



EDUCATION SECTOR ANNUAL REVIEW REPORT FY2022-23

ECE

PRIMARY

COLLEGE

PSET

"All people in Samoa are educated and productively engaged"

FOREWORD



The Education Sector continues to be a priority for the Government of Samoa in terms of providing the labour market with a competent and well-trained workforce each year. Students' progress from early childhood until tertiary education are being assisted and monitored by the three Sector Implementing Agencies through a combined effort of Sector Plan implementation.,

I wish to congratulate every individual and organization that has contributed to the shaping of our Education Sector in the past year. I would also like to acknowledge the tremendous support by our development partners in funding our resource needs in more ways than one. The work of the Education Sector during this review year reflects unity of stakeholders, collaboration of implementing agencies and continuous support by development partners and the government of Samoa in driving our education system to improve.

I believe that this fourth year review of the Education Sector Plan 2019-2024, indicates improvement in the achievements of sector activities, an increase in the partially achieved activities and a significant decline in the non-achieved tasks. These achievements are results of collaborative efforts by the Ministry of Education, Sports and Culture (MESC), the National University of Samoa (NUS) and the Samoa Qualifications Authority (SQA). I acknowledge with gratitude the contribution of administration and technical staff within the implementing agencies as well as the teachers and teacher aides who worked tirelessly to achieve the national expected outcome of having affordable access to quality education at all levels.

The review of our previous achievements will allow us to recalibrate and redirect our efforts for the final year of ESP implementation. Therefore, I invite our stakeholders and partners to objectively go through this document and provide constructive feedback to help us plan the next ESP for our education sector.

I leave this report in your good hands for your valuable inputs.

A handwritten signature in blue ink, which appears to read 'Afioga'.

Afioga Seuula Ioane

Honorable Minister of Education, Sports and Culture

ACRONYMS

ARR	Annual Review Report
BEd	Bachelor of Education
CCDRS	Climate Change and Disaster Resilience Strategy
COVID-19	Coronavirus disease
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
ESRG	Education Sector Reference Group
ESWG	Education Sector Working Group
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
MESC	Ministry of Education, Sports and Culture
MoF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
NCECES	National Council of Early Childhood Education of Samoa
NER	Net Enrolment Rate
NUS	National University of Samoa
PSET	Post School Education and Training
SERGs	Reference Groups
SNAPE	Samoa National Assessment Primary Education
SEMIS	Samoa's Education Management Information System
SQA	Samoa Qualifications Authority
SSC	Samoa School Certificate
SSILNaS	Samoa Schools Innovation for Literacy, Numeracy and Science
TVET	Technical and vocational education and training

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CHAPTER 1: INTRODUCTION

This Annual Review Report (ARR) for FY 2022-2023 reports on the achievements of the Education Sector (ES) in comparison to the key performance indicators (KPI) as stipulated in the Education Sector Plan (ESP) 2019 – 2024. This is the fourth year of implementation of the 32 key performance indicators out of a total of 38. The KPIs are shared amongst the three implementing agencies of Ministry of Education, Sports and Culture (MESC), National University of Samoa (NUS) and the Samoa Qualifications Authority (SQA). Furthermore, these KPIs are then segregated into five main Goals with correlated expected outcomes to be achieved during the life span of the ESP. In Table 1 below, the five Goals are listed with the numbers of corresponding activities and KPIs for reference.

Table 1: Sector Goals and Expected Outcomes

Sector Goals		Expected Outcomes
1	Enhance the quality of education and training for all learners	Improved learning outcomes at all levels
2	Provide everyone with access to good quality education and training opportunities	Increased rates of participation and completion at all levels
3	Make education and training more relevant to national needs and the labour market	Increased rates of employment for graduates
4	Improve the effectiveness of sector planning, monitoring and reporting	More decisions making is informed by data analysis, research, policy and reviews
5	Develop ways to manage the education sector's resources sustainably	All education sector coordination responsibilities managed efficiently

During this review year, quarterly progress reports highlighted achievement status as results of implementation by the three implementing agencies. Each indicator is supported by a narration of its status ranging from achieved, partially achieved and not achieved. Out of the 38 KPIs, six KPIs were not assessed according to the MEL Framework. They were either completed or assessment not applicable for review within the review year.

In summary, the achievement rates were at 56% for achieved KPIs, 13% were partially achieved and 31% were not achieved. The comparison of achievements from FY2019-2020, FY2020-2021, FY2021-2022 and FY2022-2023 can be seen clearly in Figure 1 below.

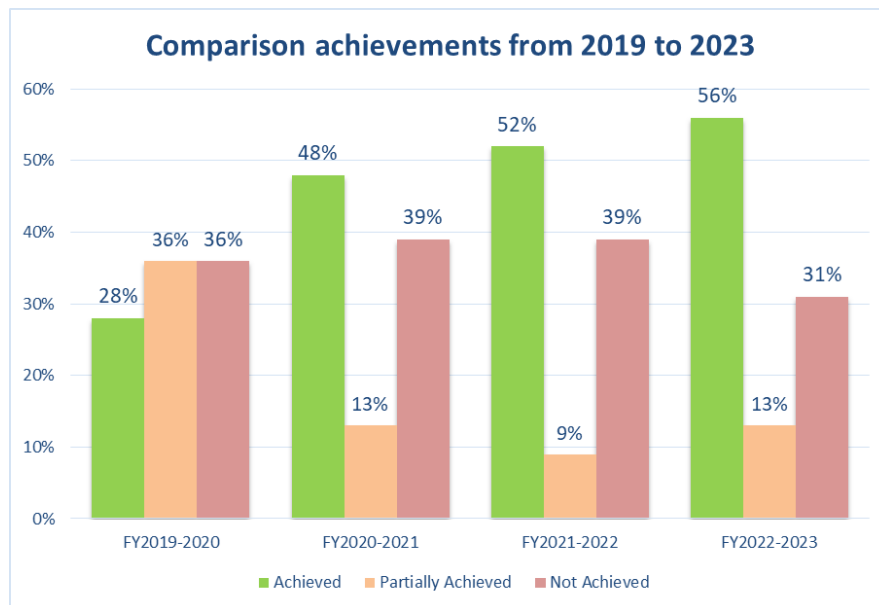


Figure 1: Comparison of Achievements from 2019 – 2023

In the Monitoring Evaluation Learning Framework (MELF) annual review for FY2022-2023, it was identified that Sector activity implementation were progressing well each year when compared to previous years' achievements. During this review year, two KPIs were removed from existing ESP for inclusion in considerations for the new Sector plan. KPIs 4 & 5 were revised to separate each subject, as in English and Samoa.

Furthermore under Goal One, of 'enhancing the quality of education and training for all learners', there were four KPIs with 'achieved' status, three 'partially achieved' and two 'not achieved'. The accessibility to quality education and training opportunities scheduled under Goal Two have five 'achieved' KPIs, two 'partially achieved' and three 'not achieved' as identified. In Goal Three of making education and training more relevant to national needs and the labour market, there were three 'achieved' KPIs and three 'not achieved'. To improve the effectiveness of sector planning, monitoring and reporting under Goal Four, there were two 'achieved' KPIs and one 'not achieved'. In Goal Five of developing ways to manage the education sector's resources sustainably, all four KPIs assessed were achieved as reported in quarterly progress reports.

This annual review report will provide details for the KPIs as summarized above as well as indicating any changes that have occurred over the review year. The challenges encountered by the sector during the review year feasible solutions for consideration in addressing these are in later chapters of the report.

A summary of funding from the Governments of Australia, New Zealand and Samoa to finance the implementation of Sector Plan activities of the review year is included in the following report. The funding released from Development Partners for this year was in line with the ESSP Joint Funding Arrangement. At the end of the national budget process, the total funding allocation for the year amounted to \$9,672,393 plus \$814,508 of roll over funds. This amount was lower compared to

the previous FY2021-2022. Details of Sector finance and its utilization will be in Chapter 3 of this report.

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 ONE – 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) four were 'Achieved';
- (b) three were 'Partially Achieved'; and
- (c) two were 'Not Achieved'.

The pie graph below shows a pictorial summary of the status of achievement of KPIs under Goal 1.

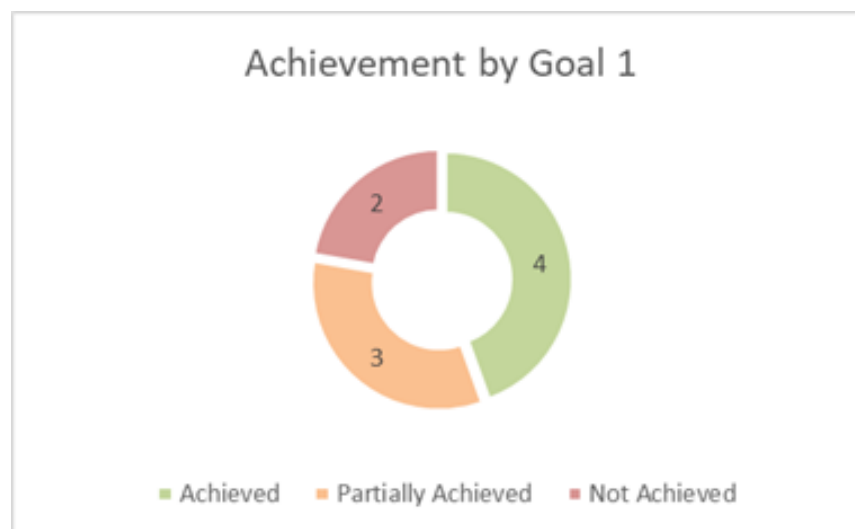


Figure 2: Goal 1 Achievement Summary FY2022-2023

Table 2: Summary of progress towards achieving ESP Sector Outcome One FY2022-2023

Goal 1: Enhance the quality of education and training for all learners						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 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: 5% Girls: 11%	Year 4 English: Boys:28% Girls:44%	Year 4 English: Boys:5.1% Girls:13.7%
		Year 4 Numeracy: Boys:25% Girls:32%	Year 4 Numeracy: Boys:42% Girls:41%	Year 4 Numeracy: Boys: 3% Girls: 4%	Year 4 Numeracy: Boys:24% Girls:33%	Year 4 Numeracy: Boys:6.5% Girls:11.4%
		Year 4 Samoan: Boys:22% Girls:23%	Year 4 Samoan: Boys:19% Girls:23%	Year 4 Samoan: Boys: 8% Girls: 20%	Year 4 Samoan: Boys:30% Girls:40%	Year 4 Samoan: Boys:13.1% Girls:28.6%
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: 9% Girls: 21%	Year 6 English Boys: 23% Girls: 40%	Year 6 English Boys: 13.2% Girls: 29.4%
		Year 6 Samoan: Boys: 27% Girls: 47%	Year 6 Samoan: Boys: 47% Girls: 46%	Year 6 Samoan: Boys: 14% Girls: 32%	Year 6 Samoan: Boys: 63% Girls: 85%	Year 6 Samoan: Boys: 15% Girls: 34.3%
		Year 6 Numeracy: Boys: 9% Girls: 13%	Year 6 Numeracy: Boys: 38% Girls: 41%	Year 6 Numeracy: Boys: 8% Girls: 11%	Year 6 Numeracy: Boys: 43% Girls: 63%	Year 6 Numeracy: Boys: 9.6% Girls: 15.6%
3. Percentage (%) of SSC students meeting a minimum of L2 in English	Partially Achieved	SSC English: Male: 50% Female: 58%	SSC English: M: 39% F: 61%	SSC English Male: 23% Female: 33%	SSC English Male: 38% Female: 51%	SSC English Male:37% Female:55%
4. Percentage (%) of SSC students meeting a minimum of L2 in Samoan	Not Achieved	SSC Samoan: NO EXAMS	SSC Samoan M: 79% F: 88%	SSC Samoan Male: 55% Female: 58%	SSC Samoan M: 66% F: 76%	SSC Samoan Male:60% Female:74%

Goal 1: Enhance the quality of education and training for all learners						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
5. % of SSC students meeting a minimum of L2 in Maths	Achieved	SSC Math Male: 11% Female: 9%	SSC Math M: 12% F: 15%	SSC Math Male: 13% Female: 17%	SSC Math M: 9% F: 9%	SSC Math Male: 13% Female: 12%
6. % of SSC students meeting a minimum of L2 in Science	Achieved	SSC Biology No exams	SSC Biology M: 38% F: 35%	SSC Biology Male: 29% Female: 27%	SSC Biology M: 12% F: 14%	SSC Biology Male: 38% Female: 39%
		SSC Chemistry No exams	SSC Chemistry M: 43% F: 37%	SSC Chemistry Male: 25% Female: 25%	SSC Chemistry M: 14% F: 20%	SSC Chemistry Male: 35% Female: 38%
		SSC Physics No exams	SSC Physics M: 59% F: 45%	SSC Physics Male: 38% Female: 32%	SSC Physics M: 40% F: 42%	SSC Physics Male: 72% Female: 65%
7. % 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: 95% Primary: 99% (171 Pri. Schs.) Secondary: 95% (40 Sec. Schs.)	Total: 27% Primary: 24% Secondary: 42%	Total: 84% Primary: 90% Secondary: 58%
8. % of all primary and secondary teachers meeting registration requirements of the National Teachers Council	Achieved	Implementation will commence in FY20/21	32%	A total of 43% met registration requirements	34%	38%
9. Number of NUS graduates qualified to teach at ECE,	Partially Achieved	B-Ed Primary Total: 95 Male: 23 Female: 72	B-Ed Primary Total: 96 Male: 16 Female: 80	B-Ed Primary Total: 39 Male: 11 Female: 28	B-Ed Primary Total: 41 Male: 12 Female: 29	B-Ed Primary Total: 117 Male: 20 Female: 97

Goal 1: Enhance the quality of education and training for all learners						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 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: 3 Male: 2 Female: 1	B-Ed Secondary Total: 55 Male: 28 Female: 27	Now divided into BA Secondary Teaching, BCom Secondary Teaching & BEd. ECE
		Graduate Diploma Total: 5 Male: 4 Female: 1	Graduate Diploma Total: 4 Male: 1 Female: 3	Graduate Diploma Total: 0 Male: 0 Female: 0	Graduate Diploma Total: 8 Male: 4 Female: 5	Graduate Diploma Total: 25 Male: 8 Female: 17
		Bachelor of Science Total: 23 Male: 10 Female: 1	Bachelor of Science Total: 1 Male: 1 Female: 0	BSci Secondary Total: 0 Male: 0 Female: 0	Bachelor of Science Total: 9 Male: 5 Female: 4	Now BSc Secondary Teaching
					BA Secondary Teaching Total: 4 Male: 2 Female: 2	BA Secondary Teaching Total: 9 Male: 1 Female: 8
		Bachelor of Science Total: 23 Male: 10 Female: 1	Bachelor of Science Total: 1 Male: 1 Female: 0	BSci Secondary Total: 0 Male: 0 Female: 0	BSc Secondary Teaching Total: 8 Male: 4 Female: 4	BSc Secondary Teaching Total: 1 Male: 1 Female: 0
					BCom Secondary Teaching Total: 4 Male: 2 Female: 2	BCom Secondary Teaching Total: 0 Male: 0 Female: 0
					BEd ECE Total: 4 Male: 2 Female: 2	BEd ECE Total: 14 Male: 0 Female: 14

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

A total of 4,963 students from 168 schools sat the exam.¹ Five primary schools did not sit the national exams and are excluded from this calculation. The language literacy rates for Year 4 students did not meet the ESP targets. However, the rates have improved slightly from the 2021 results. The results for the Samoan exam paper are higher than the English results, for both genders. Similarly, the numeracy results showed improvements from the previous years' exam but still fell short of the targeted numbers. The 2021 and 2022 results for Year 4 language literacy and numeracy showed a significant decline compared to 2019 and 2020 which were marked by the onset of measles and COVID-19.

The results also show the magnitude of the remedial work faced by Year 5 teachers. The timely feedback and analysis provided by the Ministry, to teachers and principals will guide this work. Any amendments to the curriculum if necessary and guidance/interventions from the relevant Divisions of the Ministry should also be ready in time for the start of the new academic year.

Status: *Not Achieved* in FY2021-2022 & *Not Achieved* in FY2022-2023

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

A total of 4,897 students from 168 schools sat the Year 6 national exam. As mentioned above, five schools whose students did not sit the exam are excluded from the calculation of the achievements. Slight improvements from 2021 results were noticed in the rate of students who passed the language literacy papers. These are acknowledged, despite the ESP targets not being met. Students did slightly better in Samoan than in the English exam for both genders. More girls passed both language papers compared to boys. The same trend is noted for Numeracy. Whilst the rates improved in 2022, they were far below the ESP targets. The intervention at Year 7 is crucial for the students' final year of primary education. Based on the analysis provided by AED, schools and the Ministry can move to address areas of weakness. A holistic approach is needed for both Years 7 and 8 to identify shortfalls in teaching and learning resources, capacity of teachers and/or curriculum adjustments.

Status: *Not Achieved* in FY2021-2022 & *Not Achieved* in FY2022-2023

- **Key Performance Indicator 3: % of SSC students meeting a minimum of L2 in English**

A total of 2,630 students from 42 schools sat the SSC English exams. The 2022 results showed a marked improvement for both genders compared to 2021. The achievement for females exceeded the ESP target of 55%, while the males fell short of the 38% target. The proficiency levels of students in English at the national level provides an indication of the quality of the workforce that the sector is producing not only for local but regional and international jobs. An analysis of the areas/topics where students are not doing well in, should provide teachers and the Ministry with focus areas for not only the final year of secondary level but can also be addressed earlier for teachers of Years 9 and 10.

¹ Peace Chapel Christian School, Vaiala Beach School, Samoa Primary School, Aoga Faamasani Amosa and Nuufou Baptist School

There should be some consideration of how to help the proportion of students who are not proficient regardless of whether they continue or exit the system.

Status: *Not Achieved* in FY2021-2022 & *Partially Achieved* in FY2022-2023

- **Key Performance Indicator 4: % of SSC students meeting a minimum of L2 in Samoan**
A total of 2,233 students from 42 schools sat the Samoan SSC exam paper. Compared to 2021 results, the 2022 results saw an improvement in both genders but still did not reach the high achievements in 2020. The current results still fell short of the ESP targets. However, more than half of the students that sat Samoan were found proficient. This is a better outcome when compared to those who sat English, Maths, Biology and Chemistry, where less than half of the students that sat the exam, were at the proficiency levels.

Status: *Not Achieved* in FY2021-2022 & *Not Achieved* in FY2022-2023

- **Key Performance Indicator 5: % of SSC students meeting a minimum of L2 in Maths**
Proficiency levels for numeracy exceeded the ESP targets for both males and females. The proficiency levels were still low if we look at the number of students that sat the exam of 2,292 and the 13% of students that achieved a minimum of Level 2. The low proficiency rates for Maths are a prevailing trend from the primary level as noted every year for the past 5 years. The impact of the 4 year level is yet to be seen/captured in the split of Maths into two streams and may take a while longer to observe any particular trend. In the meantime, implementing agencies need a stopgap measure to boost the proficiency levels for students that are about to exit the system. It is also urgent that numeracy is addressed in primary level as evident in the achievements for KPI 1 and 2.

Status: *Partially Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

- **Key Performance Indicator 6: % of SSC students meeting a minimum of L2 in Science**
There were 525 students that sat the Biology exams. The results not only exceeded the ESP targets but also improved from 2021 results. For Chemistry, 489 students sat the exam and their results also exceeded ESP targets for both females and males. The results had also improved from the previous years' achievements. Students who sat the Physics exams did well with 65% of females and 72% of males achieving proficiency levels. These results exceeded the ESP targets but also showed a significant improvement from 2021 results.

Status: *Partially Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

- **Key Performance Indicator 7: % of schools (primary and secondary) participating in SSILNaS at the national level**
Although the ESP target was exceeded, participation in SSILNaS has dropped this year compared to the previous year from 95% to 84%. The drop was mainly in the reduced participation of secondary schools. The feedback from ARR 21-22 consultations in February 2023, revealed that most school representatives were of the view that SSILNaS had moved away from the original intention of targeting 'at risk' students. This programme may need to

be revamped to achieve intended outcomes and may need a temporary rest while this happens.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

○ **Key Performance Indicator 8: % of all primary and secondary teachers meeting registration requirements of the National Teachers Council**

The percentage of teachers meeting registration requirements increased in this period compared to the previous year. This increase could be attributed to more awareness of teachers on the registration process and requirements. The launch of the registration system that took place in this period, recognised the efforts of the Ministry to enable and facilitate the process for teachers to register remotely.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

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

A total of 166 students graduated from NUS within the review period, 81% of which were females. These students now join the teaching workforce qualified to teach at ECE, Primary and Secondary levels. These numbers also contribute to the achievement of indicators not only at sector level but also at the national level under the PDS which requires the sector to improve teachers' qualifications.

Table 3: Summary of NUS Graduations FY2022-2023

Qualifications	Jul-22			Mar-23			2022 & 2023
	Female	Male	Total	Female	Male	Total	TOTAL
BEd(Pry)	59	13	72	38	7	45	117
Grad Dip Ed	8	5	13	9	3	12	25
BA Sec Teaching	6	0	6	2	1	3	9
BSc Sec Teaching				0	1	1	1
BCom Sec Teaching							0
BEd ECE	9	0	9	5	0	5	14
TOTAL	82	18	100	54	12	66	166

Status: *Not Achieved* in FY2021-2022 & *Partially Achieved* in FY2022-2023

GOAL TWO – 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 10 KPIs to measure the achievement of Goal 2. Eight are outcome indicators, while two are output indicators.

Out of the 10 indicators relating to this goal:

(a) five KPIs were 'Achieved';

(c) two were 'Partially Achieved'; and

(b) three were 'Not Achieved'

The pie graph below shows a 50% achievement of KPIs compared to a 30% 'not achieved'.



Figure 3: Goal 2 Achievement Summary FY2022-2023

Table 4: Summary of progress towards achieving ESP Sector Outcome Two FY2022-2023

Goal 2 - Provide everyone with access to good quality education and training opportunities						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
10. Percentage (%) of ECE age students enrolled in ECE	Not Achieved	Male: 19% Female: 22%	Male: 23% Female: 25%	Total: 25% Males: 23% Female: 26%	Total: 70% Male: 70% Female: 70%	Total: 27% Male: 26% Female: 28%
11. Percentage (%) of children commencing year 1 primary and completing year 8	Partially Achieved	Male: 76% Female: 77%	Male: 71% Female: 74%	Total: 77.4% Males: 74.7% Female: 80.4%	Total: 75% Male: 75% Female: 75%	Total: 75% Male: 71.7% Female: 77.8%
12. Percentage (%) of students commencing year 9 and completing year 12 and Year 13 Note: Two categories a. Percentage of	Partial Achieved	Year 12	Year 12	Year 12	Year 12	Year 12
		Male: 48% Female: 67%	Male: 49% Female: 75%	Total: 62% Males: 78% Female: 48%	Total: 57% Male: 47% Female: 69%	Total: 65% Male: 49% Female: 75%
		Year 13	Year 13	Year 13	Year 13	Year 13
					Total: 50% Males: 31% Female: 49%	Total: 47%

Goal 2 - Provide everyone with access to good quality education and training opportunities						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
students commencing Year 9 and completing Year 12 b. Percentage of students commencing Year 9 and completing Year 13 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 years. The Year 13 cohort completion rate completes the picture of student participation in secondary school.						Males: 39% Female: 58%
13. Gross enrolment in formal PSET (ratio and numbers)	Achieved	Male: 19.3% Female: 29.5%	Male: 20.1% Female: 30.4% (numbers in narrative below)	Male 26.8% (2748) Female 38.6% (3692)	Male: 25% Female: 25%	Male: 28% (3692) Female: 40% (2748)
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 30.3% (833) Female 25.6% (946)	Male: 43% Female: 43%	Male 34% (962) Female 36% (1392)
15. Number of PSET courses available through flexible delivery modes	Achieved	NUS – 311 courses	NUS – 352 courses	S2, 2021 - 402 Courses S1, 2022 - 339 Courses	24	S2, 2021 - 373 Courses S1, 2022 - 416 Courses

Goal 2 - Provide everyone with access to good quality education and training opportunities						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
17. Number of ECE centres meeting MSS	Achieved	Baseline not established	3 ECE centres met 100% MSS	80% (102 ECE centres) met the standards 8% (10 ECE centres) partially met the compliance requirements 12% (15 centres) are below the standards	7 ECE Centres	25 visited, 25 meet MSS
18. Numbers of students with a disability enrolled at all levels	Not Achieved	Primary Male: 141 Female: 62	Primary Male: 158 Female: 78	228 students with disabilities enrolled at all levels Primary Male: 128 Female: 74	Primary Male: 170 Female: 96	Primary - 238 Male: 158 Female: 80
		Secondary Male: 14 Female: 10	Secondary Male: 9 Female: 8	Secondary Male: 9 Female: 7	Secondary Male: 10 Female: 10	Secondary - 17 Male: 9 Female: 8
		PSET Providers Male: 2 Female: 3	PSET Providers Male: 11 Female: 3	PSET Providers Male: 5 Female: 5	PSET Providers Male: 7 Female: 7	PSET Male: SQA 2, NUS 0 Female: SQA 4, NUS 1
19. Number of primary and secondary teachers (including principals) receiving training on IE practices	Achieved	Pre-service – 139 In service - 98	Pre-service: 100 In-service: 28 28 teachers (2 secondary & 26 primary teachers) were trained by Service	98 Principals and Teachers attended the IE Awareness Training program 89 Primary & 9 Secondary	Primary: 69 Secondary: 6	Pre-service ECE: 7 Primary : 47 Secondary: 20 In service

Goal 2 - Provide everyone with access to good quality education and training opportunities						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
			Providers. 158 (primary teachers were trained on how to adjust activities during ASI training)	Pre-service 100		Primary 90 Secondary 59
20. Number of disability students with a current IEP	Achieved	No baseline	28 disability students with current IEP	193 disability students with current IE Plans & 1 NUS student	32	138 disability students with IE Plans

- **Key Performance Indicator 10 - Percentage (%) of ECE age students enrolled in ECE**
The enrolment rate for ECE does not meet the ESP target of 70%. One reason for this may be that enrolment numbers recorded by the Ministry is only for ECEs registered under NCECE. Another reason is that 3 ECEs under NCECES has closed after the MESC Census within the review period. There are other ECEs that operate independently and the number of students are unaccounted for in official records. The Ministry is working to address this anomaly.
*Status: **Not Achieved** in FY2021-2022 & **Not Achieved** in FY2022-2023*

- **Key Performance Indicator 11 - Percentage (%) of children commencing year 1 primary and completing year 8**
MESC requested a revision of ESP targets as they were too high. ESAC approved the request and revised targets were set at 75%. The completion rates for this year were not met for males at around 71% while females recorded almost 78% just above the ESP target. The primary completion rate is based on the final number of students that sat Year 8 national exams. The total number of students enrolled in Year 8 in 2022 was 5,018 while students who sat the national SNAPE was around 4,409. The shortfall in the completion rate may be a result of five schools opting not to sit national exams. These are mainly private and mission schools whose students are expected to enrol for Year 9 the following year, and by right should also be recorded as completing primary school education. The interesting numbers for the Sector to consider is the number of students from the same cohort that entered Year 1 and exited the system by Year 8. For example, the current Year 8 cohort records 5,014 students enrolled at the beginning of 2023. The same cohort recorded 5,986 entrants eight years ago at Year 1. There are around 972 students that have left the system in these eight years for unknown reasons.

Status: **Not Achieved** in FY2021-2022& **Partially Achieved** in FY2022-2023

○ **Key Performance Indicator 12 - Percentage (%) of students commencing year 9 and completing Year 12 and Year 13**

The completion rates for Year 12 students exceeded the expected ESP targets. Whilst the percentage is above 50%, the concern for the sector should still be the number that did not complete Year 12 which is 35%. Total enrolment for Year 12 in 2022 was 3,102 students, however only 2,630 sat SSC exams. There is no information on why the students did not complete Year 12. It may be due to health, family or economic reasons.

The completion rates for Year 13 exceeded ESP targets for both genders but the 47% should still be a concern for the sector. A little more than half (53%) of the students did not complete Year 13, which is just over 1,000 students. The year 13 student enrolment for 2022 was 2,256 whilst only 2,020 students sat SSLC.

According to MESC data, 2,635 students enrolled in Year 12 in 2023. Tracing this cohort to Year 9 revealed enrolment numbers at 4,194. The difference in numbers for this cohort of around 1,500, is quite high. In comparison, a total of 2,270 students enrolled in Year 13 for 2023. The same cohort recorded 4,334 at Year 9. The difference in these enrolment numbers is around 50%, which is not small. The sector needs to look at whether this trend is consistent in the last 5 years and see whether these students have enrolled in any other PSET institutions, in employment locally or registered on any seasonal worker schemes. How many of these early school leavers are serving in the aumaga and aualuma, if at all.

Status: **Partially Achieved** in FY2021-2022& **Partially Achieved** in FY2022-2023

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

In the academic year 2022, a total of 6,678 students were enrolled in formal PSET education in Samoa. A 4% increase in the enrolments number was noted compared to 2021. Of the total enrolments, Female learners constituted 58% (3,876) and 42% (2,802) were Male.

Enrolments by selected provider type						
	2017	2018	2019	2020	2021	2022
All formal Enrolments	5000	4777	4804	4969	6440	6678
Universities	3424	3756	3301	3604	4546	4659
TVET Providers	1272	756	1098	873	1227	1500
Religious Providers	304	265	405	492	617	519

Figure 4: Enrolments by selected provider type

University based studies constituted 70% of total enrolments with a slight increase of 2% relative to 2021. Enrolments of TVET Institutes consisted 22% and a 15% increase was noted compared to 2021. Religious Instructors constituted 8% of total enrolments. Enrolments of

Religious Instructors decreased by 19% compared to 2021. The majority of students enrolled in formal PSET education were of University based programmes.

Enrolments in Accredited Programmes						
	2017	2018	2019	2020	2021	2022
All study levels	537	560	1179	1718	2568	2769
Certificate Level 1			219	150	300	674
Certificate Level 2	486	443	512	554	759	744
Certificate Level 3	38	36	65	51	66	112
Certificate Level 4	13	26	101	299	372	317
Diploma V	0	55	282	211	417	316
Diploma VI					48	58
Bachelor Degree				453	523	428
Graduate Diploma					35	30
Bachelor with Honors					24	19
Postgraduate Diploma					22	52
Masters					2	19

Figure 5: Enrolments in accredited programmes

A total of 2,769 students were enrolled in accredited programmes in 2022. An increase of 7% was noted compared to 2021. Enrolments of Accredited programmes constituted 41% of total formal enrolments. With the increase number of programmes accredited by SQA and registered on the Samoa Qualifications Framework and through the PSET Support Fund Mechanism under its vulnerable student assistance approach, there will be an increase number of students enrolled in accredited programmes every year. Of the total students enrolled in accredited programmes 1,390 (50%) were female and 1,379 (50%) were male.

Status: *Achieved* in FY2021-2022& *Achieved* in FY2022-2023

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

A total of 2,354 students graduated and attained formal PSET qualifications in 2022. The number of graduates increased by 24% relative to 2021. Thirty five percent (35%) of students enrolled in formal PSET education attained formal PSET qualifications. Of the total graduates, 59% (1,392) were female and 41% (962) were male.

Graduates by Qualification Level						
	2017	2018	2019	2020	2021	2022
Non Award						1
Certificates	1403	1258	1344	1127	1497	1644
Diplomas	107	127	134	152	115	207
Bachelors degrees	387	418	387	386	121	370
Graduate Certs/Diploma	10	11	5	4	1	14
Postgraduates Certs/Diploma	36	29	27	26	25	73
Masters			12	9	20	45
Total	1943	1843	1909	1704	1779	2354

Figure 6: Graduates by qualification level

The majority (69.8%) of Qualifications attained in 2022 were in Certificates Level. A 9% increase relative to 2021 was noted. Graduates of Diploma Level Qualifications constituted 8.8% and have been increased by 44% compared to 2021. Bachelor level qualifications constituted 15.7% and a 67% increase was noted relative to 2021. Graduates Certs/Diploma qualifications attained 0.6% with 93% increase compared to 2021. Postgraduates level qualifications constituted 3.1% with a 66% of graduates relative to 2021.

Graduates of Masters Level Qualifications attained 1.9% with 56% increase compared to the 2021 academic year.

Graduates of Registered Qualifications						
	2017	2018	2019	2020	2021	2022
All study levels	314	342	577	671	901	1073
Certificate Level I			109	72	97	235
Certificate Level II	285	312	322	317	520	400
Certificate Level III	26	13	22	34	53	82
Certificate Level IV	3	17	60	75	88	143
Diploma Level V			64	73	64	84
Diploma Level VI				100	14	14
Bachelor					50	77
Graduate Diploma					1	12
Bachelor with Honors					14	5
Postgraduate Diploma						17
Masters						4

Figure 7: Graduates of registered qualifications

Graduates of Registered Qualifications constituted 46% of total PSET graduates. The number of students attained registered qualifications increased by 16% compared to 2021. The majority (37%) of graduates attained Certificate level II qualifications. This is due to the greater number of programmes accredited by SQA and registered on the SQF were of the Level II. Of the total graduates of Registered Qualifications, 546 were female and 527 were male

SQA will revisit the targets or baseline data for the new Education Sector Plan as it was too ambitious even though the total graduates is increasing every year since 2019.

Status: **Not Achieved** in FY2021-2022 & **Not Achieved** in FY2022-2023

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

The number of courses offered by NUS through flexible delivery modes has far exceeded the targets. This is for certain programmes only but it is an indication of the extent of the work done to accommodate the difficulties of both learners and teachers of committing full time due to various reasons. It also provides an indication of preparedness in the event that face to face is temporarily disrupted. The University is working on improving all areas relating to

flexible delivery modes. Other PSET providers such as most theological colleges and TVET institutions on island do not offer these flexible modes due to nature of work required or all students are housed on location.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

- **Key Performance Indicator 17 - Number of ECE centres meeting MSS – Achieved**
All 25 ECE centres visited met the Minimum Service Standards. There are 10 standards in the MSS for Early Childhood Education Centres of Samoa. These include; 1) registration of an early childhood education centre 2) buildings and the physical environment 3) safety, health and wellness 4) child protection 5) furniture, learning resources and play areas, 6) teachers and other staff 7) admission and enrolment 8) program planning and activities 9) management of the ECE centre and 10) record keeping. This exceeds the ESP target of 7 and is a good indication of the effort by ECEs to ensure a safe environment for children.

Status: *Achieved* in FY2021-2022& *Achieved* in FY2022-2023

- **Key Performance Indicator 18 - Number of students with a disability enrolled at all levels**
The targeted numbers were not achieved at all levels. The numbers indicate that transitioning to higher levels seems difficult. According to consultations earlier in the year, some students with disabilities were being brought back to special needs schools. The appropriate learning resources needed by the student or a teacher aide was not available at larger public schools. The extra care may also not be available. The Ministry and partners working alongside them in the Inclusive Education Reference Group are working on awareness of students with disabilities within schools. It is the hope that through these awareness campaigns that support can be rallied for resources as well as raising empathy of the communities and nation for these often marginalised students.

Status: *Not Achieved* in FY2021-2022& *Not Achieved* in FY2022-2023

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

Whilst NUS has incorporated IE relevant courses for pre service teachers, the Ministry provided training to 149 primary and secondary teachers during the period under review. This is in line also with the intention to build more awareness and improving teaching students with disabilities in mainstream schools. The numbers for KPI 18 above show that there are more students with disabilities at primary level and would therefore make sense that numbers of primary teachers for training is higher than secondary teachers.

Status: *Achieved* in FY2021-2022& *Achieved* in FY2022-2023

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

The number of students with IE plans far exceeded the target. This can be attributed to the growth of numbers in KPI 19. The more awareness and understanding that teachers have, the

more likely they are able to develop plans for students under their care. The assistance also provided by teacher aides also played an important role in developing and implementing these plans.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

GOAL THREE – 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 six indicators relating to this goal:

(a) three KPIs were 'Achieved'; and

(b) three were 'Not Achieved'.

The pie graph below shows a 50% achievement of KPIs, the other half were 'not achieved'.

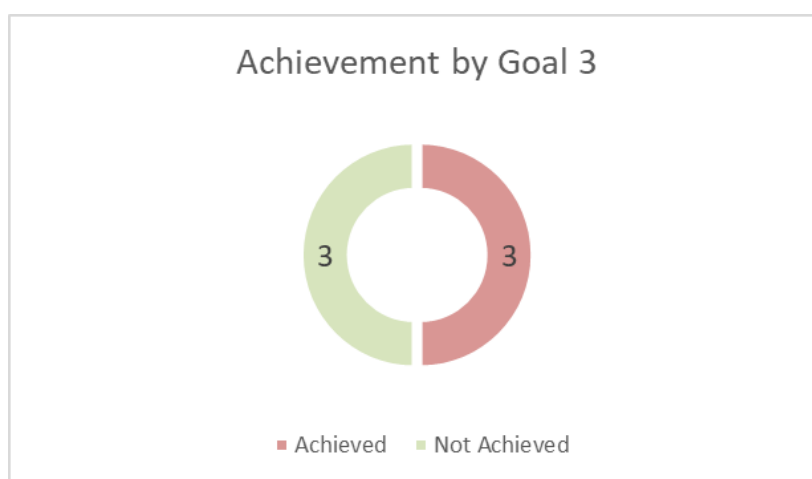


Figure 8: Goal 3 Achievement Summary FY2022-2023

Table 5: Summary of progress towards achieving ESP Sector Outcome Three FY2022-2023

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 Results	FY2022-23 Target	FY2022-23 Results
22. Process for PSET providers to report on graduate employment outcomes each year established and implemented	Achieved	NA	Baseline established	SQA The Survey Report was approved by the Board on the formal PSET Providers perspectives on the process to report on graduates employment	NUS: 45%	NUS: 71% Annual (Includes Higher Ed Certs, Dips, Degree and Postgrad qualifications: 321 / 407 Responded

				<p>outcomes each year with recommendations</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>		<p>Employed from the Respondents: 228 / 321 =71% Note: All the students who stated employed - were from the Annual Graduates. No response given by TVET as to employment as majority of the are full time and unable to take employment</p>
23. Percentage (%) of employers of PSET graduates satisfied with the application of graduates' knowledge and skills in the workplace	Not Achieved				95%	92%
24. Number of PSET programmes accredited by SQA	Achieved	43	45	57	46	131 (60 provider programmes / 71 SQs)
25. TVET pilot in secondary schools completed	Not Achieved			TA recruitment commenced in 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	TVET pilot in schools will commence after the completion of the repackaging of TVET courses

					programmes in schools. For instance, the repackaging 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.	
26. Percentage (%) of Government Secondary schools providing at least 3 repackaged TVET programmes	Not Achieved			None 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	None in Year 4 (FY2022/2023) None of the colleges are currently able to offer any TVET repackaged programs as the process of repackaging TVET courses is still in progress.

					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.	
27. Percentage (%) of PSET graduates with nationally and regionally recognized qualifications	Achieved	Total-30% Male-56% Female-44%	Total-32% Males - 47% Female - 33%	Total: 51.2% Male:59.9% Female:42.3%	Total:20% Male: 22% Female: 19%	Total: 45% Male: 55% Female: 39%

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

This study had researched and probed PSET providers, on what existing processes or systems, whether they have or not, for them to report on the employment outcomes of their graduates. After assessing and analyzing the collected data, the responses clearly indicated that only religious providers have their own processes where they can report on the employment outcomes of their graduates, whereas the rest have none, except for Australia Pacific Training Coalition and NUS, who are doing graduates survey and tracer study. This was reported in the Annual Report of FY2021-2022.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

○ **Key Performance Indicator 23 - Percentage (%) of employers of PSET graduates satisfied with the application of graduates' knowledge and skills in the workplace**

There was 92% recorded in the Survey of Employer Satisfaction of 2012, 2016 & 2017 PSET graduates in Samoa. Report of the Survey of Employer Satisfaction of 2018, 2019 & 2020 PSET graduates in Samoa is in progress to be completed by FY2023-2024.

Status: *Not Assessed* in FY2021-2022 & *Achieved* in FY2022-2023

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

- Accredited two Provider Programmes from the National University of Samoa;

- 1) Bachelor of Commerce (Secondary Training); and
- 2) Postgraduate Diploma in Commerce;

- Accredited three Samoa Qualifications and have registered on the Samoa Qualifications Framework;

- 1) Samoa Certificate 1 Information and Communication Technology;
- 2) Samoa Certificate II Information and Communication Technology; and
- 3) Samoa Certificate III Information and Communication Technology;

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

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

The TVET Repackaging has yet to be completed before this pilot can be rolled out.

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

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

The Ministry is in the process of repackaging TVET course so this has yet to be rolled out to schools.

Status: *Not Achieved* in FY2021-2022 & *Not Achieved* in FY2022-2023

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

Graduates of Registered Qualifications constituted 46% of total PSET graduates. The number of students attained registered qualifications increased by 16% compared to 2021. The majority (37%) of graduates attained Certificate level II qualifications. This is due to the greater number of programmes accredited by SQA and registered on the SQF were of the Level II. Of the total graduates of Registered Qualifications, 546 (39%) were female and 527 (55%) were male

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

GOAL FOUR – 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 three indicators relating to this goal:

- (a) two were 'Achieved'; and
- (b) one was 'Not Achieved';

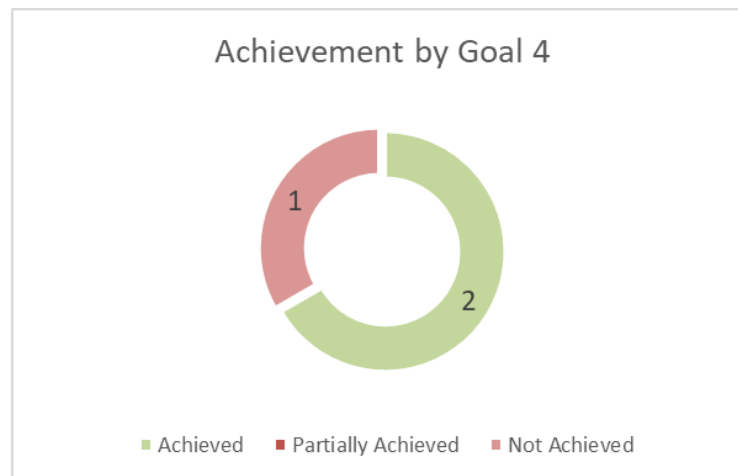


Figure 9: Goal 4 Achievement Summary FY2022-2023

Table 6 gives a summary of activities working towards achievement of KPIs.

Table 6: Summary of progress towards achieving ESP Sector Outcome Four FY2022-2023

Goal 4 - Improve the effectiveness of sector planning, monitoring and reporting						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
29. ESAC decision-making processes reviewed	Achieved	Not Assessed	TOR approved by ESWG in June 2021	Final draft was presented and endorsed by ESWG on 23 June awaiting approval from ESAC	Review report completed	Report was presented and approved by ESAC on 04/08/2022
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	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-	80%	3 Quarterly reports approved by ESAC on: 1. Q4 2021/22 Jan 2023 2. Q1 2022-23: 6/02/2023 (online) 3. Q2 2022-23: 26/06/2023

				21		
33. ICT sector policy finalized	Achieved	NA	NA	NA	Policy finalized	ICT sector policy was approved by ESAC on 04/08/2022

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

When ESAC had approved the Review, they also tasked implementing agencies and MOF to form a task force. The taskforce was to look at the twenty recommendations and consider timeframes for implementation. Eleven of the recommendations were deemed to be long term considering resource constraints. These were mainly related to the amendment of the Education Act. The remaining were deemed to be undertaken as part of the ongoing work of ESCD.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

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

Sector documents as mentioned in the Indicator were prepared and tabled for approval. The timelines for the submission to ESAC were not met hence the ‘not achieved’ status. This hints at some issues that have not been resolved since the first ESP. -there are 4 weeks between receiving the IA reports and circulating to ESAC for consideration. Within this period, compilation is usually stalled by late and incomplete submissions. This does not take into account the follow up time and circulation for ESWG meetings.

Status: *Not Achieved* in FY2021-2022 & *Not Achieved* in FY2022-2023

○ **Key Performance Indicator 33. ICT sector policy finalized**

The Information Management Framework is a response to the recognition that information is powerful and requires appropriate protection and management. The Information Management Principles contained in this policy guides the Implementing Agencies in managing and using information appropriately. The overarching principles for Information Management within the Sector are:

1. Information is managed within the law (Legal)
2. Information is secure yet accessible (Security)
3. Information Management is a core staff competency (Roles)
4. Information is classified to increase utility (Input)
5. Information is easy to retrieve (Output)
6. Information architecture is designed for simplicity (Storage)

The Education Sector is committed to the principles and practices set out in best-practice standards. These in turn are influenced by principles set by the Samoan Government Digital Transformation initiatives.

The principles are designed to work together; they need to be applied to all Sector initiatives or processes involving information. Excluding one or more principles will rapidly undermine Sector's ability to supply information of consistent and measurable quality for decision-makers.

On occasion, principles may conflict and require resolution by the Sector information governance e.g. access considerations vs. security considerations. Initiatives involving information will not begin until they have been examined for compliance with these principles. If a conflict with any of the principles is found in a new or current initiative, then the Sector information governance will take the appropriate action.

The Digital Strategic Framework was designed for the effective management of information and technology, to ensure systems are controlled and maintained in line with Sector objectives and emerging trends

Digital resources can be planned for and managed so that they support the strategic objectives and priorities of the Education Sector, as well as ensuring the business continuity of its day-to-day operations. Building and managing *Digital* resources is also an important foundation for other resourcing plans.

The Framework focuses on 4 key digital *capabilities* across Digital Education Sector;

1. ***Mafai Digital One*** – A **Digital Future Skills Marketplace** for citizens', schools, universities, and other educational institutions;
2. ***Data Transparency*** – Consolidation and Enabling Data Practises through an Integrated **Samoan Education Management Information System (SEMIS)**;
3. ***Technology Essentials*** – **Modernisation of the Sector** through consolidation and integration of Networks technology Infrastructure and systems including Networks, Datacentres, Licenses & Procurement;
4. ***Digital Workforce*** – **Reskilling for Digital Success** - Right People, Right Skills and Pathways.

The Framework is designed to be used as a guide to assist in the development of key strategies and outcomes for each themed *Capability*.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

GOAL FIVE – 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 FY2022-2023

Table 7 provides a summary of activities and achievements of KPIs for Goal 5.

Table 7: Summary of progress towards achieving ESP Sector Outcome Five FY2022 - 2023

Goal 5 - Develop ways to manage the education sector's resources sustainably.						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 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%	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 Reference Groups: 73% 15 meetings ECE: 4 meeting, 13 members IE: 4 meetings	60%	ARR FY21-22: 86% (138/160) * 100 ESAC: 83% 15 members + 15 observers 4 ESAC meetings (99/120) * 100 ESWG: 81% 11 members and 6 observers 8 ESWG meetings 110 / 136 RG: 79% 15 meetings ECE: 3 meetings IE: 4 meetings Literacy: 3 meetings Numeracy: 2 meetings Teacher Excellence: 2

Goal 5 - Develop ways to manage the education sector's resources sustainably.						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
				Literacy: 1 meeting Numeracy: 2 meetings Teacher Excellence: 2 meetings Science: 2 meetings $136/186 * 100 = 73\%$		meetings Numeracy: 1 meeting $108/136 * 100 = 79\%$
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.	Updated MTEF and approved by ESAC on 28/09/21	Reviewed & revised MTEF approved	Reviewed & revised MTEF completed and approved by ESAC in Q1
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.)	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	All documents reviewed updated	All documents were reviewed and updated with approval from ESAC in Q1
38. New schools established and existing schools upgraded or renovated	Achieved				2 New School Buildings	5 new schools buildings <ul style="list-style-type: none"> • Mulifanua Primary School • Gataivai Primary School • Faga Primary

Goal 5 - Develop ways to manage the education sector's resources sustainably.						
Indicator	Status	FY2019-20 Results	FY2020-21 Results	FY2021-22 Results	FY2022-23 Target	FY2022-23 Results
						School • Nofoalii Primary School • Salua Primary School reconstruction project 2 new halls • Vaimauga College • Lepa and Lotofaga College

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

The engagement of stakeholders remain high for consultations as well as meetings. The consultations every year to discuss the sector annual review reports have been an invaluable exercise where implementing agencies listen to views from the different target stakeholder groups. The Development Partner session during ARR consultations is one that stands out in terms responding to DP queries on direction of some projects and also understanding for implementing agencies on areas of focus for DPs.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

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

In quarter 1 of this period, the MTEF was reviewed against the workplan. It was found that there were substantial variances between MTEF projections and workplan. The IA workplans had reduced activities under Goal 1 and more activities in Goal 2. This was understandable given that the national had just come out of two lockdowns and gradual opening of public services. The spike in Goal 2 was to improve access to teaching and learning in times where face to face was not possible. The allocations were mainly around procurement of devices as well as building capacity to use the available technology.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

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

The Risk Management Review was conducted in Quarter 1 of this period. The MELF Review was completed in Quarter 1 with some provisional data from the Ministry. The Review guided the write-up of the first draft of the ARR that was tabled to ESAC and used for consultations. The provisional data was corrected once confirmed and finalised.

The Sector Workplan and Budget was approved by ESAC before the start of the new financial year.

Status: *Achieved* in FY2021-2022 & *Achieved* in FY2022-2023

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

There were five new school buildings constructed in this period. Two in Savaii, two in Upolu and 1 in Manono. All five were primary schools. Two colleges in Upolu built school halls to assist with school activities.

1. Mulifanua Primary School - Funded by the Government of Japan
2. Gataivai Primary School - Funded by the Government of Japan.
3. Faga Primary School - Funded by the Government of Japan.
4. Nofoalii Primary School Project - Funded by the German Government through its Embassy in New Zealand.
5. Salua Primary School Reconstruction Project - Funded by the Government of Japan.

1. Vaimauga College Hall - Funded by the Government of Japan.
2. Lepa and Lotofaga College Hall - Funded by the Government of Japan.

Status: **Achieved** in FY2021-2022 & **Achieved** in FY2022-2023

CHAPTER 3: SECTOR FINANCE

This chapter presents an overview of the Education Sector's financial performance for the FY ended on 30 June 2023. The Education Sector implemented all activities in relation to its ESAC approved budget and work plan for this FY to reflect the five strategic goals of the ESP 2019-2024 and in compliance with the Public Finance Management Act 2001. As required, IAs have their financial statements audited at the end of each FY and copy of audited accounts is annexed in this report.

The total available budget for FY2022-2023 was SAT\$141,084,016. 92.5% contributed by the Government of Samoa and 7.5% from DPs through the Joint Funding Arrangement (JFA) 2020-2024 signed by Government of Samoa, Australia and New Zealand on 16th June 2020.

Table 8: FY2022-23 Education Sector Total Budget

Education Sector Budget FY2022-23			
IA	Government of Samoa	Budget Support	Total
MESC	101,207,162	3,043,043	104,250,205
NUS	26,002,554	4,405,026	30,407,580
SQA	3,387,399	3,038,832	6,426,231
Total	130,597,115	10,486,901	141,084,016

The majority of the GoS funds are allocated to "Recurrent Expenditure" which includes all salaries and operating costs. The JFA provides guidance on the usage and disbursement triggers of Budget

Support funds. ESAC approves annual workplans and budgets that detail the allocation of Budget Support funds by each ESP goal. All BS funds is used to fund development initiatives of the ESP.

Table 9: ES Expenditure 2022-23 by Implementing Agency each quarter

Education Sector Expenditure FY2022 - 23								
IA	MESC		NUS		SQA		Total	
Total Funds Available	\$104,250,205		\$30,407,580		\$6,426,231		\$141,084,016	
	Amount	%	Amount	%	Amount	%	Amount	%
Q1	18,436,041	18%	7,217,127	24%	953,295	15%	26,606,463	19%
Q2	23,038,810	22%	7,452,245	25%	1,316,590	20%	31,807,645	23%
Q3	21,099,262	20%	7,512,479	25%	1,385,179	22%	29,996,920	21%
Q4	40,503,062	39%	8,044,303	26%	2,180,517	34%	50,727,882	36%
Total	103,077,175	99%	30,226,154	99%	5,835,581	91%	139,138,909	99%
Funds remaining	\$1,173,030		\$181,427		\$590,650		\$1,945,107	1%

Table 10 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. Remaining funds is a total from both GoS and BS, after covering an over utilised GoS for the Sector of almost \$613k. This is why the overall remaining funds is lower than the BS roll over funds. 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 DPs to fund development initiatives.

Table 10: Budget Support Expenditure by ESP Goals FY2022-23

Budget Support Expenditure by ESP Goals FY2022-23				
ESP Goal	Approved Budget	Actual Expenditure	% Expenditure	Funds remaining
One	1,602,408	1,422,643	89%	179,765
Two	5,122,139	3,668,944	72%	1,453,195
Three	2,261,771	2,090,034	92%	171,737
Four	971,130	383,183	39%	587,947
Five	529,453	364,123	69%	165,330
Total	\$10,486,901	\$7,928,927	76%	\$2,557,974

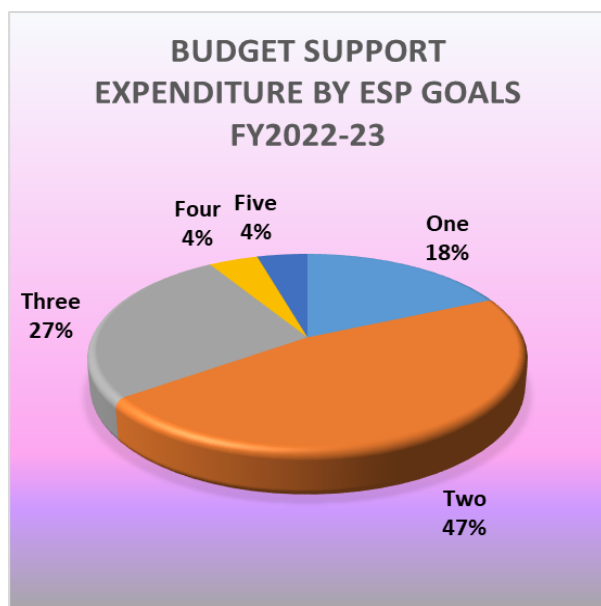


Figure 11: Budget Support Expenditure by ESP Goals FY2022-23

The Bar chart below, Figure 12, indicates how each IA manage to spend their allocation for each quarter. MESc and SQA have an average spending at the first 3 quarters and then spike up on the last quarter. NUS shows a good control on their quarterly spending throughout the year.

It is also noted that the highest spending by all IAs, happened in Q4. This is a direct result of funds reprioritization after the first 3 quarters of the year and the Sector agency moving to reallocate remaining funds to implement other needed activities.

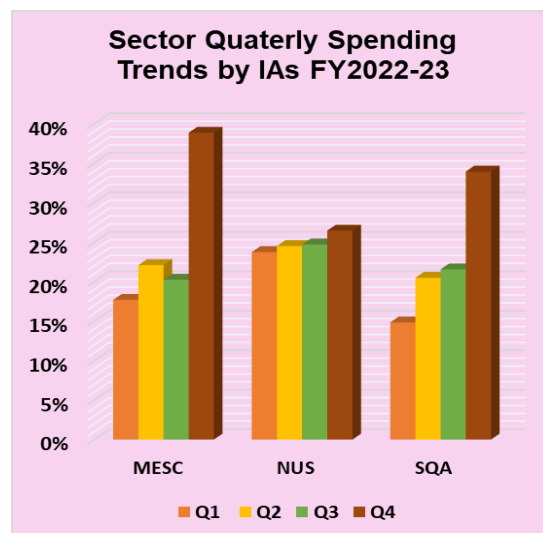


Figure 12: BS Expenditure by ESP Goals FY2022-23

Overall, with the consistency on monitoring and reporting of IA spending give a great impact on overall

Sector spending (99%) for this FY which is the same as the overall spending of last FY. The importance of report in a quarterly basis gives the Sector the chance to review its spending and provide needed action to make sure we capitalized all the funds to make sure that all people in Samoa are educated and productively engaged.

COMPARISON OF FY21-22 AND FY22-23 EXPENDITURES

Table 11: ES Expenditures comparison FY2021-22 vs. FY2022-23

ES Expenditures comparison FY2021-22 vs. FY2022-23								
IA	MESC		NUS		SQA		TOTAL	
FY	FY21-22	FY22-23	FY21-22	FY22-23	FY21-22	FY22-23	FY21-22	FY22-23
Budget	107,771,370	104,250,205	28,585,128	30,407,580	5,676,727	6,426,231	142,033,225	141,084,016
Actuals	103,216,912	103,077,175	31,393,056	30,226,154	5,656,386	5,835,581	140,266,354	139,138,910
%	96%	99%	110%	99%	100%	91%	99%	99%

The above table reveals the performance of each IA, compared to the previous FY. MESC performed well by 3% increase from 96% to 99% during this FY. NUS also operated within the allowable budget at 99% for this year as opposed to overspending last FY. SQA only spent 91% of its total allocation which is lower compared to last year's utilization. The majority of SQA unspent funds are from the BS funds which is more than \$400k.

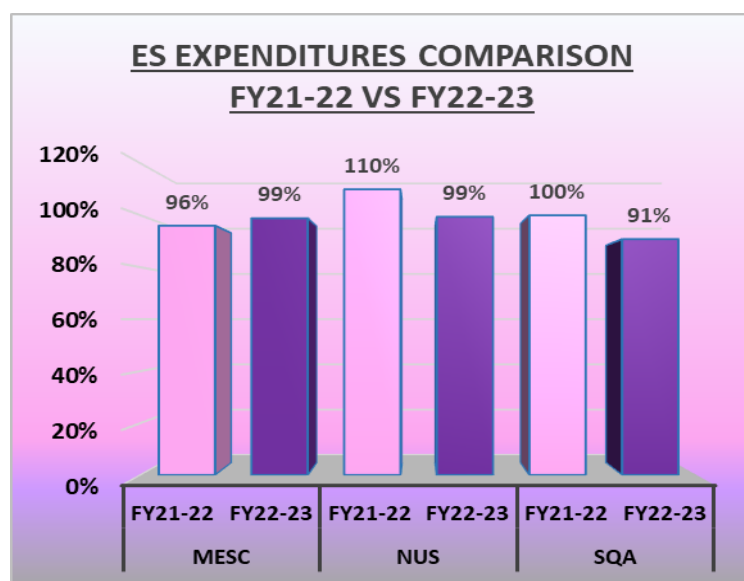


Figure 13: ES Expenditures trends FY2021-22 vs. FY2022-23

More visual presentation of the information in the table is illustrated by the bar chart on the left. It is clear that IA spending ranges from 90%-100%. The Sector has improved in utilization of funds.

Overall, the Sector spent almost all of its funds during this FY, remaining funds will roll over to FY2023-24 and must be utilized before end of September 2023.

ROLLED OVER FUNDS

In addition to the budget allocated to the ES in Table 11, there were also remaining BS funds from last FY 2021-22 that was expected to use up by this FY. 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 Roll over funds activities
 - During the FY2021/2022, Cabinet approves the Ministry's proposal for procurement of digital devices and connectivity resources to schools at the total cost of \$2,446,065.00.
 - MOF approves the remaining fund of \$1,794,174 from the budget support special purpose account (EC-1-9304-T59) together with the remaining funds from the ministry local budget

(EC-1-1820 & 1830) of \$651,891.00 of that financial year to rollover to the following financial year 2022/2023 to support the procurement of these new assets (desktop computers, laptops, webcam and speakers) for all schools.

- At the closure of the fy2022/2023, the funds were not used. However, the Ministry had done considerable works on this activity despite the huge impact on our workloads as a result of the pandemics which included the shifting of focus, the reprioritization of funds as well as procurement to cater for our core functions needs. MOF after considering the Ministry's request, again approves another rollover to following financial year 2023/2024.
- NUS Roll over funds activities
 - Rolled over funds of FY2021/22 of \$814,508:
 - \$714,508 - fully utilized by 518 TVET scholarships awarded in 2022-Sem 2
 - \$100,000 - added onto new \$100k allocation for FY22/23. Only 2*research projects paid out in FY2022/23 \$20,000 and \$25,000. (All MESC researches). In addition, the 3rd MESC funded research: ACER Study research was paid out in August 2023 of \$20,000.
- SQA Roll over funds activities
 - Rollover funds of \$856,203.83 from FY2021-2022
 - Fully utilized in the development of new Samoa Qualifications and National Competency Standards for Information and Communication Technology, review of Samoa Qualifications in Trades areas, Quality Audit, Conduct PSET Tracer Study of 2018 – 2020 graduates of formal PSET Providers and implementation of the PSET Support Fund

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 4th year of the current ESP implementation and this funds provides a huge support to the education sector in achieving its strategic goals and outcomes. The fund will disburse to the ES upon satisfactory of disbursement trigger assessments on process indicators outline in the JFA 2020-2024 conducted every year.

Table 12: 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 11 provides a summary of assistance provided by ES partners to support different projects and initiatives during the review period. 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 13: External Support FY2022-2023

External Support FY2022-2023		
Fund Source	IA's	Projects
UNFPA	MESC	Family Life Education
GoNZ - MFAT	NUS	Nursing Workforce Development Project (MFAT)
UNESCO	MESC	Development of learning resources with focus on

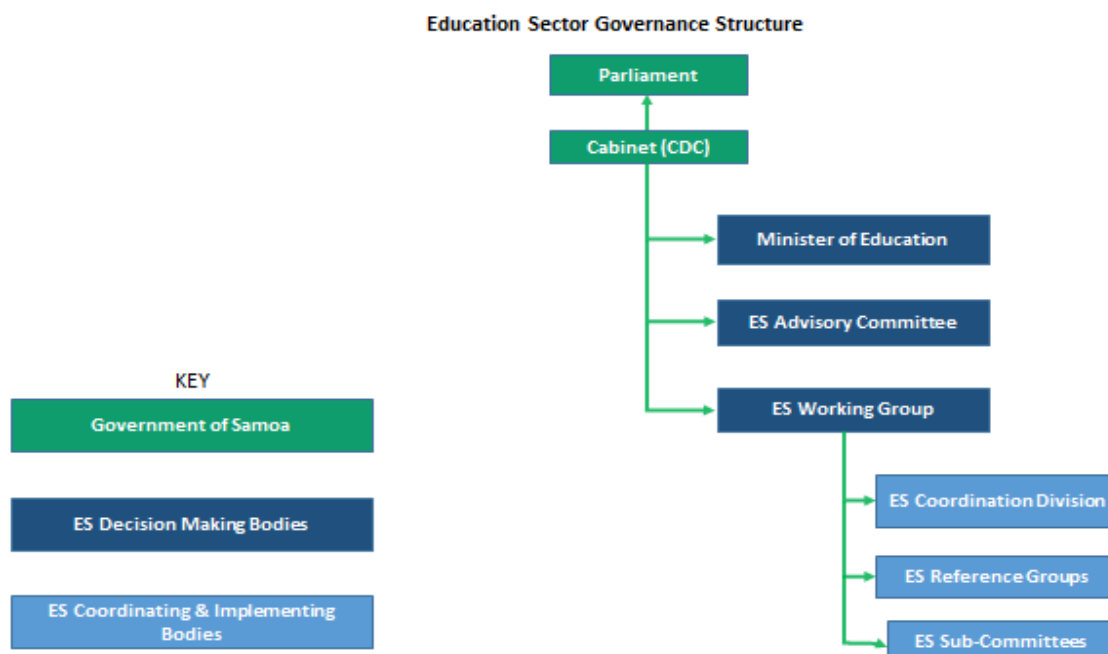
External Support FY2022-2023		
Fund Source	IA's	Projects
		sustainable Pacific
UNESCO	NUS	UNESCO Samoa Knowledge Society Initiative
UNICEF	MESC	UNICEF COVID19 response
UNDP	NUS	UNDP Samoa Knowledge Society Initiative
GoA/GoNZ	MESC/NUS/SQA	Technical Assistance for Education Sector Program
UNESCO	MESC	The Spotlight Initiative to Eliminate all forms of Violence Against women and girls
USA	MESC	Literacy Improvement project
UNESCO	NUS	UNESCO Spotlight Initiative Project
Tautua (DFAT)	MESC	Literacy training for Primary Teachers
NZMFAT	MESC	Story time & Play
NZMFAT	MESC	E-learning for science
APTC	SQA	SQA & APTC Partnership
APTC	NUS	NUS & APTC Partnership

Source: Approved Budget FY2022-2023 MoF

CHAPTER 4: SECTOR GOVERNANCE

The Education Sector Governance structure as portrayed in the organogram below clearly indicates the level of authority in which the education sector operates under. The structure distinctly puts in place the decision making forum which endorses the implementation of activities and its achievement status. Within that there exists a Sector Heads meeting where matters from ESWG and Reference Groups are conferred on before progression to ESAC. These undertakings are put in place to indicate that the values of accountability, transparency, reliability, effectiveness and efficiency are being practices throughout the Education Sector processes.

Figure 14: Education Sector Governance Structure



The groups mentioned above and in the organogram have its own set criteria of implementations in terms of the number of meetings held during the financial year as well the action taken to fulfill our drive to achieve the expected outcomes of the ESP.

The Education Sector Advisory Committee (ESAC)

In this review year the ESAC forum discussed, provided feedback and comments and endorsed the following agenda items:

1. Endorsement of the:

- Review of the Sector Governance Structure;
- ICT Policy & Digital Strategic Framework;
- The development of NUS Micro Credentials Framework;
- NUS TVET Scholarship Report;
- SEMIS Implementation Plan;
- ES Fourth Quarterly Progress report FY 2021-2022;
- Review of ES MTEF 2021-2022;
- Review of ES Risk Management Matrix 2021-2022;
- Review of Research Strategy 2018-2020 & New Strategy;
- Draft version of ES ARR 21/22 for consultations;
- ESSP Disbursement Triggers 20/21 & 21/22;
- Sector Governance Review Taskforce report;
- ES First and Second Quarterly Progress report FY2022-2023;
- NUS Student Mentoring & NUS ICT System;

- Recommendations from Science Reference Groups, Research & CCDR Committee; and
- ARR FY2021-2022 consultation report & Final ARR.

There were five ESAC meetings held during the review year where other discussions like the referring of the ES Sector Research Strategy Review to ESWG for further deliberations and noting the ESP Implementation Plan update, GPE Update, reports from Literacy, IE and ECE Reference groups.

Figure 15: Education Sector Advisory Committee (ESAC)



The Education Sector Working Group (ESWG)

This forum consists of implementing agencies focal points, representatives from MoF, development partners and Tautua. The ESWG's work focuses on supporting ESAC through an operational role in this review year involves the following:

2. Approval of:
 - SEMIS Implementation Plan report
 - NUS Report on TVET Scholarship Schemes
 - Review of the Education Sector Governance report
 - Education Sector Research Strategy report
3. Noting of the:
 - Update on Implementation Plan of the ESP
 - ESCD internal review
 - Update on ESP IP activities
 - Samoan translation of the CCDRS report
 - The approval by ESAC of putting in place a taskforce to review recommendations by the Sector Governance Review report
 - Completion of Disbursement Triggers Matrix
 - Reports from Literacy, IE and ECE Reference Groups

Other works by the ESWG included providing comments and feedback to documents like the draft ES Workplan and Budget FY2023-2024, presentations of reports by TAs, ES quarterly progress reports and others.

Figure 16: Education Sector Working Group (ESWG)



Education Sector Reference Groups (ESRG)

The seven existing Education Sector reference groups work in collaboration with ESWG and the implementing agencies in carrying out activities which contributes to the key performance measures indicated in the ESP. During this review period the following works were carried out:

Table 14: Education Sector Reference Group

EDUCATION SECTOR REFERENCE GROUPS								
ES Reference Groups	Literacy	Numeracy	Teacher Excellence	Inclusive Education	Early Childhood Education	Science	TVET	
Meetings	3	1	2	4	2	0	2	

- Inclusive Education – The TA for the National and Community Disability Inclusive Education Plan presented a brief summary of the awareness plan highlighting main objectives and activities of the work in quarter two. Further discussions were held in quarter three to discuss the IE sub-committee progress report (Nov 2022 – Mar 2023), an IE unit proposal to ESAC and the new IE Policy Implementation Plan 2023. On the final quarter a meeting was held to discuss their workplan for new financial year and how best to utilize their remaining funds.
- Literacy – meetings' focused on discussions of IA literacy reports
- Early Childhood Education – the meetings' purposes concentrated around their promotions and awareness programs
- Teacher Excellence – preparations for National Trainings was discussed in quarter two and finalized in quarter three
- Numeracy – the reference group deliberated on their Numeracy Policy
- Science and TVET Reference Groups were unable to coordinate any meetings during the review year

Education Sector Committees (ESC)

There were only two existing committees in the ESP which were the Education Sector Research Policy Committee and the ICT Committee. When the Climate Change Disaster Resilience Strategy was in place, a committee was established (approved by ESAC) to support the work of the TA as well as its implementation.

Table 15: Education Sector Committees

EDUCATION SECTOR COMMITTEES			
ES Committees	ES Research Policy Committee	ES ICT Committee	ES CCDRS Committee
Meetings	3		

- Education Sector Research Policy Committee – the ESAC approved the review of the ES Research Strategy on 04 August 2022 in quarter one followed by a virtual meeting to approve MESC’s Gender Gap review report. In quarter three another meeting was held to approve findings on report findings on *Progression from Primary to Secondary to Post-Secondary Education and Training* study as well as discussing their committee budget. Final meeting of financial year was held to discuss the ES strategic policy brief template for any future proposals.
- There were no meetings held for ES ICT and ES CCDRS committees other than discussions over emails during this review year. A meeting for CCDRS was scheduled but it was difficult to get members availability so information was shared via email. The Strategy activities that were due by December 2022, were sent to the Committee. The awareness scheduled for the ‘Faailo Ao’ programme was postponed due to the unavailability of the Chair of the Committee and then the programme was temporarily put on hold. The ES ICT usually holds virtual meetings required for the Policy Framework and Digital Framework that they worked on and also the SEMIS Implementation Plan.

CHAPTER 5: THE RISK MATRIX & ISSUES ENCOUNTERED

During Year 4 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.

Institutional Risks

1.1 Submission of documents to ESAC is mandatory and continue to be a normal practice however, timeframe was not met due to data availability / collection from IAs. One risk that was always faced by the Sector was the timeliness of sector reporting. National examinations and other events conducted by MESC requires assistances from staff members including ESCD may cause a delay to sector strategies and activities. Quarter two is also a busy time for ESCD in putting together Q1 as well as the Annual review report for the Sector. The sector focal points are genuinely involved with these IA priorities and delay the completion of sector tasks during this period. This led to reporting timelines being postponed to later dates. There is not

much ESCD can do but work around these challenges whilst trying to keep delays to a minimum as much as possible.

- 1.2 The expiry of management contracts and resignations in key IA leadership and Divisions led to uncertainties and further delays as recruitment process takes time. This also resulted in loss of institutional knowledge and the long-serving employees who know which strategies work best and have practical experience of processes within the Sector. This level of risk was revised and dropped from High to Medium as most of management contracts within the Sector were renewed and recruitment completed. ESCD and focal points should work together to bring new personnel up to speed on Sector processes.
- 1.3 During Q4, all school levels from ECE to Tertiary were on lockdown due to flu virus outspread in Samoa which affected progress of works and schools for one week. Some students did not have access to online learning as they do not have relevant devices and resources. The Sector is working on enhancing 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.

Economic Risks

- 2.1 There was underutilisation of funds recorded in this reporting period. Some sector activities were not completed which resulted in 'partial and non-achievements' of sector KPIs. This might be one of the contributing factors which led to reduction of funds for subsequent years. The Budget KPIs and AMP activities are to be revised according to reduction and the Sector needs to reprioritise activities and revise the relevant documents to reflect changes.

Environmental Risks

- 3.1 The Sector Climate Change & Disaster Resilience Strategy is in implementation process. This Strategy discusses ways to manage safety of teachers and students, and continuity of service delivery for teaching/learning during and after disasters. The Ministry continued with awareness of changes and other strategies to all stakeholders especially schools and alternative solutions to be implemented. The need for schools to develop disaster management plans were incorporated into the workplan for the new FY.

Education Reform and Work conditions

- 4.1 Monitoring and evaluation of sector policies and strategies is a risk when implementing agencies do not pay attention to the timelines if indicated in the documents. The non-implementation or delay of implementation of recommendations, defeats the purpose of the research or studies undertaken to address a certain issue.
- 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. Continue with existing incentives such as scholarship awards, online learning to motivate and retain existing teachers and attract new teachers to the service and also taking into consideration a salary raise for teaching staff.

Financial Management and Procurement Risks

The risk of inefficient and invalid procurement processes causes delays in the procurement of services and goods required for implementation of activities. The Implementing agencies have renewed their software and systems which strengthen internal controls and update Public Finance Management Guidelines. The IAs also conduct their own annual assessment of their procurement processes and continue with their annual external audits. It is also very important to 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).

5.5 The Sector Workplan & 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 continue to work together with IAs in monitoring budget allocations and expenditures. Even though there are different internal processes within IAs however they are encouraged to stick to the approved Workplan and Budget allocations.

CHAPTER 6: CHALLENGES AND WAY FORWARD

Table 16: Challenges and Way Forward

Challenges	Way Forward
IA Staff shortage due to a temporary freeze on existing vacancies by PSC.	Ongoing discussions and justifications with PSC and relevant implementing agency to resolve the shortage of key positions.
Loss of institutional knowledge as a major challenge when key staff leave, it impacts on delayed reporting especially when a key staff who has been instrumental in compiling Quarterly Reports resigns.	ESCD to conduct regular workshops (at least once a year) on familiarizing other/new IA staff with our ES reporting processes, deadlines and requirements. IAs should also have their own induction in place.
Teacher Shortage	MEC, NUS and PSC to work together and explore various ways to address this matter. These to include: <ul style="list-style-type: none">• rehiring of retirees• Remunerations for relieving teachers• Using students who are not at school anymore but had successfully completed year 12, 13 and/or foundation level.• Discussions with other government ministries to allow employees with expertise in the most critical areas such as Maths and Science to teach during their lunch hour break.• Reaching out to church ministers and

Challenges	Way Forward
	<p>missionaries through proper channel for their assistance.</p> <ul style="list-style-type: none"> • Graduates from FOE to be assigned to their own communities/districts • DPs Volunteer Scheme
Monitoring and Evaluation to be strengthened for sector policies and strategies	IAs to nominate a contact person for M&E matters with relevant divisions to free-up focal points who are involved in other governance related work

CHAPTER 7: RECOMMENDATIONS TO ESAC

It is recommended that ESAC consider and:

- Approve the first draft of ARR 2022-2023 for consultations with stakeholders.

Annex 1: Monitoring, Evaluation and Learning Framework

MONITORING, EVALUATION AND LEARNING FRAMEWORK 2019-2024					
Result Indicator	Baseline value	Target values	Results	Status	Data Collection
	2017-18	Yr 4			
		FY2022-23			
Goal 1: Enhance the quality of education and training for all learners					
1. Percentage (%) of Year 4 primary school children at Government Schools meeting a minimum of Level 3 for Literacy and Numeracy	Year 4 English	Year 4 English	Year 4 English	Not Achieved	MESC
	Boys: 24%	Boys: 28%	Boys: 5.1%		
	Girls: 40%	Girls: 44%	Girls: 13.7%		
	Year 4 Samoan	Year 4 Samoan	Year 4 Samoan		
	Boys: 26%	Boys: 30%	Boys: 13.1%		
	Girls: 36%	Girls: 40%	Girls: 28.6%		
	Year 4 Numeracy	Year 4 Numeracy	Year 4 Numeracy		
	Boys:20%	Boys: 24%	Boys: 6.5%		
	Girls: 29%	Girls: 33%	Girls: 11.4%		
2. Percentage (%) of Year 6 primary school children Government Schools meeting a minimum of Level 3 for Literacy and Numeracy	Year 6 English	Year 6 English	Year 6 English	Not Achieved	MESC
	Boys: 19%	Boys: 23%	Boys: 13.2%		
	Girls: 36%	Girls: 40%	Girls: 29.4%		
	Year 6 Samoan	Year 6 Samoan	Year 6 Samoan		
	Boys: 59%	Boys: 63%	Boys: 15%		
	Girls: 81%	Girls: 85%	Girls: 34.3%		
	Year 6 Numeracy	Year 6 Numeracy	Year 6 Numeracy		
	Boys: 39%	Boys: 43%	Boys: 9.6%		
	Girls: 59%	Girls: 63%	Girls: 15.6%		
3. Percentage (%) of SSC students meeting a minimum of L2 in English	English	English	English	Partially Achieved	MESC
	Male 34%	Male: 38%	Male: 37%		
	Female 47%	Female: 51%	Female: 55%		
4. Percentage (%) of SSC students meeting a minimum of L2 in Samoan	Samoan	Samoan	Samoan	Not Achieved	
	Male 62%	Male: 66%	Male: 60%		
	Female 72%	Female: 76%	Female: 74%		
5. Percentage (%) of SSC students meeting a minimum of L2 in Maths	Mathematics	Maths	Mathematics	Achieved	MESC
	Male 5%	Male: 9%	Male: 13%		
	Female 5%	Female: 9%	Female: 12%		
6. Percentage (%) of SSC students meeting a minimum of L2 in Science	Biology	Biology	Biology	Achieved	MESC
	Male 8%	Male: 12%	Male: 38%		
	Female 10%	Female: 14%	Female: 39%		
	Chemistry	Chemistry	Chemistry		
	Male 10%	Male: 14%	Male: 35%		
	Female 16%	Female: 20%	Female: 38%		

	Physics	Physics	Physics		
	Male: 36%	Male: 40%	Male: 72%		
	Female 38%	Female: 42%	Female: 65%		
7. Percentage (%) of schools (primary and secondary) participating in SILNaS at the national level	Total: 23.3%	Total: 27%	Total: 84%	Achieved	MESC
	Primary: 19.6%	Primary: 24%	Primary: 90%		
	Secondary: 38%	Secondary: 42%	Secondary: 58%		
8. Percentage (%) of all primary and secondary teachers meeting registration requirements of the National Teachers Council	32%	34%	38% teachers met registration requirements	Achieved	MESC
9. Number of NUS graduates qualified to teach at ECE, primary and secondary levels	B.Ed Primary	B.Ed Primary	B.Ed Primary	Partially Achieved	NUS
	Total: 107	Total: 41	Total: 117		
	Male: 26	Male: 12	Male: 20		
	Female: 81	Female: 29	Female: 97		
	Graduate Diploma	Graduate Diploma	Graduate Diploma		
	Total: 7	Total: 8	Total: 25		
	Male: 3	Male: 4	Male: 8		
	Female: 4	Female: 5	Female: 17		
	B.Ed Art	BA Secondary Teaching	BA Secondary Teaching		
	Total: 2	Total: 4	Total: 9		
	Male: 1	Male: 2	Male: 1		
	Female: 1	Female: 2	Female: 8		
	B.Sci Secondary	B.Sc Secondary Teaching	B.Sc Secondary Teaching		
	Total: 6	Total: 8	Total: 1		
	Male: 3	Male: 4	Male: 1		
	Female: 3	Female: 4	Female: 0		
	B.Ed Commerce	Bcom Secondary Teaching	Bcom Secondary Teaching		
	Total: 2	Total: 4	Total: 0		
	Male: 1	Male: 2	Male: 0		
	Female: 1	Female: 2	Female: 0		
	B.Ed ECE	B.Ed ECE	B.Ed ECE		
	Total: 2	Total: 4	Total: 14		
	Male: 1	Male: 2	Male: 0		
	Female: 1	Female: 2	Female: 14		
Goal 2: Provide everyone with access to good quality education and training opportunities					
10. Percentage (%) of ECE age students enrolled in ECE	Total: 29%	Total: 70%	Total: 27%	Not Achieved	MESC
	Males: 27%	Males: 70%	Males: 26%		

	Female: 32%	Female: 70%	Female: 28%		
11. Percentage(%) of children commencing Year 1 Primary and completing Year 8	Total: 77%	Total: 75%	Total: 75%	Partially Achieved	MESC
	Males: 78%	Males: 75%	Males: 71.7%		
	Female: 76%	Female: 75%	Female: 77.8%		
12. Percentage(%) of students commencing Year 9 and completing Year 12, and Year 13 Note: Two categories: a. Percentage of students commencing Year 9 and completing Year 12 b. Percentage of students commencing Year 9 and completing Year 13 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 years. The Year 13 cohort completion rate completes the picture of student participation in secondary school.	Year 12	Year 12	Year 12	Partially Achieved	MESC
	Total: 53.7%	Total: 57%	Total: 65%		
	Males: 43%	Males: 47%	Males: 49%		
	Female: 65.2%	Female: 69%	Female: 75%		
	Year 13	Year 13	Year 13		
	Total: 45.7%	Total: 50%	Total: 47%		
	Males: 26.2%	Males: 31%	Males: 39%		
	Female: 45.7%	Female: 49%	Female: 58%		
13. Gross Enrolment in formal PSET (ratio and numbers)	Male 20.5% (1436 students)	Male 25%	Male 28% (3692)	Achieved	SQA
	Female 19.7% (1190 students)	Female 25%	Female 40% (2748)		
14. Gross Graduation in formal PSET (ratio and numbers)	Male 38.2% (1726 students)	Male 43%	Male 34% (962)	Not Achieved	SQA
	Female 39.5% (861 students)	Female 43%	Female 36% (1392)		
15. Number of PSET courses available through flexible delivery modes	NA	24	S2, 2021 - 373 Courses S1, 2022 - 416 Courses	Achieved	NUS

17. Number of ECE centres meeting MSS	3 ECE Centres	7 ECE Centres	25 visited, 25 meet MSS	Achieved	MESC
18. Number of students with a disability enrolled at all levels	Primary: 258	Primary:	Primary: 238	Not Achieved	SQA NUS
	Male: 166	Male:170	Male: 158		
	Female: 92	Female:96	Female: 80		
	Secondary: 12	Secondary:	Secondary: 17		
	Male: 6	Male:10	Male: 9		
	Female: 6	Female:10	Female: 8		
	PSET	PSET	PSET		
	Male:3	Male:7	Male: SQA 2, NUS 0		
	Female:3	Female:7	Female: SQA 4, NUS 1		
19. Number of primary and secondary teachers (including principals) receiving training on IE practices	Primary: 60	Primary: 69	Preservices ECE: 7 Primary: 47 Secondary: 20	Achieved	MESC NUS
	Secondary: 5	Secondary: 6	In Services Primary: 90 Secondary: 59		
20. Number of disability students with a current IEP	28	32	138 disability students with IE Plans	Achieved	MESC NUS
Goal 3: Make education and training more relevant to national needs and the labour market					
22. Process for PSET providers to report on graduate employment outcomes each year established and implemented	SQA 1 NUS: 44.2%	NUS: 45%	NUS: 71% Annual (Includes Higer Ed Certs, Dips, Degree and Postgrad qualifications: 321 / 407 Responded Employed from the Respondents: 228 / 321 =71% Note: All the students who stated employed - were from the Annual Graduates. No response given by TVET as to employment as majority of the are full time and unable to take employment	Achieved	SQA & NUS
23. Percentage (%) of employers of PSET graduates satisfied with the application of graduates' knowledge and skills	98%	95%	92%	Not Achieved	SQA

in the workplace					
24. Number of PSET programmes accredited by SQA	34	46	131 (60 provider programmes / 71 SQs)	Achieved	SQA
25. TVET pilot in secondary schools completed	NA	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 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.	TVET pilot in schools will commence after the completion of the repackaging of TVET courses	Not Achieved	MESC NUS
26. Percentage (%) of Government Secondary schools providing at least 3 repackaged TVET programmes	NA	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.	None in Year 4 (FY2022/2023) None of the colleges are currently able to offer any TVET repackaged programs as the process of repackaging TVET courses is still in progress.	Not Achieved	MESC
27. Percentage (%) of PSET graduates with nationally and regionally recognised	Total: 16%	Total: 20%	Total: 45%	Achieved	SQA
	Male:18%	Male:22%	Male: 55%		
	Female:15%	Female:19%	Female: 39%		

qualifications					
Goal 4: Improve the effectiveness of sector planning, monitoring and reporting					
29. ESAC decision-making processes reviewed	NA	Review report completed	Report was presented and approved by ESAC on 04/08/2022	Achieved	MESC NUS SQA
31. Sector planning, budgeting and reporting documents submitted to ESAC, within a month of expected timeframes	20%	80%	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: 1. Q1 2022-23: 6/02/2023 (online) 2. Q2 2022-23: 26/06/2023 3. Q3 2022-23: 03/08/2023	Not Achieved	MESC NUS SQA
33. ICT sector policy finalised	NA	Policy finalised	ICT sector policy was approved by ESCA on 04/08/2022	Achieved	MESC NUS SQA
Goal 5: Develop ways to manage the education sector's resources sustainably					
35. Improved stakeholder engagement in all education sector activities	53% (from 2018-19 ARR)	60%	ARR FY21-22: 86% (138/160) * 100 ESAC: 83% 15 members + 15 observers 4 ESAC meetings (99/120) * 100 ESWG: 81% 11 members and 6 observers 8 ESWG meetings 110 / 136 RG: 79% 15 meetings ECE: 3 meetings IE: 4 meetings Literacy: 3 meetings Numeracy: 2 meetings Teacher Excellence: 2 meetings Numeracy: 1 meeting	Achieved	MESC NUS SQA

			108/136 * 100 = 79%		
36. MTEF revised annually to meet MoF requirements and planning cycle due dates	1	Reviewed & revised MTEF approved	Reviewed & revised MTEF completes and approved by ESAC on 26/09/2023	Achieved	MESC NUS SQA
37. Sector management documents revised annually	3	All documents reviewed and updated	All documents reviewed updated and approved by ESAC on 26/09/2023	Achieved	MESC NUS SQA
1. Risk Management					
2. MELF					
3. Sector workplans and budgets					
38. New schools established and existing schools upgraded or renovated	1 new schools 1 new buildings	2 New School Buildings	5 new schools buildings <ul style="list-style-type: none"> • Mulifanua Primary School • Gataivai Primary School • Faga Primary School • Nofoalii Primary School • Salua Primary School reconstruction project 2 new halls <ul style="list-style-type: none"> • Vaimauga College • Lepa and Lotofaga College 	Achieved	MESC

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. 	Medium
1.2 Change of leadership, staff turnover and organizational restructure within IAs	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. 	<ul style="list-style-type: none"> • Early assignment of staff to undertake responsibilities in transition period 	Medium
		<ul style="list-style-type: none"> • Loss of institutional knowledge 	<ul style="list-style-type: none"> • Sensitization of new staff to ESP & Workplan 	

			<ul style="list-style-type: none"> Sensitisation of new personnel to reporting timelines and processes Continuously workshops/training, for internal staffs, maybe twice a year to familiarize / be informed on the reporting template, sector timelines etc 	
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 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 commitment to ESP due to a crisis or change of priority.	Likely	<ul style="list-style-type: none"> Sector may achieve partial outcomes Some projects/activities will not be implemented 	<ul style="list-style-type: none"> Reprioritise activities and revise the relevant documents to reflect changes Budget KPIs and AMP activities to be revised according to reduction 	High
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. 	High
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 implemented Wide awareness of changes and other strategies to all stakeholders especially schools and alternative solutions to be implemented. 	High

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	<ul style="list-style-type: none">New initiatives and changes to be widely consulted ahead of time	Medium
		<ul style="list-style-type: none">Quality and access to services are limited and do not meet expected standards	<ul style="list-style-type: none">Develop & implement Capacity Development Plan /implement NTDFSFS to conduct annual teaching excellence awards	
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.	<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.	High
		<ul style="list-style-type: none">The Student-Teacher ratio will also be impacted	<ul style="list-style-type: none">Look at possibility of a scheme of temporary relievers from other Govt ministries or new graduates who are 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.	<ul style="list-style-type: none">Strengthen internal controls and update Public Finance Management Guidelines.	Low
		<ul style="list-style-type: none">Weak systems and processes reduce competition, increase inefficiencies and limit value for money.	<ul style="list-style-type: none">Conduct annual assessment of IA procurement processes.	
			<ul style="list-style-type: none">Continue with annual external audits.	
			<ul style="list-style-type: none">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).	
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	<ul style="list-style-type: none">Encourage IAs to stick to Workplan & Budget Allocations	High

		<ul style="list-style-type: none"> Budget commitment by IAs 	<ul style="list-style-type: none"> Ensure ESAC authority 	
			<ul style="list-style-type: none"> Encourage IAs to consider MTEF when preparing work plans and submit actuals of their quarterly budget utilisation 	

Annex 3: NUS & SQA Audited Reports

**NATIONAL UNIVERSITY OF SAMOA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

National University of Samoa
Financial Statements
For the year ended 30 June 2023

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National University of Samoa
Management's Report
For the year ended 30 June 2023

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.

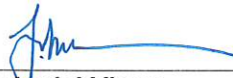
Management has established and maintains accounting and internal control systems that include written policies and procedures. These systems are designed to provide reasonable assurance that our financial records are reliable and form a proper basis for the timely and accurate preparation of financial 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 2023. The accompanying independent auditors' report outlines the scope of their examination and their opinion.



Prof Tuifuisa'a Patila Amosa
Vice Chancellor & President



Asiata Lydal Visan
Director of Financial Services

Dated 30/10/2023, 2023

National University of Samoa
Council's Report
For the year ended 30 June 2023

The Council present their report together with the financial statements of National University of Samoa ("the University") for the year ended 30 June 2023 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 Sarena Ponifasio	(Deputy Chair, Head of State Appointee)
Prof. Tuifuisa'a Patila Amosa	(Vice Chancellor and President; NUS)
A'eau Christopher Hazelman	(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)
Muausa Joseph Siegfried Walter	(Co-opted member)
Dr. Sau'i'a Louise Mataia	(Senate Representative)
Dr. Anita Latai-Niusulu	(Staff representative – VC Nominee)
Audrey Lee Hang	(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 2023.
- (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 2023.

Operating Results

The excess of income over expenditure is \$2,648,302 (in 2022: excess of income over expenditure for the year was \$4,987,643).

Dated at Apia this 30th day of Oct., 2023

Signed in accordance with a resolution of the Council


Fuimaono Sarena Ponifasio
Acting Pro-Chancellor & Chairman of Council


Prof. Tuifuisa'a Patila Amosa
Vice Chancellor & President



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 – 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 2023, the Statements of Financial Performance, the Statement of Cash Flows and Changes in Equity for the year ended 30 June 2023, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Accounting Firm of Su'a ma Puga & Associates, Chartered Accountants, assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Puga Fata Talalelei Puga.

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 2023, 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.

Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters and for the purpose of this report, KAM's are adequately disclosed on the notes to financial statements in relation to areas of uncertainty faced by the University together with compensation actions. Thus, not required to report separately.

Responsibilities of Those Charged with Governance for the Financial Statements

The Directors 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 Directors are responsible for assessing the University's ability to continue as a going concern, disclosing, as applicable if any, matters related to going concern. 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.

Please address all correspondences
to the Controller and Auditor General



AUDIT OFFICE

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.
- 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 directors and management.
- Conclude on the appropriateness of the directors 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 communicate 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.

Report on other legal or regulatory requirements

Report on other legal and regulatory requirement under Section 104 of the Public Finance Management Act 2021, a public body shall submit to the Minister for Finance and the Responsible Minister the audited financial statements within four months after the end of the public body financial year. The National University of Samoa has complied with Section 104 of the Public Finance Management Act 2001 when its audited financial statements for the year ended 30 June 2023 were submitted before the deadline of 31 October 2023.

Our audit was completed on the 27th October 2023 and our opinion is expressed as at that date.

Apia, Samoa
31 October 2023

Vaofusi Terence Su'a
ASSISTANT CONTROLLER AND AUDITOR GENERAL

National University of Samoa
Statement of Financial Performance
For the year ended 30 June 2023

		2023	2022
		\$	\$
	Notes		
Income			
Operating grant - Government local grant		16,150,103	16,440,907
- Education Sector budget support		3,376,168	2,466,010
- Supplementary budget		-	449,113
Course fees	3	12,037,604	12,328,710
Rental income	6	575,112	520,071
Hire of gowns		199,128	82,002
Gymnasium fees		105,914	80,685
Amortisation of deferred income	4	1,503,245	1,503,245
Other income	22	687,191	529,418
Surplus from Bookshop operations	5	85,675	65,156
Surplus from conference and workshop funds	7	76,077	55,603
Total income		<u>34,796,217</u>	<u>34,520,920</u>
Expenses			
Administration expenses	8	5,392,831	5,066,451
Audit fees		36,848	50,296
Depreciation	9	3,853,924	3,539,396
Repairs & maintenance		467,073	429,649
Software upgrade/fees		461,521	352,562
Personnel costs	10	20,383,386	19,316,862
TVET Scholarship	3	1,692,409	899,341
Total expenses		<u>32,287,992</u>	<u>29,654,557</u>
Operating surplus/(loss)		<u>2,508,225</u>	<u>4,866,363</u>
Other gains/(losses)			
Net finance income	11	140,077	121,280
Total other expenses		<u>140,077</u>	<u>121,280</u>
Net surplus for the year		<u>2,648,302</u>	<u>4,987,643</u>
Accumulated surplus/(loss) b/f		<u>265,779</u>	<u>(4,721,864)</u>
Accumulated surplus c/f		<u>2,914,081</u>	<u>265,779</u>

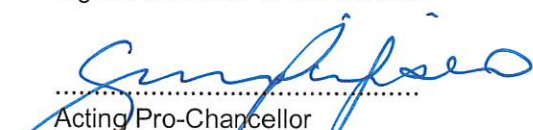
The accompanying notes form an integral part of the above Statement of Financial Performance.

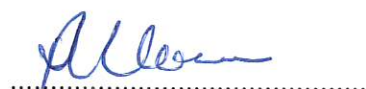
National University of Samoa
Statement of Financial Position
As at 30 June 2023

		2023 \$	2022 \$
ASSETS			
Non-Current assets	Notes		
Property, plant and equipment	9	74,928,427	77,112,741
Total non-current assets		<u>74,928,427</u>	<u>77,112,741</u>
Current Assets			
Other receivables and prepayment	12	3,456,792	2,962,151
Bookshop inventory	13	143,934	121,207
Term deposits	14	3,252,221	3,171,431
Cash on hand and at bank	15	8,097,594	5,329,525
Total Current Assets		<u>14,950,541</u>	<u>11,584,314</u>
TOTAL ASSETS		<u>89,878,968</u>	<u>88,697,055</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)		2,914,081	265,779
Total net Equity		<u>51,277,918</u>	<u>48,629,616</u>
Non-current liabilities			
Deferred income	4	33,213,094	34,716,340
Long service and severance provision	20	500,000	500,000
Total non-current liabilities		<u>33,713,094</u>	<u>35,216,340</u>
Current Liabilities			
Deferred income	4	1,503,245	1,503,245
Annual and sick leave		100,000	100,000
Other Payables and accruals	16	2,189,031	2,160,688
Research, Project funds (donor) and others	17	1,095,680	1,087,166
Total Current Liabilities		<u>4,887,956</u>	<u>4,851,099</u>
TOTAL EQUITY AND LIABILITIES		<u>89,878,968</u>	<u>88,697,055</u>

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

Signed on behalf of the Council:


.....
Acting Pro-Chancellor
30 Oct. 2023
.....
Dated


.....
Vice-Chancellor
30/10/2023
.....
Dated

National University of Samoa
Statement of Changes in Equity
For the year ended 30 June 2023

	Capital	Accumulated profits/(losses)	Total
Opening balance as at 01 July 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
Excess of income over expenditure		2,648,302	2,648,302
Balance as at 30 June 2023	48,363,837	2,914,081	51,277,918

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 2023

		2023 \$	2022 \$
	Notes		
Cash flows from operating activities			
<u>Cash was received from:</u>			
Government grants: local grant		16,150,107	16,440,907
: Education Sector budget support		3,590,518	3,280,518
: first supplementary budget FY21/22		-	449,113
: NUS-Confucius Institute	22 (a)	38,342	17,895
Course fees		12,627,589	11,301,426
Canteen & other facilities rental		558,410	312,462
VAGST refund		87,882	557,941
Miscellaneous income		1,946,310	1,048,450
		<u>34,999,158</u>	<u>33,408,712</u>
<u>Cash was applied to:</u>			
Personnel costs		19,633,505	19,789,267
Administration and others		10,755,555	10,602,547
		<u>30,389,060</u>	<u>30,391,814</u>
Net cash surplus/(deficit) from operating activities		4,610,098	3,016,898
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		1,842,123	2,412,047
		<u>1,842,123</u>	<u>2,412,047</u>
Net cash deficit from investing activities		(1,842,029)	(2,411,953)
Net increase/(decrease) in cash balance		2,768,069	604,945
Cash balance brought forward		5,329,525	4,724,580
Ending cash balance	15	<u>8,097,594</u>	<u>5,329,525</u>

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 2023

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 on2023.

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 2023

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 2023

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 2023

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:

	2023	2022
	\$	\$
Tuition fees:		
Faculty of Arts	1,773,420	1,610,464
Faculty of Business & Entrepreneurship	2,930,556	2,201,967
Faculty of Education	804,370	729,760
Faculty of Science	1,728,557	1,845,256
Faculty of Health Science	1,620,796	1,750,536
Faculty of Technical Education	524,443	773,483
Centre for Samoan Studies	779,445	744,427
Oloamanu Centre	144,535	133,468
School of Maritime Training	309,110	485,043
	<u>10,615,232</u>	<u>10,274,404</u>
Other Tuition fees:		
Administration fees	871,401	1,353,605
Enrolment package	350,749	213,858
Late fees	17,676	-
Cisco fees	176,046	249,257
Apprenticeship course	6,500	237,586
	<u>1,422,372</u>	<u>2,054,306</u>
Total course fees	<u>12,037,604</u>	<u>12,328,710</u>

The University initially received and administered scholarship funds for TVET programmes 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 1,066 TVET scholarships awarded during the financial year, compared to a total of 582 awarded in FY2021/2022.

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 2023

4. Deferred Income (cont'd)

	Opening Costs	Amortisation Charge	Closing Accumulated Amortisation	Net Amortised Value 2023	Net Amortised Value 2022
<u>AusAid</u>					
Buildings	244,948	6,123	172,495	72,453	78,576
TOTAL	244,948	6,123	172,495	72,453	78,576
<u>JICA</u>					
Upgrade IOT Phase1-Equipments	3,455,222	-	3,455,222	-	-
Upgrade IOT Phase1 – Buildings	16,998,739	424,968	7,649,431	9,349,308	9,774,276
Upgrade IOT Phase2 – Buildings	13,342,860	333,572	5,337,146	8,005,714	8,339,286
Donation for IHE	352,885	-	352,885	-	-
TOTAL	34,149,706	758,540	16,794,684	17,355,022	18,113,562
<u>NZODA</u>					
Buildings	340,191	8,505	218,903	121,288	129,793
TOTAL	340,191	8,505	218,903	121,288	129,793
<u>Government of Samoa</u>					
Gymnasium	1,700,000	42,500	633,958	1,066,042	1,108,542
<u>Government of the People's Republic of China</u>					
Ocean Campus	19,500,000	487,500	3,900,000	15,600,000	16,087,500
<u>Guangdong Biolight Meditech - China</u>					
Assorted equipment - Ocean Campus	869,914	173,983	434,958	434,956	608,940
<u>United Nations Development Programme</u>					
Assorted equipment - SKSI project	38,261	7,652	19,130	19,131	26,783
<u>University of South Pacific - Samoa Campus</u>					
Assorted equipment - PacTVET	66,374	13,075	32,687	32,687	45,762
<u>JICA Aid (Eco&Social development programme)</u>					
Assorted equipment – School of Medicine	26,836	5,367	12,076	14,760	20,127
GRAND TOTALS	56,935,230	1,503,245	22,218,891	34,716,339	36,219,585

Statement of financial position classification

Current portion	1,503,245
Long-term portion	33,213,094
Total	34,716,339

5. Bookshop trading account

Bookshop trading account is specified as follows:

	2023	2022
	\$	\$
Bookshop sales	245,057	161,071
<i>Less: Cost of sales</i>		
Opening stock (refer Note 13)	121,207	127,299
Purchases	182,109	89,823
	303,316	217,122
Ending stock (refer Note 13)	143,934	121,207
Cost of Sales	159,382	95,915
Surplus from Bookshop operations	85,675	65,156

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

6. Rental Income

Rental income is specified as follows

	2023	2022
	\$	\$
Canteen rental	16,800	16,800
Residential buildings (APTC – Vaivase flats)	233,055	233,055
Classrooms and office spaces (APTC – training & office facilities)	217,179	187,579
Fale Samoa and others	108,078	82,637
	<u>575,112</u>	<u>520,071</u>

7. Conference and workshops funds

Conference and workshop funds are specified as follows:

	2023	2022
	\$	\$
Conference and workshop funds received	394,983	307,484
Conference and workshop funds expensed	(318,906)	(251,881)
Net conference and workshop funds	<u>76,077</u>	<u>55,603</u>

8. Administration expenses

Administration expenses are specified as follows:

	2023	2022
	\$	\$
Advertising and promotions	41,093	68,357
Allowances	505,935	416,450
CISCO academy expenses	50,118	175,436
Council expenses (note 19)	94,731	63,917
Cleaning & sanitary expenses	161,086	137,510
Electricity	1,103,686	1,040,344
Enrolment & orientation	119,363	126,523
Excursions & field trips	19,737	30,500
Examination expenses	23,620	20,555
Freight & customs	32,587	26,257
Fuel & oil	64,728	37,077
General expenses	40,326	61,450
Graduation expenses	151,329	55,456
Insurance	291,226	331,333
Internet charges	472,773	475,634
Local travel	14,971	18,414
Multimedia – teaching, learning and academic awareness	247,500	210,343
Professional fees	29,398	201,861
Office expenses	561,015	422,170
Open & Culture Day	27,172	20,935
Overseas travel	72,139	10,083
Research & seminars	212,172	147,501
Subscriptions	110,110	116,856
Periodicals & textbooks	53,025	10,412
Printing & photocopies	251,061	281,601
Rental & accommodation	62,294	32,654
Staff development	118,067	37,838
Stationeries & teaching materials	249,905	247,824
Telephone & faxes	87,212	81,376
Visiting lecturers & volunteers	800	3,400
Water rates	123,652	156,384
	<u>5,392,831</u>	<u>5,066,451</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

9. Property, plant and equipment

2023	Land	WIP	Roads	Buildings	Fale Samoa	Motor vehicles	Plant & Equipment	Office Equipment & Machinery	TOTAL
Cost									
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
Additions	-	147,197	-	351,884	-	73,913	580,812	835,515	1,989,321
Capitalized	-	(319,711)	-	-	-	-	-	-	(319,711)
Balance at 30 June 2023	19,606,000	72,743	245,133	84,367,372	2,435,994	779,707	13,528,109	13,675,950	134,711,007
Depreciation									
Balance at 30 June 2022	-	-	224,828	31,952,465	1,258,148	650,794	10,767,343	11,075,079	55,928,657
Depreciation	-	-	5,833	2,103,869	121,800	58,696	821,797	741,929	3,853,924
Balance at 30 June 2023	-	-	230,661	34,056,334	1,379,948	709,490	11,589,140	11,817,008	59,782,581
Net book value									
As at 30 June 2023	19,606,000	72,743	14,472	50,311,038	1,056,046	70,217	1,938,969	1,858,942	74,928,427
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

Buildings (including Fale Samoa) are specified as follows:

	IHE Campus	IOT Campus	Ocean Campus	Valvase Properties	Salelologa Building	Total
Net book value 2022	16,141,116	20,168,237	16,542,283	303,922	85,311	53,240,869
Additional	342,884	-	9,000	-	-	351,884
Depreciation	(904,342)	(810,065)	(497,753)	(11,070)	(2,439)	(2,225,669)
Net book value 2023	15,579,658	19,358,172	16,053,530	292,852	82,872	51,367,084

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 Elton 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 2023

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.

2022	Land	WIP	Roads	Buildings	Fale Samoa	Motor vehicles	Plant & Equipment	Office Equipment & Machinery	TOTAL
Cost	19,606,000	29,783	245,133	83,834,524	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

10. Personnel costs

Personnel costs are specified as follows:

	2023	2022
	\$	\$
Salaries and wages	18,537,095	17,455,420
Accident Compensation Commission levy	167,403	169,492
National Provident Fund contribution	1,678,888	1,691,950
	<u>20,383,386</u>	<u>19,316,862</u>

As at 30 June 2023, there were 440 employees (2002: 427 employees). This was made up of 186 academic and teaching staff, 67 comparable staff, 139 general staff, 42 part time teaching staff, 5 part time general staff and 1 volunteer.

11. Net finance costs

Net finance costs are specified as follows:

	2023	2022
	\$	\$
Interest income	161,958	137,904
Bank charges	(9,619)	(8,296)
Interest expense	(12,262)	(8,328)
	<u>140,077</u>	<u>121,280</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

12. Other receivables and prepayment

Other receivables and prepayment are specified as follows:

	2023	2022
	\$	\$
Sundry debtors	2,114,279	2,235,986
Provision for doubtful debts	(95,000)	(95,000)
Prepayments	265,496	276,478
Accrued interest	67,838	74,141
VAGST receivable	1,104,179	470,546
	<u>3,456,792</u>	<u>2,962,151</u>

13. Bookshop inventories

Bookshop inventories are specified as follows:

	2023	2022
	\$	\$
Course readers	17,989	15,934
Stationeries	22,550	63,548
Textbooks	6,902	26,775
Memorabilia	92,482	7,241
Digicel credits (mobile credit transfers)	1,965	4,378
Vodafone credits (mobile credit transfers)	2,046	3,331
Total cost of Bookshop inventories	<u>143,934</u>	<u>121,207</u>

14. Term deposits

Term deposits are specified as follows:

	2023	2022
	\$	\$
Bank of South Pacific term deposits	1,091,278	1,065,762
ANZ term deposits	54,245	53,906
UTOS Investment - NUS Annual Fund	55,690	51,763
National Bank of Samoa term deposit	1,025,508	1,000,000
Samoa Commercial Bank term deposit	1,025,500	1,000,000
	<u>3,252,221</u>	<u>3,171,431</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
2023 Term deposits	1% - 3%	-	41,983	3,210,238	3,252,221
2022 Term deposits	1% - 3%	-	41,983	3,129,448	3,171,431

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

15. Cash and at bank

Cash on hand and at bank balances are specified as follows:

	2023	2022
	\$	\$
Cash on hand	2,800	2,800
Bank South Pacific:		
Main operating account	7,865,580	4,763,679
NUS-Confucius Institute	168,716	218,381
ANZ Bank:		
Main operating account	60,498	344,665
Total cash on hand and at bank:	<u>8,097,594</u>	<u>5,329,525</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 Bank of South Pacific and the ANZ Bank (Samoa) Limited.

16. Other payables and accruals

Other payables and accruals are specified as follows:

	2023	2022
	\$	\$
Creditors & accrued expenses	930,859	960,756
Student allowance	125,183	103,444
Student Association fund	85,484	259,131
Advance fees	1,047,505	837,357
	<u>2,189,031</u>	<u>2,160,688</u>

17. Research, Project (donor) funds and others

	2023	2022
	\$	\$
<i>Research and Project funds:</i>		
Centre for Samoan Studies – project funds	113,327	60,800
UREC – research funds	213,019	175,123
Faculty of Science – project funds	173,950	174,478
Project fund - COL	-	516
Project fund - CARPIMS	14,202	14,202
Samoa Conference fund	59,914	113,953
	<u>574,412</u>	<u>539,072</u>
<i>Others funds:</i>		
Faculty of Health Science (SON) – development fund	208,287	132,382
Faculty of Arts – development fund	35,005	10,918
Oloamanu Centre - development Fund	-24,474	-6,455
Faculty of Education – development fund	107,393	111,985
Faculty of Technical Education – development fund	43,657	42,154
School of Maritime Training – Development Fund	4,450	5,445
Faculty of Science - Development Fund	-7,629	66,399
NUS Annual Fund	143,976	150,776
Centre for Samoan Studies - Development Fund	4,511	30,979
Faculty of Business & Entrepreneurship – Development Fund	-1,721	1,511
Quality Program and Services Unit – Development Fund	-	2,000
Corporate Services – Development Fund	7,813	-
	<u>521,268</u>	<u>548,094</u>
	<u>1,095,680</u>	<u>1,087,166</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

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 Saron Ponifasio	(Deputy Chair, Head of State Appointee)
Prof. Tuifuisa'a Patila Amosa	(Vice Chancellor and President; NUS)
A'eau Christopher Hazelman	(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)
Dr. Sau'i'a Louise Mataia	(Senate Representative)
Dr. Anita Latai-Niusulu	(Staff representative – VC Nominee)
Audrey Lee Hang	(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):

	2023	2022
	\$	\$
Council fees and sitting allowances	21,599	19,710
Council travel and accommodation	17,374	-
Council catering costs	31,388	8,560
Directors' subs and registration	4,800	27,791
Others	19,570	7,856
	<u>94,731</u>	<u>63,917</u>

iii. Key management personnel costs

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

	2023	2022
	\$	\$
Salaries	2,136,197	2,114,809
Accident Compensation Commission levy	213,620	21,148
National Provident Fund contribution	21,362	211,481
Telephone allowance	3,600	3,600
	<u>2,374,779</u>	<u>2,351,038</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

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 2023 (2022: \$379,338.23).

20. Long Service and Severance Provision

	2023	2022
	\$	\$
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 2023 adequate, for any pay out in the following financial year. Total Long Service leave and Severance paid during the year was \$390,262; prior year was \$471,164.

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 2023.

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

	2023	2022
	\$	\$
Other incomes	686,691	526,618
Consultancy Fees	500	2,800
	<u>687,191</u>	<u>529,418</u>

*** Other incomes details:**

Student Administration	1,566	2,084
Finance	392,065	263,735
Libraries	88,136	45,325
Faculty of Arts	25,462	-
Faculty of Business & Entrepreneurship	7,587	7,699
Faculty of Education	4,586	-
Faculty of Technical Education	220	117,737
Faculty of Science	21,696	14,647
Faculty of Health Science	17,972	3,017
Centre of Samoa Studies	4,369	-
Oloamanu Centre for Professional Development	7,128	3,150
School of Maritime Training	764	2,670
Quality Program and Services Unit	-	1,370
Vision Restaurant	3,801	2,282
NUS TV & Video Unit	111,339	62,902
	<u>686,691</u>	<u>526,618</u>

National University of Samoa
Notes to Financial Statements
For the year ended 30 June 2023

(a) The Government of China via its Hanban school had remitted a sum equivalent to \$38,342 tala in December 2022 to support the office administration works of 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 2023

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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 QUALIFICATION AUTHORITY

Audit Opinion

The Samoa Audit Office (SAO) has audited, under Article 97A of the Constitution 1960 and Part 4 of the Audit Act 2013, the accompanying Financial Statements of the Samoa Qualification Authority which comprises the Statement of Financial Position as at 30 June 2023, and Statements of Financial Performance, Cash Flows and Changes in Equity for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes.

The Firm of 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 Qualification Authority as at 30 June 2023, and of its financial performance, and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRS), Public Finance Management Act 2001, Public Bodies (Performance and Accountability) Act 2001, and the Samoa Qualifications Authority Act 2010.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). 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. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Samoa Qualifications Authority or to cease operations, or have no realistic alternative but to do so.

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 Samoa Qualifications Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 the Samoa Qualifications 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 and conditions may cause the Samoa Qualifications 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 management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In line with the provisions set out in Section 23 of the Public Bodies Performance and Accountability Act of 2001, it is obligatory for all public bodies to submit their audited financial reports to the Shareholding Ministers and the Ministry of Public Enterprises within four months after the fiscal year concludes. We note that the Authority has successfully met the criteria established in Section 23 of the said Act.

Additionally, we can confirm the following:

- a. All necessary information, explanations, and assistance have been provided to us for the successful completion of the audit.
- b. Sufficient financial records have been maintained by the Office to facilitate the preparation and auditing of the financial statements

Apia, Samoa
14th September 2023

Vaofusi Terence Suá
ASSISTANT CONTROLLER AND AUDITOR GENERAL

Management Statement

Samoa Qualifications Authority
For the year ended 30 June 2023

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.



Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER



Alistair Sagato Molio'o
ACEO CORPORATE SERVICES

Directors' Report

Samoa Qualifications Authority For the year ended 30 June 2023

Your director's present their report on Samoa Qualifications Authority at the end of and during the financial year ended 30 June 2023.

Directors

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

Dr. Maria Talaitupu Kerslake (Board Chairperson)
Fuimaono Pemerika Aleki
Tu'u Fu'a Hazelman
Jane Bentin-Fiti
Leatuavao Lefe'au Ioane Malaki

Results

Net profit for the financial year ended 30 June 2023 was \$125,526.00 tala (2022: \$17,889.00 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 2023.
- (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 2023.

Events subsequent to balance 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:



Dr. Maria Talaitupu Kerslake
CHAIRPERSON - BOARD OF DIRECTORS



Fuimaono Pamerika Aleki
BOARD MEMBER

Statement of Financial Position

Samoa Qualifications Authority

As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Non-current assets			
Property and equipment	5	654,095	644,448
Intangible assets	6	96,668	125,544
Right of use assets	7	609,922	85,260
Total Non-current assets		1,360,686	855,252
Current assets			
Cash and cash equivalent	9	4,036,273	3,306,715
Equity investment	10	607,334	570,413
Other receivable and prepayments	11	87,489	93,623
Total Current assets		4,731,097	3,970,750
Total Assets		6,091,782	4,826,002
Liabilities			
Non-current liabilities			
Deferred income - donated assets	12	313,532	395,669
Deferred income - grant	13	1,369,742	893,816
Lease liability	8	372,543	-
Total Non-current liabilities		2,055,818	1,289,485
Current liabilities			
Accounts payable	14	457,281	336,969
Deferred income - donated assets	12	104,026	36,504
Lease liability	8	253,737	121,572
Other payable and accruals	14	221,020	167,099
Total Current liabilities		1,036,064	662,144
Total Liabilities		3,091,882	1,951,629
Net assets		2,999,900	2,874,374
Equity			
Capital	4	62,820	62,820
Accumulated funds	4	2,937,080	2,811,554
Total Equity		2,999,900	2,874,374

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 14 September, 2023.


Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER


Dr. Maria Talaitupu Kerslake
CHAIRPERSON - BOARD OF DIRECTORS

Statement of Financial Performance

Samoa Qualifications Authority For the year ended 30 June 2023

	NOTES	2023	2022
Revenue			
Government grant		3,387,400	3,315,195
Annual renewal registration fees		14,725	14,740
Foreign qualification recognition services		4,140	1,630
Amortization deferred income		84,287	36,504
Investment income	15	88,680	107,588
Interest received		5,356	8,682
Budget support income	13	2,533,165	1,958,893
Proceeds from sale of assets		39,050	-
Other income		8,109	16,975
Total Revenue		6,164,912	5,460,207
Expenses			
Administration expenses	16	364,486	312,524
Audit fees		36,800	29,413
Board allowance and expenses	18	101,712	104,985
Budget support expenses	13	2,533,165	1,958,893
Depreciation expenses	5	201,901	146,416
Finance expenses		2,517	1,592
Interest expenses	8	41,250	21,776
Lease expenses	7	259,524	255,780
Loss on asset disposal		-	1,500
Personnel costs	17	2,498,031	2,577,300
Other expenses		-	32,137
Total Expenses		6,039,386	5,442,317
Net profit for the year		125,526	17,889

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 2023

	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
	NOTES	ACCUMULATED FUNDS	CAPITAL	TOTAL
Equity for the financial year ending 30 June 2023				
Balance as at 1 July 2022		2,811,554	62,820	2,874,374
Net profit for the year ended 30 June 2023	4	125,526	-	125,526
Total equity 30 June 2023		2,937,080	62,820	2,999,900

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 2023

This statement reflects the requirement of *IAS7 - Statement of Cash Flows*. This 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	2023	2022
Cash flow movement during the financial year			
Cash flows from operating activities			
Grant from the Government of Samoa		3,387,400	3,315,195
Cash receipts from Education Provider		18,865	16,370
Budget Support Fund		3,038,832	3,135,342
APTC Partnership Fund		40,000	30,948
Interest received		5,356	8,682
Cash paid to employees		(2,460,572)	(2,577,300)
Cash paid to suppliers		(3,007,248)	(2,718,305)
Net cash flows for operating activities		1,022,633	1,210,932
Cash flows from investing activities			
Proceeds from interest on term deposits		-	58,385
Proceeds from sale of assets		39,050	-
Purchase of fixed assets		(332,125)	(293,475)
Net cash flows for investing activities		(293,075)	(235,090)
Net increase (decrease) in cash and cash equivalents		729,558	975,841

	NOTES	2023	2022
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	3,306,715	2,330,874
Net increase (decrease) in cash and cash equivalents			
Net increase (decrease) in cash and cash equivalents	9	729,558	975,841
Cash and cash equivalents at the end of the year		4,036,273	3,306,715

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 2023

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.

	2023	2022
4. Capital and accumulated funds		
Capital	62,820	62,820
Accumulated Funds	2,937,080	2,811,554
Total capital and accumulated funds	2,999,900	2,874,374

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 \$ 6,039,386.00 giving excess of revenue over expenditure (Net profit for the year) of \$125,526.00 which was transferred to accumulated funds.

	2023	2022
5. Property and equipment		
Furniture and fittings		
Furniture and fittings at cost	431,371	448,326
Less accumulated depreciation	(426,636)	(442,054)
Total Furniture and fittings	4,735	6,272
Leasehold improvements		
Leasehold improvements at cost	48,153	39,273
Less accumulated depreciation	(9,701)	(392)
Total Leasehold improvements	38,452	38,882
Motor vehicles		
Motor vehicle at cost	352,000	335,000
Less accumulated depreciation	(212,749)	(269,352)
Total Motor vehicles	139,251	65,648
Office machines		
Office machines at cost	848,155	629,850
Less accumulated depreciation	(400,570)	(315,480)
Total Office machines	447,585	314,370

	2023	2022
Plant and equipment		
Plant and equipment at cost	37,106	26,339
Less accumulated depreciation	(21,309)	(18,123)
Total Plant and equipment	15,798	8,215
Work in progress	8,275	211,062
Total property and equipment	654,095	644,448

	2023	2022
Depreciation expense by project		
Amortization Expenses	9,115	7,700
Depreciation - Budget support assets	84,287	36,504
Depreciation - SQA assets	108,499	102,212
Total depreciation expense by project	201,901	146,416

	2023	2022
Depreciation expense by asset type		
Intangibles	28,876	17,515
Motor vehicles	31,397	19,200
Office machines	126,096	97,309
Plant and equipment	3,185	2,753
Furniture and fittings	3,037	9,247
Leasehold improvements	9,310	392
Total depreciation expense by asset type	201,901	146,416

	2023	2022
6. Intangible assets		
Intangible assets at cost	144,379	144,379
Less accumulated amortization	(47,711)	(18,835)
Total intangible assets	96,668	125,544

	2023	2022
7. Right of use asset		
Right of Use Asset	784,186	852,600
Less accumulated amortization	(174,264)	(767,340)
Total right of use asset	609,922	85,260

	2023	2022
Amortization of right of use asset		
Lease expenses	259,524	255,780
Total	259,524	255,780

	2023	2022
8. Lease liability		
Opening balance	121,572	371,181
Add: New lease contract IFRS 16 recognition	784,186	-
Add: Interest charged on lease liability	41,250	21,776
Less: Lease payments	(320,727)	(271,385)
Closing balance	626,281	121,572
	2023	2022

Lease liability portion		
Non current portion	372,544	-
Current portion	253,737	121,572
Total	626,281	121,572
	2023	2022

9. Cash and cash equivalent		
Cash on demand	2,036,273	1,344,671
Term deposit investments	2,000,000	1,962,044
Total Cash and cash equivalent	4,036,273	3,306,715

Cash on demand comprises of two operating accounts of the Authority, one account pending closing and the petty cash account.

Term deposit investments comprises of one term deposit invested at 3.50% for a period of 12 months. This term investment is held with the Bank of South Pacific (BSP).

	2023	2022
10. Equity investments		
UTOS unit investments	607,334	570,413
Total	607,334	570,413

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

The term investment is invested at UTOS as follows; 341,199 units with the Market Value at \$1.80 per unit and \$1.78 Withdrawal Price / Exit Price as at period ending 30 June 2023.

	2023	2022
UTOS fair value units		
UTOS units at fair value at beginning of the year	570,413	519,872
Dividends received and reinvested during the financial year	26,076	24,904
Movement in fair value at year end	10,846	25,636
UTOS units at fair value at end of the year	607,335	570,413
	2023	2022

11. Other receivables and prepayments

Accrued interest from term deposits	52,548	29,776
Dividends receivable	27,296	26,076
Other receivables	1,000	18,240
Prepaid vehicle insurance	6,645	19,531
Total Other receivables and prepayments	87,489	93,623
	2023	2022

12. Deferred income - budget support assets

Cost of donated assets		
Opening cost	526,254	170,068
Add: Acquisition of assets	69,741	360,485
Less: Donated assets disposed	(6,661)	(4,299)
Total Cost of donated assets	589,334	526,254
Accumulated amortization		
Opening accumulated amortization	(94,081)	(60,970)
Add: Current amortization	(84,287)	(36,504)
Less: Accumulated amortization written back	6,593	3,392
Closing accumulated amortization	(171,776)	(94,081)
Total deferred income - budget support assets (unamortized balance)	417,558	432,173
	2023	2022

Amortization portion

Non current portion	313,532	395,669
Current portion	104,026	36,504
Total	417,558	432,173

2023 2022

13. Deferred income - budget support fund

Opening balance	893,816	40,240
Plus: Funds transferred from MoF	3,038,832	3,135,342
Plus: Funds transferred from APTC	-	30,948
Plus: Remaining funds from UNESCO remaining funding	-	6,664
Less: Budget support expenses	(2,533,165)	(1,958,893)
Less: Acquisition of assets	(69,741)	(360,485)
Total	1,329,742	893,816

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.

2023 2022

Deferred income - UNESCO fund

Opening balance	-	6,664
Plus: Additional funds	-	-
Less: Utilization	-	-
Less: Transfer remaining funds to Budget Support for utilization	-	(6,664)
Total	-	-

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

2023 2022

Deferred income - APTC (PMC) fund

Opening balance	-	-
Plus: Additional funds	40,000	-
Less: Utilization	-	-
Total	40,000	-

Since June 2021, the Authority entered into a Partnership Agreement with the Australia Pacific Training Coalition (APTC) towards supporting Technical Vocational Education & Training (TVET) Providers. This Partnership Agreement is renewed on an annual to accommodate both Provider (PSET/ TVET) and coordinating Agencies (APTC and SQA).

	2023	2022
14. Accounts payable and accruals		
Accounts payable	457,281	336,969
Other payable and accruals		
Other payable and accruals	50,621	34,378
Withholding tax payable	73,942	25,161
Provision for audit fee	23,967	19,827
Provision for employee leaves	72,490	87,733
Total Other payable and accruals	221,020	167,099
Total Accounts payable and accruals	678,301	504,068
	2023	2022
15. Investment income		
Interest income on term deposits	50,539	55,875
Other investment income		
UTOS units - Fair value cost	10,846	25,636
UTOS units - Dividends	27,296	26,076
Total Investment income	88,680	107,588
	2023	2022
16. Administration expenses		
Accommodation	3,626	8,866
Advertising expenses	12,615	4,852
Cleaning expenses	7,108	1,345
Consultation & meeting expenses	14,111	6,097
Consumables	-	430
Donations and gifts	900	897
Dues and Subscriptions	5,702	1,524
Health and safety expenses	1,580	7,067
Hiring expenses	8,971	9,285
Internet expenses	44,965	44,851
Legal fees & consultancy fees	1,523	20,149
Membersheep fee & Subscription fee	16,106	16,872
Motor vehicle - Fuel	18,065	12,221
Motor vehicle - Registration	2,263	1,192
Motor vehicle - Repairs & maintenance	22,370	20,505
Motor vehicle - Insurance	5,819	9,504
Office stationery expenses	15,230	5,287
Other Expenses	5,000	-
Printing expenses	86,454	106,857
R & M Office Machines	267	645
Software expenses	13,841	13,011
Staff Meals	240	-

Telephone expenses	13,988	15,567
Travel expenses - Airfares	43,468	-
Travel expenses - Clothing	11,272	-
Travel expenses - Incidental allowance	560	-
Travel expenses - Local	815	293
Travel expenses - Overnight allowance	2,896	140
Water expense	4,732	5,070
Total Administration expenses	364,486	312,524
	2023	2022

17. Personnel costs

ACC contribution	20,708	20,166
NPF contribution	317,491	191,439
Salaries & wages	2,159,831	2,365,695
Total personnel costs	2,498,031	2,577,300

18. Related parties

a) Directors

The Directors of the Authority during the financial period were:

- Dr. Maria Talaitupu Kerslake (Chairperson of the Board)
- Tu'u Fu'a Hazelman
- Fuimaono Pamerika Aleki
- Leatuavao Lefe'au Ioane Malaki
- Jane Bentin-Fiti

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.

	2023	2022
Directors and executive management compensation		
Directors fees	87,893	94,500
Board expenses	13,820	10,485
Total directors and executive management compensation	101,712	104,985

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:

Remuneration of key management personnel

Salaries and short term employment benefits	487,489	487,489
Employer contribution to:		
National Provident Fund	48,389	48,389
Accident Compensation Corporation	4,839	4,839
Total remuneration of key management personnel	540,717	540,717

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 2022 and is renewable for another three years subject to terms and conditions between Ministry Finance and Samoa Qualifications Authority on the renewable date of the lease of the 4th November 2025.

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 2022 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 does not have any non-cancelable capital contractual commitment as of 30 June 2023. (2022: SAT\$ 131,954.00)

22. Contingent liabilities

The Directors are not aware of any contingent liabilities as of 30 June 2023 (2022: 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 2023 (2022: 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 2023.

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.