ANNUAL REPORT 2024/2025

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GOVERNMENT OF SAMOA

OFFICE OF THE MINISTER OF WORKS, TRANSPORT & INFRASTRUCTURE

Ministry of Works, Transport & Infrastructure
Electric Power Corporation | Land Transport Authority | Pacific Forum Line | 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 – 2024 / 2025

Pursuant to Section 23 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 2024 to 30 June 2025, for tabling to the Legislative Assembly of Samoa.

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

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

Contents

CHAIRMAN'S REPORT

The 2024–2025 financial year was a period of steady progress and strengthened institutional performance for the Land Transport Authority. The Board is encouraged by the continued advancement of major climate-resilient transport investments and the improvements made across governance, financial oversight and organisational capability. These developments reflect the Authority's commitment to delivering safe, reliable and sustainable transport infrastructure for Samoa.

Throughout the year, the Board maintained close oversight of strategic priorities, including the delivery of major development partner-funded projects, the strengthening of internal systems, and the continued enhancement of safeguards, quality assurance and financial integrity. The Authority's partnerships with the World Bank, ADB, JICA and other stakeholders remain central to Samoa's long-term transport resilience agenda, and the Board acknowledges the strong collaboration that has supported project delivery and capacity building.

The Board also recognises the structural pressures facing the sector, particularly the rapid growth of the national vehicle fleet. Vehicle numbers have nearly doubled over the past decade while road capacity has remained largely unchanged, contributing to congestion, increased maintenance demand and heightened safety risks. These pressures, combined with rising construction costs, land issues, and climate-related disruptions, reinforce the importance of sound planning, prudent resource allocation and continued investment in organisational capability.

Looking ahead, the Board supports the Authority's focus on progressing the next phase of major works, advancing ISO 17025 accreditation for the laboratory, maturing internal audit processes and implementing evidence-based planning through updated vulnerability and network condition assessments. These initiatives will further strengthen the Authority's ability to deliver high-quality infrastructure and services for the people of Samoa.

On behalf of the Board of Directors, I acknowledge the leadership of the Chief Executive Officer, the dedication of the Authority's staff and the continued support of the Government and development partners, and our community.

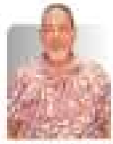
Together, we remain committed to ensuring that Samoa's land transport system continues to evolve, strengthen and serve our communities with integrity and excellence.

Ma le ava tele,

[illegible] Peter [illegible]
Chairman
BOARD OF DIRECTORS

BOARD OF DIRECTORS

Land Transport Authority (July 2024 - June 2025)

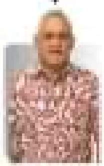


Lilomaiava Peter Punivalu

Chairman

Palanitina Tupuimatagi Toelupe

Director



Leota Kapeneta Perelini

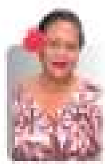
Director

Telesia Niumata

Director

Lali Tuisavalalo

Director



Sagauga Leilani Galuvao

Director

Chief Executive Officer

OUR COMMITMENT

VISION

A safe, effective and efficient 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 & ISE
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

OUR TEAM

MANAGEMENT

Sagauga Lelani Galuvao

Chief Executive Officer

CORPORATE SUPPORT DIVISIONS

Faalai Eteuati

Manager, Finance

Safai Iosua Seleselo

Manager, Internal Audit

Apulu Valasi Ah Kuoi

Manager, Corp Services (HR & Policy)

Lio Angeline Peteru Seiuli

Manager, Legal Services

Vaimasenuu Chris Faaofo

Manager, Info. & Communication Technology

CORE SERVICES DIVISIONS

Tiumalu Malcolm Esera

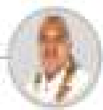
Manager, Projects Management

Lealamanua Sharay Aiafi

Manager, Road Operations (Upolu)

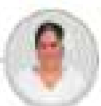
Jonathan Fong

Manager, Programming & Procurement



Afoa Lukeolemanu Evagelia

Manager, Savaii Operations



Manua Iloyea Faamatuainu

Manager, Quality Assurance

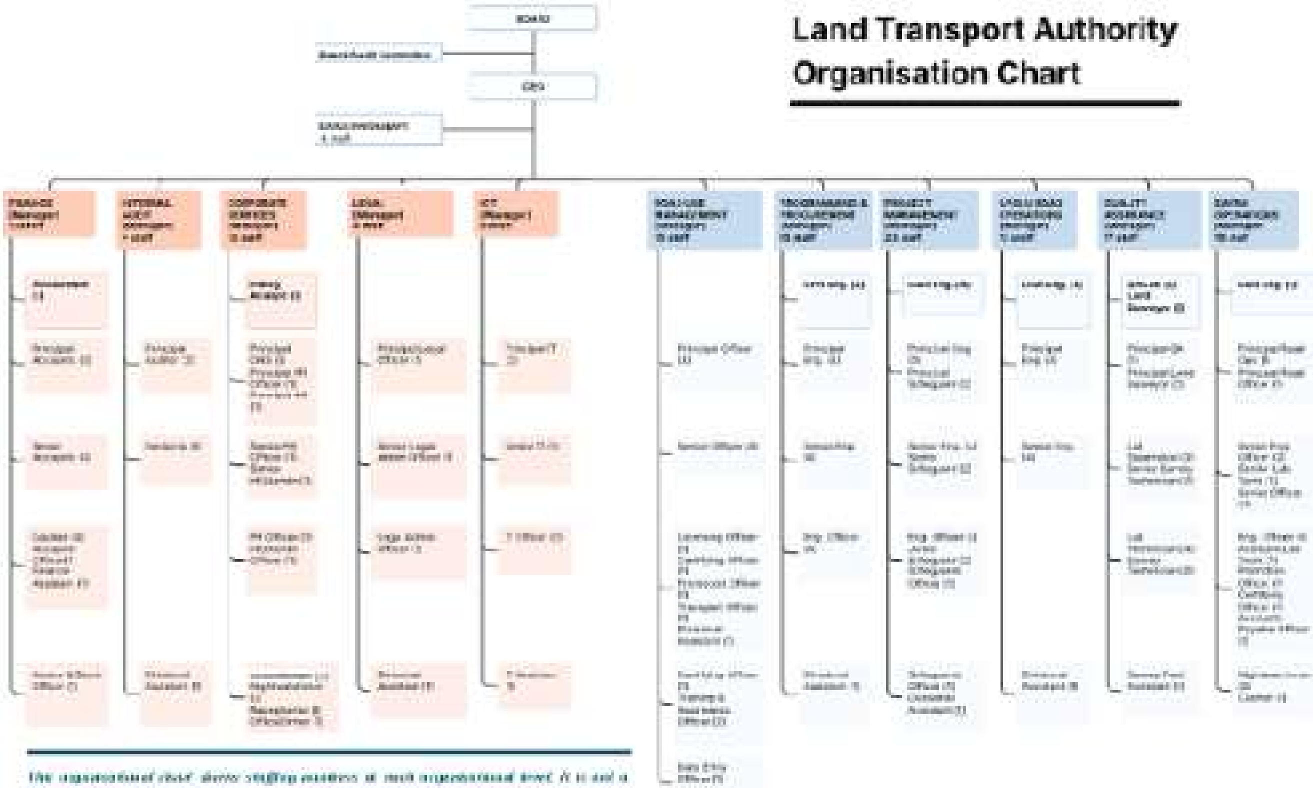
Leautuliilagi Douglas Laban

Manager, Road Use Management (Licensing & Registration)

TEAM FUNCTIONAL RESPONSIBILITIES

Division		Duties & Responsibilities	Staff
	Executive Office	❖ Provides **overall leadership and management** of the organization. ❖ **Advises** the Board and Minister on **strategic direction**.	5
1	Corporate Services	❖ **Human resource management, internal policy development, property management, public relations and awareness.**	14
2	Finance	❖ Manages **financial planning, reporting, and accountability.**	14
3	Internal Audit	❖ Ensures **compliance, transparency, and integrity** in operations.	5
4	Legal Services	❖ Provides **legal advice and supports legislative and regulatory compliance.** ❖ Prepares all of the Authority's **legal agreements** for works and consultancies, and processes **legal transfers of vehicle ownership.**	5
5	Information Technology	❖ Maintains the Authority's **IT network and data systems**, ensuring reliability and security.	7
6	Road Use Management	❖ Administers **licensing and registration of vehicles and drivers.** Via three teams: (i) Vehicle Road worthiness Assessments & Licensing; (ii) Driver Training, (iii) Driver Licensing.	16
7	Projects Management	❖ **Manages all development partner and special locally funded projects** – via 4 teams – (i) World Bank projects; (ii) ADB projects; (iii) Other donor & locally funded special projects; (iv) Safeguards.	24
8	Programming & Procurement	❖ Prepares and recommends **annual and multi-year work program** for locally funded works. ❖ Operates the **Road Asset Management System** (RAMS) to capture road network condition guiding road planning and funding allocation. ❖ Facilitates **procurement** for locally funded works. ❖ Assesses **Development Consent applications referrals** from PUMA, utility and community permit applications for **use of the road reserve**. ❖ Oversees **parking meter maintenance, traffic light** contractor management, and **water sector** commitments.	16
9	Road Operations (Upolu)	❖ **Management and Supervision of all locally funded road works in Upolu.** Includes all capital and minor works commissioned each year plus 45 various maintenance contractors. (11 road maintenance, 10 drainage maintenance, 24 lawnmowing maintenance)	14
10	Savaii Operations	❖ **Management and Supervision of all road works in Savaii.** Includes the 8 contracts covering road, drainage and lawnmowing maintenance and all capital and minor works commissioned during the year. ❖ Provides **vehicle and driver licensing services for Savaii.** ❖ Assesses Development Consent and permit applications for use of road reserve in Savaii.	17
11	Quality Assurance Division	❖ **Laboratory Services** - testing of road works for compliance with standards; paid testing for wider construction industry; progressing towards international accreditation. ❖ **Surveying Services** - boundary definition and topographical surveys for road works as well as verification of permit applications and complaints.	18
		TOTAL STAFF POSITIONS	155

Land Transport Authority Organisation Chart



The organisational chart shows staffing numbers at each organisational level. It is not a representation of the functional structure or the operational units within divisions.

EXECUTIVE SUMMARY

Chief Executive Officer's Report

1. Overview

The 2024–2025 financial year marked a period of significant progress, strengthened systems, and continued delivery across the Land Transport Authority's core functions. Major climate-resilient infrastructure projects advanced to key milestones, essential maintenance and public services were sustained at high volume, and the Authority continued to strengthen its governance, safeguards and quality assurance frameworks. These achievements reflect the dedication of our staff, the strategic guidance of the Board, the support of our development partners, and the commitment of the Government to building a safer, more resilient and more efficient transport network for Samoa.

2. Major Infrastructure Delivery

A major highlight of the year was the completion and official opening of the West Coast Road upgrades, one of the largest climate-resilient transport investments delivered under the Samoa Climate Resilient Transport Project. Substantial progress was also made across the Central Cross Island Road, East Coast Road design, Crossings Improvements and the Land Transport Sector Development Project, supported by extensive community engagement and strong compliance with World Bank and ADB safeguards requirements.

3. Strengthening Asset Management

The year also represented a significant step forward in asset management capability. A full network-wide Conditions Assessment was completed, combining International Roughness Index (IRI) data with engineering visual assessments to produce the most comprehensive and comparable dataset the Authority has held to date. This updated information was entered into the Samoa road Asset Management System (SAMS), strengthening the Authority's ability to prioritise resurfacing, rehabilitation and reconstruction based on evidence rather than reactive demand. Additional road sections were formally registered in SAMS, bringing the total network captured to 1,330 kilometres and improving visibility of maintenance obligations, including the growing number of subdivision and community access roads. Together with the updated Vulnerability Assessment and Samoa Road Design Standards, these improvements provide a strong foundation for a forward work plan that balances community needs with long-term financial sustainability.

4. Financial Performance

The Authority recorded a surplus of $8.74 million for the 2024–25 financial year, driven primarily by a significant increase in its total funding. The Authority's total funding grew by $10 million from the previous year, comprising a record $4.0 million rise in generated revenue and a $5.9 million increase in government grant support. This uplift strongly reflects the high growth in licensing and registration activity and additional allocations for planned CHOGM road works. The surplus represents committed but unspent funding that has been recognised as deferred income and will be applied to road-works delivery in the new financial year.

The Authority this year completed a major correction to its financial reporting by replacing historical provisions for road works with an IFRS-aligned deferred income approach. In previous years, provisions were used to estimate road-works activity at year-end, and higher-than-usual balances were recorded in recent years. Under the revised policy, unspent government grant funding is now recorded as deferred income until the related works are delivered. This ensures that the Authority's financial statements accurately distinguish between real liabilities and committed but unspent funding, strengthening transparency and financial integrity.

Cash and working capital positions remain strong. These funds are committed to ongoing and upcoming projects especially some of the higher value infrastructure such as bridges, which have largely relied solely on donor funding availability. Personnel and administrative costs increased in line with organisational strengthening, while depreciation rose due to investments in laboratory equipment, IT systems, and operational assets.

The Authority incurred significant non-road expenditure during the year in support of the Commonwealth Heads of Government Meeting (CHOGM). This included funding a large portion of the transport hire required for VIP movements and official delegations. While essential to Samoa's hosting obligations, these costs were outside the Authority's core road-related functions and contributed to higher operating expenditure for the year.

5. Licensing and Registration & Internal Systems

Public-facing services remained in exceptionally high demand throughout the year, with licensing and registration activity reaching record levels. The continued expansion of Samoa's vehicle fleet — now **94% larger than it was 13 years ago** — is the primary driver of this sustained growth. This rapid increase in vehicles, without a corresponding increase in road capacity, has intensified congestion, increased maintenance demand, and placed significant pressure on frontline service delivery.

Despite these challenges, the Authority successfully processed **substantially higher volumes** of vehicle registrations, renewals, transfers, driver licences and related transactions. Service counters, inspection crews and all supporting processing teams (finance and audit) all operated at consistently high throughput. Efforts continue to ensure these high volumes is not compromising service standards for safety and efficient service delivery.

Internally, the Authority advanced key policy updates, strengthened financial oversight through full pre-audit compliance, and made significant upgrades to laboratory systems and equipment as part of the pathway toward ISO 17025 accreditation. These internal reforms, combined with improved system governance across licensing and registration platforms, have positioned the Authority to better manage the increasing operational load driven by Samoa's rapidly growing vehicle fleet.

6. Structural Challenges

The year highlighted several structural challenges that will shape the Authority's forward planning.

Rapid vehicle growth and congestion: The national vehicle fleet has grown by 94% over the past 13 years, while road capacity has remained largely unchanged. This rapid growth is now the primary driver of worsening congestion, increased road maintenance demand, pressure on the national road network, higher licensing and registration volumes and greater enforcement and traffic management requirements. This trend is expected to continue, reinforcing the need for long-term planning, sustainable funding and demand-management strategies.

Cost, land and quality pressure: Rising construction costs, land issue challenges relative to road works, and quality issues on projects such as the Cross Island Road Upgrade required close management and the application of contractual remedies.

Public expectations and mandate clarity: Public expectations for the Authority to maintain all 'public' roads continue to grow, despite our legal mandate being limited / 'intentioned' to the national network. This reinforces the need for clear planning, prioritisation and resourcing.

Climate-related pressures: Climate-related disruptions remain a persistent pressure, increasing the demand for maintenance and resilience investments. A regular feature of the Authority's response is the weather-related emergencies such as landslips and flooding. These challenges highlight the importance of strong governance, technical capability and sustainable funding pathways.

7. Forward Outlook

Looking ahead, the Authority will focus on progressing the next phase of major works, including the repackaged procurement for the Central Cross Island Road, commencement of construction for the East Coast Road stabilization works, upgrade of the Alafaalava Road and continued delivery of the crossings and bridge programme, inclusive of works for Savaii.

Strengthening asset management will remain a core priority, with further enhancements to SAMS, improved data systems, and continued update of the multi-year Forward Work Plan grounded in updated road conditions and climate-risk assessments. The Authority will advance major works while tackling rising congestion and vehicle growth through smarter planning and collaboration with agencies on vehicle regulatory controls and improving public transport. Ensuring safety, quality, and efficient service remains essential.

Advancing ISO 17025 laboratory accreditation, maturing internal audit processes and continuing to foster enduring effective partnerships with the World Bank, ADB, JICA, UNDP and Government agencies will continue to support the Authority's long-term resilience and service delivery.

As we move into the new financial year, the Authority remains committed to transparency, service excellence and continuous improvement. We will continue to build on the progress achieved, address the challenges ahead, and uphold our responsibility to deliver infrastructure and services that support the wellbeing and prosperity of our communities.

I acknowledge with sincere gratitude our Heavenly Father's guidance, the leadership of the Honourable Minister and Board of Directors, the dedication of our staff, our development partners, government stakeholders, and last but not least the community in supporting and enabling the Authority's work throughout the year.

Ma le agaga faaaloalo.

Sepaga Leilani Galuvao
Chief Executive Officer

OPERATING PERFORMANCE REVIEW

1. SECTOR PERFORMANCE SUMMARY – CORE ACTIVITIES

The 2024–25 financial year was marked by significant progress across the Authority's core operational functions. Major climate-resilient infrastructure projects advanced to key milestones, the national road network continued to be maintained and upgraded, licensing and registration services experienced sustained demand, and safeguards and community engagement remained central to project delivery. This section provides a consolidated overview of the Authority's core activities, setting the context for the detailed performance results presented in the subsequent sections.

1.1 Major Development Projects

The Authority continued to manage a substantial portfolio of development partner-funded and locally funded projects, reflecting Samoa's long-term commitment to building a safer, more resilient and more sustainable transport network.

West Coast Road Upgrade (Saina–Faleolo) – Officially Opened August 2025

Figure 2: The West Coast Road upgrade - a major milestone in Samoa's climate resilient transport network - was officially opened in August 2025 with Government and development partner representatives in attendance.

A major milestone was achieved with the completion and official opening of the 33.2 km **West Coast Road (WCR) upgrades** from Saina to Faleolo delivered through multiple construction contracts. The upgraded corridor was formally opened in **August 2025** at a national ceremony attended by Government leaders, development partners and community representatives. The project delivers a safer, more climate-resilient and efficient route for communities, businesses and visitors, and stands as one of the largest completed investments delivered under the Samoa Climate Resilient Transport Project (SCRTP) with the World Bank Group.

East Coast Road – Slope Stabilisation and Options Study - WB

The East Coast Road corridor is one of Samoa's most geotechnically vulnerable corridors, with a long history of instability and rainfall-trigged slips. Increasingly frequent extreme weather events have heightened the risk of slope failures, affecting road safety and the reliability of a key coastal link.

In 2024-25, **82 landslips** occurred with **two-thirds occurring along the East Coast Road** - underscoring the urgency of the stabilisation works*. Design activities progressed well, supported by extensive community consultations, socio-economic surveys and the preparation and disclosure of safeguards documents. With the Options Study completed, designs were finalised and construction tenders completed, with works expected to commence in the first or second quarter of the 2025-26 financial year.

Delays in surveys and mapping approvals affected the mobilisation schedule, as these approvals were required to confirm land boundaries, finalise compensation and enable construction access. The Authority continues to manage these dependencies closely targeting construction completion before the end of 2027. Once stabilisation works are completed, the phase will focus on rehabilitating this critical route for east coast communities.

*While awaiting the permanent solution, the Authority urgently engaged a specialist company in April 2025 to address visible risks along several steep sections. Rope-access teams carried out targeted removal of loose rocks and soil at five high-risk locations. The works, costing over half a million tala, were essential to reduce immediate hazards and have already resulted in fewer slip events and reduced risk, even though they are not a permanent fix.

Figure 3 Crews clearing a landslip along the East Coast Road, where repeated slip events continue to disrupt transport access.

Bridge Crossings Improvements – Afega and Lano - WB

Design and supervision consultancy contracts were engaged, and activities advanced to construction. The Authority undertook detailed due diligence, landowner negotiations and the preparation of PEARs and ARAPs, all of which were approved and disclosed. Community support remained strong throughout the year however land management issues have delayed commencement of construction.

Central Cross Island Road Rehabilitation - ADB

The Central Cross Island Road is a critical inland connection between Apia and the south coast of Upolu, supporting daily travel for communities, schools, agriculture and tourism. The project original aims were to improve safety, resilience and travel efficiency along this heavily used corridor through two civil works packages.

For CW2 (**Tiavi–Siumu**), the construction contract for this 4-kilometre section commenced in November 2023 with an original completion target of November 2024. Land issues and challenges in sourcing quality construction materials required an extension to June 2025. Construction has not fully met this revised timeframe, and several quality issues have been identified. These are being managed through the application of contract clauses to remedy the identified defects, alongside the imposition of liquidated damages for delays.

The Authority continues to work closely with ADB, contractors and affected communities to maintain progress and ensure delivery of a safer and more resilient inland route for Upolu.

For CW1 (**Tanugamanono–Tiavi**), the procurement process for this 15-kilometre section was completed; however, as submissions did not fully meet expected requirements and tendered costs were high, the Authority and ADB agreed to repackage the works into smaller, more manageable contracts. The revised packaging is being finalised and the tender will be reissued. This approach will also enable capable local contractors — including those with proven performance on the West Coast Road — to competitively bid for components of the work.

Land Transport Sector Development Project - ADB

(Bridge Replacements & Major Road Upgrades) Design and due diligence for eight bridges and two roads progressed, with survey plans submitted to the Ministry of Lands and Survey for approval. Field investigations and consultations supported the preparation of final design packages.

Across all major projects, the Authority maintained strong compliance with World Bank and ADB safeguards frameworks, ensuring transparency, accountability and community participation.

1.2 Road Network Development & Maintenance

The Authority continued to deliver essential maintenance and capital works across Upolu and Savai'i to ensure the reliability, safety and functionality of the national road network.

Routine Maintenance

- **Road Routine Maintenance (RRM)**: 19 contracts active across Upolu and Savai'i.
- **Drainage Routine Maintenance (DRM)**: 10 contracts for Upolu, extended to utilise cost savings.
- **Lawnmowing Routine Maintenance (LMRM)**: 24 contracts extended to cover the full financial year following Ministerial direction.
- **Traffic Signals**: A dedicated maintenance contract ensured the continued operation of 10 traffic lights.

Network Condition Assessment & SAMS

A network-wide Conditions Assessment was completed, combining International Roughness Index (IRI) data with engineering visual assessments. The updated dataset was entered into the Samoa road Asset Management System (SAMS), strengthening evidence-based planning for resurfacing, rehabilitation and reconstruction.

The assessment significantly reinforces the need to shift from predominantly reactive reconstruction toward a lifecycle approach that incorporates preventive maintenance. With the updated condition data now captured in SAMS, the Authority can establish evidence based minimum preventive-maintenance targets that extend pavement life, reduce long-term costs and support a more sustainable funding pathway.

Figure 3: a visualisation of Upolu roads' conditions assessment using IRI assessment

This balanced approach will allow the Authority to continue addressing the many roads already in poor condition, while progressively increasing the proportion of lower-cost preventive treatments. Over time, this will help stabilise the overall condition of the network and ensure that available funding is used to achieve the greatest long-term value.

Road Safety Infrastructure

The Authority accelerated the replacement and installation of road signs, markings and guardrails through a centrally managed programme, delivering faster and more cost-effective outcomes than the previous RRM pathway. High-risk areas identified are prioritised for guardrail upgrades.

Capital & Minor Works

32 capital and minor works were procured during the year, corresponding to a $24 million tala funding commitment. Procurement timelines were affected by CHOGM preparations, with most works awarded and commenced early in 2025/26. Corrective maintenance allocations under the Road Routine Maintenance contracts were utilised to deliver CHOGM-related works efficiently.

1.3 Licensing & Registration

The Authority continued to deliver high-volume public-facing services, including driver licensing and training, vehicle registration, roadworthiness inspections and public service vehicle licensing.

Vehicle Inspections & Fleet Growth

A total of **40,833 vehicle inspections** were undertaken across Upolu and Savai'i, representing a **6% increase** from the previous year and **more than double** the number of inspections carried out 12 years ago. The number of **unique vehicles licensed** to operate on the national road network reached **35,581** in 2024–25. The difference between inspections and unique vehicles reflects the higher inspection frequency required for taxis and buses—two and four inspections per year respectively—as well as repeat inspections following failed tests.

Driver Licensing

Total licensing transactions increased to **44,988**, up 3% from the previous year. Growth was recorded across all categories issued directly by the Authority (overall 12% increase from previous year). Temporary licences issued by external outlets declined 6%.

System Integrity & Improvements

The Driver and Vehicle Licensing Systems remained fully operational, with ongoing improvements to data accuracy, reporting functionality and security protocols. A security incident involving unauthorised access was addressed through strengthened controls, including mandatory password resets and access audits.

Driver Training & Safety

On top of driver licensing training, the Defensive Driving Course continued to be delivered as a corrective intervention for unsafe driving behaviours, with 394 participants completing the programme. A new partnership with UNDP was established to improve licensing access for women, with implementation to commence in the next financial year.

1.4 Safeguards & Community Engagement

Safeguards compliance remained central to project delivery, particularly for donor-funded works. The Authority undertook extensive house-to-house consultations, community meetings, socio-economic surveys and public awareness campaigns to ensure transparency and responsiveness to community needs.

Environmental and social safeguards documents—including ESIAs, PEARs and ARAPs—were prepared, approved and disclosed in accordance with World Bank and ADB requirements. Compensation processes for land, crops and structures were closely coordinated with the relevant MNRE divisions, now with the Ministry of Lands and Survey.

Grievance Redress Mechanisms remained active across all major projects, with issues resolved through redesign, negotiation or compensation as appropriate.

Figure 4: LTA staff with Tanugamanono representatives during CDF community consultations.

1.5 Sector Partnerships & Development Partner Engagement

The Authority maintained strong relationships with development partners, including the World Bank, ADB, JICA and UNDP. Regular missions, technical reviews and capacity-building activities supported project delivery and strengthened institutional capability.

JICA's cooperation project continued to enhance in-country Road Safety Audit expertise and Asset Management, while World Bank and ADB project frameworks provided grant funding, oversight and technical guidance across major infrastructure investments as well as sustained capacity building across all areas especially projects and asset management. These partnerships remain critical to advancing Samoa's long-term transport resilience agenda.

2. PERFORMANCE AGAINST CORPORATE PLAN TARGETS

GOAL 1: STRENGTHENING THE GOVERNANCE FRAMEWORK

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

<table>
<tr><th colspan="2">Strategy</th><th colspan="2">Performance</th></tr>
<tr><td>1.1</td><td>Policy Review & Establishment
Review/Establish policies and procedures to reflect roles and mandate</td><td rowspan="2">●</td><td rowspan="2">Accomplishments during Year:
• LTA Gender Equality, Disability and Social Inclusion Strategy 2023-2028
• LTA Working Conditions and Entitlements Manual 2023 (Updated 7,2018)
• Vehicle Beacon Lights Policy 2024
• Laboratory (Accreditation) Policies:
  o Laboratory Quality Policy, Impartiality Policy, Laboratory Confidentiality Policy & Statement 2024
• Operational Manual Review and Updates for:
  o Legal Division & Road Use Management Division
• Updated Standard Operating Procedures for:
  o Vehicle Registrations, Taxi Registrations, Taxi Stand Registration
• LTA Recruitment Framework 2024 (Updated)
In Development:
• Regulations to establish Parking Wardens
• Job Analysis Review (commenced) targeting organisational Restructure addressing imbalances in technical staff workloads to ensure adequacy in staff numbers
• Code of Conduct Review
Internal processes were strengthened through improved monitoring and reporting, supporting organisational and financial integrity.</td></tr>
<tr><td>1.2</td><td>Internal Process & Policy Management
Review and maintain internal processes and policies</td></tr>
<tr><td></td><td>Corporate Reporting
Ensure the Corporate Plan, Quarterly and Annual Reports are prepared in a timely manner</td><td>●</td><td>Achievements:
• LTA Corporate Plan (2023–2026) in place and tracked
• Quarterly Reports submitted to Ministry of Public Enterprises within required timeframes.
Challenges:
The delay in completing the 2023/24 Annual Report was due to the need to verify historical information and establish consistent Monitoring and Evaluation systems. These steps were essential to ensure the integrity of data used in corporate reporting and to support more timely and reliable reporting in future years.</td></tr>
</table>

Strategy			Performance
1.4 & 1.5	**Internal Audit Compliance** Ensure Compliance of Internal Audit procedures Pre-audit of all revenue collections and payments for goods and services.	●	Although industry-best practice increasingly recommends separating Internal Audit from operational processes, the Board and Management have maintained a full pre-audit function to safeguard financial integrity for the time being. This approach requires all payments and revenue collections to undergo 100% verification by not just Finance but Internal Audit prior to processing. **Achievements:** • 100% pre-audit compliance for payments and daily revenue collections; • 32 spot checks conducted for cashier services and petty cash for both Upolu and Savaii. **Future Direction:** The continuation of full pre-audit has been necessary given the scale of funding involved, particularly in road contract management, and the need to safeguard financial integrity. However, as processes, procedures and compliance systems continue to strengthen, the Internal Audit function will progressively **transition from full pre-audit to a more mature model focused on spot and sample checks, targeted reviews and investigative audits**. This shift will enable Internal Audit to identify improvement areas more effectively while maintaining strong assurance across all financial and operational activities.
1.6 & 1.7	**Legal Advice & Documents Preparation** Provision of clear and reliable legal advice Legal document review and drafting	●	Legal services supported governance and operational continuity • 137 legal documents drafted (Contracts, Variations, MOUs and easement agreements) • 22 personnel contracts – Management, Special Level, Project funded positions • **2,736 transfers of vehicle ownership processed, up 12% from previous year (earning $272k revenue)** • **55 permits** processed for additional vehicle lights together with vehicle licensing team • Legal advice and opinions provided as required to CEO & Management and Board of Directors.
1.8	**Legislative & Regulatory Compliance** Ensure Legislative and regulatory compliance including procurement	●	Full legal reviews of contracts, agreements and policies safeguarded adherence to statutory requirements, mitigating risks and reinforcing governance standards. The Authority continues to use pre-cleared OAG templates to ensure we remain within the approved framework for procurement, including thresholds for approvals.
1.9 & 1.10	**Representation & Negotiations** Representation in civil and tribunal matters Strategic negotiations on Authority interests	●	The Authority maintained effective representation and negotiations, advancing donor-funded projects and encompassing sustainability safeguards considerations.

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 Alavai** 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.
2.1.2	Enforce compliance with LTA legislations and construction specifications for land transport infrastructure	Road works are subject to systematic testing under the updated Samoa Road Standards and Specifications. Testing is carried out by the Laboratory Unit of the Quality Assurance Division. Payments may not be made and work must be re-done if tests fail. Laboratory services are also extended to the wider construction industry as a paying service. **Outputs during the Year:** 1) *389 tests for Road Routine Maintenance & Capital Works* 2) *475 tests For Major Projects (West Coast Road, Central Cross Island* 3) *447 Paid Tests on demand by the Private Sector* 4) Surveying services supported boundary verification, development proposals, and road reserve administration. **Surveying Services and Assessments:** o Boundary Redefinition Surveys: 20 o Topographical Surveys: 9 o Development Consent related assessments: 33 o Land Encroachment/road reserve permit assessments: 4

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	**Achievements** ▪ The 2nd review and update of the **Vulnerability Assessment and Climate Resilient Road Strategy** was **completed** this year. (*F 2018*) Identifying climate risks to the road infrastructure through vulnerability analysis and climate modelling. A critical tool used by the Authority for its bigger picture planning of priorities for road network development. ▪ A **Conditions Assessment** of the existing road network was also completed combining IRI (International Roughness Index) methodology and engineering visual assessments. The conditions assessment data entered into the **Road Asset Management System** provides a consistent comparable measure of road condition and helps prioritise maintenance, resurfacing and rehabilitation. ▪ Combined with the **updated Samoa Road Design Standards** in place, the completion of the Vulnerability Assessment and the road network Conditions Assessment sets a sound basis for development of the Authority's **Forward Work Plan for Road development** with clear resurfacing, rehabilitation and reconstruction targets that take into account network sustainability (**keeping our roads responsive to community needs**) and prudent longer term financial sustainability goals. (**within the resources at our disposal**)
2.2.2	Improve safety of the road network	**Performance Aligned to the** Five Pillars of Road Safety (Global Framework) Pillar 1: Road Safety Management Strengthening institutional systems, governance and data to drive road safety outcomes. *(National governance and coordination is led by MWTI via the National Road Safety Committee (NRSC) LTA contributes through technical inputs)* ▪ LTA supported national road safety coordination mechanisms through the provision of **Road Safety Audit** (RSA) findings, project-level **safety data** and **technical advice**. ▪ LTA contributed to the development of the **National Crash Database** led by MWTI by supplying relevant road-use and safety information. This database awaits completion and deployment. ▪ **Capacity building** through the *JICA Cooperation Project* strengthened in-country RSA expertise, supporting national efforts to improve road safety governance and LTAs capacity to deliver safer roads. Pillar 2: Safer Roads & Mobility Designing and maintaining road infrastructure that reduces crash likelihood and severity. *(LTA-led pillar: core operational achievements reflected here)* Road Safety Audits on major projects ▪ Road Safety Audit (RSA) processes were embedded across all major rehabilitation and reconstruction projects. ▪ RSAs were completed for **West Coast Road**, with relevant RSA stages completed for the ongoing **Central Cross Island Road**, **Alafaalava Road Upgrade**, **East Coast Road**, and shall be completed for all pipeline projects. ▪ RSA findings informed design refinements, including alignment treatments, safer turning movements, improved delineation and enhanced roadside safety features. Network-wide safety assessment and targeted interventions

LTA shifted its approach this year to more proactively address missing, damaged and inadequate road-safety infrastructure for the greater network. The previous RRM pathway under Schedule 2 was ineffective and costly, so a targeted centrally managed road-safety programme was adopted to deliver faster outcomes.

- An assessment of the national road network was completed, with a specific focus on intersections where missing or unclear signs and markings increase crash risk.

Strategic procurement for value and efficiency

- *Mass procurement of road signs* was undertaken to achieve cost efficiencies and ensure compliance with safety standards, enabling rapid replacement of missing and broken signs across the network. **348 road signs installed – 3 times last year's number.** This work continues to cover whole network.
- The same approach is now being applied to *guardrail improvements in high-risk areas* such as **Fagalii Road** and **Alaoa Road** have been identified for inclusion in the upcoming guardrail procurement package.
- New guardrails were installed in high-risk locations, including the start of **Vaivase-Uta Road** beside EFKS Vaivase-Tai Church.

Pillar 3: Safer Vehicles

Ensuring vehicles and drivers meet safety and compliance standards through effective licensing, registration and regulatory oversight, supported by infrastructure improvements that enhance safe vehicle operation.

(LTA-led pillar; core operational achievements reflected here)

- LTA continued to administer the **licensing and registration of vehicles and drivers**, ensuring compliance with national safety and roadworthiness standards.
- Regulatory processes - including inspections, renewals and registration controls support safer vehicle operation and help maintain a compliant national fleet. Specific achievements for the year:
  - Operational Manual Review and Updates for: Legal Division & Road Use Management Division
  - Updated Standard Operating Procedures for Vehicle Registrations, Taxi Registrations, Taxi Stand Registration
  - (Refer to Section 3.3 and 3.4 for driver and vehicle licensing numbers)

Pillar 4: Safer Road Users

Promoting safe behaviour among drivers, riders, pedestrians and passengers.

(Jointly implemented by LTA, Police, ACC, SFESA, MOH, MWTI)

- Monthly LTA panel discussions delivered via television and radio to promote road safety awareness.
- Social media platforms, particularly Facebook, used to communicate construction-related safety messages and reinforce compliance.
- Community-level awareness supported around speed-calming measures, pedestrian safety and safe interaction with construction zones.

			Pillar 5: Post-Crash Response Improving emergency response and reducing injury severity. *(This road safety pillar is led by Samoa Fire & Emergency Services Authority, Ministry of Health and Police)*

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 prioritisation. During the year, the Authority completed a **network-wide Conditions Assessment**, combining International Roughness Index (IRI) data with engineering visual assessments. The resulting condition data was entered into SAMS, providing a consistent and comparable measure of road condition across the network. This updated dataset strengthens the accuracy of resurfacing, rehabilitation and reconstruction targets and directly supports development of **the Forward Work Plan**. While the target remains for all reseals, rehabilitations and reconstructions to be entered within 30 days of completion, progress continues to be affected by limited GIS/Assets staffing and the need for closer coordination with supervision teams. Work is ongoing to ensure all historical data is fully updated within the Corporate Plan period.
2.3.2	**Maintain and improve Driver Licence System**	●	The Driver Licence System remained fully operational throughout the year. Intermittent connectivity issues in Savai'i were managed to ensure services continued without disruption. System updates were initiated during the year to strengthen integration with Finance and Audit functions, improving oversight, access controls and the overall integrity of licensing processes.

DRIVER LICENSING	FY 24-25	FY 23-24	% change
Private Licenses	24,003	22,000	Up 9%
Commercial Licenses	3,587	3,085	Up 16%
Temp Driver Licenses	3,602	3,215	Up 12%
License Reprints	3,445	2,865	Up 20%
Learner Licenses	87	78	Up 12%
Sub-total (LTA issued)	34,250	31,520	Up 12%
Temp Licenses issued by other outlets	20,380	22,380	Down 9%
TOTAL licensing transactions	44,930	43,889	Up 3%

LTA's licensing activity increased across every category in 2024-25, while temporary licenses issued by other outlets declined (car rental agencies, STA and Samoa Post). LTA authorises these outlets to issue Temporary Driver Licenses (TDLs) to tourists and visitors holding full licenses from approved countries so that access is fast and convenient in support of our tourism industry. LTA's Upolu Office processes five times as many driver licensing transactions as its Savaii office.

2.3.3	**Maintain and improve Vehicle Licensing System**	●	The Road Transport Administration System (the vehicle licensing system) remained fully operational throughout the year. Efforts continue on improving the accuracy and completeness of data captured during vehicle fitness checks, ensuring that owner information and inspection records are reliable. Similarly to improve the reporting functionalities within the system.
2.3.4	Pursue initiatives to improve vehicle testing, driver	●	• The **Driver Licensing Curriculum** continued to be delivered in both Samoan and English to ensure accessibility and support consistent training and assessment standards.

2.3	A road transport system that accommodates all users.		
	training and licensing		• The **Train-the-Trainer** training completed in the previous year continued to add value, with certified Authority trainers strengthening the quality and consistency of driver training and testing. • The **Defensive Driving Course** continued to be delivered as a refresher program focused on improving drivers' hazard awareness, decision-making and risk-avoidance skills.

Defensive Driving Course Participants	596	(100%)
Referred by Court Order	265	44%
Passed	502	84%
Male Gender	550	93%

An average of **22 court referrals per month** for traffic offenders to undertake this program highlights the **persistently high level of unsafe driving behaviours** requiring corrective intervention, with an **overwhelmingly high male representation**.

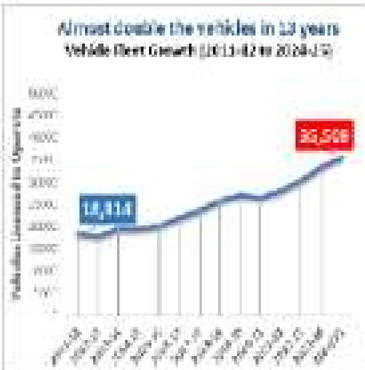
- During the year, a new Memorandum of Understanding was developed with UNDP to deploy an additional programme focused on **improving driver licensing for women**. With women representing only 27% of all licensed drivers in Samoa, this combined gender and mobility initiative aims to strengthen women's independence of movement, safety, confidence, and participation in family life, employment and community responsibilities. Results will be reported in the next financial year.

2.3.5	Ensure driver licenses comply with ISO standards and incorporate robust anti-counterfeiting safeguards		Driver licenses issued by the Authority meet ISO standards, ensuring durability and protection against counterfeiting. An incident involving unauthorised system access was subject to an internal investigation and subsequently referred to law enforcement for a forensic IT audit. The matter is currently an ongoing court case. The security issues identified have since been addressed through strengthened security protocols. The corrective measures – mandatory 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 listed strategy is related to continuity of operations rather 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 2.4.2 Traffic Signal Optimization & Intelligent Transport System application	See below



Congestion is a significant challenge for the Apia Central Business District and in the affiliated school zones. Peak hour delays are now not only guaranteed but extending for longer periods.

The number of vehicles licensed to operate on Samoa's roads has almost doubled since 2011.

From 18,314 in 2011/12 to 35,508 in 2024/25 - **a 94% increase** in just 13 years.

This rapid growth of the national vehicle fleet is the primary driver of congestion now being experienced acutely in the Apia CBD.

Progress:

- This year the Authority completed the feasibility study for a potential new **bridge bypass route into the CBD from Vaiusu Bay** and submitted it to the Ministry of Finance for CDC consideration. The study has given several technically viable infrastructure options and estimated costs. In summary the costs are relatively very high and must be weighed carefully against the current national development priorities. It has at the least laid the groundwork for possible development partner engagement into the future - and given financial context to the need to explore and implement alternative, sustainable solutions.
- The Authority renewed efforts to progress the new **link road between Faatoia and Moagao** to relieve congestion in one of Samoa's busiest school zones. The project remains active while land claim issues are being resolved.
- In the CBD, LTA undertook traffic pattern studies that led to **converting Post Office Road into a one-way lane**, which has improved traffic flow and increased public parking spaces.
- The Authority also completed a **review of traffic signal optimization**, including the feasibility of adopting the SCATS[4] system. The upgrade to SCATS is under review taking into account the high recurring licensing costs and the criticality of a reliable and stable power supply.

Forward Outlook:

Looking ahead, the Authority's main priorities to alleviate congestion fall into two key areas:

- **Improving the capacity, standards and reliability of public transport.** Efforts are needed on encouraging greater public uptake of bus services by improving safety and service quality.

[4] *The Sydney Coordinated Adaptive Traffic System (SCATS) is a globally deployed platform offering real-time, adaptive traffic control system that continuously adjusts traffic light timings based on live traffic conditions rather than relying on fixed schedules.*

Strategy	Performance
	This includes progressing work on bus standards, mapping and rationalising bus routes, and exploring scheduling and technology solutions that provide the public with better information on bus movements and service availability. • **Strengthening vehicle control standards and regulatory settings.** Working with the lead line ministries responsible for customs, trade, infrastructure policy and finance, the Authority promotes the review of vehicle importation policies and regulations, ensuring that future regulatory settings support a safer, more sustainable vehicle fleet, considering not just traffic management issues but effects on the environment.
2.4.2 Traffic Enforcement Management	The enforcement of all traffic laws remains the exclusive responsibility of the Ministry of Police following the disestablishment of the Authority's Authorised Traffic Officer positions in 2019. The Authority supports adequate police traffic resourcing to ensure a stronger enforcement presence and greater deterrence of unsafe driving behaviours. Work also progressed on regulatory amendments to enable the Authority to appoint parking wardens with enforcement authority, for the Apia Central Business District. This will support compliance with paid parking requirements and improve turnover of limited parking spaces. The paid parking initiative is designed not primarily as a revenue measure, but as a tool to rationalise the use of scarce parking and reduce congestion caused by vehicles circulating in search of parking.

GOAL 3: ENVIRONMENTAL & SOCIAL RESPONSIBILITY

Outcomes: 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.**		• Safeguard requirements continued to be fully integrated into all donor-funded and major road development projects, ensuring compliance with environmental and social standards. • Climate-resilient design remained a core principle across project planning and implementation, consistent with the Authority's established practice.
3.1.2	**Supporting Gender Equality through job opportunities offered to women during construction phase of donor funded projects**		• The Authority continued to promote women's participation during planning and consultation stages of donor-funded projects. • Women's representation in community consultations remained strong, ensuring their perspectives were reflected in project design and safeguard measures. • Employment opportunities for women continued to be encouraged as part of the Authority's safeguard commitments.
3.1.3	**Reducing Carbon footprint in the workplace**		• The Authority maintained its shift toward more sustainable workplace practices, including reduced paper use through digital processes and ongoing energy-saving measures. • Staff continued to be encouraged to adopt environmentally responsible behaviours, reinforcing sustainability as part of daily operations.

GOAL 4: STRENGTHEN FINANCIAL OPERATIONS & ORGANISATIONAL MANAGEMENT

Outcomes	4.1	Strengthened financial and organisational management
	4.2	Efficient and effective support services

Strategy		Performance
4.1	Transparent, accountable and timely financial information and reporting provided	• The Authority met all financial reporting obligations on time. Annual Accounts of the Authority The Audit Office Opinion confirms that the financial statements **present fairly, in all material respects, the Authority's financial position and performance for the year ended 30 June 2025.** A technical modification was noted in relation to the **Samoa Audit Office's (SAO) nationwide IFRS harmonisation review** applied to all public bodies (based on <u>historical</u> accounts). Of note is that the SAO IFRS Harmonisation Review was received after audit fieldwork had concluded for this year's annual accounts. Several material matters raised were already addressed in the final financial statements, with remaining minor items scheduled for incorporation in the next reporting cycle. During the year, the Authority engaged an independent chartered accountant for assist with migrating to an upgrade of its accounting software as well as independent advice on accounting and IFRS compliancy – helping the Authority towards strengthened accounting policies, updated disclosures, and implementing corrective adjustments to support full IFRS compliance going forward.
4.2	Implement best asset management practice and upgrade existing facilities	• Asset management practices continued to improve through strengthened data integrity and lifecycle monitoring. The Road Asset Management System (SAMS) was updated, incorporating for the first time, a formal layer of **Road Condition Assessment data** derived from International Roughness Index (IRI) nationwide survey of the road network and engineering visual assessments. This dataset now provides **a consistent and comparable measure of road condition to inform resurfacing, rehabilitation and reconstruction priorities.** The Authority has since developed an evidence-based **Road Network Forward Work Plan.** • **Routine maintenance contracts** remained in place across both islands, including 11 road maintenance contracts for Upolu, 8 for Savai'i, 24 lawn-mowing contracts, 10 drainage maintenance contracts, and one traffic signal maintenance contract. The Komiti o Alavai programme continued to support community-based drainage clearing in urban Apia. • The Quality Assurance Division completed **material testing** for all Road Routine Maintenance, Capital and Minor Works and major projects, and provided paid testing services to the private sector. **Surveying services** supported boundary verification, development proposals and road reserve administration. To support improved asset management and testing capability, the Authority **upgraded key laboratory and field equipment** during the year. This included new soil and **aggregate** testing tools, asphalt testing equipment, and additional on-site compaction and density testing devices to strengthen compliance with the Samoa Road Standards and Specifications. These upgrades improved the accuracy, reliability and turnaround time of quality assurance testing across all civil works.

Strategy			Performance
			• The Authority continued to benefit from **consistent development partner assistance in strengthening asset management systems and capacity.** Although the national road network is not treated as an asset in the Authority's financial accounts, it remains by far the most valuable national infrastructure network, with an estimated gross replacement value of SAT $1.5 billion (2018). This underscores the critical importance of robust asset management practices. In previous years, the World Bank-funded Samoa Climate Resilient Transport Project (SCRTP) supported the upgrade of SAMS, provided specialised equipment, which enabled the completion of the national Conditions Assessment this year. Both the World Bank and the Asia Development Bank continue to engage with the Authority on improving asset management systems, lifecycle planning and capacity building. • A two-year cooperation agreement with JICA, which commenced in April 2024, provided targeted technical support to the Authority during the year. This assistance complemented ongoing development partner engagement and contributed to strengthening asset management capacity, as well as building technical capability in road safety planning and slope protection assessment.
4.3	**Maintain sustainable funding for road maintenance and civil works**		Over the past fifteen years, the Authority's funding profile has evolved significantly. When excluding the 2018–19 and 2019–20 financial years - during which vehicle and driver licensing functions were temporarily transferred to the Ministry of Police - Government Grant levels have generally ranged between **SAT $18 million and $35 million**. These two years are not reflective of normal trends, as the temporary transfer removed the Authority's largest revenue stream and required higher Government Grant support to maintain operations.  Following the return of licensing functions in 2022–23, the Authority's generated revenue has grown strongly, increasing from **SAT $17 million in 2022–23** to an all-time high of **SAT $22.8 million in 2024–25**. This financial year under report also recorded a significant uplift in Government Grant, rising almost 6 million from **SAT $27.6 million in 2023–24 to SAT $33.6 million**[4] in 2024–25. Together, these

[4] *The Authority's initial government grant of SAT $32.2 million for 2024-25 was supplemented with a SAT $1.3 million special allocation from national CHOGM budget, to fund the construction of a new road to Return to Paradise Resort ahead of the Commonwealth Heads of Government Meeting in October 2024.*

Strategy			Performance
			increases represent an overall rise of almost SAT $10 million in total funding between 2023/24 and 2024/25, strengthening the Authority's financial base and reinforcing the central role of licensing services in sustaining long-term operational and maintenance programmes. In addition to Government Grant and internally generated revenue, the Authority continued to benefit from substantial **development partner funding**, which supports all major road and bridge upgrades and climate-resilient infrastructure projects. These investments form a critical component of the Authority's overall funding profile and are detailed in the **Contracts in Effect** section of this report.
4.4	**Provide continuously updated information on the website**		The Authority maintained regular updates across its website and social media platforms, ensuring timely public notices on road safety, construction works and service changes. High system uptime (95–99%) supported uninterrupted access to online information and services.
4.5	**Provide continuous technical services to IT Systems**		The Information Technology Division ensured the uninterrupted operation of all core systems, including RTAS, the Driver Licensing System, email, accounting, payroll and network services for both Upolu and Savaii. Most technical issues were resolved within a day, maintaining reliable access for staff and customers. System updates were progressed to improve **integration between licensing, finance and internal audit functions**, while SAMS was updated daily to maintain accurate asset records. New parking meters were installed to support the expansion of the CBD paid-parking programme, including the increased parking spaces along Post Office Street.
4.6	**Efficient Delivery of Service**		The Authority recognises the need to further strengthen its service performance monitoring and will develop appropriate efficiency measures across key operational areas, including customer service, licensing and registration processes, procurement and road maintenance delivery, internal approvals and IT system performance – to support more consistent tracking of service quality and help identify opportunities for improvement.
4.7	**Effective and timely Human resource management and administration advice, policies and procedures provided**		The Authority strengthened its human resource and organizational governance framework through the development and approval of key internal policies and the systematic review of administrative processes. Major achievements included the finalization of the **LTA Working Conditions and Entitlements Manual 2025**, the **LTA Gender Equality, Disability and Social Inclusion (GEDSI) Strategy 2025–2028**, the updated **LTA Recruitment Framework 2024**, **LTA Training Strategy and Framework** and key **Laboratory policies**. Divisional operational manuals and Standard Operating Procedures were updated for two of the 11 divisions and remains ongoing. Work commenced on a comprehensive **Job Analysis Review** to inform an organizational restructure aimed at addressing workload imbalances and ensuring adequate technical staffing levels.
4.8	**Property management (minor services) and administration**		A review of minor service contracts for the Authority's Vaitele and Salelologa properties found that outsourced arrangements were not cost-effective and were not delivering the required quality of upkeep. As a result, these contracts were discontinued as their terms expired - the Authority hired a groundsman to undertake lawn-mowing and general property maintenance, improving service quality and ensuring more consistent upkeep of facilities. For electrical, plumbing, air-conditioning and minor carpentry works, the Authority now procures services on an as-needed basis. The only remaining minor contract is the 12-month potplant hire arrangement.

Strategy		Performance
4.9	Strengthened communication, education and training capacity	●

During the year, the LTA **Training Strategy and Framework** was completed and became operational, providing a structured approach to identifying training needs, coordinating opportunities and ensuring alignment with organisational priorities. The framework enabled more systematic planning, tracking and evaluation of training, maximising the impact of capacity-building initiatives across all divisions.

The Authority significantly strengthened staff capability through a wide range of local and overseas training programmes delivered across all divisions. Training was supported through donor-funded projects, the APTC partnership, the JICA in-country cooperation programme, and opportunities offered via the Public Service Commission, Ministry of Foreign Affairs and other sector partners.

Staff received development in technical areas including drainage management, climate change and disaster risk, project management, road safety engineering, monitoring and evaluation, GEDSI, legal policy development, financial management, IT audit, first aid, recordkeeping and other specialised areas relevant to the Authority's mandate.

Overseas training included participation in the Pacific Water and Waste Conference, JICA's Co-creation Programme on Road Maintenance, ADB and World Bank regional workshops and technical study tours. Local training delivered through APTC, NUS, Red Cross, Internal Auditors Forum, OAG, MWTI, MSC and other partners further strengthened operational capability and supported consistent service delivery across Upolu and Savai'i.

Category	Focus Areas	Key Providers	Local / Overseas
Technical & Engineering	Asset management, Drainage, road maintenance, slope protection, climate change, flood management	APTC, JICA, Water Sector, ADB, WB	Both
Project & Financial Management	Project dynamics, cost evaluation, disbursement, M&E, risk resilience	ADB, WB, GCF, IA Forum	Both
Governance, Policy & Compliance	Legal policy development, grievance redress, GEDSI, workplace conduct, risk management	OAG, PSC, WB, APTC IA Forum,	Local
Safety & Emergency Response	First aid, safety engineering	Red Cross, ADB	Local
Corporate & Administrative Skills	Record-keeping, curriculum development, IT audit, EV driver training	MSC, APTC, Pacific FA, IA Forum, MWTI	Both

3. PERFORMANCE AGAINST FISCAL YEAR BUDGET TARGETS

Output 1: Policy Advice to the Minister (Executive Office, Legal, CSD, Audit, IT & Finance Divisions)

Advice to the Minister and Land Transport Authority Board relating to the functions of the Authority as required from time to time.

	Performance Measure/Indicator (Budget wording)	Budget Target	Performance	Variance Commentary
1	Number of Board meetings facilitated	12 monthly meetings, 4 special meetings		12 monthly meetings, 4 special meetings Target met; Board oversight maintained
2	Number of management reports submitted to the Board	QR-1 month after quarter end, AR- 3 months after FY end		All Quarterly Reports on time The Annual report was delayed to confirm historical data improving data integrity, transparency and reporting quality.
3	Number of road work contracts monitored for compliance to relevant legislations	54 routine Maintenance contracts; Project Management Division contracts, Capital Works Contracts, Minor Works Contracts, Services(Consultancy) Contracts		Indicator met 18 Road Routine Maintenance, 24 Lawn Mowing Routine Maintenance, 10 Drainage Routine Maintenance, Project Management Division contracts, Capital & Minor Works Contracts, Minor Works Contracts, Services Contracts (see section on Contracts In Effect)
5	Number of policies and MOUs reviewed	at least one policy and two MOUs		**New Policy/Planning instruments:** • LTA Gender Equality, Disability and Social Inclusion Strategy (GEDSI) 2026-2028 • Beacon Lights Policy 2024 • MOU with UNDP for Women Licensing Program • Laboratory Policies • Training Framework **Reviewed & Updated:** LTA Working Conditions and Entitlements Manual 2025 (Updated 1,2018) Operational Manual Review and Updates for Legal and Road Use Management Divisions Updated Standard Operating Procedures for Vehicle Registrations, Taxi Registrations, Taxi Stand Registration LTA Recruitment Framework 2024 (Updated)
4	Uptime for critical LTA systems: RTAS/TONS, DLS, Email Systems.	95% to 99%		Achieved. Target met
6	Number of compliance audits conducted	100%		All financial transactions are subjected to 100% pre-audit Board Audit Committee undertake quarterly road network monitoring inspections

Output 2: Road Operations Division -Upolu

Core Functions	❖ Management and Supervision of all road works in Upolu.
Total Staff: 14	❖ Manager, Divisional Assistant, and four teams, each comprising a Contract Level Engineer, Principal Engineering Officer, and Senior Engineering Officer

	Performance Measure/Indicator	Budget Target	Result		Variance Commentary
1	Number of road maintenance contracts managed and supervised in Upolu	11	11		Target met
2	Number of Drainage maintenance contracts managed and supervised	10	10		Target met
3	Number of lawn mowing routine maintenance contracts managed and supervised	24	24		Target met
4	Number of kilometres of road covered by road maintenance contracts in Upolu	721 km	721 km		Target met
5	Number of kilometres of road resealed (re-surfacing)	23 km	22.1		Resealing under the Road Routine Maintenance Program
6	Number of kilometres of road renewals (reconstruction and rehabilitation)	15 km	17 km		14.1 km renewed under RRM 2.8 km renewed under CW
7	Cumulative number of kilometers of drains being maintained on a regular basis	122 km	122 km		Target met

Output 4: LTA Operations -Savaii

Core Functions	❖ Management and Supervision of all road works in Savaii. ❖ Provides vehicle and driver licensing services for Savaii. ❖ Assesses Development Consent and permit applications for use of road reserve in Savaii.
Total Staff: 17	❖ Manager; Administration (5), Licensing & Registration (4); Road Operations (7)

	Performance Measure/Indicator	Budget Target	Result		Variance Commentary
1	Number of road maintenance contracts managed and supervised in Savaii	8	8		No change
2	Number of kilometres of road covered by maintenance contracts in Savaii	394 km	422 km		Exceeded target
3	Number of kilometres of road resealed (re-surfacing) in Savaii	12 km	10 km		8.2 km resealed via the RRM program
4	Number of kilometres of road renewals (reconstruction and rehabilitation) Savaii	~5 km	6.9 km		6.0 km renewed via RRM program 0.8 km from Capital Works
5	Number of vehicle inspections completed Savaii	–	5,095		15% of 33,000 total vehicle inspections including Upolu
6	Number of driver license issued (Private & Commercial) Savaii	2,722 (last yr)	2,894		Increased by 6% compared to last year
7	Number of temporary driver licenses issued in Savaii	854 (last yr)	786		Decreased 8 % from the previous year.
8	Number of learner permits issued in Savaii	5 (last yr)	11		More than double the previous year

Output 8: Quality Assurance Division

Core Functions	- **Laboratory Services** - testing of road works for compliance with standards; paid testing for wider construction industry. Progressing towards international accreditation. - **Surveying Services** - boundary definition and topographical surveys for road works as well as verification of permit applications and complaints.
Total Staff: 17	- Manager; Lab Services team (8), Survey Team (8)

Performance Measure/Indicator	Budget Target	Result		Comments
Number of surveys conducted for LTA works	10	28	●	Boundary Redefinition = 20 Topographical Survey = 8
Number of road reserve permit requests processed (revised to %)	20 (100%)	4 (100%)	●	100% of all referrals were processed. The number is dependent on the number of reserve permit referrals received (that require surveying verification)
Number of Development Consent Applications (DCA) assessed	30	32	●	DCA assessed and completed = 32
Complete all material testing for all approved Road Routine Maintenance (RRM) and Capital Works (CW) (In-House/Internal)	100%	100%	●	*Total 289 tests for Road Routine Maintenance & Capital Works* o Soil Testing (34 each of PSD, Compaction, CBR, PI) o Aggregate Testing (37 each of PSD, Flakiness Index, Median Size, ALD, ACV) o Asphalt Testing (8 each of Bitumen Content, Marshall Stability, PSD) o On-Field Testing (47 Soil compaction; 2 Asphalt compaction)
Percentage of all material testing for all approved Project works conducted	100%	100%	●	*Total of 476 tests For Major Projects (West Coast Road, Central Cross Island Road, East Coast Road Preliminary Assessments)* o Soil Testing (127 PSD, 128 Compaction, 111 CBR, 111 PI) o Aggregate Testing (28 each of PSD, Flakiness Index, Median Size, ALD) o Asphalt Testing 22 each of Bitumen Content, Marshall Stability, PSD) o On-Field Testing (42 DCP, 28 Schmidt Hammer, 48 Soil compaction; 2 Asphalt compaction)
Number of tests completed as requested by Public Sector, Private Sector and Community by the end of financial year	30	447	●	*Total of 447 Paid Tests on demand by the Private Sector* PSD = 34; Compaction = 38; CBR = 8; PI = 39; Concrete compression = 281; Schmidt Hammer Testing = 22; Soil Compaction (NDM/DH) = 34

The Quality Assurance Division strengthened its technical capability and quality systems during FY2024/2025, with **major upgrades to laboratory equipment and calibration processes**, streamlined workflows to improve testing efficiency, and **continued alignment of operations with ISO 17025** requirements following a comprehensive desktop review and gap analysis utilizing an independent consultant. The Division also recorded important professional milestones, including the **registration of two senior officers as Licensed Surveyors**, while progressing accreditation readiness and enhancing documentation, data management and quality oversight across all projects.

Output 5: Programming & Procurement

CORE FUNCTIONS:

- Prepares and recommends annual and multi-year work program for locally funded works.
- Operates the Road Asset Management System (SAMS) to capture road network condition guiding road planning and funding allocation.
- Facilitates procurement for locally funded works.
- Assesses Development Consent applications referred from PUMA, utility and community permit applications for use of the road reserve.
- Oversees parking meter maintenance, traffic light contractor management, and water sector commitments.
- Bridge Assessments & Minor Design

TOTAL STAFF: 16

- Manager; Divisional Assistant; 2 Engineer leads(2), Asset management (3), Procurement (3), Permits& Bridge Assessments (3); Drainage/Design/Contract supervision (2)

	Performance Measure/Indicator	Budget Target	Result	Comments
11	Contracts procured & awarded	27	●	(Refer to the **Contracts in Effect** section of the Report for details) **RRM** – The **19 Road Routine Maintenance** contracts were for an 18-month period 30 Jan 2024 – 30 Jul 2025. During the financial year, preparations occurred to extend these contracts by a further 4 months awaiting the approval of the national budget and further review of the contractor pre-qualification process and evaluation. **DRM** – The **10 Drainage Routine Maintenance** contracts for Upolu were for 12 months Jan 2024-Jan 2025. They were extended for a further 2 months at no extra cost to utilise cost savings at prevailing rates. Ten new contracts were procured for a further 12 months, Mar 2025-2026. **LMRM** – The **24 Lawnmowing Routine Maintenance** contracts were originally for 7 months to July 2024 (due to earlier government intentions to move this service to Fono Faavae by July 2024). The contracts were periodically extended to cover the full financial year after Ministerial advice not to proceed with the initiative, pending further Cabinet and stakeholder review. **Traffic Lights:** The traffic Lights Maintenance contract was current for 2 years from Feb 2024 to Feb 2026 and covered the full financial year under review. **Capital & Minor Works:** • **32 Capital and Minor works** were procured during the year corresponding to a **$24 million tala** funding commitment. Five required reviews for re-tender. • **Procurement preparation** for routine network upgrades normally a 4–6-month cycle - was delayed due to the Authority's focus on CHOGM preparations (refer to CHOGM section). • Of the 32 procured works, only **7 were awarded and completed** during the financial year whilst **25 were awarded and commenced** within the first two months of 2025/26. • The Authority utilised the corrective **maintenance allocations under the RRM contracts** to deliver most CHOGM-related road works, taking advantage of the flexibility and time efficiencies available under these contracts. • A **shortage of aggregate supply** during the early months of the financial year required close coordination with contractors and suppliers to prioritise CHOGM-related works and major projects such as the Central Cross Island Road rehabilitation.

	Performance Measure/Indicator	Budget Target	Result		Comments
32	Contracts supervised	10	4		Effective target was met given an executive decision was made during the year to move the supervision of drainage maintenance contracts previously with this division, to the Road Operations Division for efficiency gains (one team supervises all road, drain and verges of the road corridor), allowing PPD to concentrate on their core responsibilities. Contracts remaining under PPD management and supervision during the year: - Traffic Lights Maintenance (ongoing) - Parking Meter Installations Convent St - Post Office Street Upgrade - Vaitele Bus Stop and Shelter
33	Km of Upolu roads registered in SAMS	707 km	873 km		Total roads registered amount to 1,350 kilometres. During the year, an additional 13 km of Upolu roads and 14 km of Savai'i roads were registered in the SAMS system, bringing the total network recorded to 1,350 km.
34	Km of Savai'i roads registered in SAMS	384 km	477 km		A key development focus is the inclusion of new subdivision and community access roads, as public expectation increasingly extends beyond the national road network. While the Authority's legal mandate remains centered on national roads, understanding the full extent of 'public' roads is essential for planning future maintenance needs without compromising the resources required to sustain the primary network that serves the majority of the population.
35	Permit applications processed (utilities/public)	172	227		At an average of 6 to 7 referrals per week this is a high rate of referrals and may require increased staffing in the near future, especially given the same team have responsibilities towards bridge assessments.
36	Contractor registration categories	6	6		Target met

Output 7: Projects Management Division

Composition	❖ Strategic development and management of all development partner and special locally funded projects
Total Staff: 28	❖ Manager, divisional assistant ❖ World Bank projects Unit (8), ADB projects Unit (4), Other projects Unit (3); Safeguards Unit (9)

	Performance Measure/Indicator	Budget Target	Actual Result
1	Management of TA consultancy service contracts under the new World Bank project SCRTP	70% Completed	Achieved
2	Management of contract and administration for the consultancy services for the Samoa Transport Sector Development Project (STSDP-PRP)	80% complete	Achieved
3	Completion of (Vaitoloa) Vaiusu Bypass Feasibility Study	100% complete	Achieved
4	Management of Vulnerability Study Update Consultancy Contract	complete	Achieved
5	Management of SCRTP works contracts for the construction of West Coast Road from Malua to Faleolo.	100% complete	Achieved
6	Management of East Coast Road Slope Stabilization Design and Supervision Consultancy Contract	100% complete	Achieved
7	Management of East Coast Road Slope Stabilization construction contract	10% complete	Achieved
8	Management of Lano and Afega design and supervision consultancy contract	100% complete	Achieved
9	Management of Lano and Afega crossings construction contracts	10% complete	Ongoing
10	Procurement of the Works contract for the construction of the CCIR (Central Cross Island Road) Tanugamanono to Siumu Lot CW1 and CW2 Procurement of supervision contract of the construction supervision of the CCIR (Central Cross Island Road) Tanugamanono to Siumu	100% complete	Achieved
11	Management of Contract and administration for construction works for the CCIR (Central Cross Island Road) Tanugamanono to Siumu	80% Complete	Ongoing

(Refer to Section 1.1 Major development Projects for details)

Some of the special projects (locally funded) progressed this year under this division includes

- **Moamoa-fou & Atala Bridge upgrades** (Tendered as a Design and Build contract, contract was awarded with construction scheduled to commence early 2026)
- **Siumu Drainage Upgrade** (completed)
- **Fugalei Tropicana Bridge Upgrade** (Surveys, geo-tech surveys completed, bidding documents prepared during the year. Funding has been committed.

Output 3: Road Use Management Division

Core Function: ◊ Administers licensing and registration of vehicles and drivers.

Total Staff: 16 Manager; Vehicle Road worthiness Team (5) Driver Licensing Team (5); Training & Promotion team (3); Divisional assistant, Transport officer

	Performance Measure/Indicator	Budget Target	Result		Variance Commentary
1	Number of vehicles inspected.	21,400	40,259 Achieved	●	40,633 total vehicle inspections undertaken during the year, both Upolu and Savaii. 6% more than previous year and twice the number of inspections carried out 13 years ago. Unique vehicles licensed on the road this year was 35,501. (difference due to taxis and buses which undergo two and four fitness inspections respectively per year, as well "failed" inspections). 
2	Number of temporary driver license issued.	21,100	24,882 Achieved	●	• Issued by LTA - 3,892 compared to 3,516 last year. • Issued by rental companies, Samoa Post and other agencies: 20,990 compared to 21,350 last year.
3	Number of driver licenses issued	10,000	17,569 Achieved	●	Total of 17,569 up 15% compared to last year.
4	Number of learner permits issued.	25	87 Achieved	●	87 learner permits issued compared to 78 previous year.
5	Number of defensive driving courses conducted.	83	394 Ongoing	●	• Defensive Driving Courses are held once per week and with Public and Authority Holidays, only 48 sessions were scheduled and carried out. • A total of 394 participants attended the DDC courses. 192 or 44% are due to court referrals.
6	Number of vehicles rejected.	200	374 Ongoing	●	Of the 40,633 total inspections undertaken, 1% or 374 were rejected.
7	Number of new road service license (excluding renewals).	NTL-200/NBL-2	380 NTL 14 NBL	●	380 New Taxi Licenses were issued during the year 14 New Bus Licenses

4. CONTRACTS IN EFFECT DURING THE 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 Faleolo[illegible]	[illegible] Construction Ltd	2.8	Feb-22	Apr-24	$ 10,807,878	DLP* ended
Faleasiu to Faleolo[illegible]	[illegible] Construction Ltd	3.5	Apr-22	May-24	$ 10,554,147	DLP ended
Malua to Faleasiu	AH Liki Construction Ltd	1.8	Feb-22	Apr-24	$ 7,807,184	DLP ended
[illegible] to Faleolo	[illegible] Construction Ltd	2.8	Jun-23	Jun-24	$ 13,818,888	In DLP
[illegible] to West [illegible]	[illegible] Construction Ltd	1.1	Jun-23	Jun-24	$ 7,385,095	In DLP
SubTotal (World Bank – Samoa Climate Resilient Transport Project)		**11.1**			**$ 55,799,810**	
Drainage Upgrade ([illegible] Reserve, [illegible]) [illegible]	Blue Bird Construction Ltd	0.14	Jun-23	Feb-24	$ 909,995	DLP ended
SubTotal (Green Climate Fund–Vaisigano Catchment Project)		**0.14**			**$ 909,995**	
Central Cross Island Road Upgrade ([illegible] to [illegible])	China Civil Engineering Construction Company Ltd	2.0	Nov-22	Jun-25	$ 7,315,500	In progress
Central Cross Island Road Upgrade ([illegible] to [illegible])		2.0			$ 8,000,300	
SubTotal (Asia Development Bank – CCIRU Project)		**4.0**			**$ 15,315,800**	
TOTAL (Development Partner Funded Construction Contracts)					**SAT $ 89.9 M**	

* **DLP – Defects Liability Period**: A standard construction contract provision that allows the Authority to monitor the completed works for defects over a defined period, typically one year after completion. During this time, the contractor is obligated to rectify any defects identified, supported by retention funds withheld from the contract to ensure compliance.

2. DEVELOPMENT PARTNER FUNDED CONSULTANCIES

Description	Consultant	Start Date	End Date	Value	Status at FY end
World Bank					
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$ 713,088 SAT$ 6,752,787	In progress
East Coast Road Stabilisation (Phase 1: Options Study & Design)	Tonkin & Taylor International (in association with Kramer Ausenco Ltd)	Feb-22	Nov-24	SAT$ 1,032,248 NZD$ 1,424,139	Complete
Phase 2 – Construction Supervision Services & Procurement support		Feb-25	Dec-26	NZ$ [illegible] SAT$ [illegible]	In progress
Afega & Lano Crossings Replacement (Phase 1: Design) (Phase 2 Procurement Support & Supervision)	Tina Gordon & Associates Ltd in assoc. with Tonkin & Taylor NZ Ltd	Jun-23 Feb-25	Feb-25 Apr-27	USD$ 508,385 USD$ 486,460	Complete 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$ 359,556	Complete
TA – Civil Engineer	S.Dodo	Feb-20	Dec-25	GBP 831,778	In progress
Alafaalava Rd Improvement (Design) SARIP	LEA Associated South Asia Pvt. Ltd			USD$ 667,188	In Progress
Asia Development Bank					
Central Cross Island Road Design & Supervision	SMEC International Pty Ltd	[illegible] 2022	[illegible] 2025	AUD $ 219,500 USD $ 1,460,880 SAT $ 6,812,426	In progress
Due Diligence Feasibility Studies & Detailed Designs – selected roads and bridges (LTSDP)	Roughton International Pty Ltd	2023	2025	USD $ 3,284,749	In progress
LTSDP Project Accountant	A.P. Mulitalo	Jan-24	Jun-25	SAT $ 420,885	In progress
LTSDP Technical Advisor	S.J. Saena	Mar-24	Jun-25	USD$ 248,324	In progress
Climate Specialist	F. Mackay	Jul-24	Jun-25	SAT$ 48,000	Complete

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

3. CAPITAL & MINOR WORKS

Completed during the Financial Year

	Name	Contractor	Dates	Contract Amount	
1	Savaii - Reconstruction of [illegible] Access Road	[illegible] Transport Ltd	Feb-Jul 2024	$	[illegible]
2	Upolu - Vil. [illegible] - Construction of Access Road	KLSS Civil Construction Engineering Solution	Jun-Oct 2024	$	[illegible]
3	Upolu - Vil. [illegible] - Construction of Access Road	SNGB Construction	Jun-Sep 2024	$	[illegible]
4	Upolu - Vil. [illegible] - Construction of Access Road	Lucky Construction Limited	Jun-Aug 2024	$	[illegible]
5	Upolu - Vil. [illegible] - Construction of Access Road	R&R Construction Ltd	Jun-Sep 2024	$	[illegible]
6	Savaii - Vil. [illegible] - Construction of Access Road	[illegible] Contractors Limited	Jun-Aug 2024	$	[illegible]
7	Savaii - Vil. [illegible] - Construction of Access Road	Savaii Transport Limited	Jun-Sep 2024	$	[illegible]
8	Savaii - Vil. [illegible] - Construction of Access Road	Handyman Contractor Company Ltd	Jun-Aug 2024	$	[illegible]
9	Savaii - Vil. [illegible] - Construction of Access Road	[illegible] Contractors Limited	Jun-Sep 2024	$	[illegible]
10	Upolu - [illegible] Road Construction	Lucky Construction Ltd	Aug-Nov 2024	$	[illegible]
11	Upolu - [illegible] Road [illegible] Reconstruction	[illegible] Construction Ltd	Aug-Nov 2024	$	[illegible]
12	Upolu - [illegible] Reconstruction	Uila Construction	Aug-Nov 2024	$	[illegible]
13	Upolu - [illegible] Market Bus Shelter Construction	[illegible] Construction Ltd	Sep-Dec 2024	$	[illegible]
14	Upolu - [illegible] - Return to Paradise Road Construction	Lucky Construction Ltd	Sep-Dec 2024	$	[illegible]
15	Upolu - Post Office Street - Driveway works	SNGB Construction	Apr-May 2025	$	[illegible]
16	Upolu - Construction of [illegible] Busstop and Shelter	Uila Construction Ltd	Jun-Jul 2025	$	[illegible]
				$	[illegible]

Procured

	Name	Contractor	Dates	Contract Amount	
1	Upolu-Reconstruction of Faleasiu-Uta-Vaitele Rd	KLSS Civil Construction Engineering Solution	Jul-Dec 2025	$	894,129
2	Upolu-Reconstruction of Sataoa Road	Uila Construction Ltd	Jul-Dec 2025	$	490,978
3	Upolu-Reconstruction of Alaoa Road	SNGB Construction	Jul-Nov 2025	$	603,279
4	Upolu-Asphalt Concrete Overlay of CBD	Ott Constructions Ltd	Jul-Nov 2025	$	1,607,534
5	Upolu-Reconstruction of Satapuala Road	Lucky Construction Ltd	Jul-Dec 2025	$	1,263,236
6	Upolu-Reconstruction of Tafagamanu Road	T&R Tolaafoa Co Ltd	Jul-Nov 2025	$	388,311
7	Upolu-Reconstruction of Vailea Road	R&R Construction Ltd	Jul-Nov 2025	$	247,019
8	Upolu-Reconstruction of Tafitoala Road	T&R Tolaafoa Co Ltd	Jul-Nov 2025	$	301,560
9	Upolu-Pavement Reconstruction of Apaula Heights Road	Ah Liki Construction Ltd	Jul-Nov 2025	$	820,839
10	Upolu-Reconstruction of Lotopue Road	< for review and re-tender>			

	Name	Contractor	Dates	Contract Amount	
11	Upolu-Reconstruction of Malafaa Road	< for review and re-tender>			
12	Savaii-Reconstruction of Foailuga Road	Big Island Construction Ltd	Jul-Dec 2023	$	842,888
13	Savaii-Reconstruction of Papa Safaua Loop Road	PICO Construction Ltd	Jul-Dec 2023	$	880,888
14	Savaii-Reconstruction of Vailoa Palauli Access Rd	Ott Constructions Ltd	Jul-Nov 2023	$	498,018
15	Savaii-Reconstruction of Matavi Safune Access Rd	Just Bricks Ltd	Jul-Nov 2023	$	412,908
16	Savaii-Reconstruction of Taga Access Rd	Ott Constructions Ltd	Jul-Nov 2023	$	380,398
17	Savaii-Reconstruction of Pala Samauga Access Rd	Savaii Transport Limited	Jul-Dec 2023	$	838,896
18	Savaii-Reconstruction of Tapueleele Access Rd	Salafai Construction Ltd	Jul-Nov 2023	$	401,562
19	Savaii-Reconstruction of Vaipua Access Rd	Apia Lua Ltd	Jul-Nov 2023	$	349,330
20	Savaii-Reconstruction of Tufutafoe Access Rd	< for review and re-tender>			
21	Upolu - Mulifanua Roundabout Construction	< for review and re-tender>			
22	Upolu - Falefa Riprap Construction Works	< for review and re-tender>			
23	Upolu - Construction of Moamoafou & Atula Bridges	King Construction Ltd	Aug 23–Feb 2026	$	4,738,833
24	Upolu - Construction of Siumu Drainage	JT's Company Ltd	Aug-Oct 2023	$	419,168
25	Upolu - CBD Trash Gates (Drainage Network)	KLSS Civil Construction		$	80,011
				$	21.4M

4. ROAD ROUTINE MAINTENANCE (RRM)

4.1 RRM 18 months contracts 21 Jan 2024 to 20 Jul 2025

4.2.1 UPOLU ROAD ROUTINE MAINTENANCE CONTRACTS *(18 months 21 Jan 2024 to 20 Jul 2025)*

Zone	Contractor	Zone Boundaries	Road Length (km)	Contract Amount SAT $ (18 months)
1	Ott Constructors	Matautu - Lelata - Lepea - Saoese	79.0	2,157,380
2	Lucky Construction	Pesega - Papaseea — Faleata	59.0	1,839,641
3	Rockworkz Ltd	Faleata - Vailele - Malie	58.9	1,876,582
4	Ula Construction Ltd	Malie - Malua - Alafaalava	63.9	1,682,381
5	Bluebird Construction Co. Ltd	Faleasiu - Tanumalala - Mulifanua	66.1	2,061,245
6	Aga's Got n Attitude Ltd	Tanumalala - Mulifanua - Lefaga	65.1	1,717,448
7	R & R Construction Ltd	Lefaga - Falealili	81.9	1,775,098
8	Lee Transport Ltd	Falealili - Lotofaga - Lalomanu	67.3	1,868,450
9	ARME Constructors Ltd	Lepa - Lalomanu - Falefa - Lotofaga	87.8	1,848,527
10	A & A Engineering Construction	Fagaloa - Lemafa - Solosolo	60.8	2,277,700
11	King Construction Ltd	Solosolo - Matautu	88.8	1,873,401
Total			717	19,978,567

4.2.2 SAVAII ROAD ROUTINE MAINTENANCE CONTRACTS *(18 months 21 Jan 2024 to 20 Jul 2025)*

Zone	Contractor	Zone Boundaries	Road Length (km)	Contract Amount $ (18 months)
1	Apia Lua Ltd	Salelologa - Fusi	48.0	1,823,795
2	Salafai Construction Ltd	Fusi - Samalaeulu	47.4	1,881,840
3	Just Bricks Limited	Fusi, Samalaeulu, safai Bridge	47.8	1,750,198
4	FICO Construction Ltd	Safai Bridge, Letui	49.8	1,903,881
5	Savaii Transport Ltd	Letui - Falealupo	31.0	1,060,302
6	Sakalafai Contractors Ltd	Falealupo - Sagone	65.1	1,891,283
7	Big Island Construction Ltd	Sagone - Gataivai	61.9	1,834,258
8	Ott Constructors Ltd	Gataivai - Salelologa	50.4	1,855,430
Total			422	14,889,508

5. DRAINAGE MAINTENANCE CONTRACTS

5.1 Drainage Maintenance Contracts| 12 months Jan 24 – Jan 25| extended no extra cost

Zone		Contractor	Length (m)	Amount $ATS
1	Malie to Vaitele	R & R Construction Ltd	12,188	$ 177,789
2	Vaitele, Vaiusu, Toleafa, Lotopa, Vaitele st to Vaimoso	Trust Lawnmowing Ltd	13,024	$ 209,286
3	Faleata, Ululoloa, Papaseea, Seesee	Tama o le Mau Co. Ltd	14,552	$ 189,515
4	Moamoa, Palisi, Sinamoga	Luko Construction Ltd	12,392	$ 188,037
5	Within Apia Central Business District	KLSS Construction Ltd	11,260	$ 235,302
6	Mulivai, Matautu, Malifa, tufuiopa Matautu, Moataa	Lae Transport Ltd	10,277	$ 236,712
7	Vaivase uta Maagiagi Lelata, Tanugamanono Vailima	A&J Drainage Services	12,984	$ 203,258
8	Maloloelelei Settlement area	PPG Engineering Ltd	11,267	$ 164,428
9	Fagalii to Vaivase	Lelata Enterprises Ltd	11,966	$ 183,222
10	Letogo and Vailele to Laulii	Tasaomanino Lawnmowing & Maintenance	11,128	$ 187,993
Total			121,338	$ 1,975,556

5.2 Drainage Maintenance Contracts| 12 months May 25 – May 26|

Zone		Contractor	Length (m)	Amount $ATS
1	Malie to Vaitele	Lucky Construction Ltd	12,188	$ 177,789
2	Vaitele, Vaiusu, Toleafa, Lotopa, Vaitele st to Vaimoso	Trust Lawnmowing & Landscaping	13,024	$ 209,286
3	Faleata, Ululoloa, Papaseea, Seesee	R & R Company Ltd	14,552	$ 189,515
4	Moamoa, Palisi, Sinamoga	Luko Construction Ltd	12,392	$ 188,037
5	Within Apia Central Business District	T & N Toleafoa Co. Ltd	11,260	$ 235,302
6	Mulivai, Matautu, Malifa, tufuiopa Matautu, Moataa	Tasaomanino Lawnmowing & Maintenance	10,277	$ 236,712
7	Vaivase uta Maagiagi Lelata, Tanugamanono Vailima	A&J Drainage Services	12,984	$ 203,259
8	Maloloelelei Settlement area	Tama o le Mau Co. Ltd	11,267	$ 164,428
9	Fagalii to Vaivase	A & A Engineering Construction Ltd	11,966	$ 183,222
10	Letogo and Vailele to Laulii	Kingdom Earthworks	11,128	$ 187,993
Total			121,338	$ 1,975,558

6. TRAFFIC LIGHTS MAINTENANCE

Description	Contractor	Duration	Ceiling Price
Maintenance of Traffic Lights - 28 (19 Upolu, 3 Savaii)	Generator Control & Electrical Solutions	Feb 24 – Feb 26	$ 1,066,804.73

7. LAWNMOWING CONTRACTS FOR UPOLU

18 months: Jan 24 – Jul 25

Zone		Contractor	Length Road (Km)	Contract Amount
1	Amaile mai N0011(Vaimoso) - N0082(Sinamoga) agai N1013(Moataa) - N0261(Papauta)	JR's Lawn	61.0	$139,788
2	From N0261(Papauta) - N0848(Afiamalu)	A&J Lawn Mowing	38.9	$146,48
3	From N0081(Vaimoso) - N1097(Vailoa) to N0185(Tuanaimato) - N0082(Sinamoga)	J Rock Lawn Care	46.4	$189,078
4	From N0126(Lotopa) - N0451(Vaitele) to N0455(Nuu) - N5020(Alaisa)	Trust Lawn Mowing	37.8	$219,701
5	From N0187(Vailoa) - N0132(Toamua) to N0421(Siusega) - N0185(Tuanaimato)	TTJR Lawn Mowing	38.8	$161,968
6	From N0488(Falaula) - N0455(Nuu) to N0421(Siusega) - N0821(Vaitele)	Hollys Lawn Mowing	35.9	$143,402
7	From N0123(Falaula) - N0448(Tuana) to N0020(Alaisa) - N0888(Alaisa)	VII Lawn Care	26.0	$120,488
8	From N0448(Tuana) to N0464(Malua) - N0904(Alaisa) - N0888(Alaisa)	TF Lawn Service	30.0	$124,880
9	From N0464(Malua) - N1036(Faleolo uta) - N0904(Alaisa) - N0886(Alaisa)	S&A Lawn Service	21.8	$101,817
10	N1036(Faleolo uta) to N0464(Leululmoega Tuai) - N0386(Tanumalala) - N0888(Alaisa)	Drinis' Lawn Mower	22.2	$126,080
11	N0464(Leululmoega Tuai) - N0385(Tanumalala) - N0478(Satuimalufilufi)	Tahiium 28	23.8	$120,880
12	From N0478(Satuimalufilufi) to N0478(Satuimalufilufi)	Saint Lawn Works	35.0	$187,096
13	From N0938(Tanumalala) to N0870(Safaatoa) - N0574(Matautu Lefaga)	CENDA Lawn Care	27.3	$105,418
14	From N0354(Siumu) to N0574(Matautu Lefaga)	Seki Maintenance	40.7	$182,410
15	From N0368(Salailua) to N0334(Siumu) - N0248(Afiamalu)	JND	22.3	$134,812
16	From N0030(Salani) - N0368(Salailua)	Aukustino Lawn Mowing	30.3	$144,747
17	From L129(Vaigalu Lepa) to N0030(Salani) - N0544(Lotofaga)	Samu & Niko	29.0	$148,838
18	From L129(Vaigalu Lepa) to N0540(Lalomanu)	T&T VII	28.1	$118,494
19	From N0540(Lalomanu) - N0586(Tiavea)	Manaia Lawn Mowing	31.6	$180,201
20	From N0337(Lemafa Pass) - N0544(Lotofaga) - N0197(Samusu)	Alapi Eliaisa	21.0	$117,383
21	From N0337(Lemafa Pass) - N00530(Falevao)	East Coast Contracting	25.4	$113,028
22	From N0337(Lemafa Pass) - N00526(Falevao)	Kalati Lawn Mowing	26.5	$106,406
23	From N1018(Moataa) - N1059(Fusi Saoluafata)	Lelata Lawn Mowing	28.5	$138,925
24	From N0311(Fagali'i-tai) - N0314(Letogo) - N0287(Vailele-tai) - N0287(Moaga'i)	4F Lawn Mowing	30.8	$133,181
Total			787.8	$3,420,273

5. CHOGM TRANSPORT & OPERATIONAL SUPPORT

Overview

In preparation for Samoa's hosting of the Commonwealth Heads of Government Meeting (CHOGM), the Land Transport Authority undertook a substantial programme of works to ensure safe, reliable and high-quality transport routes for all official movements. LTA's responsibilities covered two major areas: (1) preparing and upgrading road infrastructure required for CHOGM operations, and (2) co-leading the national transport programme for VVIPs and meeting delegates alongside MWTI and MFAT.

1. Road Readiness for CHOGM Routes

Upgrading priority routes

VVIPs and official delegations were accommodated across multiple locations on the **West Coast and South Coast**, with meeting venues and special visit sites spread across Upolu. LTA conducted rapid assessments of all CHOGM-related routes and delivered targeted upgrades to ensure they met the required standard for high-security, high-volume movements. This included pavement repairs, resealing, drainage improvements, line marking and safety treatments on key corridors.

Supporting Police ERN network readiness

To enable the Ministry of Police to operate an enhanced Emergency Radio Network (ERN) during CHOGM, new telecommunications equipment had to be installed at multiple high-elevation sites. LTA facilitated this by **constructing and upgrading access roads to eight mountain-top tower locations**, enabling heavy equipment, generators and technical teams to reach sites that would otherwise have been inaccessible. These works were essential to ensuring national security and operational coordination throughout the event.

2. National Transport Operations for VIPs and Delegates

The Authority served as **co-lead agency** with MWTI and MFAT for the planning and delivery of transport services for VVIPs, Heads of Government, Ministers and official delegations. This included:

- fleet planning and allocation, driver refresher training
- route planning and movement coordination
- operational support for protocol-driven movements
- on-the-ground traffic management support to Police
- liaison with Police, Protocol and event command centres

Transport fleet hire

To support the whole-of-government effort, the Authority funded a **significant portion of the transport fleet hire** required for VVIP and delegation movements. This expenditure was **non-road and outside the Authority's core mandate**, but essential to Samoa's hosting obligations. It contributed materially to the Authority's operating costs for the year and is reported transparently in the Financial Performance section.

3. Outcomes

LTA successfully delivered all CHOGM-related road readiness and transport responsibilities along with its co-implementing agencies, enabling safe, efficient and incident-free movement of VVIPs and delegates throughout the event. The works strengthened interagency coordination, demonstrated the Authority's operational capability under compressed timelines, and provided lasting improvements to access roads and critical infrastructure.

Detailed List of Road Works Undertaken in preparation for CHOGM

No.	Description	Contractor	Scope		Amount
1	Return to Paradise new road	Lucky Construction	New road constructed to the Return to Paradise Hotel (1.8km)	$	1,382,354
2	Mt Tafua – Construction of Access Road	AJS Civil Construction	The Authority assessed, procured and supervised these mountain roads on behalf of the Ministry of Police in order to facilitate access to the Emergency Radio Network towers	$	327,946
3	Mt. Fiamoa - Construction of Access Road	SNSE Construction		$	327,942
4	Mt. Vaea - Construction of Access Road	Lucky Contruction Limited		$	277,832
5	Mt. Afulilo - Construction of Access Road	R&R Contruction Ltd		$	332,808
6	Mt. Olomanu - Construction of Access Road	Sakaialii Contractors Limited		$	142,388
7	Mt. Fetemea - Construction of Access Road	Savaii Transport Limited		$	549,382
8	Mt. Lepilo - Construction of Access Road	Handyman Contractor Company Ltd		$	368,968
9	Mt. Tofutafoa - Construction of Access Road	Sakaialii Contractors Limited		$	333,348
10	Road Reseal at Falealili, Cross Island Road - Tiapapata, Afiamalu, Tiavi (King's route to accommodation)	OTT Constructors	Resealing for critical sections	$	396,072
11	Linemarking for Legislative Assembly Car Park	OTT Constructors	Thermoplastic Paint	$	44,488
12	Linemarking of CBD	OTT Constructors	Thermoplastic Paint	$	938,824
13	Linemarking for Tuanaimato Area	OTT Constructors	Section 1 Asphalt - Thermoplastic	$	648,888
14			Section 2 Chip seal - Water Base		
15	Linemarking for Fugalei Bus Depot (diversion buses & Sunday market)	OTT Constructors	Water Base	$	48,888
16	Resealing of Orator Hotel Access Road (side event venue and accommodation)	Lucky Construction	Patch and reseal - 180m	$	33,256
17	Resealing of road sections – Togitogiga (King's Garden)	Lucky Construction	Road Reseal of 200m (double coat)	$	218,288
18	Reconstruction of Uiumoega Road		Road Reconstruction of 420m		
19	Resealing of Alafaalava Road Sections (main route from STP and other south coast accomodations)	Lucky Construction	Patch and Reseal of 1420m	$	258,800
20	Reconstruction of Apaula Heights Avenue (STA request – hotel venue)	Rockworks Co Ltd	Road Reconstruction of 600m	$	327,378

No.	Description	Contractor	Scope		Amount
21	Robert Louis Museum Road Upgrade (main function venue – King's reception)	Ulia Construction	Asphalt work for loop road - 450m	$	190,770
22		Ulia Construction	Entrance section asphalt and Section 2 chip reseal	$	96,878
23	AC Overlay of EFKS Hall Mulinuu Carpark (Meeting Venue)	ARME Constructors	Patch & Reseal and Asphalt Overlay of 718.6m2	$	99,761
24	Reconstruction of Road to Maluafou College (Meeting Side Event Venue)	ARME Constructors	Road Reconstruction of 1881m2	$	88,788
25	Patching of Savalalo Bus Bay, patching for depressed section on Mulinuu Road & Moataa Mangroves Reserve Aggregate supply (CHOGM Fleet base) Meeting Venues (Kings site visits)	Lee Transport	Patching with premix material, Cut, backfill and patch for depressed and failed pavement sections. Supply 20m3 of 14mm aggregates.	$	61,482
26	Alafaalava Road	Bluebird Construction	Road Resealing Section 1 and Drainage Redefinition 300m	$	68,640
27	Alafaalava Road	Bluebird Construction	Road Resealing (double coat) Section 2 - 410m	$	78,248
28	Alafaalava Road	Bluebird Construction	Road Resealing (double coat) Section 3 - 260m.	$	68,968
29	Alafaalava Road	Bluebird Construction	Road Resealing (double coat) Section 4 - 200m	$	48,470
30	Leululmoega Cross Island Road	Bluebird Construction	Road Reconstruction 400m	$	114,310
31	RRM Zone 6 (Mulifanua area, Survivor Resort access)	Age's Got an Attitude	Road Resealing (double coat) Sections that sums up to 1288m	$	237,022
32	Road Resealing Sections at Maninoa, Sumu	R&R Construction	Road Resealing Sections - 640m	$	149,464
33	Resealing of Cross Island Road Sections	R&R Construction	Resealing Sections - 350m	$	136,328
34	Moataa Mangroves Road	King Construction	Supply, Lay and Compact of Basecoarse material	$	7,475
35	Removal and rebuilding of Savalalo Bus Shelters	Zheng Construction	Remove and rebuild all bus shelters (not previously under LTA)	$	288,812
			Total	$	10,132,034

6. FINANCIAL STATEMENTS

LAND TRANSPORT AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

LAND TRANSPORT AUTHORITY

Financial Statements

For the year ended 30 June 2025

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

Management is responsible for:

- preparing and fairly presenting the financial statements in accordance with IFRS and the relevant Samoan statutes (including the Land Transport Authority Act 2007, the Public Bodies (Performance and Accountability) Act 2001, and the Public Finance Management Act 2001);
- establishing and maintaining internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing going concern and disclosing matters related to going concern as appropriate.

To fulfil these responsibilities, management has implemented and maintains accounting and internal control systems, supported by documented policies and procedures, designed to provide reasonable, though not absolute, assurance regarding the reliability of financial reporting and the preparation of the financial statements on a timely basis.

The Authority's financial statements have been audited by the Controller and Auditor General (Samoa Audit Office). The independent auditor's report, which describes the scope of the audit and the auditor's opinion, accompanies these financial statements.

[illegible]
Chief Executive Officer

Dated [illegible]

LAND TRANSPORT AUTHORITY
Director's Report
For the year ended 30 June 2025

The Directors present this report together with the financial statements of the Land Transport Authority for the year ended 30 June 2025 as set out on the accompanying pages and the auditors' report thereon in accordance with the Public Finance Management Act and the Public Bodies (Performance and Accountability) Act 2001.

Directors
At the date of this report, the Directors of the Authority are:

1) [illegible] Peter [illegible] – Director Chairman
2) [illegible] – Director
3) [illegible] – Director
4) [illegible] – Director
5) [illegible] – Director
6) [illegible] Galuvao – ex-officio Director / Chief Executive Officer

Principal Activities

The Authority's principal activities are to plan, manage and deliver land transport services and programmes in Samoa in accordance with the Land Transport Authority Act 2007.

In the opinion of the Directors:

a) the accompanying financial statements, comprising the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flows, and the notes (including significant accounting policies), give a true and fair view of the financial position of the Authority as at 30 June 2025 and of its financial performance and cash flows for the year then ended;
b) the financial statements have been prepared in accordance with IPSAS as issued by the IASB; and
c) the financial statements comply with the Public Finance Management Act 2001 and the Public Bodies (Performance and Accountability) Act 2001 in relation to their form and content.

The Directors are not aware of any circumstances which would render untrue any particulars included in the financial statements misleading or inaccurate.

The Directors have authorised the financial statements for issue on 18/12/25 Dated at Apia

CHAIRMAN OF THE BOARD
[illegible] Peter [illegible]

DIRECTOR
[illegible]

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P.O Box 13
Apia, Samoa

AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

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

Audit Opinion
We have audited the financial statements of the Land Transport Authority ("the Authority"), which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in equity, and statement of cash flows for the year ended 30 June 2025, and notes to the financial statements, including material accounting policy information. The Delegate on the audit resulting in this Independent Auditor's Report is Chartered Accountant and Consultant, [illegible], including Associates he used in his audit as authorised and mandated in the Instrument of Appointment and Delegation.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position as at 30 June 2025, and of its financial performance and its cash flows for the year ended 30 June 2025 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.

Emphasis of Matter – Harmonization of Accounting, Reporting, and Disclosures
We conducted a Harmonized Financial Reporting review on 29 August 2025 of the Authority's financial statements and identified several instances of non-compliance with IFRS Accounting Standards. As of the date of this report, management has not resolved these matters. Our audit opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards, and the Public Bodies (Performance and Accountability) Act 2001, and for such internal control as management determines 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, 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 Authority or to cease operations, or has 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error

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AUDIT OFFICE

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

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

Apia, Samoa
[illegible] October [illegible]

[illegible]
ASSISTANT CONTROLLER AND AUDITOR GENERAL

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LAND TRANSPORT AUTHORITY
Statement of Financial Performance
For the year ended 30 June 2025

	NOTES	2025	2024
		$	$
INCOME			
Government Grants	18	22,274,878	27,331,827
Less: Road Capital and Maintenance Costs	14	22,274,878	32,440,315
Operating Income	12	20,434,598	18,718,019
Total Operating Income		20,434,598	18,718,019
Gross Revenue		20,434,598	13,609,531
Less: Operating Expenditure			
Audit fees		38,000	40,000
Depreciation	11	1,350,718	735,611
Lease Amortization	10	13,981	23,338
Lease Interest expense		11,737	
Doubtful Debts - VAGST			2,852,504
Directors fees and expenses	17	134,785	171,481
Personnel costs	13	7,318,588	6,446,822
Other administrative expenses	15	2,158,828	2,586,383
GHOON Costs (excluding Roads)	16	315,281	-
Cost of Plates/Stickers Sold	7	471,980	508,154
Total Operating Expenditure		11,715,232	13,407,287
NET EXCESS (DEFICIT)		8,743,366	502,283

The relevant notes on pages 8 to 21 form part of the above Statement of Financial Performance.

LAND TRANSPORT AUTHORITY
Statement of Financial Position
As at 30 June 2025

	NOTES	2025 $	2024 $
EQUITY			
Government Contribution	3	713,597	710,597
Accumulated Funds		18,605,409	9,903,927
Total Equity		**19,319,006**	**10,614,524**
Represented by:			
CURRENT ASSETS			
Cash and Cash Equivalents	4	45,193,262	28,883,082
Accounts Receivables	5	103,400	116,520
Other Receivables	6	803,370	67,082
Inventory	7	408,055	231,590
VAGST Receivable	8	7,773,333	6,655,843
Total Current Assets		**54,325,417**	**35,954,606**
Less: CURRENT LIABILITIES			
Accounts Payable		199,870	31,284
Provisions and Accruals	9	538,829	20,083,570
Retention		491,247	1,462,693
Lease Liability	18(i)	73,333	23,333
Deferred Income Capital	19	381,821	-
Deferred Income Govt Grant	10	25,443,679	-
Withholding Tax		381,868	769,844
Total Current Liabilities		**27,417,592**	**22,370,724**
Working Capital		**26,707,820**	**5,643,994**
Add: Non Current Assets			
Properties, Plants and Equipment	11	5,493,101	4,847,187
Right of Use Asset - Land	18(i)	117,192	279,000
Total Non Current Assets		**5,640,373**	**5,227,187**
Less: Long Term Liabilities			
Lease Liability - Land	18(ii)	103,333	218,654
Deferred Income Govt Grant	10	12,398,130	
Deferred Income-Capital	19	508,279	
Total Long Term Liabilities		**13,028,087**	**218,658**
NET ASSETS		**19,319,006**	**10,614,524**

On Behalf of the Board

Signature
[illegible]
CHAIRMAN
21/10/25

Signature
[illegible]
DIRECTOR
21/10/25

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LAND TRANSPORT AUTHORITY
Statement of Changes of Equity
For the year ended 30 June 2025

	Government Contribution $	Accumulated Funds $	Total $
2024			
Balance at 1 July 2023	710,597	9,381,633	10,092,230
Surplus/(Deficit)		522,293	522,293
Balance at 30 June 2024	710,597	9,903,926	10,614,523
2025			
Balance at 1 July 2024	710,597	9,903,926	10,614,523
Prior year adjustments		(41,793)	10,572,730
Restated balance as at 1 July 2024		9,862,133	10,572,730
Surplus/(Deficit)		8,743,300	8,743,300
Balance at 30 June 2025	710,597	18,605,433	19,316,030

The attached notes on pages 9 to 37 form part of these Statement of Changes in Equity

LAND TRANSPORT AUTHORITY
Statement of Cash Flows
For the year ended 30 June 2025

	NOTE	2025	2024
		$	$
CASH FLOWS RECEIVED/(USED) IN OPERATING ACTIVITIES			
Cash Received from Government		30,098,920	17,601,627
Cash Received from Customers		22,872,157	16,769,018
Cash Paid to Contractors		(25,381,418)	(34,682,483)
Cash Paid to Vagst & Wau		(2,901,707)	(4,417,326)
Cash Paid to Suppliers & Employees		(11,518,174)	(8,850,452)
Net Cash (Used)/Received in Operating Activities		**18,569,827**	**(1,980,404)**
CASH FLOWS RECEIVED/(USED) IN INVESTING ACTIVITIES			
Proceed from Term Deposits (Principal & Interest)		10,008,300	13,100
Proceeds from Sale of Fixed Asset		98,914	153,108
Acquisition of Property, Plant & Equipment		(371,863)	(1,347,988)
New Term Deposit (NBS)		(10,000,000)	
Net Cash (Used) in Investing Activities		**(272,447)**	**(1,184,680)**
NET INCREASE / (DECREASE) IN CASH		18,297,380	(2,775,086)
Cash and Cash Equivalents at beginning of year		28,893,982	31,665,169
CASH AND CASH EQUIVALENTS AT YEAR END		46,196,262	28,893,082
Represented by:			
Total Cash and Cash Equivalents	4	46,196,262	28,893,082

The relevant notes on pages 9 to 21 form part of above Statement of Cash Flow.

1. **General Information**

The Land Transport Authority was established on 1st July 2008, and became independent from the Ministry of Works, Transport and Infrastructure. Its main functions are set out in section 6 of the Land Transport Act 2007, to to provide maintenance of the national road network and control of road users in Samoa.

The Authority's is governed by a five-member board of directors (the Board) with its own Chairman. The Board includes the Chief Executive Officer of Land Transport Authority as ex-officio.

The Authority is designated as a public trading body under the Public Bodies (Performance and Accountability) Act 2001. As a public trading body, the Authority is required to follow the requirements of the Public Finance Management Act 2001.

These financial statements were authorised for issue by the Board of Directors at 31 October 2024.

2. **Statement of significant accounting policies**

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

a. **Statement of compliance**

These financial statements have been prepared in accordance with the requirements Land Transport Authority Act 2007, Public Bodies (Performance & Accountability) Act 2001 and the Public Finance Management Act 2001 which requires the adoption of International Financial Reporting Standards issued by the International Accounting Standards Board (IASB) in preparing its financial statements.

b. **Basis of preparation**

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

c. **Foreign currency transactions**

Items included in the financial statements of the Authority are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The functional currency is the Samoan Tala (SAT).

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. Any exchange gain or loss arising from the conversion are recognised in the Income & Expenditure Statement.

d. **Grants Recognition**

Grants are from the Government of Samoa which includes: Government Budget Allocation to support the financing of the operation of the Authority.

Grants are recognised as income in the period to match with the costs for which they are intended to compensate, on a systematic basis. 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 recognised in profit or loss in the period in which they become receivable. There are no restrictions and contingencies attached with the Government Grants except for the Authority to meet all its objectives and works as proposed in its Budget Statement that is submitted to the Ministry of Finance every year.

e. **Revenue Recognition Policy – Operational** Income

Revenue is recognised when (or as) the Authority satisfies a performance obligation by transferring control of a service or right to a customer, in accordance with IFRS 15 – Revenue from Contracts with Customers. Revenue is measured at the fair value of the consideration received or receivable, net of Value-Added Goods and Services Tax (VAGST) and any applicable discounts.

Where consideration is received in advance of performance, the amount is recorded as a contract liability (deferred income) until the related performance obligation is satisfied.

(a) Vehicle License & Registration Fees
Revenue is recognised at the point in time when the registration or license is issued. This includes any late fees, which are recognised when the customer completes the registration in a subsequent period. Fees received in advance are deferred until the licence period begins.

(b) Driving License Fees
Revenue is recognised upon issuance of the license or completion of the driving test. Advance payments for testing or training are deferred until the service is delivered.

(c) Other Revenues/Other Revenues
Other revenues include income from lab testing, road cuts, sales of fixed assets, interest income, and deferred income.
Lab Testing and Road Cuts: Revenue is recognised when the service is performed and the customer receives the benefit.
Sales of Fixed Assets: Revenue is recognised when control of the asset is transferred to the buyer through public auction and collection is probable. These assets are typically no longer suitable for operational use.
Interest Income: Includes interest from term deposits and bank accounts, recognised using the effective interest method based on the time proportion of the principal outstanding.
Deferred Income: Advance receipts for services not yet rendered are recorded as contract liabilities and recognised as revenue when the related performance obligation is fulfilled.

f. **Property, plant and equipment**

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

Depreciation is charged to profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Land is not depreciated. The rates at which depreciation is charged annually are as follows:

• Buildings	2.5%
• Plants and Equipments	20%
• Furnitures and Fittings	20%
• Motor vehicles	20%
• Office Equipments	20%
• Lands	0%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within other (losses)/gains – net, in the income & expenditure statement.

g. **Road capital works not capitalised.**

All costs for Road Capital works are recognised in the Statement of Income and Expenditure. These costs cannot be capitalised as LTA is not holding legal ownership or have total control of Lands where the roads were built thereon.

h. **Trade and other receivables**

Trade and other receivables are recognised initially at fair value and subsequently measured at their amortised realisable value after providing for doubtful debt.

i. **Accounts payable**

Trade accounts payables and other accounts payable are recognised when the Authority becomes obliged to make future payments resulting from the purchase of goods and services. Trade payables are recognised at cost which is the fair value of the consideration to be paid in the future for goods and services received. Given the short-term nature of most payables, the carrying amounts approximate fair value.

j. **Provisions**

a) Provisions for Capital and Maintenance of Road Works

A provision is established to recognise for claims of capital and maintenance works that have already been done but both the actual amounts and timing to pay for these Claims are not specially known at balance date. An estimation was therefore performed to determine the value of works been completed at balance date but have not been paid or claimed yet.

iii. Provision for Doubtful Debts
After a review of bad debts a provision is assessed and established to cover for all debts and it is confirmed that collectability is no longer probable or in doubt.

k. Cash and cash equivalents

Cash and cash equivalents consist of cash, bank deposits and term deposits with maturities less than 90 days for the purposes of the statement of cash flows.

l. Income Tax Exempt

The Authority is exempted from income tax under its principal Act.

m. Employee benefits

The Authority contributes towards the Samoa National Provident Fund and Accident Compensation Board, 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 recognised immediately in profit or loss.

Liabilities for annual leave are accrued and recognised in the balance sheet. Annual leave is 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.

On resignation or cessation of service other than by misconduct, an employee is entitled to compensation (termination grant) based on the employee's salary and wage at the time of ceasing employment. The liability for ceasing employment (termination grant) is measured on an undiscounted basis and expensed as they become due.

n. Government Contribution

Capital contributed by the Government classified as equity. This represents total value of assets and liabilities transferred to the Authority from prior year, when it became independent from the Ministry of Works, Infrastructure and Transport on 1 July 2009. The items are listed as follows:

	2025	2024
	$	$
Building	703,000	703,000
Furniture and Fittings	103,888	103,888
Plant & Equipment	4,700	4,700
Motor Vehicle	469,129	469,129
Office Equipment	163,974	163,974
Employment Benefit	(69,703)	(69,703)
Contract Retention	(562,000)	(562,000)
2018 Deficit Carried Forward	(113,407)	(113,407)
Total Government Contribution	**713,897**	**713,897**

4. Cash and cash equivalents

Cash and cash equivalents at the end of the financial year as shown in the cash flow statement can be reconciled to the related items in the balance sheet as follows:

	2023 $	2024 $
4. CASH AND CASH EQUIVALENTS		
(i) Cash at Bank or on hand		
Petty Cash - Savaii	300	300
Petty Cash - Upolu	1,000	1,000
Cashier Float - Savaii	300	300
Cashiers Float - Upolu	800	300
ANZ Bank Account - Operation	884,355	400,256
Bank of South Pacific	21,782,849	15,875,709
Total Cash at Bank or on hand	**22,669,164**	**16,372,264**
(ii) **Term deposits**		
NBS - Term Deposit	10,521,078	321,078
SCB Term Deposit	12,000,000	12,200,000
Total Term Deposits	**22,521,078**	**12,521,078**
TOTAL CASH AND CASH EQUIVALENT	45,190,242	28,893,342

5. ACCOUNTS RECEIVABLES

	2023 $	2024 $
Trade Debtors	105,468	118,029
Total Accounts Receivable	**105,468**	**118,029**

6. OTHER RECEIVABLES

	2023 $	2024 $
Prepayments	138,603	35,450
Prepaid Advertising	3,333	40,000
Prepaid Insurance	25,180	15,474
Interest Receivable	404,959	3,702
Sundry Debtors	3,529	-
Return Chqs	793	2,238
Total Other Receivables	**602,376**	**97,362**

				2025	2024
7.	**INVENTORY**			$	$
	Cost Plates & Stickers Sold			386,232	413,584
	Opening Stock	2,260	176,715		
	Plus Purchases	7,771	598,367		
	Total Stock	10,031	775,082		
Less :	**Closing Stock**	3,050	388,850	388,850	170,715
	Stock Sold	6,516	386,232		
	Cost WOF/Stickers Sold			85,748	
	Opening Stock	25,683			
	Plus Purchases	45,917	86,722		
	Total Stock	71,600	86,722		
Less :	**Ending Stock**	31,897	60,140	60,140	50,175
	Total Stock Sold	39,803	85,748		
	COST OF PLATES/STICKERS SOLD			**471,980**	**508,134**
	TOTAL INVENTORY PLATES/STICKERS			**448,990**	**221,890**

8. VAGST Receivable

The VAGST receivable is subject to an assessment by the Ministry of Revenue

	2025	2024
	$	$
Vagst Receivable 2024	6,655,843	5,859,576
Vagst Receivable 2025	3,966,974	3,648,771
Total Vagst Revenue	10,622,817	9,508,347
Provision for Vagst	(2,852,504)	(2,852,504)
Net VAGST receivable	7,770,313	**6,655,843**

9.	**PROVISION AND ACCRUALS**	**538,828**	**28,063,579**
	Represented by :		
(a)	**Provisions:**		
	Provision for Road Works	-	27,716,388
	Total Provisions	-	27,716,388
(b)	**Accruals:**		
	Accrued Expenses	38,300	38,200
	Accrue Audit Fee	38,000	38,000
	Accrued Salaries	100,865	113,884
	Accrued NPF	37,405	21,060
	Accrued ACC	3,749	2,196
	Accrued Staff Leave	245,807	96,752
	Accrued Staff Benefits	19,448	12,880
	Accrue - Lease	35,118	23,300
	Total Accruals	**538,828**	**348,273**

10. CHANGE IN ACCOUNTING POLICY - DEFERRED INCOME GOVERNMENT GRANT

During the financial year ended 30 June 2025, the Land Transport Authority (LTA) voluntarily changed its accounting policy for the recognition of government grants related to infrastructure development. Under the previous policy, government grants were recognised as income on receipt, with provisions raised to align costs with anticipated project expenditure.

This treatment was found to be inconsistent with the recognition and measurement criteria under IAS 20 – Accounting for Government Grants and Disclosure of Government Assistance and IAS 37 – Provisions, Contingent Liabilities and Contingent Assets. In particular, the previously recognised provisions did not consistently meet the definition of a present obligation as required under IAS 37.

Following consultation with external advisors and a review of applicable standards, LTA adopted a revised accounting policy that reflects the economic substance of funding arrangements and aligns with current international accounting requirements.

Nature and Reason for the Change
Under the revised policy, government grants received for infrastructure projects are initially recognised as a liability (Deferred Income – Government Grants) upon receipt. Income is then recognised in profit or loss on a systematic basis over the periods in which the related expenses are incurred, in accordance with IAS 20.12 and IAS 20.20.

This change was implemented to:

- Align the Authority's financial reporting with International Financial Reporting Standards (IFRS).
- Improve the reliability, consistency, and relevance of financial reporting.
- Ensure compliance with IAS 37, by eliminating provisions that do not represent present obligations.
- Ensure grant income recognition is based on the matching principle, consistent with the timing of project related costs.
- Reflect current operational realities, including delays in project procurement, contracting, and implementation which made the prior immediate recognition approach misleading.

Impracticability of full retrospective application
In accordance with IAS 8.23, LTA assessed that full retrospective restatement of prior comparative periods was impracticable. This is due to the lack of sufficiently reliable and detailed historical information required to match grant receipts to project expenditures on a project-by-project basis across [illegible] years.

Accordingly, the policy change has been applied prospectively from 1 July 2024.

Effect of the Change on the Financial Statements for the Year Ended 30 June 2025

As a result of applying the new policy:

- Provisions previously recognised under the former policy, amounting to $27,715,358, were reversed;
- A corresponding amount of $27,715,358 was recognised as Deferred Income – Government Grants under liabilities;
- Deferred income will be amortised to profit or loss over the period during which the related project costs are incurred or associated services are delivered;
- The impact on net surplus for the current year was a reduction of $27,715,358, reflecting the deferral of grant income that would have otherwise been recognised upfront under the former policy.

In accordance with IAS 8.28(f), the table below summarises the financial statement line items affected by the accounting policy change:

Table 1: IAS 8.28 (f) – Line-item Adjustments

Note Reference	Line Item	Previous Policy	Revised Policy	Adjustments $
16	Deferred Income – Government Grant	-	$37,906,809	$37,906,809
9	Provisions and Accrual	$27,715,358	-	($27,715,358)
	Government Grant Income	$27,715,358	-	($27,715,358)
	Net Surplus (Deficit)	Higher	Lower	(27,715,358)

Table 2: Deferred Income Breakdown

DESCRIPTIONS	AMOUNT ($T)
Deferred Grant Provisions FY23/24	27,715,358
Government Grant Allocation FY24/25	32,466,130
Total Deferred Income	60,181,488
Less: Capital & Maintenance Works	(22,274,679)
Deferred Income Balance	37,906,809
Deferred Income – Current Portion	25,140,679
Deferred Income – Non-Current Portion	12,766,130

	2025	2024
	$	$
GOVERNMENT GRANTS		
Government Grant	22,274,679	27,691,827
Total Government Grant	**22,274,679**	**27,691,827**

11. PROPERTY, PLANT AND EQUIPMENT

	Buildings	Furniture & Fittings	Plant & Equipment	Motor Vehicles	Office Equipment	Fences	Land	Donated Assets	TOTAL
	$	$	$	$	$	$	$	$	$
COST									
2025									
Balance 1 July 2024	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Additions			[illegible]	[illegible]	[illegible]			[illegible]	[illegible]
Adjustments									-
Disposals	-			[illegible]	[illegible]			-	[illegible]
Balance 30 June 2025	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ACCUMULATED DEPRECIATION									
2025									
Balance 1 July 2024	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]
Adjustments	[illegible]					[illegible]			[illegible]
Depreciation	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Disposals		-		[illegible]	[illegible]				[illegible]
Balance 30 June 2025	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]
CARRYING AMOUNT									
Balance 1 July 2024	[illegible]	-		[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]
Balance 30 June 2025	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

	2025	2024
	$	$
12. OPERATING INCOME		
Vehicle License & Registration fees	16,123,800	11,046,472
Driving license	2,860,205	3,640,400
Other Revenue	1,470,598	1,066,117
Total Operating Income	20,454,598	15,752,989
Consultancy Works		
Interest Received	711,327	438,032
Lab Testing fees	171,005	73,210
Construction Registration fees	2,000	6,405
Tender Documents fees	90,912	82,217
Sales of Fixed Assets	80,010	155,100
Deferred Income Revenue	361,031	-
Other Administration Fees	28,890	164,036
Total Other Revenue	1,470,598	1,088,117

	2025	2024
	$	$
13. PERSONNEL COSTS		
Salaries and wages	5,571,165	5,123,438
Casual Wages	129,583	168,504
Overtime paid	384,219	213,112
Employment leave benefits	245,897	8,345
Ending Contract Benefits	30,853	121,845
Long Service Entitlements	53,554	41,308
HOA Allowance	39,817	100,989
Other Allowances	247,252	42,252
NPF Contribution	670,916	417,883
ACC Levies	75,737	81,864
Total Personnel Costs	7,248,559	6,489,822

	2025	2024
14. ROAD CAPITAL & MAINTENANCE COSTS		
Capital Works - Upolu	3,040,121	7,383,816
Capital Works - Savaii	481,755	327,503
Consultation & Designing Expen	53,837	46,438
Road Sign Cost	277,193	10,838
Emergency Road Works	521,422	2,889,221
Drainage Rehab & Rectification	1,282,286	1,855,104
Drainage - Town Area	288,172	207,732
Traffic Lights R & Maintenance	374,823	1,070,678
Lawn Mowing Contracts	1,833,502	1,323,148
Roads Opening Expense	28,038	60,394
Routine Maintenance - Upolu	8,905,519	10,870,995
Periodic Maintenance - Upolu	328,097	476,841
Routine Maintenance - Savaii	4,537,094	6,215,859
Special & General Damages		110,020
Total Road Capital and Maintenance Costs	22,274,878	32,440,318

		2015	2014
		$	$
15.	**OTHER ADMINISTRATIVE EXPENSES**		
	Advertising	10,837	71,122
	Gifts & Donation	10,522	21,061
	Ministerial Support	11,446	28,304
	Cleaning	23,348	18,321
	Computer expenses	32,148	-
	Bank Charges	10,698	86,232
	Interest on Bank Account	28,470	27,726
	Health and Safety	57,378	111,311
	Insurance	87,258	97,086
	Motor Vehicle Expenses	275,440	242,388
	Membership and Subscription Fees	39,811	86,067
	Legal & Consultancy Fees	117,311	6,346
	Printing and Stationeries	273,868	373,737
	Rent, Leases and Contracts	40,321	37,961
	Repairs and Maintenance	225,278	375,466
	Spare Parts (Consumables)	-	88,827
	Training fees	73,488	71,868
	Travelling Costs (Local)	75,381	83,883
	Travelling Costs (Overseas)	87,034	122,875
	Utilities (Refer Note 15.1)	525,388	599,524
	Other Office Supplies	45,878	93,736
	Total Other Administrative Expenses	**2,156,828**	**2,486,865**
15.1	**UTILITIES EXPENSES**		
	Electricity	289,275	371,063
	Telephone	133,138	136,269
	Internet	107,284	87,706
	Water	4,344	4,805
	Total Utilities Expenses	**525,388**	**599,524**

16. CHOGM EXPENSES

The costs related to the Commonwealth Heads of Government Meeting (CHOGM) presented in the financial performance are including Transportation Costs [illegible], Labour Costs [illegible] and other overheads related operational expenses. [illegible] in preparation for CHOGM and not included in this category as they are categorised under the Road Capital and the [illegible] Costs.

CHOGM COSTS	Value $$
Transportation Costs	364,919
Labour Costs	130,314
Materials & Others	20,018
Total CHOGM Costs	**515,251**

17. Directors and Executive management compensation

i. Directors' remuneration

[illegible]

[illegible]

i. [illegible] – Director / Chairman
ii. [illegible] – Director
iii. [illegible] – Director
iv. [illegible] – Director
v. [illegible] – Director

	2023	2022
	$	$
Directors' members [illegible] fees	1,200	4,800
Directors remuneration	[illegible]	[illegible]
Board Expenses	[illegible]	[illegible]
Total Director's Costs	[illegible]	[illegible]

2. Key management personnel costs
[illegible]

Basic Salaries	[illegible]	[illegible]
Employers contribution to:		
National Provident Fund	[illegible]	[illegible]
Accident Compensation Corporation	[illegible]	[illegible]
Total Salaries and short term employee benefits	[illegible]	[illegible]

18. Leases – IFRS 16

[illegible]

Lease Agreement
[illegible]

Lease Agreement Date	-	[illegible]
Lease Commencement Date	-	[illegible] July [illegible]
Lease Expiry Date	-	[illegible] July [illegible]
Term of Lease	-	[illegible] years
Amount of Lease Payment	-	[illegible]
Total	-	[illegible]
Bond Payable	-	Equivalent of 1 month rent

Reassessment of Lease Liability and ROU Asset

Page | [illegible]

As the lease agreement does not specify an interest rate implicit in the lease, and sufficient information to determine one is unavailable, the Authority applied a [illegible]% incremental borrowing rate (IBR). This rate is based on prevailing Government of Samoa Treasury long-term commercial rates for public-sector entities.
The present value of future lease payments from FY[illegible] to FY[illegible] was calculated using the [illegible]% IBR to determine the lease liability. The corresponding ROU asset was recognised at the same value, adjusted for any initial direct costs.

Subsequent Measurement

- Lease Liability: Reduced annually through lease payments, with interest expense recognised using the effective interest method.
- ROU Asset: Depreciated on a straight-line basis over the lease term.
- Interest Expense: Recorded in the general ledger as part of finance costs.
- Depreciation Expense: Recorded annually in accordance with the useful life of the leased asset.

Correction of Prior Period Error – Lease Accounting

- Application of Present Value Discounting: Future lease payments of WST [illegible] per annum (exclusive of VAGST) were discounted using a [illegible]% incremental borrowing rate, consistent with prevailing Government of Samoa long-term borrowing rates.
- Amortisation Schedule Prepared: A full lease liability amortisation schedule was developed, detailing annual interest expense, principal repayments, and closing balances from FY[illegible] to FY[illegible].
- Journal Entries Recorded:
  - Interest Expense and Principal Repayment were correctly posted to the general ledger.
  - Depreciation on the ROU asset was recorded annually.
  - Equity Adjustments were made to correct prior misstatements in ROU asset and lease liability balances.

Updated Financial Statement Disclosures: The lease accounting policy now reflects the use of present value discounting, the rationale for the selected discount rate, and the treatment of lease-related expenses and liabilities.

			2025	2024
			$	$
(i)	Right of Use Assets		[illegible]	[illegible]
	Less Amortisation		([illegible])	
	Total ROA		[illegible]	[illegible]
(ii)	Lease Liability	- Current portion	[illegible]	[illegible]
	Lease Liability	- Term portion	[illegible]	[illegible]
(iii)	**Total Lease Liability**		[illegible]	[illegible]

19. Deferred Income – Donated Assets

In accordance with IAS 20: Accounting for Government Grants and Disclosure of Government Assistance, donated assets received during the financial year are recognised at their fair value upon receipt.

The deferred income is amortised on a systematic basis over the useful life of the related assets, consistent with the depreciation method applied. This approach ensures compliance with the matching principle, whereby grant income is recognised in profit or loss in the same periods as the related asset depreciation expense.

Year	Opening Balance	Income Amortised	Deferred Income Liability
Year 1	1,228,941	361,531	867,410
Year 2		245,788	621,622
Year 3		245,788	375,834
Year 4		245,788	129,746
Year 5		129,746	

20. Capital Commitment

The Authority's objectives are to safeguard the ability to continue as a going concern while delivering [illegible] services. The primary "capital" considered is net assets/working capital sufficiency. There are no external capital requirements or covenants as at 30 June 2025. Management monitors liquidity forecasts and maintains adequate cash buffers.

(Road construction and maintenance service contracts – not capital commitments under IAS 16)
The Authority continues to deliver its statutory programme of road construction and maintenance in [illegible] through [illegible] service contracts. Consistent with the accounting policy in Note [illegible] (these are expensed), these commitments relate to services and are not capital commitments for property, plant and equipment.

As at 30 June 2025, the Authority had no material non-cancellable purchase commitments for road construction or maintenance. The Directors are not aware of any other material purchase or capital commitments at the reporting date.

21. Contingent Liabilities

(a) Former employee matter — settled
A dispute with a former employee that had previously been referred to the Attorney General was settled during the year ended 30 June 2025. Accordingly, no present obligation existed at 30 June 2025, and no contingent liability remains in respect of this matter. Any settlement payments were recognised in profit or loss within the period.

(b) Landowner matters — ongoing engagements
The Authority continues to engage with landowners regarding rights of way/easements and related land issues in the ordinary course of its operations under the Land Transport Authority Act. As at 30 June 2025, no legal proceedings or quantified claims have been notified to the Authority that would make an outflow of resources probable. Based on current assessments and legal advice, no provision has been recognised. Any potential financial effect cannot be measured with sufficient reliability at this stage. The Authority will recognise a provision or provide specific contingent liability disclosure if the likelihood of outflow becomes probable or if reliable estimates become available.

22. Events After Reporting Period

In accordance with IAS 10 Events after the Reporting Period, management has assessed events occurring between the reporting date 30 June 2025 and the date of authorisation of the financial statements [illegible] 2025.

Non-adjusting event
Subsequent to year end, the Government's approval of the national budget for FY2026 was delayed. As a result, the Authority did not receive its expected government grant during the first quarter of the financial year. To maintain operational continuity, the Authority temporarily funded its activities using internally generated operational income and reserves carried forward from prior financial years.

The Government grant is expected to be received in November 2025. At the date of authorisation of the financial statements, the financial effect of this delay cannot be reliably estimated.

No adjusting events have been identified that would require changes to the amounts recognised in the financial statements as at 30 June 2025.