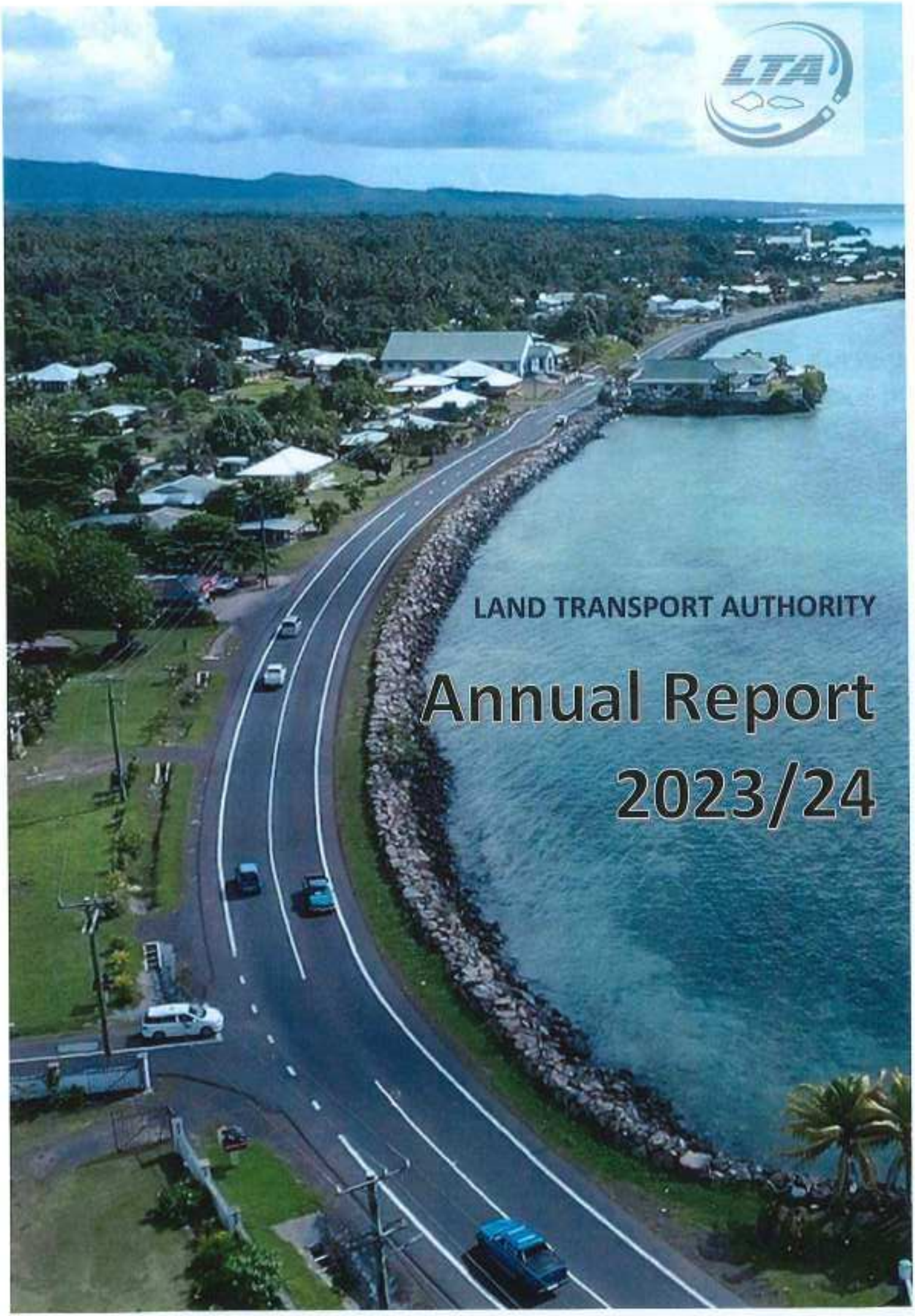

LAND TRANSPORT AUTHORITY

Annual Report 2023/24

GOVERNMENT OF SAMOA

OFFICE OF THE MINISTER OF WORKS, TRANSPORT & INFRASTRUCTURE

Ministry of Works, Transport & Infrastructure | | Electric Power Corporation | Land Transport Authority | Samoa Airport Authority | Samoa Ports Authority | Samoa Shipping Corporation | Samoa Shipping Services | Samoa Water Authority

26 March 2026

The Honourable Speaker of the House
Hon. Auapaau Mulipola Aloitafua Mulipola
Legislative Assembly
MULINUU

ANNUAL REPORT OF THE LAND TRANSPORT AUTHORITY – 2023 / 2024

Pursuant to Section 25 of the Land Transport Act 2007, I hereby submit on behalf of the Board of Directors the Annual Report of the Land Transport Authority for the period 1 July 2023 to 30 June 2024, for tabling to the Legislative Assembly of Samoa.

This report provides a summary of performance of the Authority within the fiscal year.

Hon. Laaulialemalietoa Leuatea Polataivao Fosi Schmidt
PRIME MINISTER
ACTING MINISTER OF WORKS, TRANSPORT AND INFRASTRUCTURE

OFFICE OF THE PRIME MINISTER
Hon. Laaulialemalietoa Leuatea Polataivao Fosi Schmidt

CHAIRMAN'S REPORT

It is my privilege to present the Annual Report for the Land Transport Authority for the financial year 2023/24. This year has been one of resilience and delivery, as the Authority advanced its mandate under the Corporate Plan 2023–2026. Governance remained strong, with new policies approved, reporting obligations met, and audit compliance maintained at 100 percent. Despite staffing constraints, legal and audit functions safeguarded integrity and supported operational continuity.

Major progress was achieved in strengthening Samoa's road transport network. The West Coast Road rehabilitation reached 97 percent completion, while other key projects such as the Central Cross Island Road, and slope stabilisation works advanced steadily. Road safety was reinforced through audits, signage, and traffic calming measures. Congestion in the Apia CBD was identified as a pressing challenge, and during the year the Authority commenced efforts to address through feasibility studies. These studies mark the beginning of a longer-term strategy to improve traffic flow and reduce delays.

Sustainability and social responsibility were embedded across all initiatives, with climate resilience integrated into updated road standards and safeguards applied to donor-funded projects such as the Green Climate Fund Vaisigano Catchment Project. Women's strong representation in consultations reflected the prominence of *tina ma tamaitai* in village decision-making, ensuring inclusivity in project outcomes. Internally, the Authority reduced its carbon footprint through energy-saving practices, digital systems, and improved waste management. Financial discipline and organisational resilience were also maintained, with transparent reporting and staff development supported through training and scholarships.

On behalf of the Board, I acknowledge the dedication of the Executive Mamangent, and staff, as well as the support of our development partners, Government, and communities. Together, we continue to build a transport system that is safe, inclusive, resilient, and sustainable for all Samoans.

Lilomaiava Peter Punivalu
Chairman
Board of Directors

MANDATE & FUNCTIONS

VISION

A safe, effective and effficient land transport network that underpins Samoa's prosperity,

LAND TRANSPORT AUTHORITY

MISSION STATEMENT

To uphold resilient standards that sustain a safe, effective, and efficient national land transport network by:

- Ensuring effective monitoring and enforcement of road safety measures
- Developing and maintaining transport infrastructure in alignment with established standards
- Managing road use functions with strong emphasis on critical aspects such as vehicle roadworthiness, promoting road user awareness, and ensuring robust driver licensing systems
- Accelerating sustainable development and broadening inclusive opportunities for all

GOALS

GOVERNANCE

Strengthen land transport governance

ROAD NETWORK & USE

Improve & sustain the road transport network

ENVIRONMENT & SOCIAL

Ensure environmental & socially responsible

MANAGEMENT

Strengthen financial operations & organisational management

VALUES

- Integrity
- Honesty
- Fairness
- Respect
- Trans-parency
- Account-ability
- Customer-centric Service
- Environ-mentally Responsible

BOARD OF DIRECTORS

Land Transport Authority (Jul 23 - Jun 24)

Lilomaiava Peter Punivalu

CHAIRMAN
Engineering / Governance / Infrastructure Management

Palanitina Tupuimatagi Toelupe

DIRECTOR
Governance - Public Sector Management / Policy

Leota Kapeneta Perelini

DIRECTOR
Engineering & Infrastructure Management

Telesia Niumata

DIRECTOR
Governance - Financial Management / Audit

Loli Tuisavalalo

DIRECTOR
Community Stakeholders
(onboard Aug 2024)

Galumalemana Taatiaoleitiiti Tutuvanu-Schwalger

(Former) DIRECTOR
Chief Executive Officer
(2018 to 31 Dec 2023)

Sagauga Leilani Galuvao

DIRECTOR
Chief Executive Officer
(27 Mar 2024 -)

Tofilau Fiti Leung Wai

(Former) DIRECTOR
Governance - Legal/Private Sector Leadership
(resigned Dec 2023)

MANAGEMENT TEAM

Sagauga Leilani Galuvao

Chief Executive Officer

CORPORATE SUPPORT SERVICES

Faalai Eteuati

Finance

Safai Iosua Selesele

Internal Audit

Apulu Valasi Ah Kuoi

Human Resources & Policy

Fuamata Sialaoa

Legal

Vaimasenuu Chris Faaofo

Information Technology

CORE OPERATIONS

Tiumalu Malcolm Esera

Projects Management

Lealamanua Sharay Aiafi

Road Operations (Upolu)

Jonathan Fong

Programming & Procurement

Afoa Luieolemanu Evagelia

Savaii Operations

Manua Ilovea Faamatuainu

Quality Assurance

Leautuliilagi Douglas Laban

Road Use Management

Acknowledgement:

The following individuals held managerial roles within LTA during part of the timeframe covered by this Annual Report. Their contributions during their respective tenures helped shape the achievements reflected herein

Namulauulu Lameko Viali

Road Use Management (Upolu)

Galumalemana Taatiaoleitiiti Tutuvanu Schwalger

Chief Executive Officer

Toaigaoaloali Matthew Wendt

Programming & Procurement

CEO'S REPORT

It is my privilege to present the Land Transport Authority's Annual Report for the financial year 2023/24.

This year has been both challenging and rewarding, marked by leadership transitions and a dedicated effort to expand and improve Samoa's road network. Equally vital has been the administration of vehicle and driver licensing and registration, ensuring stronger road safety and compliance across the country. The Operating Performance and Financial Statements are respectfully submitted

Sagaugā Leilani Galuvao
Chief Executive Officer

HIGHLIGHTS

The Operating Performance section of this report details performance results across the Authority's outputs and divisions. Highlighted here is a selection of key achievements from the financial year under review.

MAJOR PROJECTS: WEST COAST ROAD

The West Coast Road, a critical economic corridor linking Apia, Faleolo International Airport, and Mulifanua Wharf, has been the focus of a long-term road rehabilitation project in partnership with the World Bank. With planning commencing as far back as 2013 – this long term initiative aimed to completely restore and enhance the road's safety, climate resilience, functionality, from the beginning at the start of Vaitele Street in Malifa, continuing to become the West Coast Road starting at Saina, all the way to Faleolo International Airport.

Financial Year 2023/24 Achievements:

Five active construction contracts were under implementation, totalling SAT $53.8 million, covering the final 11.2km between Malua and Faleolo.

Progress Breakdown:

Three contracts commenced in 2022 were successfully completed within the financial year.

Two contracts signed in July 2023 were completed one month after this 23/24 financial year ended.

Despite challenges from the COVID-19 pandemic and associated 2022 restrictions which delayed initial implementation, two-thirds of the work on the 11.2km stretch was achieved during the 2023/24 fiscal year, reaching 97% completion by year-end. **A positive reflection of the capacity of our local contractors.**

ROAD OPENINGS

Vailoa Palauli

Taga

Fogasavaii

Sataua

Faiaai

Salamumu

Fagalii

Seven roads constructed in the previous year were officially opened during this Financial Year. Five (5) in Savaii and two (2) in Upolu.

1. Vailoa Palauli (Le Afu Road)

Total length:	1,000 m
Cost:	$567,036.25
Contractor:	Apia Lua Ltd
Construction:	Feb-Aug 2023

2. Taga (Road to Blowholes)

Total length:	950 m
Cost:	$443,335.06
Contractor:	Apia Lua Ltd
Construction:	Jan-Jun 2023

3. Fogasavaii (Fogasavaii Road)

Total length:	495 m
Cost:	$445,908.13
Contractor:	Handymen Contractors Co. Ltd
Construction:	Jan-May 2023

4. Sataua (Alapefu Road)

Total length:	2,000 m
Cost:	$957,497.48
Contractor:	Big Island Construction Ltd
Construction:	Feb-Aug 2023

5. Faiaai (Faiaai Road)

Total length:	4,000 m
Cost:	$595,340.63
Contractor:	Fico Construction Ltd
Construction:	Feb-Jul 2023

6. Salamumu

Total length:	3,295 m
Cost:	$1,122,149.88
Contractor:	King Construction Ltd
Construction:	Feb-Jul 2023

7. Fagalii (Utumapu Road)

Total length:	2,000 m
Cost:	$1.495,736.00
Contractor:	Lucky Construction
Construction:	Feb-Jul 2023

OPERATING PERFORMANCE REVIEW

1. PERFORMANCE AGAINST THE CORPORATE PLAN TARGETS

GOAL 1: STRENGTHENING THE GOVERNANCE FRAMEWORK

Outcome: Efficient and effective policy, legislative, regulatory and institutional framework for land transport services

Strategy		Performance	
1.1	**Policy Review & Establishment** Review/Establish policies and procedures to reflect roles and mandate	●	**Accomplishments:** Board approval of two policies: - —Salary Policy and Scholarship Policy. **Ongoing Work:** Review of the LTA Working Conditions and Entitlements Policy (last updated in 2018). Policy development has advanced with new frameworks approved, while a key legacy policy governing Working Conditions for Staff are under review to ensure alignment with current organizational mandates as well as the general public service policies.
	Corporate Reporting Ensure the Corporate Plan, Quarterly and Annual Reports are prepared in a timely manner	●	Reporting obligations were met consistently, reinforcing transparency and accountability in line with statutory requirements. **Achievements:** • LTA Corporate Plan (2023–2026) developed and in place. • Annual Report 2022/23 approved by Cabinet in January 2024 for Parliamentary submission. • Quarterly Reports submitted to Ministry of Public Enterprises within required timeframes.
1.3	**Internal Process & Policy Management** Review and maintain internal processes and policies	●	Internal processes were actively monitored and strengthened through audits and investigations, ensuring responsiveness to organizational demands and financial integrity. **Audits & Investigations:** • Comprehensive audits completed for payments, revenue collections, and operations across Upolu and Savai'i. • Quarterly site visits by the Board Internal Audit Committee. • Two special investigations conducted, with disciplinary measures implemented.

Strategy			Performance
1.4 & 1.5	**Internal Audit Compliance** Ensure Compliance of Internal Audit procedures		Audit compliance remained strong, with pre-audit checks and spot inspections reinforcing financial discipline and operational accountability. **Achievements:** 100% pre-audit compliance for payments and daily revenue collections; multiple spot checks conducted for cashier services (25), petty cash (22), and attendance registers (5).
	Pre-audit of all revenue collections and payments for goods and services.		
1.6 & 1.7	**Legal Advice & Documents Preparation** Provision of clear and reliable legal advice		**Over 100** legal documents drafted; **2,.452 vehicle** ownership transfers processed Legal advice and opinions provided as required to CEO & Management and Board of Directors. A matter of contention on a contract position was referred for Attorney General opinion.
	Legal document review and drafting		Legal services supported governance and operational continuity, despite staffing constraints. Document drafting efficiency and vehicle transfer processing reflect strong institutional capacity. **Drafting Efficiency:** Over 100 legal documents drafted/cleared during the year by our in-house counsel(s) for: • Works and Consultancy Contracts and variations; • Easement Agreements; • Memorandums of Agreements / Understanding. • Management and Special Level staff contracts **Vehicle Ownership Transfers:** 2,452 vehicle ownership transfers processed during the financial year.
1.8	**Legislative & Regulatory Compliance** Ensure Legislative and regulatory compliance including procurement		Routine reviews of contracts and policies safeguarded adherence to statutory requirements, mitigating risks and reinforcing governance standards. **Achievements:** In-house counsel and procurement staff ensured compliance with legislation and government guidelines.
1.9 & 1.10	**Representation & Negotiations** Representation in civil and tribunal matters		Despite resource constraints, the Authority maintained effective representation and negotiations, advancing donor-funded projects encompassing sustainability safeguards considerations. Leadership transitions were managed to minimize disruption. **Achievements:** • Effective representation in civil and tribunal matters. • Strategic negotiations with Ministry of Finance on donor-funded projects, incorporating climate resilience and safeguards.
	Strategic negotiations on Authority interests		

The Chief Executive Officer position was vacant for 3 months from January to March 2024 whilst recruitment of the new CEO was conducted further to the resignation of incumbent effective end of December 2023.

The Legal Division operated during the year with the equivalent of 1.5 of the 3 Full Time Equivalent (FTE) legal personnel positions, due to difficulties in filling vacant positions.

GOAL 2: IMPROVE AND SUSTAIN THE ROAD TRANSPORT NETWORK

Outcomes
- 2.1 Construct and maintain the road network to acceptable engineering standards
- 2.2 Increased safety and efficiency of the road transport system
- 2.3 A road transport system that accommodates all users
- 2.4 Improved management of traffic on the road network

2.1 Construct and maintain the road network to acceptable engineering standards

Strategy			Performance
2.1.1	Implement and improve road, drainage, lawn mowing and traffic signals maintenance programs		**Progress:** Routine maintenance and civil works across Upolu and Savai'i were implemented towards improved infrastructure reliability. Contracts for drainage, lawn mowing, and traffic signals are in place, supporting long-term upkeep and road functionality. The following maintenance contracts were in effect as at the end of the financial year. ✓ **Road Maintenance: -** 11 contracts implemented for Upolu; 8 contracts executed for Savaii (inclusive of drainage and roadside lawnmowing) ✓ **Lawn Mowing Maintenance:** 24 contracts for routine upkeep of road verges covering all of Upolu. • **Drainage Maintenance:** 10 contracts for upkeep of selected drainage infrastructure in Upolu. • **Komiti o Alaval** program targeting cleaning of internal community drainages in urban area. Village representatives are involved in governance and implementation is carried out by community members, as remunerated under this scheme. ✓ **Traffic Signal Maintenance:** 1 contract in place for ensuring proper traffic signal function of 21 traffic lights. ✓ **Capital Works Projects:** Contracts for **Savaii & Upolu** signed and near completion. **Performance Overview:** Maintenance programs continued with coverage across both islands. However, resurfacing, rehabilitation and reconstruction targets were not met, highlighting the need for improved planning capitalising on resource allocation and contractor performance monitoring.

2.1.2	Enforce compliance to LTA legislations and construction specifications for land transport infrastructure		**Progress & Achievements:**
			• **Samoa Road Design Standards:**
			Updated Samoa Road Standards and Specifications officially approved by the LTA Board of Directors during the year
			• **Quality Assurance:**
			  • LTA's Quality Assurance team has systematically conducted material testing to ensure compliance of LTA roadworks with approved road construction specifications.
			  • Laboratory services extended to the wider building industry, with commitment to ISO accreditation.

			▪ Surveying services supported boundary verification, development proposals, and road reserve administration. **Performance Activities:** **Laboratory Testing:** o Compression Tests: **51** *(Internal LTA works: 4; External Works: 14) with iterative testing over 7, 14, and 28 days)* o Asphalt Testing: **40** *(each of Bitumen content, Marshall Stability, Compaction: NDM (Asphalt) and Particle size distribution)* o Onsite Testing: **145** *(Compaction NDM & C/H: 37; Strength (Dynamic Cone Penetration): 108)* **Surveying Services and Assessments:** o Boundary Redefinition Surveys: 28 o Topographical Surveys: 2 o Development Consent related assessments: 64 o Land Encroachment Assessments: 5 o General Search and Assessment of Existing Maps & Surveys: **Challenges:** Encroachment investigations highlighted the need for stronger monitoring, enforcement, and community awareness. Greater cooperation with MWTI and MNRE/MLS is required to strengthen development consent and land management within the road reserve
(additional)	Improve capacity for road planning and Road Asset Management		The Authority entered into a cooperation agreement with the Japan International Cooperation Agency (JICA) in April 2024 for two years. This cooperation provides expert assistance to achieve the following outputs: 1. Improved maintenance and management of the current road network through strengthened asset management practices and capacity building of LTA staff. 2. Enhanced capacity in implementing road safety measures 3. Strengthened capacity in assessing slope protection measures

2.2 Increased safety and efficiency of the road transport system

Strategy		Performance	
2.2.1	Develop and implement appropriate **mechanisms for** climate proofing and **enhancing the climate resilience of the road network**	●	• The updating of the **Vulnerability Assessment and Climate Resilient Road Strategy** under the Samoa Climate Resilient Transport Project is underway to be completed in November 2024: Identifying climate risks like floods and landslides through vulnerability analysis and climate modelling. • Our **updated Samoa Road Design Standards** include elevated roadways, improved drainage, and nature-based solutions, recognizing key climate change adaptation required in road design and construction.
2.2.2	Improve **safety of the road network**	●	• **Road Safety Audits**: All major road rehabilitation and reconstruction projects (development partner funded) undergo formal road safety audits at various stages - planning, design, construction, pre-opening and upon operation. The application of RSAs and implementation of findings needs to be applied unilaterally across all locally funded rehabilitation and reconstructions as well. • **Road Safety Audit Training:** A total of 4 staff attended specialist Road Safety Audit training, capitalizing on project funded opportunities – thus increasing the internal capacity to improve application across works. • **Upgraded Signage and Markings:** 49 new road signs installed along with re-marking of pavement markings and guardrails replacements. • **Speed Calming Measures:** 24 raised crossings and speed humps constructed mainly around high risk areas.

			• **Awareness programs** were carried out via formal media networks (monthly LTA panel discussions on television and radio channels). LTA use of social media (facebook) capitalized to promote safety awareness for construction works as well as reminders of road safety compliance. • **Budget Allocation for road safety initiatives** – a review of budget allocation to road safety programs yielded the need to ringfence specific budget provisioning for activities towards safer road users (road user awareness programs); safer roads (blackspot addresses); road furniture improvement (sign, signals, markings, guardrails and crash barriers, speed humps, footpaths, pedestrian crossings, etc). This was implemented late in the year with increased allocations towards Safety promotion.

2.3 A road transport system that accommodates all users

Strategy		Performance	
2.3.1	Update SAMS database		The Road Asset Management System (SAMS) remains central to evidence-based planning and target setting for road works. The target is for all reseals, rehabilitations, and reconstructions to be updated within 90 days of completion. Challenges persist due to limited staffing in the GIS/Assets team and the need for stronger collaboration with supervision teams. Work continues to ensure all historical data is updated before the end of the Corporate Plan period, thereby strengthening the accuracy of future planning and performance monitoring.
2.3.2	Maintain and improve Driver License System		• The **Driver License System was upgraded** during the year to address performance issues. System setup and operations were reconfigured to improve response times at the Salelologa Office, while physical hardware supporting the DLS function in Saval'i was updated.
2.3.3	Maintain and improve Vehicle Licensing System (RTAS)		The Road Transport Administration System (RTAS) had received earlier upgrades to include capacity for photographing vehicles at the time of inspection. • Efforts during the year focused on **improving this data capture and completeness of owner information** during fitness checks, enabling **effective use of and the Authority funds** that are spent on the **system generated automatic reminders** to owners by text messaging to remind of upcoming licensing due dates. These improvements **strengthen licensing compliance and enhanced customer service.**
2.3.4	Pursue initiatives to improve vehicle testing, driver training and licensing		• The **Driver Licensing Curriculum** was updated based on lessons learned, with versions available in both Samoan and English to ensure accessibility. Renewed emphasis was placed on integrity in the driver testing function, reinforcing public confidence in licensing outcomes • A **Beneficiary Survey and Social Assessment report** carried out highlighted the need to promote the participation of women in obtaining driver's licenses to improve road safety and women's equity of access to transport independence. • **A Gender Informed Licensing Pilot Program** was successfully carried out improving safety awareness and the access and mobility of women in transport. A total of 113 women (99 from Upolu and 14 from Savaii) were trained and received licenses under the Project. • A **Train-the-Trainer** component of the Gender Informed Licensing Pilot Program, was been completed, resulting in 8 Authority trainers receiving their Trainer and Examiner Certificates.
2.3.5	Ensure quality of driver licenses issued meet ISO standards and that driver licenses are not easily targeted or counterfeited		Driver licenses issued by the Authority meet ISO standards, ensuring durability and protection against counterfeiting. A breach encountered of unauthorized system access, has since been addressed through strengthened security protocols. The corrective measures — password resets, access audits, and tightened user agreements — safeguard the licensing system against future vulnerabilities and reinforce public confidence in its integrity

2.4 Improved management of traffic on the road network

While the approved Corporate Plan lists Strategy 2.4.1: Develop an alternative pathway for road engineering construction delay (COVID) under this outcome, the strategy is more closely related to project continuity than traffic management. For reporting purposes, the Annual Report acknowledges this misalignment and instead presents the Authority's broader traffic management efforts, in alignment with the outcome of improving management of traffic on the network.

Strategy		Performance	
2.4.1	Traffic Flow Monitoring and Data Systems	●	Congestion is a recognized issue especially in and out of the Apia Central Business District during peak hours. (morning and after-work traffic) • The Authority commissioned as part of the Samoa Climate Resilient Transport Project, a **Feasibility Study on alternative routes coming east from west of Upolu - Vaitele Street into the CBD** – traffic counts and congestion mapping were undertaken as part of this feasibility study commenced this FY. The study will help inform decision-making especially around investment in infrastructural address of the problem, such as a bypass route straight from Vaiusu area to Fugalei or Mulinuu
2.4.2	Traffic Signal Optimisation & Intelligent Transport System application	●	There are 20 traffic lights in Samoa supported and maintained by a contractor. Efforts to synchronize to ensure optimum traffic flow especially along Vaitele Street, are challenged by regular unreliable power supply which resets programming efforts. • A review of the optimization options including feasibility of SCATS (Sydney Coordinated Adaptive Traffic System) is scheduled for the next FY. SCATS is a system used in NZ and Australia offering real-time, adaptive traffic control system that continuously adjusts traffic light timings based on live traffic conditions rather than relying on fixed schedules).
2.4.3	Traffic Enforcement Management	●	The enforcement of all traffic laws have been exclusively with the Ministry of Police since the Authorised Traffic Officer positions of the Authority were disestablished in 2019. • The Authority's parking meters installations in the CBD is an effort towards reducing traffic congestion (unnecessary circulation of vehicles seeking parking in the CBD due to long duration parking). • Challenges have been identified with lack of compliance once the Parking Meters (maintenance and revenue) returned to the Authority from Police in 2022. • Planned measures include greater collaboration with the Police to support/promote enforcement areas needing their attention. • The Authority aims to increase its awareness coverage to encompass compliance challenges – including heavy vehicle restrictions on travel during peak hours and parking compliance in the CBD.

GOAL 3: ENVIRONMENTAL & SOCIAL RESPONSIBILITY

Outcome — Environmentally sustainable, energy efficient and socially responsible transport infrastructure and services.

Strategy			Performance
3.1.1	Integrate best safeguard measures into the design, construction and supervision of funded works.	●	• The implementation of the remaining 11.2km of the Rehabilitation of the West Coast Rd during the financial year, incorporated climate change adaptation as central to its design, and fully complied with donor and local environmental and social safeguard guidelines. • This is a basic tenet and standard for all the Authority's major road development projects to ensure Samoa's road network improvements is future proofed and sustainable.
3.1.2	Supporting Gender Equality through job opportunities offered to women during construction phase of donor funded projects	●	• During the planning and pre-construction phase of donor-funded projects, the Authority promotes gender equality by encouraging opportunities for women's participation. • While formal monitoring of employment outcomes was not undertaken, women's representation in community consultations remained high, reflecting Samoa's village structures and the prominence of tina ma tamaitai in decision-making at the community level. • This strong involvement ensured that women's perspectives were embedded in project design, implementation, and safeguard measures. Employment opportunities remain an important safeguard principle pursued by the Authority.
3.1.3	Reducing Carbon footprint in the workplace	●	The Authority took steps to make its operations more environmentally friendly and gain co benefits in cost reductions. • Offices adopted energy-saving practices, reduced paper use by moving to digital systems, (eg. electronic referrals) and improved waste management. • Staff were encouraged to conserve energy and resources. These actions show that sustainability is not only part of our infrastructure projects but also part of how we work every day.

GOAL 4: STRENGTHEN FINANCIAL OPERATIONS & ORGANISATIONAL MANAGEMENT

Outcomes 4.1 Strengthened financial and organizational management

4.2 Efficient and effective support services

Strategy			Performance
4.1	Transparent, accountable and timely financial information and reporting provided	●	• Financial reporting obligations were met. • The Authority's Accounts received an Unqualified Audit Opinion further to the external audit completed
4.2	Implement best asset management practice and upgrade existing facilities	●	• The Authority has specific minor contracts to ensure its two facilities (Vaitele and Salelologa) upkeep. These include carpentry, plumbing and electrical services. • The Authority is responsible for the national road assets – although the road network is not treated as an asset in the Authority's financial accounting – lifecycle asset management practices is an area the Authority is working to improve, to ensure sustainable maintenance and development of Samoa's road network.
4.3	Maintain sustainable funding for road maintenance and civil works	●	• The Authority's funding allocation for 24/25 FY increased further to successful negotiations with MOF outlining previous year cuts had been based on the assumption the Lawnmowing services would be moved to the Ministry of Women Community & Social Development.
4.4	Provide continuous updated information on the website	●	• The Authority capitalises on popularity of social media to increase coverage. The Authority's facebook page has high visibility and is actively used to promote awareness and provide information for the public, in conjunction with mainstream media such as television and radio programs. • The website is also regularly updated.
4.5	Provide continuous technical services to IT Systems (RTAS, DLS, Email, Accounting, Payroll, file server, printing services and internet, helpdesk and parking meters system & VLAND network to Savaii office	●	• The Information Technology division services all the Authority's existing IT systems. The criticality of these systems drives the need for minimum response times. • A total of 8 new parking meters were procured to continue the implementation of this program along key CBD streets. Given the challenges in enforcement of parking meter compliance, (resting entirely with Police) the Authority employed staff to patrol the paid parking spots in the CBD and to remind/ encourage the public of their responsibilities.
4.6	Efficient Delivery of Service	●	Customer Service surveys are conducted and used to obtain feedback from customers and the public to inform areas needing improvement.

Strategy		Performance	
4.7	Effective and timely Human resource management and administration advice, policies and procedures provided	●	• **A Memorandum of Understanding** was signed during the year with the Australia Pacific Technical College (APTC) formally commencing a targeted training program for the Authority (and three other infrastrastructure agencies) for the delivery of technical training in drainage maintenance management. • LTA Salary Policy and Scholarships Policy was approved by Board of Directors in December 2023 **Other Policy initiatives under Development:** • Policy & Guidelines for Beacon Lights Usage & Installation • Recruitment & Selection Process • LTA GEDSI Strategy
4.8	Property management (minor services) and administration	●	• The Authority's Buildings Insurance, and Vehicle Insurance were updated • Minor service contracts for upkeep of the Vaitele and Salelologa properties were updated (lawnmowing, electrical, carpentry, plumbing and pot-plants hire)
4.9	Strengthened communication, education and training capacity	●	The Authority benefits from training opportunities offered via: • training budgets negotiated under its donor funded projects in collaboration with the Ministry of Finance as the executing agency • LTA partnership with APTC for delivery of relevant short courses • training opportunities shared via the Public Service Commission and the Ministry of Foreign Affairs A formal **LTA Training Strategy & Framework** is planned to be developed in the upcoming financial year to ensure full capitalization of the training opportunities and that it is based on the identified training needs.

2. PERFORMANCE AGAINST THE FISCAL YEAR BUDGET TARGETS

Output 1 & 6: Executive Office, Legal, Audit, CSD, Finance & IT Divisions

	Performance Measure/Indicator (Budget wording)	Budget Target	Actual Result		Variance Commentary
1	Number of Board meetings facilitated each year (meetings held once a month).	12 monthly meetings, 4 special meetings		12 monthly meetings, 4 special meetings	Target met; Board oversight maintained
2	Date by which Annual Report is approved by the Board	31 October 2024		Approved December 2024	Slight delay, but compliance achieved
3	Number of road contracts processed and signed in the financial year.	100		Target met when variations incorporated.	Target met
4	Number of technical requests lodged from staff resolved on a monthly basis.	Successfully resolved minimum 90% monthly		90% resolved monthly	Target met
5	Uptime for critical LTA systems: RTAS/TONS, DLS, Email Systems.	Minimum 95% uptime monthly		95% uptime achieved	Target met
6	Uptime for Internet and VLAN Services.	Minimum 95% uptime monthly		95% uptime achieved	Target met
7	Uptime for Website Services.	Minimum 95% uptime monthly		95% uptime achieved	Target met
8	Timely updating of information on website.	Updates completed within 2 days of receipt		Achieved	Target met

Outputs 2, 4, & 5: Road Operations Division -Upolu , Savaii Operations Division, Programming & Procurement Division, & Quality Assurance Division

	Performance Measure/Indicator	Budget Target	Actual Result		Variance Commentary
1	Number of road maintenance contracts managed and supervised in Upolu	10	11		Roads to be routine maintained in Upolu were re-divided into 11 zones instead of 10, to increase the number of contractors carrying out routine maintenance.
2	Number of kilometres of road covered by road maintenance contracts in Upolu	890 km	717km		Variance reflects removal of roads assessed as being in a condition beyond routine maintenance, redirected to be covered under capital works program. A policy and approach programmed from previous years however indicators were not properly updated
3	Number of kilometres of roads improved (reseal, rehab, reconstructed) in Upolu	40 km	35 km		Slightly below target; recalibration of target based on asset management conditions assessment needed
4	Number of road maintenance contracts managed and supervised (Savaii)	10	8		The reduction of contracts is appropriate to the fewer roads in Savai'i compared to Upolu, and commensurate with capacity of the contractors
5	Number of kilometres of road covered by maintenance contracts (Savaii)	364 km	422 km		The number of roads continuously maintained by contractors exceeds the budget target
6	Number of kilometres of road covered by road improvements (Savaii)	40 km	10 km		The set threshold was unrealistic, equal to that of Upolu. 10 km of roads were successfully rehabilitated under these contracts.
7	Number of road boundary definitions for Minor and Major works	50	15		This is driven by the actual minor and major works commissioned during the year – and that not all major and minor road works require road boundary redefinitions
8	Number of road boundary definitions for building permits	50	64		Target met
9	Number of road compaction tests for Minor & Major works (internally)	50	235		Achieved: 235 combined assessments for internal works together with projects required due to requests from the private sector and the public."
10	Number of geotechnical tests for other works (externally)	50			
11	Contracts procured & awarded	57	60		Target Met. 6 Capital& Minor Works; & Routine Maintenance Contracts - 19 Road; 10 Drainage; 1 Traffic Lights; 24 Lawnmowing
12	Contracts supervised	16	20		Target met
13	Km of Upolu roads registered in SAMS *(covered under Road Routine Maintenance Program)*	707 km	717 km		Target met

14	Km of Saval'i roads registered in SAMS *(covered under Routine Maintenance Program)*	364 km	422 km		Target met
15	Permit applications processed (utilities/public)	172	100 (est)		Division working to systematically capture this information.
16	Contractor registration categories	6	6		Target met
17	Cumulative kilometres of drains maintained	106 km	109 km		Target met extra 2km

Outputs 7: Project Management Division

	Performance Measure/Indicator	Budget Target	Actual Result		Variance Commentary
1	Management of TA consultancy service contracts under the new World Bank project SCRTP	70% Completed, Contract to be completed in 2025	Achieved		Achieved and implemented all remaining roads planned under this project (Malua towards Faleolo)
2	Procurement of consultancy services for the Samoa Transport Sector Development Project (STSDP-PRF)	complete	Achieved		Contract signed with Engineering consultancy firm, Technical Advisor, Project Accountant and Climate Change Specialist
3	Management of contract and administration for the consultancy services for the Samoa Transport Sector Development Project (STSDP-PRF)	60% complete	Achieved		
4	Completion of Vaitoloa Feasibility Study	100% complete	Achieved		Vaitele Bypass Study completed giving hard infrastructure solution options and costs to address the congestion issue from the West. (Presented to MOF for CDCC review in the 24/25 FY)
5	Management of Alafaalava Feasibility Study consultancy contract	100% complete	Achieved		Feasibility Study Report completed December 2023
6	Management of Vulnerability Study Update Consultancy Contract	complete	Ongoing		New target to complete in 24/25 FY, Inception report was complete by end 23/24 FY
7	Management of SCRTP works contracts for the construction of West Coast Road from Malua to Faleolo.	100% complete	Achieved		Three contracts commenced in 2022 were successfully completed within the financial year. Two contracts signed in July 2023 were completed one month after this 23/24 financial year ended.

8	Management of GCF Contracts for the design, construction and supervision of Lelata Bridge	50%complete	Achieved		LTA completed all its duties with due diligence on this multi-agency project. Lelata Bridge design and bidding documents was updated – bridge (and riverwalls) construction did not proceed due to safeguards issues.
9	Management of East Coast Road Slope stabilization Design and Supervision Consultancy Contract	100%complete	70%		An Options Study Assignment was necessary to address cost and practicality limitations.
11	Management of Lano and Afega design and supervision consultancy contract	100%complete	Ongoing		Design Report and Env. Assessment reports completed proceeding to Final Design
12	Management of Lano and Afega crossings construction contracts	100%complete	Yet to start		The construction to be tendered once design finalised
13	Management of GCF Contracts for the design, construction and supervision of the 9 priority drainage sites under the Stormwater Masterplan	Complete	Achieved		Final site at Malaefatu constructed and completed during the FY Update of the Apia Stormwater Masterplan was completed during the FY.
15	Procurement of the Works contract for the construction of the CCIR (Central Cross Island Road) Tanugamanono to Siumu Lot CW1 and CW2	100% Complete	Achieved		Contract was signed with commencement Nov 2023 for one year. (Was extended twice to June 2025 mainly due to social safeguards issues, and delayed sourcing of quality construction materials)
16	Procurement of supervision contract of the construction supervision of the CCIR (Central Cross Island Road) Tanugamanono to Siumu	Complete	Ongoing		The supervision services are carried out by the design consultant.
17	Management of Contract and administration for construction works for the CCIR (Central Cross Island Road) Tanugamanono to Siumu	80% Complete	Ongoing		LTA via its Project Management Division continues to manage these two separate contracts. Initial plans to undertake both 4km Tiavi to Siumu (CW2) and Tanugamanono to Tiavi (CW1) did not proceed due cost and social safeguards considerations hence only CW2 is proceeding for the time being.
18	Management of Contract and administration for construction supervision Consultant for the CCIR (Central Cross Island Road) Tanugamanono to Siumu	60% Complete	Ongoing		

Output 3: Road Use Management Division

	Performance Measure/Indicator	Budget Target	Actual Result		Variance Commentary
1	Number of vehicles inspected.	21,400	Achieved	●	**38,258** total inspections undertaken. **5% more** than previous year.
2	Number of temporary driver license issued.	21,100	Achieved	●	Target number achieved through greater take-up of TDLs issued by rental companies which is preferred to improve access to service especially by tourists and visiting overseas based Samoans. **3,515** issued by LTA this FY (compared to **4,939** prev year).
3	Number of driver license issued (Private & Commercial new & renewal)	10,000	Achieved	●	**15,217** private and commercial driver licenses issued. **Up 9%** from previous year.
4	Number of learner permits issued.	35	Achieved	●	78 learner permits issued compared to 248 previous year. Previous year exception due to the Women's Licensing Project carried out which ensured learner permits issued first.
5	Number of defensive driving courses conducted.	65	Ongoing	●	Number individuals far exceeded reflecting the increasing number of referrals of driver offenders from the Courts.
6	Number of vehicles rejected.	200	Ongoing	●	Of the 38,258 total inspections undertaken, **2% or 682** were rejected. Compared to 3% of the previous FY inspections.
7	Number of new road service license (excluding renewals).	NTL-200/NBL-5	Achieved	●	
8	Number of road safety awareness programs conducted (school and village in Upolu and Savaii).		Removed		Public Relations and Awareness team changed focus to awareness programs using radio, TV and social media.
9	Number of bus route inspections.	20	Not Achieved	●	No inspections required

3. HUMAN RESOURCES

	Division	Contract & Permanent Positions			Part-Time	Total Employed
		Approved	Occupied	Vacant		
		(a) = (b)+(c)	(b)	(c)	(d)	(b)+(d)
Corporate / Support Services	Office of the CEO	5	5	0	0	5
	Legal	6	4	2	0	4
	IA - Internal Audit	5	5	0	0	5
	Finance	14	13	1	1	14
	Information Technology	7	7	0	0	7
	Corporate Service	13	13	0	6	19
Core Services	RUM - Road Use Management	16	15	1	5	20
	ROD - Road Operations	14	12	2	3	15
	PMD - Project Management	22	19	3	0	19
	PPD - Programming & Procurement	16	13	3	1	14
	QA - Quality Assurance	18	15	3	1	16
	Savaii Operations	17	16	1	3	19
	Total	**153**	**137**	**16**	**20**	**157**
	As a % of Total Approved Positions		90%	10%	13%	
	As a % of total in employment				13%	

At the close of the 2023/24 financial year, the Authority **employed 157 staff,** with only 137 of 153 approved contract and permanent positions occupied. This represents only 90 percent occupancy of established positions, highlighting high staff turnover throughout the year and difficulties in recruiting qualified and experienced staff. It also underlines the broader challenge faced by infrastructure agencies in Samoa. "Part-time" staff were engaged to supplement staffing shortfalls where possible, and for hands-on tasks such as monitoring public compliance with parking meters.

The limited pool of qualified engineers in country continues to be a constraint, and notably, the Authority does not currently have a Chartered Professional Engineer within its establishment. This gap underscores the need for sustained capacity-building efforts. The Authority is committed to working in partnership with the Institute of Professional Engineers Samoa, the Public Service Commission and the Transport and Infrastructure Sector to strengthen professional pathways, support accreditation, and build a pipeline of qualified engineers. Addressing these challenges will be critical to ensuring the Authority can deliver on its mandate and maintain resilience in the face of increasing infrastructure demands.

4. CONTRACTS IN EFFECT DURING THE FINANCIAL YEAR

Note: All sub-totals and totals presented in SAT are **estimates**, derived from contracts denominated in multiple currencies (USD, NZD, GBP, AUD, SAT). For consistency, conversions have been applied using exchange rates as at **30 June 2024**. Note also many are multi-year contracts.

1. DEVELOPMENT PARTNER FUNDED CONSTRUCTION

Description	Contractor	Length (km)	Start Date	End Date	Value (~$ SAT)	Status at FY end
West Cross Island Rd to Fasitoouta	Ott Constructors Ltd	2.8	Feb-22	Apr-24	$ 10,907,879	Complete
Faleasiu to Fasitoouta	Ott Constructors Ltd	2.6	Apr-22	May-24	$ 10,534,147	Complete
Malua to Faleasiu	Ah Liki Construction Ltd	1.8	Feb-22	Apr-24	$ 7,907,194	Complete
Vailuutai to Faleolo	Ott Constructors Ltd	2.8	Jul-23	Jul-24	$ 16,519,595	Complete
Vailuutai to West CIR/Leulumoega	Ott Constructors Ltd	1.2	Jul-23	Jul-24	$ 7,898,096	Complete
Sub-Total (World Bank – Samoa Climate Resilient Transport Project)		11.2			$ 53,766,910	
Drainage Upgrade (Malaefatu Reserve, Mulinuu) Site 5a	Blue Bird Construction Ltd	0.14	Jul-23	Feb-24	$ 909,995	Complete
Sub-Total (Green Climate Fund-Vaisigano Catchment Project)		0.14			$ 909,995	
Central Cross Island Road Upgrade (CW2A-Tiavi to Siumu)	China Civil Engineering Construction Company Ltd	2.0	Nov-23	Jun-25	$ 7,115,800	In progress
Central Cross Island Road Upgrade (CW2B-Tiavi to Siumu)		2.0			$ 8,115,800	
Sub-Total (Asia Development Bank – CCIRU Project)		4.0			$ 15,231,600	
TOTAL (Development Partner Funded Construction Contracts)					~ SAT $ 69.9 M	

2. DEVELOPMENT PARTNER FUNDED CONSULTANCIES

Description	Consultant	Start Date	End Date	Value	Status at FY end
Design & Supervision of Drainage Upgrade Site 5A	Stantec NZ Ltd	Oct-22	Jul-24	SAT$ 330,186	Complete
Review of the Apia Stormwater Masterplan	Stantec NZ Ltd	Sep-23	Feb-24	SAT$ 188,971	Complete
Update of the Tender package for the Lelata Bridge Design	Beca International Company Ltd	May-24	Jul-24	NZD$ 42,941	Complete
Sub-Total (Green Climate Fund-Vaisigano Catchment Project)				~SAT 0.6 M	
West Coast Rd Construction Supervision -including design service support Package 2 (Lots 1 & 2: 11.2km)	Roughton International in association with PLT Consultants	2018	Feb-25	USD$ 713,038 SAT$ 6,752,797	In progress
Feasibility Studies for Upgrading the Alafaalava Road	Beca International Consultants Ltd (in association with OSM Consultants & Skyeye Pacific)	Jul 2022	Dec 2023	NZD$ 293,244	Complete
East Coast Road Stabilisation (Phase 1: Options Study & Design)	Tonkin & Taylor International (in association with Kramer Ausenco Ltd)	Feb-23	Nov-24	SAT$ 1,332,249 NZD$ 1,434,199	In Progress
Afega & Lano Crossings Replacement (Phase 1: Design)	Tinai Gordon & Associates Ltd in assoc. with Tonkin & Taylor NZ Ltd	Jun-23	Feb-25	USD$ 508,385	In Progress
Review and Update the Vulnerability Assessment of the Samoa Road Network	Royal Haskoning DHV in association with Sucon Samoa Ltd	Jan-24	Nov-24	USD$ 359,536	Complete
TA – Civil Engineer	B.Globo	Feb-20	Dec-25	GBP 857,778	In progress
Alafaalava Rd Improvement (Design) SARIP	Under procurement as at end of FY				
Sub-Total (World Bank)				~ SAT 18.3 M	
Central Cross Island Road Design & Supervision (Full 16 km length)	SMEC International Pty Ltd	Jun-2022	Jun-2025	AUD $ 219,900 USD $ 1,460,650 SAT $ 6,812,426	In progress
LTSDP Project Accountant	A F.Mulitalo	Jan-24	Jul-25	SAT $ 420,693	In progress
LTSDP Technical Advisor	S. J. Saena	Mar-24	Jul-25	USD$ 249,324	In progress
Due Diligence, Feasibility Studies & Detailed Designs – selected roads and bridges (LTSDP)	Roughton International Pty Ltd	2023	2026	USD $ 2,847,680	In progress
Sub-Total (Asia Development Bank)				~SAT 20.1 M	
TOTAL (Development Partner Funded Consultancies)				~SAT 39.0 M	

Note: Tables 3 to 7 denote contracts funded from the LTA local budget.

3. CAPITAL & MINOR WORKS

Description	Contractor	Worktype	Duration	Length (km)	Contract Amount $
Upolu - Apia CBD - Main Beach Road - Asphalt Concrete Overlay	Ott Constructors Ltd	Asphalt Overlay	Feb-Jun 2024	0.53	$ 767,577
Upolu - Vailoa Faleata - Asphalt Concrete Overlay	Ulia Construction Ltd	Asphalt Overlay	Feb-Jun 2024	1.77	$ 913,798
Upolu - Moataa - Togoaasa Crescent Reconstruction	Lucky Construction Ltd	Chipseal Reconstruct	Feb-Jun 2024	0.46	$ 160,544
Upolu - Vaiala/Main Beach Rd - Asphalt Overlay	Ulia Construction Ltd	Asphalt Overlay	Feb-Jun 2024	1.19	$ 726,154
Upolu - Apia CBD - Convent St - Asphalt Concrete Overlay	Ott Constructors Ltd	Asphalt Overlay	Feb-Jun 2024	0.35	$ 511,395
Savali - Saipipi Access Rd Reconstruction	TM Transport Ltd	Chipseal Reconstruct	Feb-Jul 2024	0.94	$ 500,561
Sub-Total (Capital & Minor Works carried out in the FY)				5.24	$ 3,580,029

4. ROAD ROUTINE MAINTENANCE (RRM)

4.1 RRM 13 months contracts 31 Oct 2022 to 30 Nov 2023

4.1.1 UPOLU ROAD ROUTINE MAINTENANCE CONTRACTS *(13 months to 30 Nov 23)*

Zone	Contractor	Zone Boundaries	Road Length (km)	Total Contract Amount $
1	Ott Constructors Ltd	Vaisigano, Vaiusu, Tiapapata, Tuanaimato, Tuaefu Bridge	84.2	$ 3,441,426.32
2	Rockworkz Co. Ltd	Vaiusu, Faleula, Tuaefu Bridge, Tafaigata	81.9	$ 2,615,843.26
3	Ulia Construction Co. Ltd	Faleula, Utualii, Siusega, Aleisa	69.9	$ 2,837,071.97
4	PPG Consultants, Engineering & Construction Co. Ltd	Utualii, Faleolo, Aleisa, Tanumalala	69.1	$ 2,247,154.42
5	Lucky Construction Ltd	Faleolo, Matautu Lefaga, Tanumalala	68.0	$ 1,645,165.90
6	Aga's Got n Attitude Ltd	Matautu Lefaga, Siumu, Tiapapata	71.6	$ 3,027,946.73
7	A&A Engineering Ltd	Siumu, Sopoaga, Vaigalu Lepa	68.7	$ 1,821,696.15
8	ARME Construction	Vaigalu Lepa, Lemafa Pass	71.2	$ 2,764,692.97
9	SWEL Company Ltd	Solosolo, Lemafa Pass, Lotofaga	67.6	$ 3,169,447.94
10	King Construction Ltd	Vaisigano, Malifa, Solosolo	70.5	$ 2,809,346.80
Total			723	$ 15,468,873.21

4.1.2 SAVAII ROAD ROUTINE MAINTENANCE CONTRACTS *(13 months to 30 Nov 23)*

Zone	Contractor	Zone Boundaries	Road Length (km)	Total Contract Amount $
1	Apia Lua Ltd	Salelologa, Fusi	54.5	$ 1,101,453.79
2	Savaii Civil Operations Ltd	Fusi, Samalaeulu	52.2	$ 1,107,201.90
3	Tama o le Mau Ltd	Fusi, Samalaeulu, Safai Bridge	45.6	$ 1,013,910.15
4	Salafai Construction Ltd	Safai Bridge, Letui	53.1	$ 1,012,528.64
5	FICO Construction Ltd	Letui, Falealupo	53.2	$ 935,239.51
6	Sakalafai Contractors Ltd	Falealupo, Sagone	61.0	$ 1,187,586.55
7	Big Island Construction Ltd	Sagone, Gataivai	51.1	$ 1,132,591.19
8	Ott Constructors Ltd	Gataivai, Salelologa	57.2	$ 1,101,129.15
Total			428	$ 8,591,640.88

4.2 RRM 18 months contracts 31 Jan 2024 to 30 Jul 2025

4.2.1 UPOLU ROAD ROUTINE MAINTENANCE CONTRACTS *(18 months 31 Jan 2024 to 30 Jul 2025)*

Zone	Contractor	Zone Boundaries	Road Length (km)	Contract Amount $ (18 months)
1	Ott Constructors	Matautu - Lelata - Lepea - Seesee	79.0	2,157,380.02
2	Lucky Construction	Pesega - Papaseea - Tanumapua – Faleata	59.0	1,839,641.43
3	Rockworkz Ltd	Faleata - Vaitele - Malie	58.9	1,876,382.62
4	Ulia Construction Ltd	Malie - Malua - Alafaalava	63.9	1,682,381.69
5	Bluebird Construction Co. Ltd	Faleasiu - Tanumalala - Mulifanua	66.2	2,062,245.00
6	Aga's Got n Attitude Ltd	Tanumalala - Mulifanua - Lefaga	65.2	1,717,449.34
7	R & R Construction Ltd	Lefaga - Falealili	61.9	1,775,058.37
8	Lee Transport Ltd	Falealili - Lotofaga - Lalomanu	67.3	1,868,400.19
9	ARME Constructors Ltd	Lepa - Lalomanu - Falefa - Lotofaga	67.8	1,848,527.42
10	A & A Engineering Construction	Fagaloa - Lemafa - Solosolo	60.8	2,277,700.51
11	King Construction Ltd	Solosolo - Matautu	66.9	1,873,401.24
		Total	717	20,978,567.83

4.2.2 SAVAII ROAD ROUTINE MAINTENANCE CONTRACTS *(18 months 31 Jan 2024 to 30 Jul 2025)*

Zone	Contractor	Zone Boundaries	Road Length (km)	Contract Amount $ (18 months)
1	Apia Lua Ltd	Salelologa - Fusi	48.0	1,823,795.84
2	Salafai Construction Ltd	Fusi - Samalaeulu	47.4	1,861,840.02
3	Just Bricks Limited	Fusi, Samalaeulu, safai Bridge	47.9	1,755,158.91
4	FICO Construction Ltd	Safai Bridge, Letui	49.8	1,903,851.92
5	Savaii Transport Ltd	Letui - Falealupo	51.0	1,963,302.33
6	Sakalafai Contractors Ltd	Falealupo - Sagone	65.2	1,891,865.56
7	Big Island Construction Ltd	Sagone - Gataivai	61.9	1,834,259.73
8	Ott Constructors Ltd	Gataivai - Salelologa	50.4	1,855,430.96
		Total	422	14,889,505.27

FINANCIAL STATEMENTS

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AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – LAND TRANSPORT AUTHORITY

Audit Opinion

We have audited the accompanying Financial Statements of the Land Transport Authority which comprise the Statement of Financial Position as at 30 June 2024, the Statements of Financial Performance, Cash Flows and Changes in Equity for the year ended 30 June 2024, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Firm of the XSAO Consult Ltd assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Chartered Accountant, Fa'amatuainu Dennis Margraff.

In our opinion, the financial statements give a true and fair view of the financial position of the Land Transport Authority as at 30 June 2024, and of its financial performance, changes in equity and cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

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

Responsibilities of Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, directors are 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 the directors and management either intends to liquidate the 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.

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

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

Report on Other Legal and Regulatory Requirements

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

i. Public Bodies (Performance and Accountability) Act 2001 and the
ii. Public Finance Management Act 2001 (and amendments).

We also confirm that;

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

Our audit was completed on the 22nd October 2024 and our opinion is expressed as at that date.

Apia, Samoa
05 November 2024

Roseanne Faaui
AUDIT DIRECTOR PUBLIC BODIES AUDIT