ANNUAL REPORT

2021/2022



Government of Samoa

OFFICE OF THE MINISTER MINISTRY OF WORKS, TRANSPORT AND INFRASTRUCTURE ELECTRIC POWER CORPORATION; SAMOA WATER AUTHORITY; SAMOA PORTS AUTHORITY; SAMOA SHIPPING CORPORATION; SAMOA AIRPORT AUTHORITY; LAND TRANSPORT AUTHORITY; SAMOA SHIPPING SERVICES & PFL

31st October 2022

The Honourable Speaker of the House
Afioga Papalii Li'o Ta'eu Masipau
Legislative Assembly
MULINUU

Pursuant to Section 25 of the Land Transport Act 2007, I respectfully submit to you on behalf of the Board of Directors for transmission to the Legislative Assembly of Samoa, the Annual Report for the financial year 30th June 2022.

Ma le fa'aaloalo,

Hon. Olo Fiti Afoa Vaai
MINISTER OF WORKS, TRANSPORT AND INFRASTRUCTURE

OBJECTIVES:

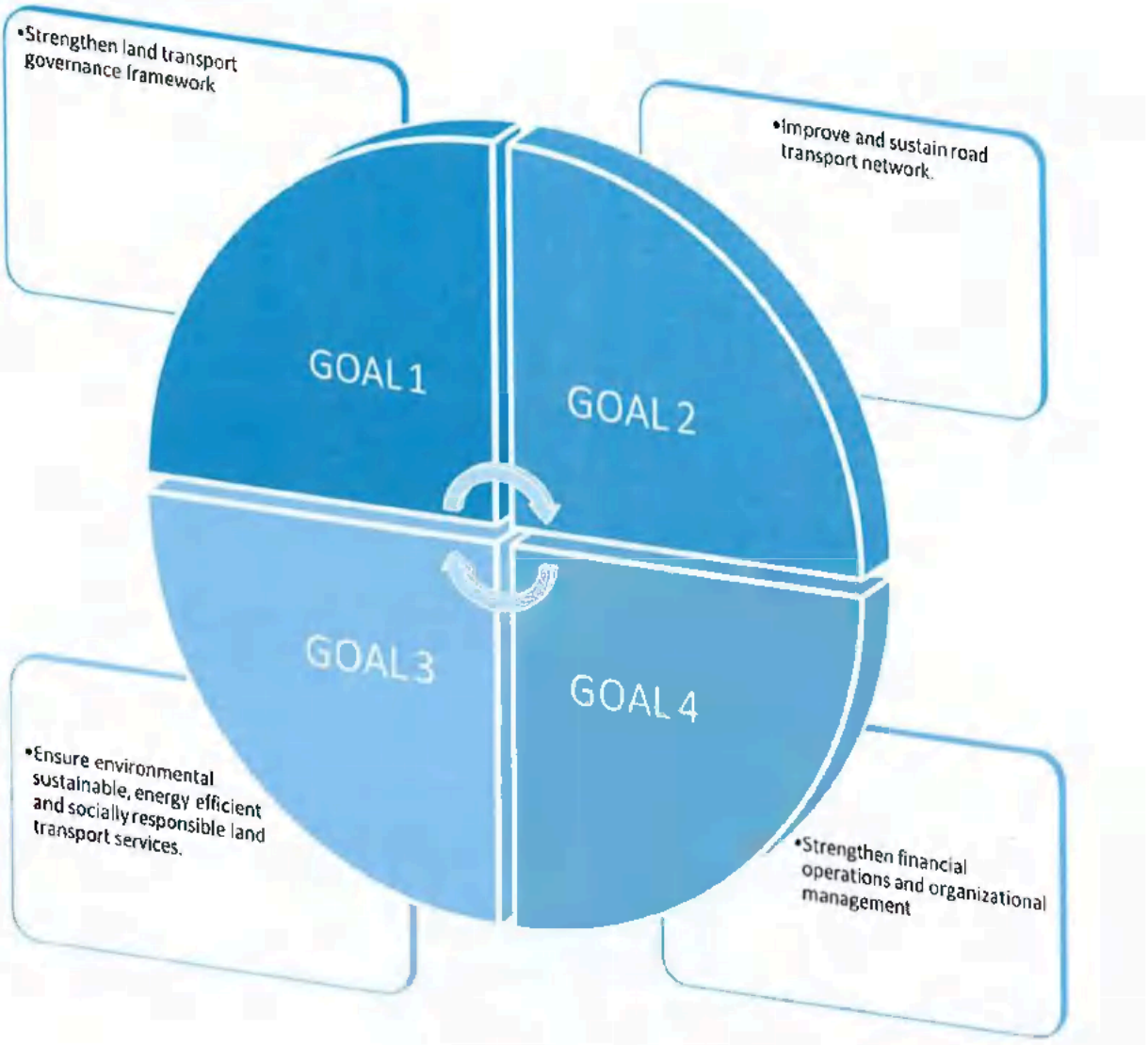

•Strengthen land transport governance framework
•Improve and sustain road transport network.
GOAL 1
GOAL 2
GOAL 3
GOAL 4
•Ensure environmental sustainable, energy efficient and socially responsible land transport services.
•Strengthen financial operations and organizational management

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VISION
•To uphold resilient standards that sustains a safe, effective and efficient national land transport network which underpins Samoa's propersity.
MISSION
• To uphold resilient standards that sustains a safe,effective and efficient national land transportwork through:
• Effective monitoring/enforcement of road measures.
• Ensuring transport infrastructure is developed and maintained in accordance with the set standards.
• Road use functions are managed with great emphsis on criticial aspects of: Road worthiness
-Well informed road users
-Secured licensing
-Good Business
• To accelerate sustainable development and broadening oppportunities for all
VALUES
•Honesty
•Transparency
• Accountability
• Intergrity
•Good Customer care

BOARD OF DIRECTORS:



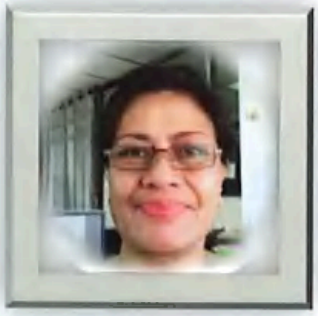
Lilomaiava Peter Punivalu
CHAIRMAN



Taua Paul Phillips
FORMER CHAIRMAN
2019 – MARCH 2022



Tofilau Fiti Leung Wai
DIRECTOR



Rosita Esera
DIRECTOR



Galumalemana Taatialeoitiiti Tufuvanu
DIRECTOR/CEO LTA



Palanitina Toelupe
DIRECTOR



Muliagatele Makerita Matafeo
DIRECTOR/CEO ACC



Magele H. Viali
DIRECTOR/CEO
MINISTRY OF WORKS AND INFRASTRUCTURE

Fulavaililli Egon Keil
DIRECTOR (Former Police Commissioner)



CHAIRMAN'S REPORT

Fiscal 2021/2022, ended 30th June was a tough year, the continuous impact of the COVID 19 globally.

The Government of Samoa impose state of emergency restrictions to ensure community safety. However, the transport sector priority is to sustain the provision of a safe national road network. Despite the challenges LTA (Land Transport Authority) delivered a net surplus of SAT$1,761,169 as at year ended 30th June 2022 from government grant of SAT$46,784,942.

The Authority has continued to monitor its cash flow in an acceptable standard due to its commitment throughout the year. Construction of road and drainage at Falealili Street completed in April 2022 (John William Building to Vodafone Headquarter.

Long term plans that are in the pipeline for the Authority for implementation in the coming years include;

1. The construction of a new road within that crosses over The Vaiusu bay connecting Vaitoloa to Sogi. This will be a new alternative route to be used by traffic travelling from Apia, along Fugalei Street until Vaitele Street
2. The accreditation of the Land Transport Authority (LTA)Laboratory as another way to increase revenue generation
3. Advising of Cabinet to transferring back the Road Use Management functions from the Police to the Land Transport Authority.

All these for the development of our infrastructure network and our service to our people of Samoa.

I want to thank the Board of Directors for their reassurance and governance in the discharge of their responsibilities. - With gratitude we commend the work and involvement of the former chairman, Taua Paul Phillips that ended his service in March 2022. - The following were the other Board Directors during the year: Rosita Esera,Tofilau Fiti Leung Wai,Palanitina Toelupe, Muliagatele Makerita Matafeo,Magele H Viali, Fuiavailili Egon Keil

On behalf of LTA, I thank the Hon Olo Fiti Vaai, Minister of Works, Transport & Infrastructure, for his consistent support and guidance. We also acknowledge with appreciation the government, stakeholder and donor partners for their never-ending support to the Authority. This has facilitated the LTA (Land Transport Authority) to continue to sustain and provide a safe national road network for Samoa. On behalf of the Board, I express great appreciation and thanks to the Chief Executive Officer, Galumalemana Taatialeoitiiti Tutuvanu, and her Executive Management team and staff for their professional services, work-commitment as per achievements as set out in this report.

Ma le faaaloalo,

Lilomaiava Peter Punivalu
CHAIRMAN

MANAGEMENT:

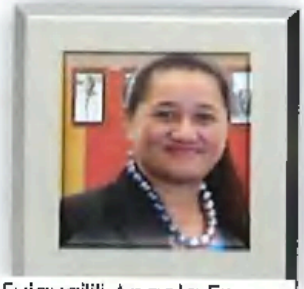


Galumalemana Taatiaoleitiiti Tutuvanu

CHIEF EXECUTIVE OFFICER – LAND TRANSPORT AUTHORITY



Namulauulu Lameko Viali
MANAGER ROAD OPERATIONS DIVISION



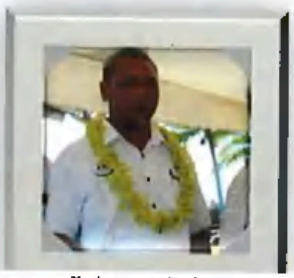
Fuiavailiti Angela Enosa
MANAGER CORPORATE SERVICES DIVISION



Toaigaoalii Mathew Wendt
MANAGER PROCUREMENT & PROGRAMMING DIVISION



Seve Esekia Soloi
MANAGER LEGAL DIVISION



Tuisega Lui
MANAGER SAVAII OPERATIONS DIVISION



Safai Iosua Selesele
MANAGER INTERNAL AUDIT DIVISION



Talaoalii Tuputa Uliate
MANAGER PROJECT MANAGEMENT DIVISION

CHIEF EXECUTIVE OFFICER REPORT

It is always my pleasure to document our work and achievements for this financial year.

HIGHLIGHTS FOR THE YEAR:

EWACC DRAINAGE & ROAD UPGRADE WORKS-FALEALILI STREET (SITE 16)

The Falealili Street received a facelift this financial year with the upgrading road works and construction works for drainage. The area affected is from The John Williams Building at Tamaligi towards the four-corner intersection at Vodafone main headquarters.

Construction commenced in January 2021 and reached practical completion on 30 April 2021. Ott Constructors was commission to implement the works and LVG Consult Ltd as the supervising consultant.

COVID 19 MASS VACCINCATION ATTACHMENT WITH MOH

LTA was very fortunate to put together a team of staff members to assist the Mass Vaccination Campaign for COVID 19. Our team were attached in Savaii at Alataua i Sisifo,



Mass Vaccination Team 1 dose
Falealupo and Vaisigano Districts



Mass Vaccination Team 2nd dose

MNRE AWARD

Land Transport Authority through its Procurement and Programming Division led by Manager- Toaigaoaloalii Matthew Wendt received an award at the Environment Awards 2021. This award recognises the efforts by LTA through its PPD Division for flood mitigation works especially in ongoing drainage improvement and maintenance works to mitigate flooding in the CBD.



LAND TRANSPORT AUTHORITY STAFF



CEO – MNRE & CEO LTA

TRAFFIC COUNTS SURVEY

The main objectives of the traffic count survey are to obtain the existing traffic volume on the major corridors, to analyse the existing traffic condition, to calibrate the existing OD matrices and to obtain turning movement of vehicles at major intersections and squares. This was a successful assignment that meet project requirements and scope, delivered and maintained on schedule and was delivered and maintained within budget allocated for both Upolu and Savaii surveys.

ROAD OPENING

This Financial Year two (2) crossings were officially opened and four (4) access roads. Nuusuatia Bridge and Aia Bridge. Nuualofa Vailoa Palauli-Savaii, Sagone, Utuloa Asau, Fogatuli and Safa'i.



World Bank Representative & Deputy Australian High Commissioner



World Bank Representative & Deputy Australian High Commissioner, Minister MWTI, Associate Minister, LTA CEO, LTA STAFF and Members of Nuusuatia Village.



World Bank Representative & Deputy Australian High Commission.



World Bank Representative & Deputy Australian High Commissioner, Minister MWTI, Associate Minister, LTA CEO, LTA Staff and members of Nuusuatia Village.



Associate Minister MWTI & MP for the Constituency Utuloa – Asau.



Member of Parliament for Fogatuli Constituency.



Member of the village – Safai.



Member of the village – Nuualofa Vailoa Palauli.



Bishop for Latter Day Saints Church – Sagone.

OVERVIEW OF OPERATING PERFORMANCE AND RESULT

This report provides an account of the development works to the National Road Network at the end of this Financial Year 2021/2022. These were executed through the Road Operation, Savaii Operation and Procurement and Programming divisions, the three (3) Technical Divisions that are responsible for the procurement and supervision of capital works while the Project Management Division leads in the procurement and supervision of donor funded projects for Samoa.

GOAL 1: STRENGTHEN LAND TRANSPORT AND GOVERNANCE FRAMEWORK

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

Performance Indicator& Timeframe	Status: Colour Code	FINANCIAL YEAR 2021/2022
1.1 To facilitate 1 Board meeting on a monthly basis		Thirteen (13) Board meetings held for this Financial Year.
1.2 To hold Management meeting on a fortnightly basis		At least 22 Management meetings held for this Financial Year.

Performance Indicator& Timeframe	Status: Colour Code	FINANCIAL YEAR 2021/2022
1.3 To submit Corporate Plan for Board approval before July 2021		LTA Corporate plan 2021-2024 is being revised to aligned with current Government "Pathway for the Development of Samoa" and newly developed Transport Sector Corporate Plan.
1.4 To submit Annual Report for Board and Cabinet approval by 31st October of every year		FY 21/22 Annual Report approved by LTA Board by the 30th October 2022
1.5 To ensure compliance of LTA operations to legislation		• Internal Auditor Monthly Progress Reports to CEO and Internal Audit Committee • Approved Internal Audit Annual Work Plan (Outline Audit Activities for the next Financial

and policies of Government of Samoa by reducing the number of audit issues		Year – To ensure audit recommendations & issues are addressed and action accordingly) • LTA Divisional Manuals & Policies (Review annually to ensure compliance & internal control processes are inline with the LTA ACT.2007 & Government Policies & Legislations • Internal Audit Approved Manual & Policies (to ensure audit activities are carried out accordingly) • PRE-AUDIT policies in place for ALL Procurement, Payments and Revenue of the Authority

LEGAL DIVISION

OVERVIEW

The main function of Legal Division is to ensure that the rights and interests of the Authority are promoted and protected.

LEGISLATION& REGULATIONS AND POLICIES

Legal Division is continuously working on reviewing and providing advice on any changes to laws and policies to improve the efficiency and effectiveness of the Authority.

LEGAL OPINION

The Legal Division continues to provide legal advice to the Authority's Board of Directors and the Management on various matters. It has also been working with the Office of the Attorney General to ensure that the Authority is protected from potential civil liability.

LEGAL AGREEMENTS

The Legal Division has carried out a review and clearance of all legal agreements involving the Authority; including those related to capital works, maintenance, and donor-funded projects. These Agreements are filed with the Division accordingly. During this reporting period, the Division has been able to sign over a hundred agreements.

The Pie Graph shown below provides for the numbers & percentages of contracts, which were signed and managed under each respective divisions of the Authority:



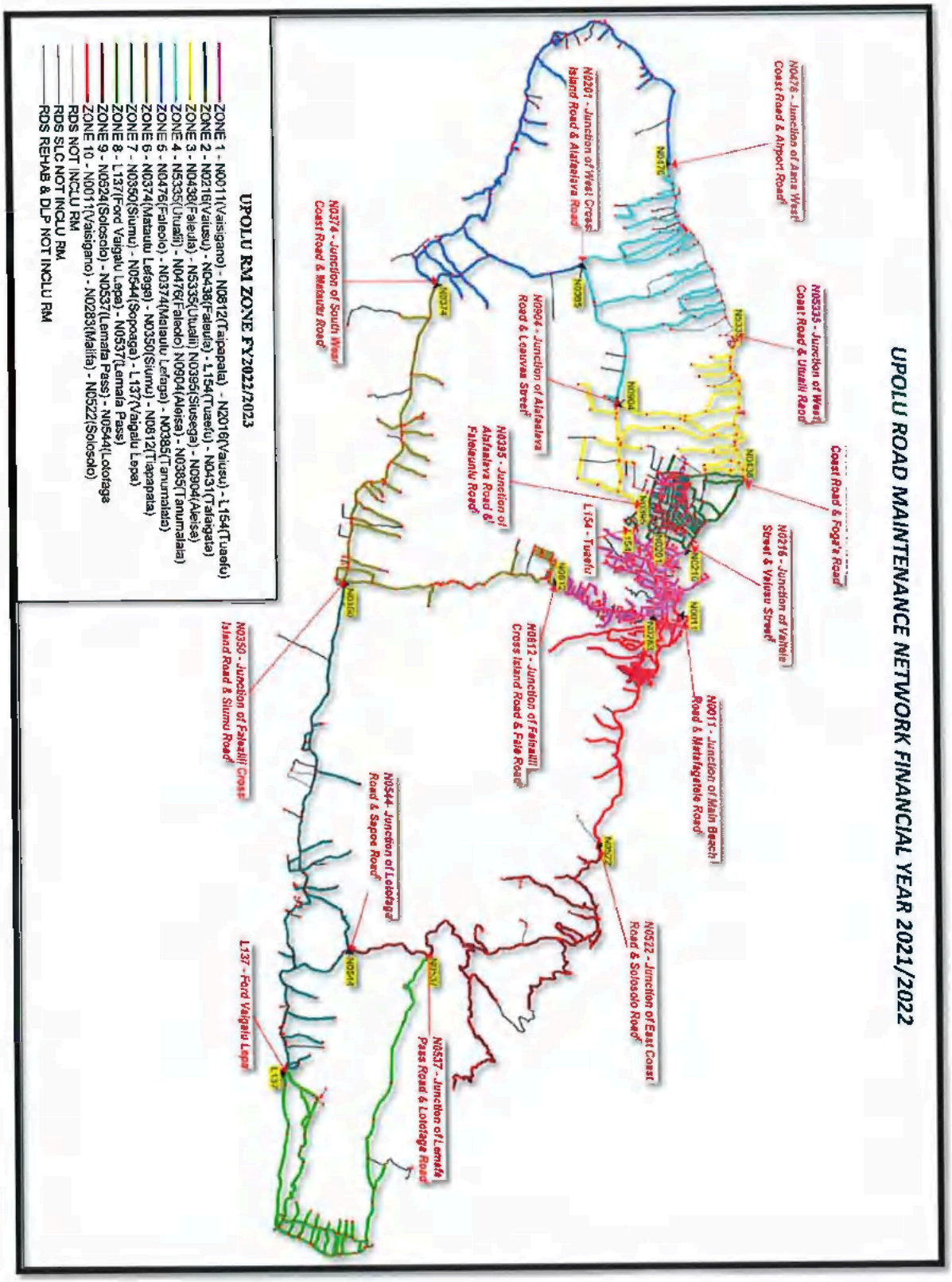
GOAL 2: IMPROVE AND SUSTAIN ROAD TRANSPORT NETWORK

Performance Indicator& Timeframe	Status: Colour Code	Works Completed
2.2) To undertake a road resurfacing program in Upolu and Savaii- at least 30km in Upolu and at least 12km in Savaii		1. **20.121km** (Road Routine Maintenance (RRM) Upolu and Capital Works) 2. **400m** - Falealili Street Road asphalt resurfacing. 3. **11.7km** (Routine Maintenance Savaii) **Total = 20.52km Upolu** **= 9.5km Savaii**

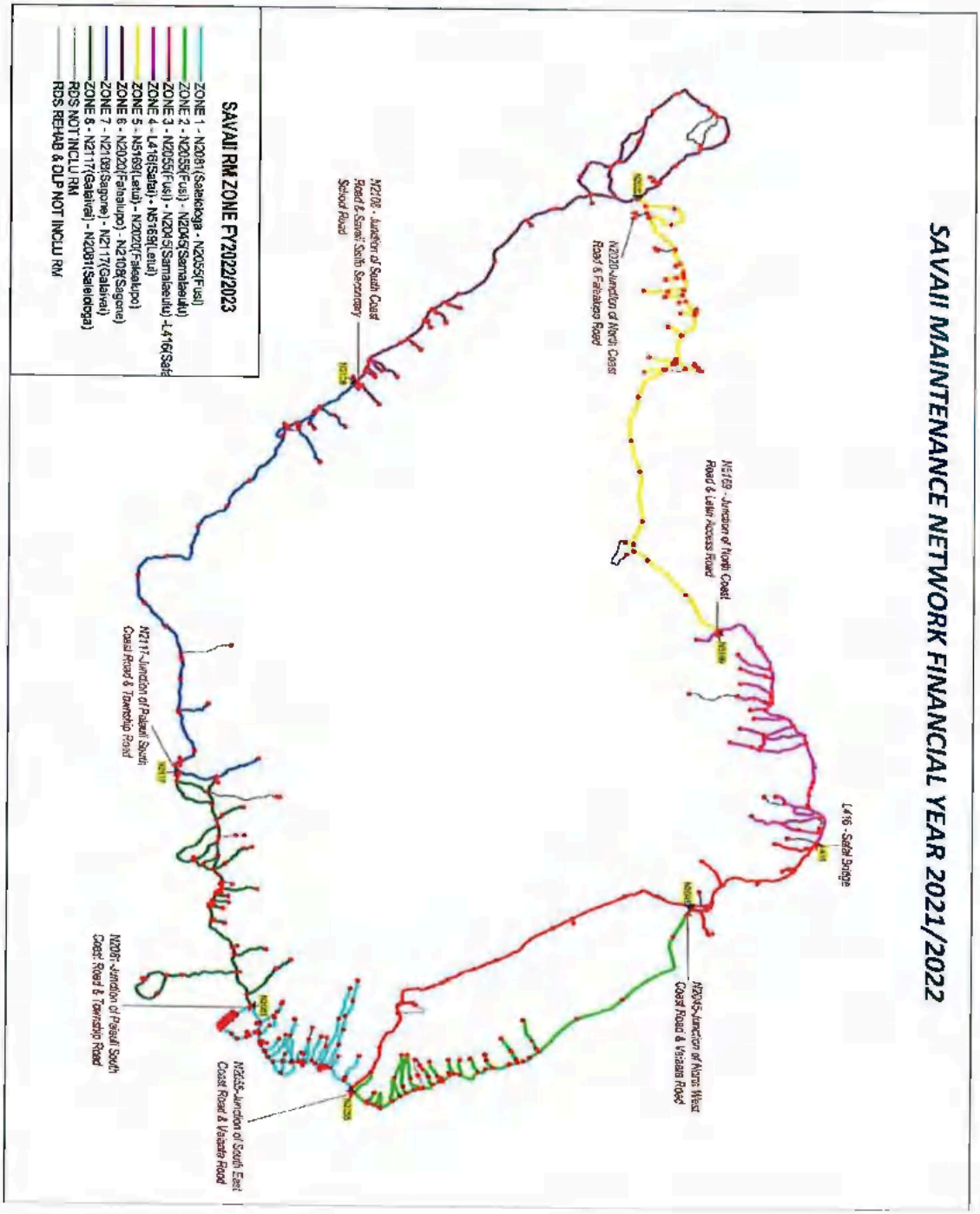
ROUTINE MAINTENANCE
ANNUAL PROCUREMENT OF ROUTINE MAINTENANCE CONTRACTS

The Authority procures contractors annually for its zoned routine maintenance contracts: Road, Drainage and Lawn mowing. Every year the entire road network infrastructure (roads, drainage and road reserve) is mapped via GPS (Global Position System) units and updated onto its Geographical Information System (GIS) called the Samoa Asset Management System (SAMS). Asset Lists and maps are generated from the SAMS as technical reference documents utilized by bidders/contractors to assist in compiling bid offers for the Authority's routine maintenance contractor procurement process.

Upolu Zones (10 zones) Road Network Routine Maintenance Map for FY 21/22



Savaii Routine Road Maintenance contracts expired in April 2022, but they were extended for two (2) months, starting from June 2022 and ending in August 2022, to wait for the approval of new contracts for Financial Year 2022/23. The table below shows the same contracts that were continued in the existing zones for two (2) months, along with the total values required to keep each zone operational.



The routine maintenance for financial Year 2020/2021 commenced on April 2021 which was mostly executed within the Financial Year 2021/2020 and was completed in march/April 2022. Ten (10) road routine maintenance and twenty - four (24) lawn moving routine maintenance contracts were implemented. Hence, no Routine Maintenance of Financial Year 2021/2020 was procured.

ROAD ROUTINE MAINTENANCE EXTENSION

Extension contracts (2 months) for all Road Routine Maintenance (RRM) Zones, except Road Routine Maintenance RRM Zones 8 and 9, were awarded and executed form June 2022 and ends in August 2022, to await new contracts for the FY 2022/2023. Contract extensions for Road Routine Maintenance RRM Zones 8 and 9 were not required as they both end in August 2022. These contact extensions only covered normal routine maintenance works such as pothole patching, pavement sweeping and shoulder grading.

UPOLU LAWN MOWING ROUTINE MAINTENACE

All the Upolu Lawn Moving Routine Maintenance 12 - month contracts started May 2021 and ended in April 2022, with option of Lawn Moving Routine Maintenance LMRM Zones 3, 4 and 20which started in July 2021, after works re - tender and award.

LAWN MOWING ROUTINE MAINTENANCE – EXTENSION

Extension contracts (3 months) for all Lawn Mowing Routine Maintenance (LMRM) Zones 3, 4 and 20, were awarded and executed from June 2022 and ends in September 2022, to await new contracts for the Financial Year (FY) 2022/2023.New contracts for Lawn Mowing Routine Maintenance (LMRM) Zones 3, 4 and 20 were extended for one (1) month each to end in September 2022. Procurement for new contracts were delayed due to the uncertainty created when the Cabinet proposed for the annual Lawn Mowing Routine Maintenance LMRM Program to be transferred to the Ministry of Women, Community & Social Development (MWCSD). Procurement commenced when it was determined that the MWCSD does not currently have the capacity to implement it.

Performance Indicator& Timeframe	**Status: Colour Code**	**Financial Year 2021/2022**	**Works Completed**
2.3 To undertake a road rehabilitation/reconstruction program in Upolu and Savaii every year		at least 15km in Upolu and at least 5km in Savaii annually	Drainage Sites 4 (RSA road), 8 (ASCO motors intersection) & 10 (bus depot) reconstruction and rehabilitation of road sections approximately **250m** Construction of WCR Package 2, **7.2km** **34.669km** (under Upolu RRM, Capital Works and Minor Works) **5.6km CW, 6km** (RRM Savaii) **Total = 42.12 km Upolu**

			= 11.6 km Savaii

ECONOMY WIDE ADAPTATION TO CLIMATE CHANGE (EWACC) DRAINAGE & ROAD UPGRADE WORKS – FALEALILI STREET

This project covered drainage (Site 16) and road upgrading works along Falealili Street starting from the Beach Road junction in front of the John Williams Building and running towards the intersection in front of the Vodafone headquarters. The scope of works included construction and supervision services for improvements to the drainage system and road with the addition of footpaths and kerb and channel. The project is funded by the Global Environmental Facility (GEF) through the United Nation Development Program (UNDP) as the accredited entity, using drainage designs funded by the Green Climate Fund (GCF). Road design was done in-house by the Procurement and Programming Division (PPD) of LTA. Construction commenced in January 2021 and reached practical completion on the 30th of April 2021. Ott Constructors was commissioned to implement the works and LVG Consult Ltd as the supervising consultant.



GREEN CLIMATE FUND (GCF) DRAINAGE WORKS

Works for nine (9) priority drainage sites within the Apia Urban Area were awarded to OTT Constructors Co. Ltd and King Construction Limited (KCL) in 2020.

The works carried out by KCL comprised of drainage sites under Package 1, Package 2a and Package 2b. These works consisted of the upgrading of drainage lines and the improvement of the road alignment along these sections. The Defects Liability Period (DLP) of sites under

The three drainage sites under Package 3 were constructed by Ott. The Defects Liability Period (DLP) for the following sites ended on the 29th of April 2021:

PACKAGE 3:

Site 4	Beach Rd – RSA to fishing wharf – approx. 168m.
Site 8	- Beach Rd – Fugalei St and Beach Rd Intersection (between Asco and Bistro) – approx. 70m.
Site 10	- Bus Depot area – N/A (Scope of works was only installation of catchpits behind the seawall).





Site 4 – RSA to fishing wharf





Site 8 – Intersection between Bistro and Asco Motors

Package 1 ended on 29 July 2021. Package 3 achieved practical completion in April 2021 and Packages 2a and 2b in September 2021.

PACKAGE 1:

Site 5	Beach Rd - Opposite Tanoa Tusitala Hotel (Malaefatu Reserve) – approx. 95m.
Site 6	Beach Rd – in front of Australian High Commission – approx. 16m.
Site 7	Beach Rd – in front of demolished Court House – approx. 30m.

PACKAGE 2:

Site 2	Convent St Central between Vaea St and Mulivai Stream (McDonald to Mulivai River).
Site 9	Beach Rd – in front of Mulivai Cathedral to Mulivai River. Package 2b:
Site 3	Savalalo St between Vaea St and Fugalei St (Body Shop to Manai Restaurant) – approx. 250m



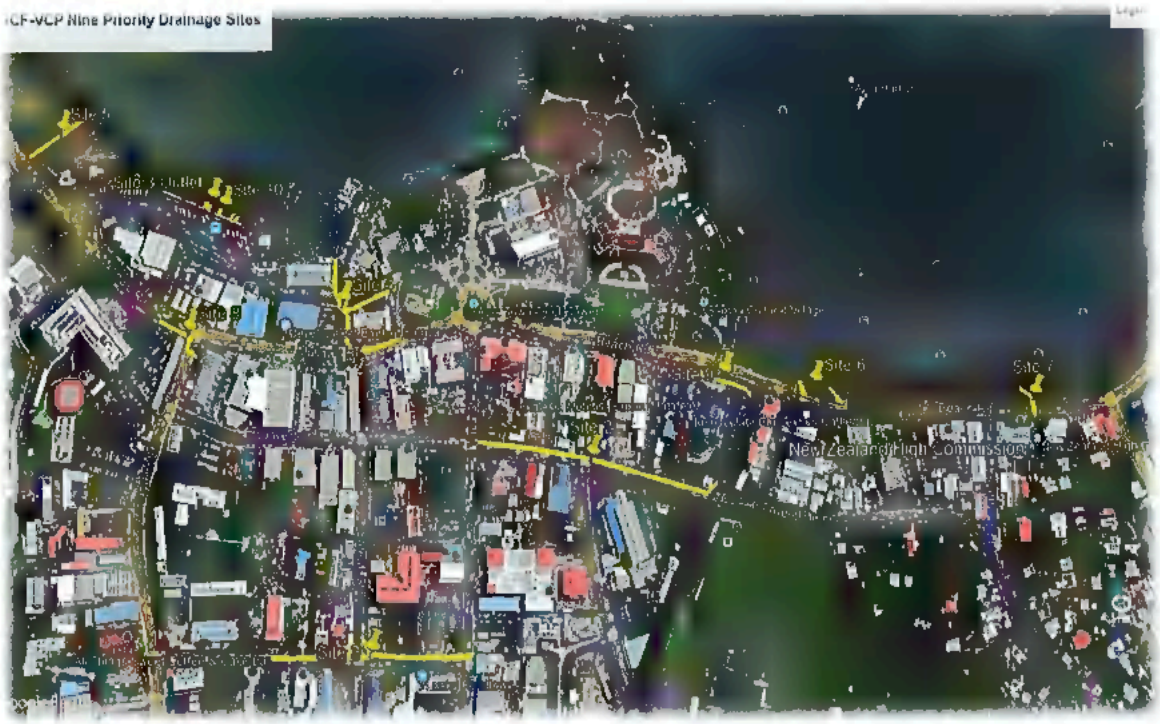


Site 3 - Body Shop to Manai Restaurant



Site 2 - McDonald to Mulivai River.

WEST COAST ROAD PACKAGE 1 (SAINA TO MALUA)



This project was the full reconstruction of the entire road starting from the village of Saina to the village of Malua. The construction works also included drainage works and road widening for the safety of all road users, including people travelling by vehicles and pedestrians. The construction works for the West Coast Road Package 1 (WCR-P1) are currently under Defects Liability Period (DLP) and more works to improve the safety of road users are scheduled to be completed by the end of October 2022.





CAPITAL WORKS

In total, Procurement & Programming Division had also procured all of the 2019/2020 (procured in the final half of the Financial Year (FY)19/20 year) &2020/2021 Capital works supervised by the Savaii and Upolu Road Operations divisions. Procurement & Programming Division also designed, procured and supervised three Capital Works; Vaipuna Road and Drainage Upgrade, Vaea Street Road and Drainage Upgrade and Mulivai Outfall. Works done at Vaipuna and Mulivai were 100% funded by the Water Sector whereas, Vaea Street was 66% locally funded and 33% funded by the Water Sector due to its relevant new and upgraded drainage infrastructure. These three works all provided vital drainage assistance to these locations, as well as safety improvements highlighted for Vaea St with the implementation of footpaths for the entire alignment.

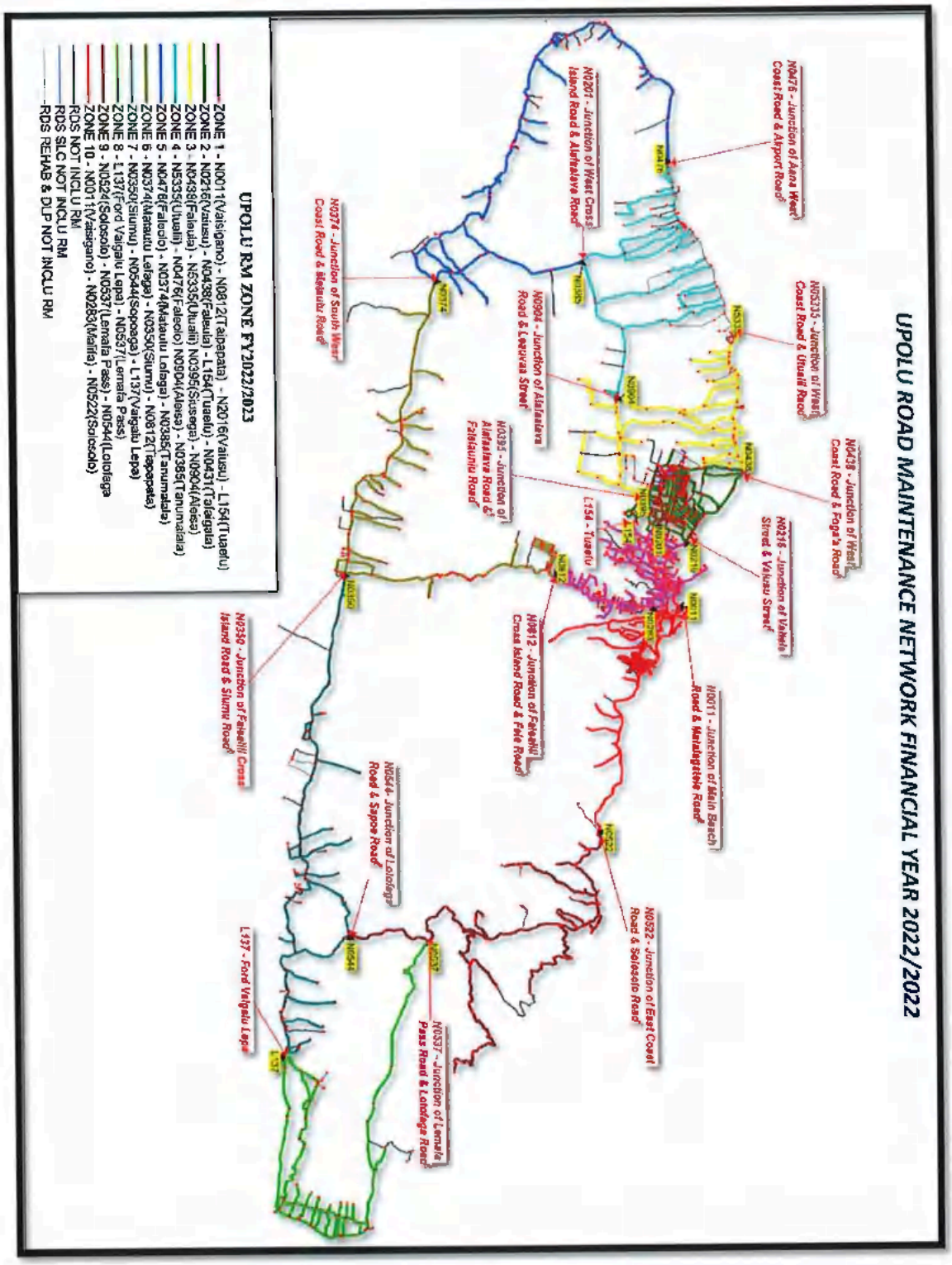
The Capital Works (Lot 1) for Upolu were procured by the Procurement & Programming Division (PPD) during Financial Year 2020/2021 and were all supervised by the Road Operation Division (ROD) for Upolu and Savaii Operations Division (SOD) for Savaii after contract awarding. All works started by the 25th May 2021 after receiving the Cabinet Directive FK (21) 18 dated 5th May 2021, and all have since been completed. Eight of these works were put hold on the 9th July 2021, due to budget issues during the Political Crisis after the last General Elections, with three works at Lalovaea, Moamoa and Satapuala already completed by then. The eight remaining capital works were recommenced, two (Falelauniu and Fusi Safata) in November 2021 and the remaining six in January 2022. All capitals works are under Defects Liability Period.

ROUTINE MAINTENANCE

ANNUAL PROCUREMENT OF ROUTINE MAINTENANCE CONTRACTS

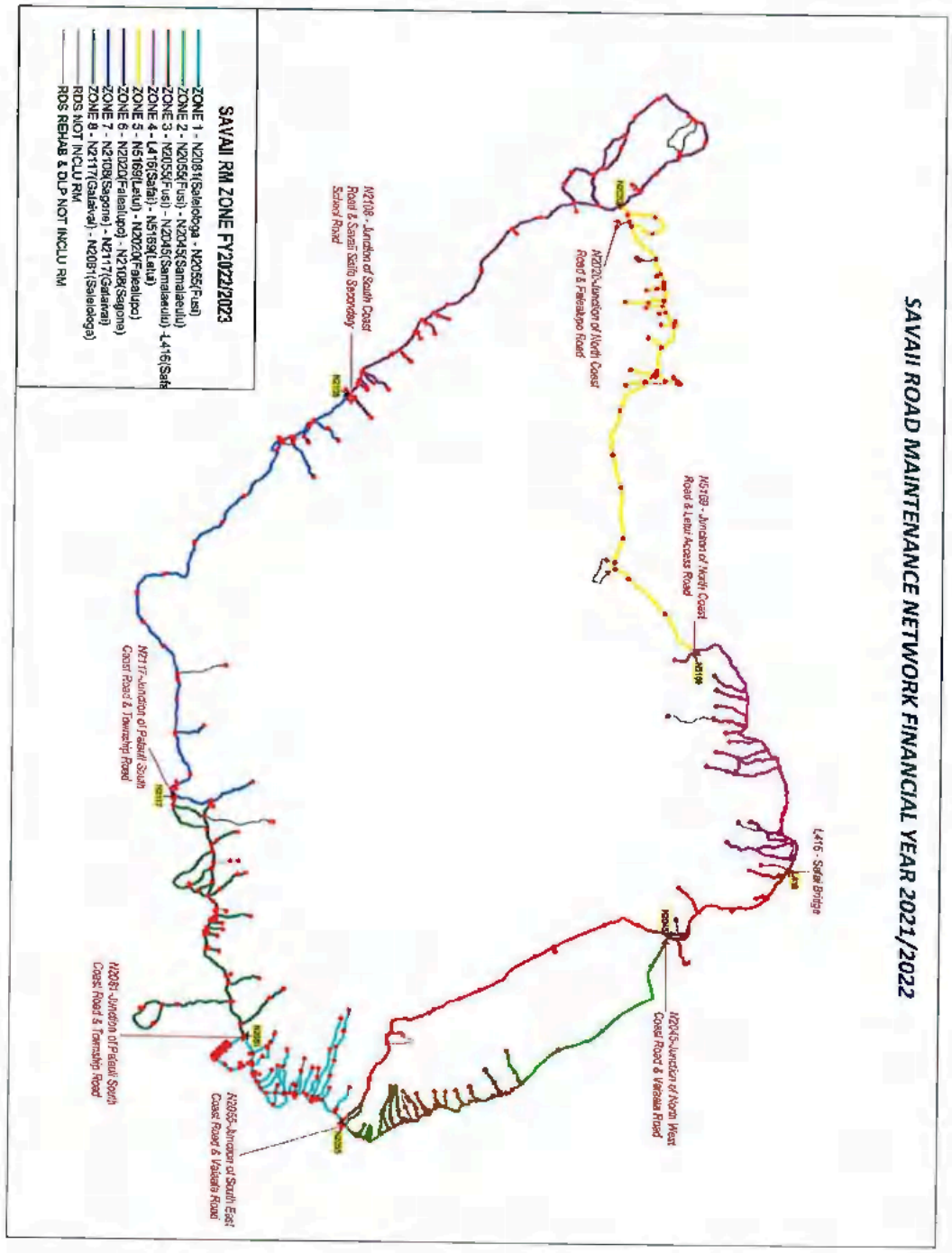
The Authority procures contractors annually for its zoned routine maintenance contracts: Road, Drainage and Lawn mowing. Every year the entire road network infrastructure (roads, drainage and road reserves) is mapped via GPS (Global Position System) units and update onto its Geographical Information System (GIS) called the Samoa Asset Management System (SAMS), Asset Lists and maps are generated from the SAMS as technical reference documents utilized by bidders or contractors to assist in compiling bid offers for the Authority's routine maintenance contractor procurement process.

Upolu zones (10 zones) Maintenance Map for Financial Year (FY) 22/23.Road Network Routine



Savaii Routine Road Maintenance contracts expired in April 2022, but they were extended for two (2) months, starting from June 2022 and ending in August 2022, to wait for the approval of new contracts for FY 2022.23.

Savaii zones (8 zones) Road Network Maintenance Map for Financial Year (FY) 2022/23. Maintenance



The Routine Maintenance for Financial Year 2020/2021 commenced on April 2021 which was mostly executed within the Financial Year FY 2021/2020 and was completed in March/April 2022. Ten (10) Road Routine Maintenance and twenty - four (24) Lawn Moving Routine Maintenance contracts were implemented. Hence, no Routine Maintenance (RM) of Financial Year FY 2021/2020 was procured.

MINOR WORKS

The LTA identified works that were in urgent need to be executed and categorized under minor works which were procured, implemented and supervised by the Road Operation Division. Procurement of most Minor Works was done by Road Operation Division with a few which were produced and supervised by the Procurement Programming Division.
These works included: Road upgrading and reconstruction, drainage and line marking in Upolu that were beyond routine maintenance scopes and funds;
Emergency works for rehabilitation of damaged road sections after severe weather events.

Performance Indicator& Timeframe	**Status: Colour Code**	**Works Completed**
2.4 To ensure contractors' performance appraisals for the routine maintenance are undertaken by the Technical Management every quarter		All Performance Appraisal for Contractors Evaluation(PACE) have completed Financial Year (FY) 2021/2022.
2.5 To ensure performance appraisals for the Capital and Minor Works contractors are completed at end of each contract i.e. upon completion of Defects Liability Period		All Performance Appraisal for Contractors Evaluation(PACE) have completed Financial Year FY 2021/2022.

GOAL 3 - ENSURE ENVIRONMENTALLY SUSTAINABLE, ENERGY EFFICIENT AND SOCIALLY RESPONSIBLE LAND TRANSPORT SERVICES.

Performance Indicator& Timeframe	Status: Colour Code	Works Completed
3.1 To find and implement initiatives to reduce paper usage within LTA set yearly reduction targets		Management meeting reports being submitted and discussed electronically on TV screen/laptop. Bidding documentations are released electronically for all our donor funded projects. Reporting through tables/IPads without use of forms onsite.
3.2 To support and ensure the inclusion of social impact assessment processes in design and construction of transport infrastructure annually		Samoa Climate Resilient Transport Project (SCRTP): Lot 2a and 2b Contractor Environmental and Social Management Plan Lot 2c Contractor Environment and Social and Social Management Plan Economy Wide Adaptation to Climate Change (EWACC): Site 16 Contractor Environment and Social and Social Management Plan Samoa Aviation Road Infrastructure Project (SARIP): Environmental and Social Commitments Plan Environmental and Social Management Framework No Development Consent (DC) applications filed from July 2021 to April 2022 No Enviroment & Social Impact Assessment (ESIA) submitted from July 2021 to April 2022

		Other social safeguard documents: Samoa Climate Resilient Transport Project (SCRTP) Abbreviated Resettlement Action Plan – West Coast Road: Package 2 – Malua to Faleolo Central Cross Island Road Upgrade Project (CCIRUP) – Resettlement Plan CW2 (Tiavi to Siumu) Lelata Land Acquisition Action Plan

SAMOA CLIMATE RESILIENT TRANSPORT PROJECT (SCRTP)

WEST COAST ROAD (WCR) PACKAGE 2 (P2) - (MALUA TO FALEOLO):

Abbreviated Resettlement Action Plan was approved and disclosed by World Bank and LTA in November 2021 (available on website: https://lta.gov.ws). The plan included the following major activities:

Community Consultation – A community consultation for the affected communities (Utualii to Leulumoega Tuai) was carried out and facilitated by LTA and PLT Consultants prior to commencement of construction works.

Community Gender Based Violence Training – Community focus – GBV training was conducted by the Ministry of Women, Community and Social Development focusing on social issues and risks associated with construction works and communities' interactions.

Contractor Trainings

Contractors signed under the Contract No. WS-LTA-209272-CW-RFB-Rehabilitation West Coast Road had the opportunities to involve in occupation and health trainings and quarry management facilitated by LTA and World Bank specialists.

- 1 Gender based violence completed since the civil works started in February – other trainings to be completed quarterly by the contractor and facilitated by LTA.
- 1 occupation, health and safety training completed with remaining training to be implemented depending on work schedule.

2. **Land Compensations** – Land compensation for Package 2 was completed in February 2022.

3. **Affected crops and structures compensation** – 113 affected crop owners were identified by the safeguard team from November 2021 to July 2022. All identified crop owners from Malua to Leulumoega Tuai have been submitted to Ministry of Finance and all have been released to crop owners.

4. **Household to household consultations** – Household to household consultation were carried out by the safeguard as part of the community awareness and consultation with affected people. An estimate of 150 to 280 households were visited

and notified prior to the start of the road clearances and major civil works.

5. **Site possession** –Due to the delay of survey works for the re-identification of the road reserve boundaries from Malua to Leulumoega Tuai and to meet with the World Bank's resettlement requirement which stated a 100% completion of compensation payments. Partial site possessions were given to the contractors to allow only the mobilizations, site office establishment and the remarking of the road reserve boundaries in November 2022. Full site possessions were provided to the contractor after the completion of the compensation payments and approval from World Bank for the permission to conduct all related civil works under the contract in February 2022.

6. **Update of Grievance Redress Mechanism** – All project related grievances were recorded and resolved by the project team with the assistance from the supervision team. The highest number of requests and queries received from the public was related to compensation (land and crops), identification of the road reserves boundaries and the limit of the proposed road works as depicted by the road design.

INVESTIGATION, DESIGN & DOCUMENTATION, PROCUREMENT ASSISTANCE & CONSTRUCTION SUPERVISION OF EAST COAST ROAD SLOPE STABILIZATION.

Safeguard project instruments were prepared and disclosed by World Bank and LTA in April 2022 (*available on website: https://lta.gov.ws*). These safeguard management plans and frameworks include the following:

1. Environmental and Social Commitment Plan
2. Environmental and Social Framework
3. Labour Management Procedures
4. Land Acquisition and Resettlement Framework
5. Stakeholder Engagement Plan

Community consultation was also conducted by Land Transport Authority (LTA), Transport and Infrastructure Coordination Division under The Ministry of Works, Transport & Infrastructure (MWTI-TISCD) and Land Management Division of the Ministry of Natural Resources and Environment MNRE-LMD with the village mayors and village committees from Letogo to Saolufata in late 2021, prior to the start of the survey works for east coast road.

WEST COAST ROAD PACKAGE 1 (SAINA TO MALUA

All resettlement and safeguard works were completed in early 2020 including the rehabilitation works and tree planting program with MNRE. Safeguard team is still monitoring environmental and social aspects of the road safety works implemented under the Enhanced Road Access Project ERAP scheduled to be completed by the end of October 2022. No major grievance received by the Client since the start of road safety works in late 2021.

Figure 2: Culvert inspection for Road Safety Works



ECONOMY WIDE ADAPTATION TO CLIMATE CHANGE (EWACC) DRAINAGE & ROAD UPGRADE WORKS – FALEALILI STREET

Prior to the start of the project works, community consultation was implemented and followed by a household-to-household consultation implemented by Land Transport Authority (LTA) and Green Climate Fund (GCF). Consultation and agreements were prepared for affected landowners and families with lands affected by the installation of the catchment basins. No major issues were identified, and all grievances raised during the project were resolved by the project team. All environment and social issues were addressed during the civil works with all safeguards works closed after the project rehabilitation works.

CENTRAL CROSS ISLAND ROAD UPRGRADE PROJECT (CCIRUP) – TANUGAMANONO TO SIUMU

The Central Cross Island Road Upgrade Project Civil Works 1 CCIRUP- CW1 Resettlement Plan was disclosed by LTA and the Asian Development Bank in February 2022. Safeguard team with relevant stakeholders are currently in the implementation phase of the resettlement plan activities as stated below:

1. **Land Compensation** – 44 lots were submitted to Ministry of Finance for release of compensation. 14 lots remain with Ministry of Natural Resources and Environment for the negotiations and signing of agreement forms.

2. **Crop Compensation** – 21 affected crops owners identified and submitted to Ministry of Finance for release of payments. The remaining 3 affected crop owners to obtain bank statements for submission to release compensation payments.

3. **Affected Structure Compensation** – submitted to Ministry of Finance for payments

4. **Gender Based Violence Trainings** – scheduled to be implemented in September 2022.

5. **Community Consultations** – to be held prior to the start of construction works.

Performance Indicator& Timeframe	Status: Colour Code	Works Completed
3.3 To find and implement initiatives to promote reduction of greenhouse gas emissions from the land transport sector To be reviewed annually.		Implementation of the contractor's environmental management plan to reduce greenhouse gas emissions in: Samoa Climate Resilient Transport Project (SCRTP): Lot 2a and 2b Contractor Environmental and Management Social Plan Lot 2c Contractor Environment and Social Management Plan
3.4 Incorporate pedestrian facilities with disabled access into road designs/construction To be reviewed annually		Road and drainage upgrade - Falealili St completed 30/4/22 included the construction of new footpath approx. **800m** in length and new pedestrian speed hump crossing. **Total = 800m footpath.**

GOAL 4 - STRENGTHEN FINANCIAL OPERATIONS AND ORGANIZATIONAL MANAGEMENT.

Performance Indicator& Timeframe	Status: Colour Code	Works Completed
4.1 Annual accounts audited and approved by the LTA Board by 30 October each year		Completed Audit accounts completed.

INTERNAL AUDIT

Internal Audit mission is to add value in improving the effectiveness of internal controls system and risk management through internal audit services. We help the Management accomplished the Corporation objectives by providing independent and objective review and assurance on the systems of internal controls and risk management.

Internal Audit reports functionally to the Internal Audit Committee and administratively to the Chief Executive Officer.

Completion of Audit Plan

For the financial year ended 30th June 2022, internal audit has completed 70% of its annual audit plan, together with its 100% Pre- Audit for ALL Payments & Procurements.

Updates from the services and works from our Divisions at Land Transport Authority and how we ensure that we provide a safe and accessible road network for our people of Samoa.

The Audit Committee which consists of three (3) Board members and the Internal Auditor as the secretariat to the committee, is an independent body within the authority who performs an important role in ensuring compliance of LTA operations to legislation and policies of Government of Samoa, and also in conducting monthly site visits to ensure ALL road works are carried out with safety measures & regulations, to comply with terms and conditions and should be within the Timeframe the contracts.



Fagaloa seawall.



Lotopue main road. (Aleipata)



Vaiaata main Road – Savaii



Manase main road –Savaii

Performance Indicator& Timeframe	Status: Colour Code	Works Completed
4.2 To improve revenue collection efficiency to be reviewed each financial year		Revenue collected year to date $618,798 vs budget $127,547

4.3 Continuously improve service delivery to office and all our customers To be reviewed annually		Implement complaint registry and Phone Enquiry Data to ensure complaints are addressed in a timely manner

CORPORATE SERVICES DIVISION

The primary objective and role of the Corporate Services Division provide its focus on corporate administrative systems, human resource development, public relation, provision of IT support systems and more importantly the financial status of the Authority.

EMPLOYEE STATISTICS

There was a minimal turnover of employees for the Financial Year 2021-2022. Allocated below is the total number of employees for each Division by the end of June 2022.

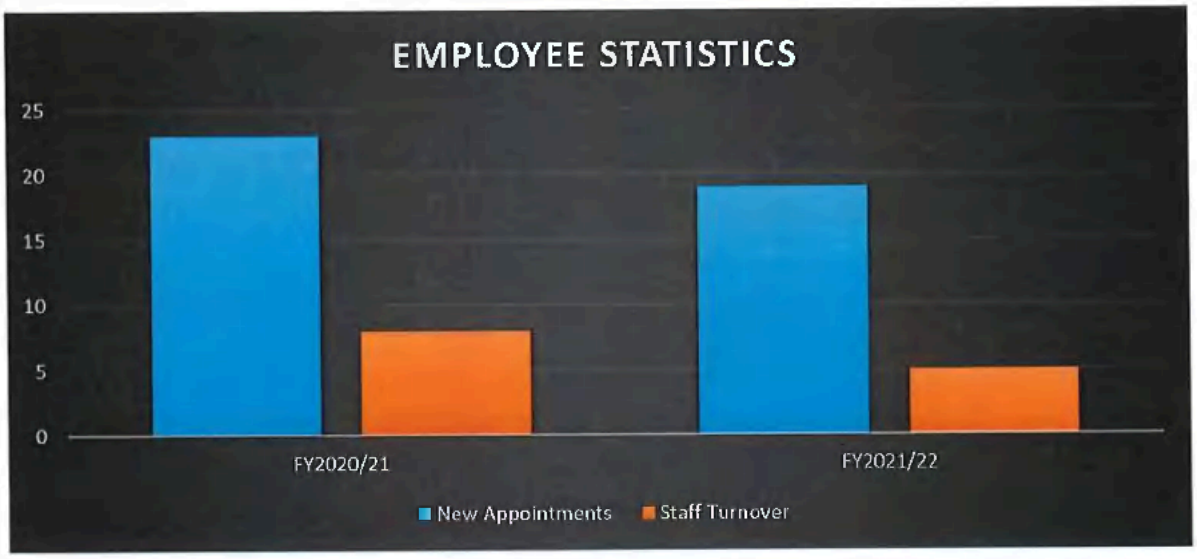
DIVISIONS	TOTAL NUMBER OF EMPLOYEES
EXECUTIVE	6
ROAD OPERATION	24
PROGRAMMING & PROCUREMENT	16
PROJECT MANAGEMENT	15
LEGAL	4
SAVAII	7
CORPORATE SERVICES	21
TOTAL NUMBER OF EMPLOYEES AS OF JUNE 2022	**93**

New Appointments & staff turnover for FY 2021/22 is allocated in the table below with comparison to staff turnover for FY2020/2021.

The Authority recognizes the drop in the number of New Appointments for 2022 compared to 2021 due to the decrease in staff turnover.

Reason for staff turnover include overseas scholarships, job opportunities (local & international) as well as family obligations.

	FY2020/21	FY2021/22
New Appointments	**23**	**19**
Staff Turnover	**8**	**5**



GENDER STATISTICS

Statistics for the year ended June 2022 shows LTA's workforce is male dominant compared to the number of female employees. This data is further detailed in the table below as well as the graph.

CLASSIFICATION LEVEL	# OF MALE EMPLOYEES	# OF FEMALE EMPLOYEES
Management	4	2
Special Level	9	1
Principals/Seniors/Officers	50	27
TOTAL	**63**	**30**

PUBLIC RELATIONS

Our Public Relations Section is based in the Corporate Services and it has many roles in ensuring that the Public is kept updated, informed and satisfied in any awareness, grievance or information about Land Transport Authority services.

AWARENESS:

The Section exists to assist Divisions through awareness, on services and projects and to seek the public's assistance in any issue that may arise during implementation of projects. Utilising Radio, Television, public awareness such as Career Days vital to get the message across





There's also close collaboration with Video Production Companies for Television Advertisement production to further emphasise important events and special occasions.

CONSULTATIONS:

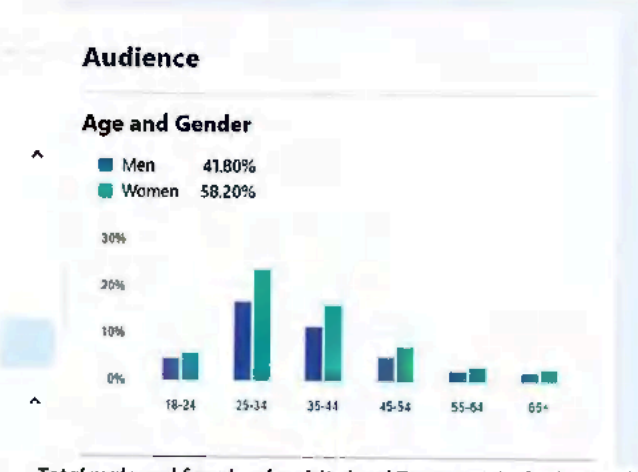
This is one of the areas that is strongly emphasised by the Authority to connect and consult with the Public for the implementation of LTA works and projects.

These consultations are carried out in a form of public forum, groups and individuals as the understanding of the Public with the road works and its plan and implementation is vital, this is also the stage where the public can voice their concerns or grievances to any issues that they need clarification.

FACE BOOK PAGE, WEBSITE, ENQUIRIES EMAIL:

The Land Transport Authority Face Book continues to be the most frequent used and favourable form of correspondence between the public and the Authority. It is the main avenue used to update the Public during Natural Disasters and Bad Weather for the accessibility of roads and crossings for their safety. Capturing events and achievements of the Staff and for the Sector as a whole. It is also commonly used by the public to enquire about the Authority's services.





Total male and female who visits Land Transport Authority Facebook page

Since our Face Book page was created in August 14th 2016 our followers have increased tremendously.

As compulsory for any Government Authority a website is also in existence to post public notices, vacancies advertisements and information for services and update on infrastructural projects. We have a high rate of responding to our clients as we want them to get the information and answers to their enquiries so that they will not be waiting long. The website is managed by our IT Division while the PR Team provides information.

Performance Indicator & Timeframe	**Status: Colour Code**	**Works Completed**
4.4 To conduct a Training Needs Analysis and implement		Annual submission of Training Needs Analysis (TNA) to the Ministry of Public Enterprises (MPE)
4.5 To find capacity building opportunities through twinning arrangements with organizations similar to LTA overseas		Coordinate and Liaise with Donors on trainings offered similar organizations While there was a continuous cancellation of the bulk of overseas trainings due to COVID19, we had 26 local trainings to date.

Updates from the services and works from our Divisions at Land Transport Authority and how we ensure that we provide a safe and accessible road network for our people of Samoa.

We will continue to pursue in achieving our vision "To sustain the provision of a safe national road network for Samoa" By striving to excel in promoting land transport functions under the Land Transport Act 2007 with passion, commitment and professionalism.

I acknowledge the support by the Minister Hon Olo Fiti Afoa Vaai, the Associate Ministers, the Chairman and the Board Members, and the commitment by the Management and Staff, your support and determination has made this year a success.

Yours sincerely

Galumalemana Taatialeoitiiti Tutuvanu
CHIEF EXECUTIVE OFFICE

LAND TRANSPORT AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

LAND TRANSPORT AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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LAND TRANSPORT AUTHORITY
CERTIFICATION BY DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2022

We certify that the attached financial statements for the Land Transport Authority comprising of the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flows and notes forming part of the financial statements for the year ended 30 June 2022:

a) give a true and fair view of the matters to which they relate; and

b) have been prepared in accordance with International Financial Reporting Standards; and

c) comply with the Public Finance Management Act 2001 in relation to the form or content of financial statements made under the Public Bodies (Performance and Accountability) Act 2001.

We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

The directors in office at the end of this financial year are:

1 Taua Paul Phillips (Contract ended)
2 Lilomaiava Peter Punivalu(newly appointed chairman)
3 Rosita Esera
4 Tofilau Fiti Leung Wai
5 Palanitina Toelupe
6 Galumalemana Taatialeoitiiti Tutuvanu-Schwalger, CEO, Land Transport Authority
7 CEO, Accident Compensation Corporation
8 CEO, Ministry of Works, Transport & Infrastructure
9 Police Commissioner

We authorise the attached financial statements for issue on .....28.../.....10..../...2022..... on behalf of the directors of the Land Transport Authority.

Signature

Lilomaiava Peter Punivalu
CHAIRMAN
Land Transport Authority
Apia, Samoa

.....28.../....10...../.....2022....

Signature

Rosita Esera
DIRECTOR
Land Transport Authority
Apia, Samoa

.....28.../....10...../.....2022....

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

Please address all correspondences to the Controller and Auditor General

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 accompanying Financial Statements of the Land Transport Authority which comprise the Statement of Financial Position as at 30 June 2022, the Statements of Financial Performance, Cash Flows and Changes in Equity for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Firm of the XSAO Consult Ltd assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Violet Roebeck-Fasavalu.

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

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

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

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

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

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

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

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

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AUDIT OFFICE

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

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

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

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

We also confirm that we have been given all information, explanations and assistance necessary for the conduct of the audit and the Authority has kept financial records sufficient to enable the financial statements to be prepared and audited.

Apia, Samoa
31st October 2022

Vaofusi Terence Su'a
AUDIT DIRECTOR

LAND TRANSPORT AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTES	2022 $	2021 $
EQUITY			
Government Contribution	4	710,597	710,597
Accumulated Funds	5	4,291,396	2,530,227
Total Equity		**5,001,993**	**3,240,824**
Represented by:			
CURRENT ASSETS			
Cash and Cash Equivalents	6	13,932,095	12,379,553
Accounts Receivables	8	403,887	97,520
Other Receivables	9	25,972	12,292
Inventory	10	-	-
VAGST Receivable	10	2,539,334	2,243,361
Total Current Assets		16,901,288	14,732,727
Less: CURRENT LIABILITIES			
Accounts Payable		28,499	3,390
Provisions and Accruals	11	10,784,890	9,159,387
Income Received in Advance	12	-	146,664
Retention		3,981,647	5,626,806
With-holding taxes		285,475	247,077
Total Current Liabilities		15,080,512	15,183,324
Working Capital		**1,820,776**	**(450,597)**
Add: NON-CURRENT ASSETS			
Properties, Plants and Equipment	13	3,194,298	3,691,421
Right of Use Asset - Land	21	248,570	
Total Non Current Assets		3,442,868	3,691,421
Less: Long Term Liabilities			
Lease Liability - Land	21	261,653	
Total Long Term Liabilities		261,653	
NET ASSETS		**5,001,993**	**3,240,824**

The relevant notes on pages 8 to 17 form part of this statement of financial position.

On Behalf of the Board:

Signature
Lilomaiava Peter Punivalu
CHAIRMAN

.....28.../....10...../.....2022....

Signature
Rosita Esera
DIRECTOR

.....28.../....10...../.....2022....

LAND TRANSPORT AUTHORITY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTES	2022 $	2021 $
INCOME			
Total Government grants	14	46,784,942	50,497,308
Less: Road Capital and Maintenance Costs	17	37,441,301	46,107,353
Net Government Grant after Road Costs		9,343,641	4,389,954
Add: Donors Fund	14	269,025	
Operating Income	15	349,773	397,015
Total Operating Income		618,798	397,015
Gross Revenue		9,962,439	4,786,969
Less: Operating Expenditure			
Audit fees		38,643	34,783
Depreciation	13	515,519	453,963
Lease Amortisation	21	13,083	
Provision for Doubtful Debts	20	2,539,334	2,243,361
Directors fees and expenses	19	92,040	114,202
Personnel costs	16	3,938,240	3,398,959
Other administrative expenses	18	1,041,151	967,771
Transition Cost	7	23,259	232,254
Total Operating Expenditure		8,201,270	7,445,292
NET EXCESS/(DEFICIT)		1,761,169	(2,658,323)

The relevant notes on pages 8 to 17 form part of this statement of comprehensive income.

LAND TRANSPORT AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	Government Contribution $	Accumulated Funds $	Total $
2021				
Balance at 1 July 2020		710,597	5,188,550	5,899,147
Surplus/(Deficit)			(2,658,323)	(2,658,323)
Balance at 30 June 2021		710,597	2,530,227	3,240,824
2022				
Balance at 1 July 2021		710,597	2,530,227	3,240,824
Surplus/(Deficit)			1,761,169	1,761,169
Balance at 30 June 2022		710,597	4,291,396	5,001,993

The relevant notes on pages 8 to 17 form part of this statement of changes in equity.

LAND TRANSPORT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 $	2021 $
CASH FLOWS RECEIVED/(USED) IN OPERATING ACTIVITIES			
Cash Received from Government and donor	14	46,946,315	50,497,308
Cash Received from Customers		236,475	397,015
Cash Paid to Contractors		(33,271,694)	(58,169,829)
Cash Paid to Vagst & Wtax		(3,445,512)	(5,480,886)
Cash Paid to Suppliers & Employees		(8,606,996)	(3,792,675)
Net Cash (Used)/Received in Operating Activities		**1,858,588**	**(16,549,068)**
CASH FLOWS RECEIVED/(USED) IN INVESTING ACTIVITIES			
Interest from Term Deposits		-	-
Acquisition of Property, Plant & Equipment		(306,046)	(451,165)
Proceed for Sale of Fixed Assets		-	-
Net Cash (Used) in Investing Activities		**(306,046)**	**(451,165)**
CASH FLOWS RECEIVED/(USED) IN FINANCING ACTIVITIES			
Net Cash Received/(Used) in Financing Activities		-	-
NET INCREASE / (DECREASE) IN CASH		1,552,542	(17,000,233)
Cash and Cash Equivalents at beginning of year		12,379,553	29,379,786
CASH AND CASH EQUIVALENTS AT YEAR END		**13,932,095**	**12,379,553**
Represented by:			
Total Cash and Cash Equivalents	5	**13,932,095**	**12,379,553**

The relevant notes on pages 8 to 17 form part of this statement of cashflows.

1. GENERAL

The Land Transport Authority was set up on 1 July 2009, and became independent from the Ministry of Works,Transport and Infrastructure. Its main functions are set out in section 5 of the Land Transport Act 2007, is to provide maintenance of the national road network and control of road users in Samoa.

The Authority's operations are directed by nine member board of directors. The Board consists of a Chairman who is the member of the Private Sector.

The Land Transport Authority is a public trading body of the Government of Samoa.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Statement of compliance

The financial statements are prepared in accordance with the Land Transport Act 2007, Public Finance Management Act 2001, Public Bodies (Performance & Accountability) Act 2001 and applicable International Financial Reporting Standards appropriate for public benefit entities.

B. Basis of Preparation

The financial statements are prepared on the accrual basis using the historical cost convention unless otherwise stated.

C. Presentation and Foreign currencies

The financial statement balances are presented in Samoan Tala (SAT$) and has been rounded to the nearest Tala. Transactions in foreign currencies are translated to Samoan tala at exchange rate ruling at the date of the transaction. Receivable and Payable balances in foreign currencies are converted at ruling rate at balance sheet date. Any exchange gain or loss arising from conversion are recognised in the Income & Expenditure Statement.

D. Grants Recognition

Grants are from the Government of Samoa which included :
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. 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.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation.
Depreciation is charged using the straight-line method at the rates as follows:

Item	Rate
Building	2.5%
Furniture and Fittings	20%
Plant and Equipment	20%
Motor Vehicle	20%
Office Equipment	20%
Land	0%

F 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.

G. Receivables

Receivables are stated at their expected realisable value after providing for bad debts.

H. Payables

Payables represent liabilities for goods and services that are unpaid at balance sheet date.

I. Provisions.

i(a). Provisions for Capital and Maintenance 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 specifically known at balance date. An estimation was therefore carried out to determine the value of works been completed at balance date but have not been paid or claimed yet.

i(b). Provision for Doubtful Debts

After a review of individual debts a provision is assessed and established to cover for all debts and it is confirmed their collectibility is no longer probable or in doubt.

J. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and on hand.

K. Income Tax Exempt

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

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Employee benefits

The statutory benefits that the Authority provides for all its Staff are:

i. 10% for SNPF
ii. 1% of ACC
iii. Leave Entitlements and others.

3 Leases

A. Samoa Land Coporation has approved leasing 1a-2r-15p of land to LTA since 2018 for 20 years and been reviewed in every 3 years.

Lease agreement Date	01/05/2018
Lease Commencement Date	1st July 2016
Lease expiry date	1st July 2036
Term Of Lease	20 years
Amount of Lease Payment	$23,332.51 per acre annually
Total	$26,832.39 vagst inclusive
Bond payable	Equivalent of 1 month rent

4 GOVERNMENT CONTRIBUTION

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

	2022	2021
	$	$
Building	705,000	705,000
Furniture and Fittings	105,899	105,899
Plant & Equipment	6,795	6,795
Motor Vehicle	499,129	499,129
Office Equipment	163,974	163,974
Employment Benefit	(88,703)	(88,703)
Contract Retention	(562,000)	(562,000)
2018 Deficit Carried Forward	(119,497)	(119,497)
Total Government Contribution	**710,597**	**710,597**

5 ACCUMULATED FUNDS

The excess of the current year from the Statement of Financial Performance is transferred to the equity account as accumulated funds.

	2022 $	2021 $
6 CASH AND CASH EQUIVALENTS		
Petty Cash - Savaii	300	500
Petty Cash - Upolu	1,500	1,500
Cashier's Float		
ANZ Samoa Bank	13,139,015	12,216,925
Bank South Pacific	791,280	160,628
Total Cash and Cash Equivalents	**13,932,095**	**12,379,553**

7. TRANSITION COST

These are the cost of office renovation in preparation of RUM transit from MOPP

Staff salaries		182,63(
Stickers & Plates		27,77:
Supporting Services RTAS System	23,259	21,85(
Office Equipments & Accessories	**23,259**	**232,25:**

8. ACCOUNTS RECEIVABLES

Accounts Receivables	324,958	24,43
Witholding Tax Receivable	78,928	73,08
Total Accounts Receivable	**403,887**	**97,52**

9. OTHER RECEIVABLES

Prepaid Insurance	25,972	12,2(
Total Other Receivables	**25,972**	**12,2(**

		2022	2021
10.	**INVENTORY**	$	$
	There is no Inventory in this FY.		
11.	**PROVISION AND ACCRUALS**	10,784,890	9,159,387
	Represented by :		
(a)	**Provisions:**		
	Provision for Road Works	10,557,229	9,003,273
	Total Provisions	10,557,229	9,003,273
(b)	**Accruals:**		
	Accrued expenses	68,688	22,225
	Accrued Audit fees	38,000	40,000
	Accrued salaries	72,000	36,000
	Accrued NPF	7,200	3,600
	Accrued ACC	1,440	360
	Accrued Staff Leave	3,500	4,689
	Accrued Staff Benefits	10,000	19,960
	Accrued Lease	26,833	29,280
	Total Accruals	227,661	156,114
	Total Provisions and Accruals.	10,784,890	9,159,387
12.	**Income Received in Advance**		
	Consultant Salary (World Bank)		37,16
	Unsuccessful Contract Registration		109,49
	Total Income Received in Advance	0	146,66

13. PROPERTY, PLANT AND EQUIPMENT

	Buildings	Furniture & Fittings	Plant & Equipment	Motor Vehicles	Office Equipment	Fence	Land	Donated Assets	Total
	$	$	$	$	$	$	$	$	$
COST									
2022									
Balance 1 July 2021	2,649,734	166,197	199,972	2,169,055	3,192,173	49,221	477,785	257,624	9,161,761
Additions				107,652	198,394				306,046
Adjustments				(119,999)	-				(119,999)
Disposals	-			(132,174)	(1,458,041)			-	(1,590,215)
Balance 30 June 2022	2,649,734	166,197	199,972	2,024,534	1,932,526	49,221	477,785	257,624	7,757,593
ACCUMULATED DEPRECIATION									
2022									
Balance 1 July 2021	795,576	166,197	199,972	1,614,107	2,577,502			116,986	5,470,340
Adjustments	-			167,652					167,652
Depreciation	76,618			199,744	180,784			58,373	515,519
Disposals		-		(132,174)	(1,458,041)				(1,590,215)
Balance at 30 June 2022	872,194	166,197	199,972	1,849,329	1,300,245	-	-	175,359	4,563,296
CARRYING AMOUNT									
Balance 1 July 2021	1,854,158	-	-	554,948	614,671	49,221	477,785	140,638	3,691,421
Balance 30 June 2022	1,777,540	-		175,205	632,281	49,221	477,785	82,265	3,194,298

	2022	2021
	$	$
14. GOVERNMENT GRANTS		
Government Contribution	46,784,942	50,497,308
Total Government Fund	46,784,942	50,497,308
DONORS FUND		
World Bank	107,652	
GCF Fund	161,373	
Total Donors Fund	269,025	
15. OPERATING INCOME		
Consultancy Works	113,298	
Interest Received	39,276	74,630
Lease received	8,910	12,355
Lab Testing fees	1,818	1,633
Construction Registration fees	26,500	105,550
Tender Documents fees	46,528	115,450
Roads Permit	55,443	51,968
Gain on Assets Dispose	53,500	
Other Administration Fees	4,500	35,428
Total Operating Revenue	349,773	397,015
16. PERSONNEL COSTS		
Salaries and wages	3,260,768	2,702,961
Casual Wages	59,499	60,771
Overtime paid	122,647	169,794
Employment leave benefits	20,400	2,452
Ending Contract Benefits	31,769	57,059
Long Service Entitlements		26,000
HDA Allowance	26,625	31,221
NPF Contribution	375,239	307,231
ACC Levies	41,293	39,570
Other Allowances		1,900
Total Personnel Costs	3,938,240	3,398,959
17. ROAD MAINTENANCE COSTS		
Capital Works - Upolu	14,167,233	20,891,378
Capital Works - Savaii	6,488,363	6,661,506
Emergency Roads Repairing Cost	769,603	1,622,020
Periodic Maintenance - Upolu	1,117,596	7,170,807
Periodic Maintenance - Savaii		216,169
Routine Maintenance - Upolu	7,814,347	4,642,331
Routine Maintenance - Savaii	3,964,089	2,075,846
Sub Total Road Maintenance Costs	34,321,231	43,280,057

17. Note 17 Con't	2022 $	2021 $
Other Road Maintenance Costs	1,509,544	1,262,840
Lawn Mowing Contracts	48,484	208,760
Roads Opening Expense	9,458	
Roads Compensation	187,022	
Roads Sign Maintenance Cost	1,345	18,231
Roads Works Advertisement	5,712	
Roads Consultation	1,144,044	995,268
Drainage Rehabilitation	214,461	342,197
Traffic Lights Maintenance	3,120,070	2,827,297
Subtotal Other Road Maintenance Costs	37,441,301	46,107,353
Overall Total Road Maintenance Costs		

18. OTHER ADMINISTRATIVE EXPENSES		
Advertising	2,329	9,038
Promotions & Marketing	14,353	21,628
State of Emergency	71,113	
Minsiterial Support	12,110	10,974
Cleaning	1,938	2,598
Bank Charges	1,855	2,539
Interest on Lease Liability	18,759	-
Lease Payment	8,074	14,640
Health and Safety	37,850	52,217
Insurance	54,994	31,539
Motor Vehicle Expenses	192,337	182,177
Membership and Subscription Fees	11,063	15,863
Consultancy Fees	96,066	129,733
Printing and Stationeries	130	130
Postal	13,335	19,900
Rent, Leases and Contracts	65,823	71,771
Repairs and Maintenance	15,767	23,660
Spare Parts (Consumables)		2,272
Training fees	82,196	78,454
Travelling Costs (Local)		
Travelling Costs (Overseas)	307,581	274,621
Utilities (*Refer Note 18.1*)	33,477	24,018
Office Supplies	1,041,151	967,771
Total Other Administrative Expenses		

18.1 UTILITIES EXPENSES		
Electricity	159,973	152,149
Telephone, Fax and Celiphone	62,458	60,670
Internet	79,870	56,651
Water	5,280	5,151
Total Utilities Expenses	307,581	274,621

19. RELATED PARTY TRANSACTIONS

i) Directors remuneration

As per FK(15)31 remuneration has been revised for chairperson to be paid at $22,500 pa and members at $18,000pa. This is paid on a fortnightly basis and was effective from 1st July 2016. Directors who are eligible for directors' fees include the Chairperson and three board members.

	2022 $	2021 $
Directors' fees		
Sitting allowances	73,558	88,408
Board Expenses	18,482	25,794
Total Director's Remuneration	**92,040**	**114,202**

ii) Key Management Personnel Costs

There are eight (8) Senior Management Personnel and 10 other Contract officers employed by the Land Transport Authority Board, and their remuneration during the Year 2022 include:

Basic Salaries	2,223,543	1,190,315
Employers contribution to:		
National Provident Fund	222,354	107,128
Accident Compensation Corporation	22,235	11,903
Total Salaries and short term employment benefits	**2,468,133**	**1,309,346**

20. VAGST Receivable

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

Vagst Receivable 2021	2,243,361	831,867
Vagst Receivable 2022	2,835,308	3,654,854
Total Vagst Revenue	5,078,669	4,486,721
Provision for Vagst	(2,539,335)	(2,243,361)
Net VAGST receivable	2,539,334	2,243,361

21. LEASE

Right of Use Assets	261,653	
Less Amortisation	(13,083)	
Total ROA	248,570	
2022 Lease Liability	261,653	
Total Lease Liability	261,653	

22. CAPITAL COMMITMENT

The Authority continues with its major function of road capital and maintenance works, major overhaul of roads in both Upolu and Savaii.
Except as stated, the Directors are not aware of any other capital commitments at period end.

23. CONTINGENT LIABILITIES

The directors are not aware of any contingent liabilities at period end.

24. SUBSEQUENT EVENTS

There were no impacts of Covid 19 lockdown in the last quarter of this FY and the transition on the 1st of July on the balances of financial statements as at 30 June 2022.

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

The Directors are not aware of any matters or circumstances not otherwise dealt with in the financial statements that have siginifcantly or may significantly affect the operation of the Authority.