmed delivery, updating our Strategic and Business Continuity Plan in collaboration with key stakeholders is vital.

Pandemic Responses: Access and Equity

Our student's fees have not increased for the last few years and in addition, we have been lenient with late fees as students and their families are encouraged to discuss repayments with Finance Department. In the meantime, Government needs to view higher education, not as a cost, but as an investment in economic growth by building human capacity and social advancement.

Financial Statements

Samoa Qualifications Authority
For the year ended 30 June 2022

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3	Independent Auditor's Report
5	Management Statement
6	Directors' Report
8	Statement of Financial Position
9	Statement of Financial Performance
10	Statement of Changes in Equity
11	Statement of Cash Flows
12	Notes forming part of the Financial Statements



AUDIT OFFICE

Please address all correspondences
to the Controller and Auditor General

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – SAMOA QUALIFICATIONS AUTHORITY

Audit Opinion

We have audited the accompanying Financial Statements of the Samoa Qualifications Authority which comprise of the Statement of Financial Position as at 30 June 2022, the Statement of Financial Performance, Changes in Equity and Cash Flows for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Firm of the XSAO Consult Ltd assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Jaslyn T. Mariner-Leota.

In our opinion, the financial statements give a true and fair view of the financial position of the Samoa Qualifications Authority as at 30 June 2022, and of its income and expenditure, changes in equity and cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Samoa Qualifications Authority in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Responsibilities of Those Charged with Governance for the Financial Statements

Directors and Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as directors and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with these International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Please address all correspondences
to the Controller and Auditor General



AUDIT OFFICE

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors and Management regarding, among other matters, the significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with and complies with the requirements of:

- i. Public Bodies (Performances and Accountability) Act 2001, and the
- ii. Public Finance Management Act 2001.

We also confirm that:

- a. we have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b. the Authority has kept financial records sufficient to enable the financial statements to be prepared and audited.

Our audit was completed on the 29th September 2022 and our opinion is expressed as at that date.

Apia, Samoa
30th September 2022

Mua'ausā Marshall Maua
ASSISTANT CONTROLLER AND AUDITOR GENERAL

Management Statement

Samoa Qualifications Authority For the year ended 30 June 2022

Management's Responsibility for Financial Reporting

The preparation of the accompanying financial statements is the responsibility of management. The financial statements have been prepared according to International Financial Reporting Standards and include amounts based on management's best estimates and judgments.

Management has established and maintains accounting and internal control systems that include written policies and procedures. These systems are designed to provide reasonable assurance that our financial records are reliable and form a proper basis for the timely and accurate preparation of financial statements, and that our assets are properly safeguarded.

The board of directors oversees management's responsibilities for financial reporting. The financial statements have been reviewed and approved by the board of directors on recommendation from management.

Our independent auditors (XSAO Consult Ltd), having been appointed by the Controller and Auditor General, have audited our financial statements. The accompanying independent auditors' report outlines the scope of their examination and their opinion.


Alistair Sagato Molio'o
ACTING CHIEF EXECUTIVE OFFICER

Directors' Report

Samoa Qualifications Authority For the year ended 30 June 2022

Your director's present their report on Samoa Qualifications Authority at the end of and during the financial year ended 30 June 2022.

Directors

The following persons were directors of the Authority during the financial year and up to date of this report:

Gatoloaifaana Tilianamua Afamasaga (Board Chairperson)
Leatuaolevao Ruby Vaa
Lemauga Hobart Vaai
Fuimaono Pamerika Aleki
Tu'u Fu'a Hazelman
Leali'ifano Easter Manila-Silipa (CEO)

Results

Net profit for the financial year ended 30 June 2022 was \$17,889.00 tala (2021: \$120,193.00 tala).

Principal activities

The Samoa Qualifications Authority ('the Authority') functions include the following:

- i. provide policy advice to Government on strategies and priorities for Post School Education and training. (PSET);
- ii. monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development;
- iii. regulate qualifications and quality standards for all PSET providers in Samoa;
- iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes;
- v. promote links and learning pathways between the school sector and PSET sector, offer career advisory services;
- vi. develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.
- vii. Co-ordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

State of Affairs

In the opinion of the Directors

- (i) the accompanying Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of SQA for the year ended 30 June 2022.
- (ii) the accompanying Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of SQA as at 30 June 2022.

Events subsequent to balance date

- COVID 19 impact Assessment
- There was no impact of COVID 19 on the balances of financial statement to date.
- No other matters or circumstances have arisen since the end of the financial year which would require adjustment to or disclosure in the financial statements.

Other circumstances

As at the date of this report:

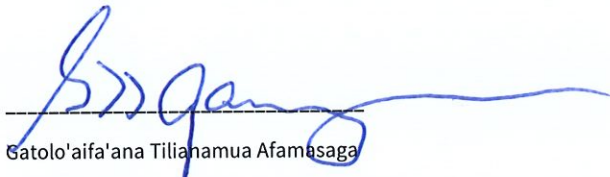
- no charge on the assets of the Authority has been given since the end of the financial year to secure the third party liabilities;
- no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable;
- no contingent liabilities or other liabilities of the Authority have become or are likely to become enforceable within period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

As at the date of this report, the directors are not aware of any circumstances that have arisen, not otherwise dealt with report or the Authority or the Authority's financial statements, which would make adherence to the existing method of assets or liabilities of the Authority misleading or inappropriate.

Unusual transactions

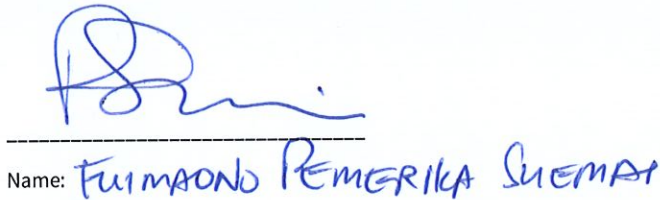
The result of the Authority's operations during the financial year and up to the date of this report, has not in the opinion the directors, been substantially affected by any item, transaction or event of a material and unusual nature other than those disclosed in the financial statements.

This report is made in accordance with a resolution of the board of directors and signed on behalf of the board:



Gatolo'aifa'ana Tilianamua Afamasaga

CHAIRPERSON - Board of Directors



Name: Fuimaono Pemerika Suemai

BOARD MEMBER

Statement of Financial Position

Samoa Qualifications Authority

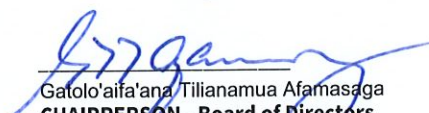
As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Non-current assets			
Property and equipment	5	644,448	440,785
Intangible assets	6	125,544	18,432
Right of use assets	7	85,260	341,040
Total Non-current assets		855,252	800,257
Current assets			
Cash and cash equivalent	9	3,306,715	2,330,874
Equity investment	10	570,413	519,872
Other receivable and prepayments	11	93,623	64,222
Total Current assets		3,970,750	2,914,968
Total Assets		4,826,002	3,715,226
Liabilities			
Non-current liabilities			
Deferred income - donated assets	12	395,669	89,997
Deferred income - grant	13	893,816	46,905
Lease liability	8	-	96,901
Total Non-current liabilities		1,289,485	233,802
Current liabilities			
Accounts payable	14	336,969	172,892
Deferred income - donated assets	12	36,504	19,101
Lease liability	8	121,572	274,280
Other payable and accruals	14	167,099	158,665
Total Current liabilities		662,144	624,939
Total Liabilities		1,951,629	858,741
Net assets		2,874,374	2,856,485
Equity			
Capital	4	62,820	62,820
Accumulated funds	4	2,811,554	2,793,665
Total Equity		2,874,374	2,856,485

The relevant accompanying notes form an integral part of the above statement of financial position.

Signed for and on behalf of the directors of the Samoa Qualifications Authority on 29 Sept 2022.


Alistair Sagato Molio'o
ACTING CHIEF EXECUTIVE OFFICER
29 September 2022


Gatolo'aifa'ana Tilianamua Afamasaga
CHAIRPERSON - Board of Directors
29 September 2022

Statement of Financial Performance

Samoa Qualifications Authority For the year ended 30 June 2022

	NOTES	2022	2021
Revenue			
Government grant		3,315,195	3,236,484
Annual renewal registration fees		14,740	14,755
Foreign qualification recognition services		1,630	2,175
Amortization deferred income		36,504	29,912
Investment income	15	107,588	84,111
Interest received		8,682	8,890
Budget support income	13	1,958,893	1,656,239
Proceeds from sale of assets		-	42,100
Other income		16,975	4,894
Total Revenue		5,460,207	5,079,560
Expenses			
Administration expenses	16	312,524	203,701
Audit fees		29,413	28,400
Board allowance and expenses	18	104,985	110,825
Budget support expenses	13	1,958,893	1,656,239
Depreciation expenses	5	146,416	127,038
Finance expenses		1,592	870
Interest expenses	8	21,776	44,800
Lease expenses	7	255,780	255,780
Loss on asset disposal		1,500	-
Personnel costs	17	2,577,300	2,531,715
Other expenses		32,137	-
Total Expenses		5,442,317	4,959,368
Net profit for the year		17,889	120,193

The relevant accompanying notes form an integral part of the above statement of financial performance.

Statement of Changes in Equity

Samoa Qualifications Authority For the year ended 30 June 2022

	NOTES	ACCUMULATED FUNDS	CAPITAL	TOTAL
Equity for the financial year ending 30 June 2021				
Balance as at 1 July 2020		2,673,472	62,820	2,736,292
Net profit for the year ended 30 June 2021	4	120,193	-	120,193
Total equity 30 June 2021		2,793,665	62,820	2,856,485
	NOTES	ACCUMULATED FUNDS	CAPITAL	TOTAL
Equity for the financial year ending 30 June 2022				
Balance as at 1 July 2021		2,793,665	62,820	2,856,485
Net profit for the year ended 30 June 2022	4	17,889	-	17,889
Total equity 30 June 2022		2,811,554	62,820	2,874,374

The relevant accompanying notes form an integral part of the above statement of changes in equity.

Statement of Cash Flows

Samoa Qualifications Authority For the year ended 30 June 2022

This statement was restated to reflect the requirement of IAS7 - *Statement of Cash Flows*. This restatement classifies term deposit investments as cash equivalent. For the purpose of this statement, cash includes the Authority's operating bank account and cash on hand whereas cash equivalent represents the term deposit investments held within commercial banks.

	NOTES	2022	RESTATED 2021
Cash flow movement during the financial year			
Cash flows from operating activities			
Grant from the Government of Samoa		3,315,195	3,236,484
Cash receipts from Education Provider		16,370	16,930
Budget Support Fund		3,135,342	1,177,500
APTC COVID19 Assistance Fund		30,948	-
Interest received		8,682	8,890
Cash paid to employees		(2,577,300)	(2,456,305)
Cash paid to suppliers		(2,718,305)	(2,487,549)
Net cash flows for operating activities		1,210,932	(504,050)
Cash flows from investing activities			
Proceeds from interest on term deposits		58,385	73,415
Proceeds from sale of assets		-	42,100
Purchase of fixed assets		(293,475)	(187,999)
Net cash flows for investing activities		(235,090)	(72,484)
Net increase (decrease) in cash and cash equivalents		975,841	(576,534)
	NOTES	2022	RESTATED 2021
Cash and cash equivalent movement			
Cash and cash equivalents at the beginning of the year			
Cash and cash equivalents at the beginning of the year	9	2,330,874	2,907,408
Net increase (decrease) in cash and cash equivalents			
Net increase (decrease) in cash and cash equivalents	9	975,841	(576,534)
Cash and cash equivalents at the end of the year		3,306,715	2,330,874

The relevant accompanying notes form an integral part of the above statement of cash flows.

Notes forming part of the Financial Statements

Samoa Qualifications Authority For the year ended 30 June 2022

1. General

The Samoa Qualifications Authority established under the repealed Act 2006 continues under the name of Samoa Qualifications Authority Act 2010, which was enacted on the 7th April 2010.

Section 4 of SQA Act 2010 prescribes functions, of the Authority. There are 7 functions which include the following:

- i. Provide policy advice to Government on strategies and priorities for Post School Education and training (PSET).
- ii. Monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development.
- iii. Regulate qualifications and quality standards for all PSET providers in Samoa.
- iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes.
- v. Promote links and learning pathways between the school sector and PSET sector, offer career advisory services.
- vi. Develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.
- vii. Coordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

2. Statement of significant accounting policies

Set out below is a summary of significant accounting policies adopted by the authority in the preparation of its financial statements.

a. Basis of preparation

The financial statements of the Samoa Qualifications Authority ("Authority") have been prepared in accordance with International Financial Reporting Standards ("IFRS").

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Authority takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

b. Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Authority operates (the "functional currency") which is the Samoan Tala (WST). The Authority operates in Samoa and therefore the financial statements are presented in Samoan Tala which is the Authority's functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the transactions at

year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the profit or loss. Monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transactions.

Foreign exchange gains and losses that related to borrowings and cash equivalents are presented in profit or loss together with all other foreign exchange gains and losses and are presented in profit or loss at a net amount.

c. Comparative figures

Where necessary, comparative figures have been adjusted to conform with presentations adopted in the current year.

d. Income

Government grants

Government grants are not recognized until there is reasonable assurance that the Authority will comply with the conditions attaching to them and that the grants will be received.

The fair value of government grants are recognized in profit or loss on a systematic basis over the periods in which the Authority recognizes as expenses the related costs for which the grants are intended to compensate.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs are recognized in profit or loss in the period in which they become receivable.

Government grants relating to the acquisition of property and equipment are treated as deferred income and released to profit or loss over the expected useful lives of the assets concerned.

Dividend income

Dividends are received from financial assets measured at fair value through profit or loss (FVTPL) and at fair value through other comprehensive income (FVOCI). Dividends are recognized as other income in profit or loss when the right to receive payment is established.

Interest

Interest income from financial assets at fair value through profit or loss (FVTPL) is included in the net fair value gains / (losses) on these assets. Interest income on financial assets at amortized cost and financial assets at fair value through other comprehensive income (FVOCI) calculated using the effective interest method is recognized in the Statement of Profit or Loss and Other Comprehensive Income.

e. Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognized when the Authority becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognized when it is extinguished, discharged, cancelled or expires.

Classification and measurement of financial assets

Classification and initial measurement

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets of the Authority, are classified into the following categories:

- amortized cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognized in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortized cost

Assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. A gain or loss on a debt investment that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is derecognized or impaired. Interest income from these financial assets is included in 'interest income' using the effective interest rate method. This category includes cash balances and staff loan receivables.

Financial assets at fair value through profit and loss (FVTPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorized at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. This category includes the UTOS Units which are classified as equity investments. Assets in this category are measured at fair value with gains or losses recognized in profit or loss.

Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognize expected credit losses – the 'expected credit loss (ECL) model'. This replaces IAS 39's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortized cost and FVOCI, trade receivables, contract assets recognized and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Trade and other receivables and contract assets

The Authority makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument.

In calculating, the Authority uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The Authority assess impairment of trade receivables on a collective basis as they possess shared credit risk characteristics they have been grouped based on the days past due.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Authority's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Authority's financial liabilities include borrowings, trade and other payables and are classified into the amortized cost category.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Authority designated a financial liability at fair value through profit or loss.

f. Leases

The Authority as a lessee

For any new contracts entered into on or after 1 January 2019, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition, the Authority assesses whether the contract meets two key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Authority
- the Authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract

Measurement and recognition of leases as a lessee

At lease commencement date, the Authority recognizes a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Authority, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Authority also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Authority measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Authority's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognizing a right-of-use asset and lease liability, the payments in relation to these are recognized as an expense in profit or loss on a straight-line basis over the lease term.

The Authority as a lessor

The Authority does not lease any property as a lessor.

g. Employee personnel costs

The Authority contributes towards the Samoa National Provident Fund, a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contribution. Obligations for contributions to the defined contribution plan are recognized immediately in profit or loss.

Liabilities for employee leave benefits are accrued and recognized in the Statement of Financial Position. Employee leave benefits is recorded at the undiscounted amount expected to be paid for the entitlement earned.

h. Income Tax

For the purposes of the Income Tax Act 2012, the Authority is deemed an institution established exclusively for charitable purposes and, as such, the income of the Authority shall be exempt from taxation (Samoa Qualifications Act 2006 Section 20.)

i. Value Added Goods and Services Tax (VAGST)

The Authority does not lodge VAGST returns. Hence, all amounts in the income statement are shown inclusive of VAGST, as well as accounts receivables and payables which are also stated inclusive of VAGST (where applicable).

j. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and on hand and short term deposits with maturities less than one year.

k. Property and equipment

Items of property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following rates are used for the depreciation of property and equipment:

Motor vehicles	20% straight line
Plant and equipment	20% straight line
Furniture and fittings	20% straight line
Office machines	20% straight line
Leasehold improvements	20% straight line

l. Other Receivables

Other receivables are initially recorded at fair value of the consideration received or receivable. Other debtors are classified as current assets unless that debtor has an unconditional right to defer settlement of the asset for at least 12 months after the balance sheet date, in which case they are classified as non-current other debtors.

m. Deferred Income

Grants or Aid donated in the form of depreciable assets are capitalized in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortization rate of the depreciable asset will be the same as the rate of depreciation under the property and equipment accounting policy.

n. Provision

A provision is recognized in the Statement of Financial Position when the Authority has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

o. Impairment

The carrying amounts of the Authority's assets are reviewed each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognized immediately in the Statement of Financial Performance.

3. Information about key sources of estimation uncertainty and judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events believed to be reasonable under the circumstances.

a. Critical accounting estimates and assumptions

The Authority makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

b. Other expenses

Management and the Board of Directors has included in its Statement of Financial Performance an adjustment to write off the unreconciled variance after the reconciliation Withholding Tax in to other expenses. This variance represents in overpayment of Withholding tax which the Authority is unable to reconcile for refund purposes. This unreconciled variance came about due to delay in payment of withholding taxes from financial years 2016, 2017, 2018, 2019, 2020 and 2021.

c. Depreciation

On acquiring an asset, management determines the most reasonable length of time it expects the authority to maintain that asset with reference to characteristics of similar assets or classes of assets held by the authority presently or in the past. Where there is no reference available to assets or classes of assets held at present or in the past, reference is made to industry benchmarks.

Each year management assesses the carrying value of assets to determine whether they are impaired. Appropriate revisions to policies are made, if necessary, or any significant impairment losses are accounted for in the financial statements as corrective measures. Appropriate disclosures would normally follow.

	2022	2021
4. Capital and accumulated funds		
Capital	62,820	62,820
Accumulated Funds	2,811,554	2,793,665
Total capital and accumulated funds	2,874,374	2,856,485

The initial Capital of \$62,820 was the deposit to the ANZ Account from MESC Budget to start up operation of SQA. Total expenditure incurred is \$ 5,441,896.00 giving excess of revenue over expenditure (Net profit for the year) of \$17,889.00 which was transferred to accumulated funds.

	2022	2021
5. Property and equipment		
Furniture and fittings		
Furniture and fittings at cost	448,326	464,033
Less accumulated depreciation	(442,054)	(450,639)
Total Furniture and fittings	6,272	13,394
Leasehold improvements		
Leasehold improvements at cost	39,273	-
Less accumulated depreciation	(392)	-
Total Leasehold improvements	38,882	-
Motor vehicles		
Motor vehicle at cost	335,000	335,000
Less accumulated depreciation	(269,352)	(250,152)
Total Motor vehicles	65,648	84,848
Office machines		
Office machines at cost	629,850	683,119
Less accumulated depreciation	(315,480)	(412,144)
Total Office machines	314,370	270,975

	2022	2021
Plant and equipment		
Plant and equipment at cost	26,339	39,643
Less accumulated depreciation	(18,123)	(36,234)
Total Plant and equipment	8,215	3,409
Work in progress	211,062	68,159
Total property and equipment	644,448	440,785
	2022	2021

Depreciation expense by project

Amortization Expenses	7,700	4,279
Depreciation - Budget support assets	36,504	19,101
Depreciation - SQA assets	102,212	92,848
Depreciation - TVET project assets	-	10,811
Total depreciation expense by project	146,416	127,038
	2022	2021

Depreciation expense by asset type

Intangibles	17,515	1,320
Motor vehicles	19,200	38,850
Office machines	97,309	73,063
Plant and equipment	2,753	3,085
Furniture and fittings	9,247	10,719
Leasehold improvements	392	-
Total depreciation expense by asset type	146,416	127,038
	2022	2021

6. Intangible assets

Intangible assets at cost	144,379	19,752
Less accumulated amortization	(18,835)	(1,320)
Total intangible assets	125,544	18,432
	2022	2021

7. Right of use asset

Right of Use Asset	852,600	852,600
Less accumulated amortization	(767,340)	(511,560)
Total right of use asset	85,260	341,040
	2022	2021

Amortization of right of use asset

Lease expenses	255,780	255,780
Total	255,780	255,780

	2022	2021
8. Lease liability		
Opening balance	371,181	622,437
Add: Interest charged on lease liability	21,776	44,800
Less: Lease payments	(271,385)	(296,055)
Closing balance	121,572	371,182
	2022	2021

Lease liability portion		
Non current portion	-	96,902
Current portion	121,572	274,280
Total	121,572	371,182
	2022	2021

9. Cash and cash equivalent		
Cash on demand	1,344,671	427,214
Term deposit investments	1,962,044	1,903,660
Total Cash and cash equivalent	3,306,715	2,330,874

Cash on demand comprises of two operating accounts of the Authority and the petty cash account.

Term deposit investments comprises of five term deposit invested at 3.00% for a period of 12 months. These term investments are held within three commercial banks of Samoa, the Bank of South Pacific (BSP), Samoa Commercial Bank (SCB) and the National Bank of Samoa (NBS).

	2022	2021
10. Equity investments		
UTOS unit investments	570,413	519,872
Total	570,413	519,872

The movement in the fair value of the investment in UTOS units is as follows:

The term investment is invested at UTOS as follows; 325,950 units with the Market Value at \$1.77 per unit and \$1.75 Withdrawal Price / Exit Price as at period ending 30 June 2022.

	2022	2021
UTOS fair value units		
UTOS units at fair value at beginning of the year	519,872	519,872
Dividends received and reinvested during the financial year	24,904	-
Movement in fair value at year end	25,636	-
UTOS units at fair value at end of the year	570,413	519,872

	2022	2021
11. Other receivables and prepayments		
Accrued interest from term deposits	29,776	32,075
Dividends receivable	26,076	24,904
Other receivables	18,240	5,004
Other receivables (Withholding tax 2012, 2013 & 2016)	-	2,239
Prepaid vehicle insurance	19,531	-
Total Other receivables and prepayments	93,623	64,222
	2022	2021
12. Deferred income - budget support assets		
Cost of donated assets		
Opening cost	170,068	91,411
Add: Acquisition of assets	360,485	78,657
Less: Donated assets disposed	(4,299)	-
Total Cost of donated assets	526,254	170,068
Accumulated amortization		
Opening accumulated amortization	(60,970)	(41,869)
Add: Current amortization	(36,504)	(19,101)
Less: Accumulated amortization written back	3,392	-
Closing accumulated amortization	(94,081)	(60,970)
Total deferred income - budget support assets (unamortized balance)	432,173	109,098
	2022	2021
Amortization portion		
Non current portion	395,669	89,997
Current portion	36,504	19,101
Total	432,173	109,098
	2022	2021
13. Deferred income - budget support fund		
Opening balance	40,240	535,208
Plus: Funds transferred from MoF	3,135,342	1,177,500
Plus: Funds transferred from APTC	30,948	-
Plus: Remaining funds from UNESCO remaining funding	6,664	-
Plus: Reimbursement - Skills International	-	16,990
Less: Budget support expenses	(1,958,893)	(1,656,239)
Less: Acquisition of assets	(360,485)	(33,218)
Total	893,816	40,240

Budget Support Grant is funding from Development Partners under the ESSP program to support the Education Sector Plan (ESP). This new funding modality commenced in the Government Budget 2016/2017 FY. The Deferred Income (Budget Support) records the committed portion of the Grant that is Work in Progress.

	2022	2021
Deferred income - UNESCO fund		
Opening balance	6,664	6,664
Plus: Additional funds	-	-
Less: Utilization	-	-
Less: Transfer remaining funds to Budget Support for utilization	(6,664)	-
Total	-	6,664

UNESCO funds was targeted to fund training of Providers on conducting RCC assessment in preparation to pilot the RCC system with selected providers.

	2022	2021
14. Accounts payable and accruals		
Accounts payable	336,969	172,892
Other payable and accruals		
Other payable and accruals	34,378	21,025
Withholding tax payable	25,161	40,562
Provision for audit fee	19,827	28,400
Provision for employee leaves	87,733	68,678
Total Other payable and accruals	167,099	158,665
Total Accounts payable and accruals	504,068	331,558
	2022	2021

15. Investment income		
Interest income on term deposits	55,875	64,848
Other investment income		
UTOS units - Fair value cost	25,636	(5,641)
UTOS units - Dividends	26,076	24,904
Total Investment income	107,588	84,111
	2022	2021

16. Administration expenses		
Accommodation	8,866	3,940
Advertising expenses	4,852	-
Cleaning expenses	1,345	-
Consultation & meeting expenses	6,097	7,426
Consumables	430	-
Donations and gifts	897	100
Dues and Subscriptions	1,524	1,837
Health and safety expenses	7,067	-
Hiring expenses	9,285	8,802

Internet expenses	44,851	44,849
Legal fees & consultancy fees	20,149	-
Memberships fee & Subscription fee	16,872	10,326
Motor vehicle - Fuel	12,221	15,196
Motor vehicle - Registration	1,192	924
Motor vehicle - Repairs & maintenance	20,505	10,463
Motor vehicle - Insurance	9,504	4,950
Office stationery expenses	5,287	5,873
Printing expenses	106,857	61,674
Professional services - Panel fees	-	1,750
R & M Office Machines	645	412
Software expenses	13,011	4,118
Telephone expenses	15,567	12,871
Travel expenses - Local	293	1,836
Travel expenses - Overnight allowance	140	2,000
Water expense	5,070	4,355
Total Administration expenses	312,524	203,701
	2022	2021

17. Personnel costs

ACC contribution	20,166	22,394
NPF contribution	191,439	178,405
Salaries & wages	2,365,695	2,330,916
Total personnel costs	2,577,300	2,531,715

18. Related parties**a) Directors**

The Directors of the Authority during the financial period were:

- Gatoloifaana Tilianamua Afamasaga (Chairperson of the Board)
- Leatuaolevao Ruby Vaa
- Tu'u Fu'a Hazelman
- Fuimaono Pamerika Aleki
- Lemauga Hobart Vaai
- Lealiifano Easter Manila – Silipa (Chief Executive Officer)

Directors appointed from the Government Corporations and Ministries do not receive a director's fee. Government regulations specify that directors' fees for a chairperson is \$22,500 per year and \$18,000 for directors. These new changes to board remuneration was approved by Cabinet as per its F.K (15)31.

	2022	2021
Directors and executive management compensation		
Directors fees	94,500	99,925
Board expenses	10,485	10,900
Total directors and executive management compensation	104,985	110,825

b) Key Management Personnel

The key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Authority during the financial period were:

	2022	2021
Remuneration of key management personnel		
Salaries and short term employment benefits	487,489	474,401
Employer contribution to:		
National Provident Fund	48,389	37,952
Accident Compensation Corporation	4,839	4,744
Total remuneration of key management personnel	540,717	517,097

19. Financial risk management

Risk is inherent on the authority's activities, but it is managed through a process of ongoing identification, measurement and monitoring subject to risk limits and other controls. This process of risk management is critical to the authority's profitability and each individual within the authority is accountable for the risk exposures relating to his or her responsibilities.

The authority's activities exposure it to a variety of financial risks: foreign exchange risk, credit risk and liquidity risk.

a) Foreign exchange risk

The Authority operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the Australian dollar, and Samoan tala, foreign exchange risk arises from future commercial transactions, recognized assets and liabilities. The authority does not hedge its foreign currency exposure.

b) Credit risk

It is the Authority's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the authority's exposure to bad debts is actively managed. Credit risk is managed by a risk committee with board oversight. Credit risk arises from cash equivalents which are deposited in highly rated commercial banks in Samoa. The Authority does not deal in credit customers as the income of the Authority are government grants and therefore the risk from customer credit default is nil.

c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash to meet present obligations. Management monitors rolling forecasts of the Authority's liquidity reserve, comprising of cash and cash equivalents on the basis of expected cash flow.

20. Occupancy costs

Samoa Qualifications Authority Office moved to TATTE Building in November 2011. The lease terms commenced on the 4th November 2020 and is renewable for another two years subject to terms and conditions between Ministry Finance and Samoa Qualifications Authority on the renewable date of the lease of the 4th November 2022.

Payment of rent for the premises is \$262,476.00 per annum and the rent for the car parking area is \$33,580.00 per annum. Payment commencing on the 5th November 2020 under the lease agreement are charged to the statement of financial position (lease liability) as a result of the recognition requirement under the *IFRS 16 leases* over the period of the lease agreement using the right-of-use model.

21. Capital commitments

The Authority have a non-cancelable capital contractual commitments of \$131,954.00 tala as at 30 June 2022, primarily related to the infrastructure upgrade of the IT unit and its operations. These commitments are primarily due within the next 12 months. (2021: SAT\$ nil)

22. Contingent liabilities

The Directors are not aware of any contingent liabilities as at 30 June 2022 (2021: SAT\$ nil)

23. Events subsequent at balance date

- a) The Directors are not aware of any event occurring after balance sheet date as at 30 June 2022 (2021: SAT\$ nil).
- b) Management assessment on the impact of COVID 19 on the authority.

There was no impact of COVID 19 on the balances of financial statement as at 30 June 2022.

No other matters or circumstances have arisen since the end of the financial year which would require adjustment to or disclosure in the financial statements.

24. Approval of the financial statements

The Financial Statements were approved by the Board on the date that they were signed.