

Audited Project Financial Statements

Project Number: 50282-001

Grant Number: 0623

Period covered: 1 January 2019 to 30 June 2021

Regional: Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project

Prepared by Ministry of Finance

For the Asian Development Bank

Date accepted by ADB: 21 January 2022

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Access to Information Policy and as agreed between ADB and the Ministry of Finance, Samoa.

**SYSTEMS STRENGTHENING FOR EFFECTIVE COVERAGE OF NEW
VACCINES IN THE PACIFIC PROJECT
GRANT 0623-REG (SAM)
FINANCIAL STATEMENTS
FOR 30 MONTHS ENDED 30 JUNE 2021**



AUDIT OFFICE

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

REPORT OF THE AUDIT OFFICE

TO THE MINISTRY OF FINANCE OF THE GOVERNMENT OF SAMOA

TO THE GOVERNMENT OF SAMOA (MINISTRY OF FINANCE)

We have audited the accompanying financial report, for the Systems strengthening for effective coverage of new vaccines in the Pacific (Samoa) project, for the 30 months ended 30th June 2021, which comprises the Statements of Receipts and Payments by Trial Balance; by Component; by Budget and Actuals, Commitments Register, ledgers including a summary of significant accounting policies and other explanatory notes. The Consultancy Firm of XSAO Consult Ltd assisted in the audit. The Consultant in charge of the audit resulting in this Independent Auditor's Report is Chartered Accountant (CA), Jaslyn Mariner-Leota.

Audit Opinion

In our opinion, the financial report present fairly, in all material respects, the Receipts and Payments of the Systems strengthening for effective coverage of new vaccines in the Pacific (Samoa) project for the 30 months ended 30th June 2021, and comply with the requirements of the financial covenant stipulated in the Grant Agreement with grant proceeds being expended for the purpose of the project contained in the Project Administration Manual.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the Auditor's Responsibilities section of our report. We are independent of the Ministry of Finance 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.

Responsibility for the Financial Report

The Ministry of Health (MOH) as the Implementing Agencies, supported by the Executing Agency - Ministry of Finance, is responsible for the preparation and fair presentation of the Statement of Receipts and Payments in accordance with the requirements of International Financial Reporting Standards practice in Samoa relevant and with the requirements of the Donor – Asian Development Bank (ADB). The project is recognized on a cash disbursements basis. On this basis, donor funds are recognized when received and expenditure is recognized when paid rather than when incurred.

The Implementing and Executing Agencies are also responsible for monitoring and ensuring all relevant project arrangements are in accordance with the terms and requirements agreed upon with the Donors, and ensure that all relevant program arrangements and activities are aligned with these terms and requirements. They are also responsible for any such internal control it determines as necessary to enable the preparation of financial reports that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement of Receipts and Payments based on our audit of the following areas as stipulated within the Project Grant Agreement:



AUDIT OFFICE

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

- The Project Financial Statement present a true and fair view or are presented fairly, in all material respects, in accordance with applicable financial reporting framework (cash basis);
- Use of grant proceeds is in accordance with Project Agreement;
- Level of compliance for each financial covenant is contained within the legal agreements of the Project, and;
- Compliance with the use of the Statement of Expenditure (SOE) procedure certifying the eligibility of those expenditures claimed under SOE procedures, and proper use of the procedure in accordance with Asian Development Bank's Loan Disbursement Handbook and the project documents.

We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial reports are free from material misstatements and that funds provided for the program were expended according to the Financing Agreement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial reports. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial reports, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the project financial reports 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 project's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of judgments made by management, as well as evaluating the presentation of the financial reports.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We have obtained all the information and explanations that we have required, to conclude that management has kept proper accounting records that support and validate the financial information disclosed in the financial report and the funds for the project have been used for purposes of the project in accordance with the requirements of the Financing agreement

Apia, Samoa
24 December 2021


Mua'ausā Marshall Maua
ASSISTANT CONTROLLER AND AUDITOR GENERAL


**SYSTEMS STRENGTHENING FOR EFFECTIVE COVERAGE OF NEW VACCINES IN THE PACIFIC PROJECT
CERTIFICATION BY PROJECT'S MANAGEMENT
FOR 30 MONTHS ENDED 30 JUNE 2021**

We certify that the attached financial statements for the Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project comprising of the Statement of Receipts and Payments, Statement of Comparison of Budget & Actual Amounts and Notes forming part of the financial statements for the period from 01 Jan 2019 to 30 June 2021 (30 Months):

- a) gives a true and fair view of the matters to which they relate; and
- b) have been properly drawn up in accordance with the accounting policy described in Notes to the financial statements.


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

We authorise the attached financial statements for issue on 23 / 12 / 2021 on behalf of the Management of the ~~Programmatic Preparation Advance~~ *Project*.



Signature

Leiatua Henry Ah Ching
ACTING CHIEF EXECUTIVE OFFICER
Ministry of Finance



Signature

Leausa Take Naseri
DIRECTOR GENERAL / CHIEF EXECUTIVE OFFICER
Ministry of Health

SYSTEMS STRENGTHENING FOR EFFECTIVE COVERAGE OF NEW
VACCINES IN THE PACIFIC (SAMOA)
GRANT 0623-REG (SF)

Executive Summary

This financial report for 30 months ended June 30th 2021 will cover all payments made out to the **Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (SAMOA) Project** starting from January 21st 2019 up to June 30th 2021 (i.e. 21/01/2019 – 30/06/2021), 30 months for the project. This is based on the fact that despite the effectiveness of the project grant agreement on January 21st 2019, financial transactions did not incur until FY 2020/2021, and thus why this is the first set of financial statements for the project.

Sources of Funds for the Program

This project is to be funded from the grant fund (i.e. **Asian Development Bank**), as well as from the **Government of Samoa**.

Overall, the Project has received a total amount of **SAT\$7,338,851.19** for project related activities **as of the end of June 2021, inclusive of interest earned of amount of SAT\$486.54** (i.e. up to 30/06/2021).

This comprises of:

Asian Development Bank (ADB) grant fund inclusive of advance payment into the Designated Account of **SAT\$7,296,816.23**;

and the **Government of Samoa** funds of **SAT\$41,548.42**

for project related activities as of the end of June 2021 (i.e. 30/06/2021).

SYSTEMS STRENGTHENING FOR EFFECTIVE COVERAGE OF NEW
VACCINES IN THE PACIFIC (SAMOA)
GRANT 0623-REG (SF)

Financial Report Summary for 30 months ended June 30th 2021

Project Financial Report (PFR)

The Project Financial Report that is enclosed reflects all Government of Samoa (GoS) funds and Asian Development Bank funds (ADB) utilized for the project for 30 months ended June 30th 2021 (i.e 21/01/2019 – 30/06/2021).

A financial analysis for the report is provided below.

Summary of Expenditure for Disbursement Purposes for 30 months ended June 30th 2021

According to the enclosed financial report for period ended June 30th 2021, **SAT\$6,990,019.61** (equivalent of **USD\$2,671,789.76**) was the total amount of funds expended for project activities. Of this total figure, **99.4%** was provided by the grant funds (i.e. ADB), and **0.6%** was provided by the **Government of Samoa**. For period of 30 months ended June 30th 2021 specifically, a total amount of **SAT\$6,990,019.61** has been expended which is categorized into 4 outputs below:

In terms of **uses of funds** for respective period:

47.03% (SAT\$3,287,445.32) was for **Output 1 – Regional Vaccines Procurement;**

36.42% (SAT\$2,545,432.90) was for **Output 2 – Health Systems Strengthened;**

10.88% (SAT\$760,673.27) was for **Output 3 – Community Awareness Improved;**

5.08% (SAT\$354,919.70) was for **Output 4 – Project Management;**

0.59% (SAT\$41,548.42) was for **Government of Samoa contribution;**

SYSTEMS STRENGTHENING FOR EFFECTIVE COVERAGE OF NEW
VACCINES IN THE PACIFIC (SAMOA)
GRANT 0623-REG (SF)

Budget Information

This report shows that at the end of June 30th 2021 (21/01/19 – 30/6/21), total spending so far on the program is approximately **SAT \$6,990,019.61** according to the Excel reports.

However, compare this figure with the estimated total budget for the project of **SAT \$23,008,532.12**, there is a spending rate of **30.38%** of the total budget allocated as per Project Administration Manual and Workplan.

Nevertheless, a comparison of Output expenditures to the Total Budget (**SAT\$23,008,532.12**) shows the following percentages, and these figures indicate that this is attributed mainly to Outputs 1 and 2:

14.29% ($\text{SAT\$3,287,445.32} / \text{SAT\$23,008,532.12}$) was for **Output 1 – Regional Vaccines Procurement;**

11.06% ($\text{SAT\$2,545,432.90} / \text{SAT\$23,008,532.12}$) was for **Output 2 – Health Systems Strengthened;**

3.31% ($\text{SAT\$760,673.27} / \text{SAT\$23,008,532.12}$) was for **Output 3 – Community Awareness Improved;**

1.54% ($\text{SAT\$354,919.70} / \text{SAT\$23,008,532.12}$) was for **Output 4 – Project Management;**

0.18% ($\text{SAT\$41,548.42} / \text{SAT\$23,008,532.12}$) was for **GoS Contribution;**

Special Account Statement (Designated Account)

This report summarizes movements in the program special account (CBS number 06 – 143) during the period (30 months) of January 21st 2019 to June 30th 2021.

Advance payment from the Grant funds (**ADB**) of **USD\$200,000.00** was received in the special account on February 11th 2021. Interest earned for the period resulted in a total of **USD\$191.86**.

As at end of June 30th 2021, the balance as per Designated Account equals **USD\$200,191.86**.

SYSTEMS STRENGTHENING FOR EFFECTIVE COVERAGE OF NEW
VACCINES IN THE PACIFIC (SAMOA)
GRANT 0623-REG (SF)

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Darryl C Anesi', with a stylized, cursive script.

Darryl C Anesi

LOCAL IPM FINANCE AND PROCUREMENT OFFICER
ABT ASSOCIATES PTY LTD

Financial Report: Statement of Receipts and Payments by Output
For the 30 months ended 30th June 2021

Country
Implementing Entities
Project Name
Grant Number
Currency

SAMOA
MoH
Systems Strengthening for Effective Coverage of
New Vaccines in the Pacific
0623-REG(SF)
\$SAT

	Notes	January 21st 2019 - June 30th 2021 Receipts and Payments controlled by Entity	January 21st 2019 - June 30th 2021 Receipts and Payments made by Third Parties	Project to Date
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RECEIPTS (Sources of Funds)

ADB 4/	3	504,770.08	6,792,046.15	7,296,816.23
GoS contribution	4	41,548.42	-	41,548.42
Interest earned	4	466.54	-	466.54
Total Sources of Funds		546,805.04	6,792,046.15	7,338,851.19

PAYMENTS (Uses of Funds)

1. Regional Vaccines Procurement	5	\$ -	\$ 3,287,445.32	\$ 3,287,445.32
1.1 Vaccines and cold chain procurement through VII;	5b	\$ -	\$ 3,287,445.32	\$ 3,287,445.32
1.2 Capacity building in MoH including stock/CCE inventory management and maintenance.		\$ -	\$ -	\$ -
2. Health systems strengthened	5	\$ -	\$ 2,545,432.90	\$ 2,545,432.90
2.1 Update immunization and cold chain policies.	5b	\$ -	\$ 33,610.38	\$ 33,610.38
2.2 Participate in country-level health sector coordination mechanism.		\$ -	\$ -	\$ -
2.3 Update SOPs and guidelines.		\$ -	\$ -	\$ -
2.4 Microplan and deliver mass HPV and PCV campaigns.	5b	\$ -	\$ 408,144.80	\$ 408,144.80
2.5 Deliver mass HPV and PCV campaigns.	5b	\$ -	\$ 193,437.03	\$ 193,437.03
2.6 Conduct effective Vaccine Management assessments.	5b	\$ -	\$ 336,613.50	\$ 336,613.50
2.7 Refurbish cold chains.		\$ -	\$ -	\$ -
2.8 Capacity building in planning, budgeting, accounting and financial reports.	5b	\$ -	\$ 632,113.85	\$ 632,113.85
2.9 Incorporate new vaccines into the annual health planning and budgeting process.	5b	\$ -	\$ 33,610.38	\$ 33,610.38
2.10 Review, update and integrate EPI reporting forms and indicators into health information systems.		\$ -	\$ -	\$ -
2.11 Conduct National Immunization Coverage Surveys.	5b	\$ -	\$ 130,941.09	\$ 130,941.09
2.12 Immunization and public health training for health workers including vaccine delivery, routine reporting, adverse event notification, supply chain management and supportive supervision.	5b	\$ -	\$ 776,948.92	\$ 776,948.92
3. Community Awareness Improved		\$ 96,043.48	\$ 664,629.79	\$ 760,673.27
3.1 Engage in community partnerships with existing structures.		\$ -	\$ -	\$ -
3.2 Develop integrated public health and gender sensitive communication material and implementation plan to generate demand.	5b	\$ -	\$ 232,013.33	\$ 232,013.33
3.3 Partnership to implement community strategy and key interventions and activities including testing communication materials in TV and radio spots, print media, job aids, and social media tools.	5a and 5b	\$ 90,043.48	\$ 432,616.46	\$ 528,659.94
3.4 Implement and monitor Gender Action Plan.		\$ -	\$ -	\$ -
4. Project Management	5	\$ 60,381.56	\$ 294,638.14	\$ 354,919.70
4.1 Recruit implementation firm. 7/	5a and 5b	\$ 60,381.56	\$ 120,305.87	\$ 180,777.44
4.2 Extend country partnership agreements with UNICEF.		\$ -	\$ -	\$ -
4.3 Direct contract UNICEF for associated services.	5b	\$ -	\$ 174,142.20	\$ 174,142.20
4.4 Support governments on annual procurement contracts with UNICEF for vaccines.		\$ -	\$ -	\$ -
4.5 Prepare annual work plans.		\$ -	\$ -	\$ -
4.6 Prepare annual audits and project reports.		\$ -	\$ -	\$ -
4.7 Conduct gender awareness of project staff.		\$ -	\$ -	\$ -
4.8 Mid-term Review		\$ -	\$ -	\$ -
5. Administration and Operations	5	\$ -	\$ -	\$ -
6. Contingency	5	\$ -	\$ -	\$ -
7. Unallocated	5	\$ -	\$ -	\$ -
8. GoS contribution	5	\$ 41,548.42	\$ -	\$ 41,548.42
Total Uses of Funds		\$ 197,873.46	\$ 6,792,046.15	\$ 6,990,019.61

Increase/(Decrease) in Cash		\$ 348,931.58	\$ 0.00	\$ 348,931.58
Foreign Currency gain (loss) 5/		164,098.45		164,098.45
Net Cash Movement		512,930.03		512,930.03
Closing Cash Balance				
CBS IDA Bank Balance 6/	2	\$ 512,930.03	\$ -	\$ 512,930.03
Cash at end of Year		512,929.93		512,929.93

Notes

- 1/ Amounts in SATS as per actual date of transaction. For foreign payments from CBS DA, converted to SATS using the CBS exchange rate on the date of transaction.
2/ Consists of remaining balances of contracts already awarded. For contracts denominated in foreign currencies are converted to SATS using the CBS exchange rate at end of semester.
3/ Budget and allocation as per PAM in USD. Converted to SATS using the CBS exchange rate at end of semester.
4/ ADB includes both the funds being deposited into the CBS DA and funds directly paid to UNICEF and others from ADB.
5/ Due to difference in SATS running balance of the CBS DA compared to the USD running balance of the CBS DA at the end of semester, converted to SATS using the CBS exchange rate at the end of the semester.
6/ CBS DA balance at end of quarter in USD, converted to SATS using the CBS exchange rate at the end of the semester.
7/ The total contract for IPM equals US\$1,725,000.00 (GoS \$225,000.00 and ADB \$1,500,000.00).

CURRENT ESTIMATED PROJECTED FUNDING

Gain/(Loss)

CBS USD\$ A/C balance @ 30 June 2021	\$ 200,191.46
exchange rate CBS	0.390290
	\$ 512,930.03
SATS A/C @ 30 June 2021	\$ 348,931.58
Exchange rate Gain/(Loss)	\$ 164,098.45

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

For the 30 months ended 30th June 2021

SAMOA
MoH
Systems Strengthening for Effective Coverage of New Vaccines in the Pacific
0623-REG(SF)
SSAT

[illegible]

4.5 Prepare annual work plans.		\$	-	\$	-	\$	-	\$	-		\$	-	\$	-			
4.6 Prepare annual audits and project reports.		\$	-	\$	-	\$	-	\$	-		\$	-	\$	-			
4.7 Conduct gender awareness of project staff.		\$	-	\$	-	\$	-	\$	-		\$	-	\$	-			
4.8 Mid-term Review		\$	-	\$	-	\$	-	\$	-		\$	-	\$	-			
5. Administration and Operations	5	\$	-	\$	-	\$	-	\$	-	\$	430,000.00	\$	1,101,744.86	\$	1,101,744.86		
6. Contingency	5	\$	-	\$	-	\$	-	\$	-	\$	126,504.00	\$	324,128.21	\$	324,128.21		
7. Unallocated	5	\$	-	\$	-	\$	-	\$	-								
8. GoS contribution	5	\$	41,548.42	\$	-	\$	41,548.42	\$	588,320.74	\$	629,869.17	\$	1,480,000.00	\$	3,792,052.06	\$	3,162,182.90
Total Uses of Funds		\$	197,973.46	\$	6,792,046.15	\$	6,990,019.61	\$	4,390,231.89	\$	11,380,251.50	\$	8,980,000.00	\$	23,008,532.12	\$	11,628,280.62

Increase/(Decrease) in Cash		\$	348,831.58	\$	0.00	\$	348,831.58	\$	(4,390,231.89)	\$	(11,380,251.50)	\$	(8,980,000.00)	\$	(23,008,532.12)	\$	(11,628,280.62)
Foreign Currency gain (loss) 5/			164,098.45				164,098.45										
Net Cash Movement			512,930.03				512,930.03										
Closing Cash Balance																	
CBS IDA Bank Balance 6/	2	\$	512,930.03	\$			512,930.03										
Cash at end of Year			512,929.93				512,929.93										

Notes

1/ Amounts in SAT\$ as per actual date of transaction. For foreign payments from CBS DA, converted to SAT\$ using the CBS exchange rate on the date of transaction.

2/ Consists of remaining balances of contracts already awarded. For contracts denominated in foreign currencies are converted to \$SAT using the CBS exchange rate at end of semester.

3/ Budget and allocation as per PAM in USD. Converted to \$SAT using the CBS exchange rate at end of semester.

4/ ADB includes both the funds being deposited into the CBS DA and funds directly paid to UNICEF and others from ADB.

5/ Due to difference in SAT\$ running balance of the CBS DA compared to the USD\$ running balance of the CBS DA at the end of semester, converted to SAT\$ using the CBS exchange rate at the end of the semester;

6/ CBS DA balance at end of quarter in USD\$, converted to SAT\$ using the CBS exchange rate at the end of the semester.

7/ The total contract for IPM equals US\$1,725,000.00 (GoS \$225,000.00 and ADB \$1,500,000.00);

CURRENT ESTIMATED PROJECTED FUNDING

Gain/(Loss)

CBS USD\$ A/C balance @ 30 June 2021	\$	200,191.46	
exchange rate CBS		0.390290	
	\$	512,930.03	
SAT\$ A/C @ 30 June 2021	\$	348,831.58	
Exchange rate Gain/(Loss)	\$	164,098.45	

Project Name: Systems Strengthening for Effective Coverage of New Vaccines in the Pacific
Grant Number: 0623-REG(SF)

Trial Balance for the 30 months ended 30th June 2021

Date	Expenditure	Category	Transaction Details (USD\$)	Transaction Details (SAT\$)	Totals (SAT\$)
1	Regional Vaccines Procurement				
1.1	Vaccines and cold chain procurement through VII;				
16-Jul-2020	UNICEF - Procurement of medical equipment, assets and supplies (UNICEF VII agreement).	2	\$ 603,000.00	\$ 1,597,858.92	
29-Sep-2020	UNICEF - Procurement of PQS cold chain equipment and associated supplies (UNICEF Outputs agreement).	2	\$ 100,221.00	\$ 265,113.88	
29-Sep-2020	UNICEF - Delivery and installation of cold chain equipment and associated supplies to recipient supplies (UNICEF Outputs agreement).	2	\$ 2,900.00	\$ 7,671.35	
9-Feb-2021	UNICEF VII - payment for new vaccines first batch as per 2020 invoice# 3	1	\$ 560,654.91	\$ 1,416,801.17	
1.1	Vaccines and cold chain procurement through VII;		\$ 1,266,975.91		\$ 3,287,445.32
1.2	Capacity building in MoH Including stock/CCE inventory management and maintenance.				
1.2	Capacity building in MoH Including stock/CCE inventory management and maintenance.		\$ -		\$ -
1	Sub-total - Output 1		\$ 1,266,975.91		\$ 3,287,445.32
2	Health systems strengthened				
2.1	Update Immunization and cold chain policies.				
29-Sep-2020	UNICEF - Develop and update National Immunization policy and standards including job aids for safe vaccine administration (UNICEF Outputs agreement).	6	\$ 12,708.00	\$ 33,616.38	
2.1	Update immunization and cold chain policies.		\$ 12,708.00		\$ 33,616.38
2.2	Participate in country-level health sector coordination mechanism.				
2.2	Participate in country-level health sector coordination mechanism.		\$ -		\$ -
2.3	Update SOPs and guidelines.				
2.3	Update SOPs and guidelines.		\$ -		\$ -
2.4	Microplan and deliver mass HPV and PCV campaigns				
29-Sep-2020	UNICEF - Support annual microplanning at district and facility levels (UNICEF Outputs agreement).	6	\$ 116,583.00	\$ 308,396.16	
29-Sep-2020	UNICEF - HPV school based planning and training with messaging on the importance of HPV vaccines to cervical cancer (UNICEF Outputs agreement).	6	\$ 37,708.00	\$ 99,748.70	
2.4	Microplan and deliver mass HPV and PCV campaigns		\$ 154,291.00		\$ 408,144.86
2.5	Deliver mass HPV and PCV campaigns				
29-Sep-2020	UNICEF - Financing of mass HPV and PCV catch-up through routine outreach according to quarterly microplans (UNICEF Outputs agreement).	6	\$ 73,125.00	\$ 193,437.03	
2.5	Deliver mass HPV and PCV campaigns		\$ 73,125.00		\$ 193,437.03
2.6	Conduct effective vaccine management assessments				
29-Sep-2020	UNICEF - Undertake a comprehensive effective vaccine management assessment (UNICEF Outputs agreement)	6	\$ 59,500.00	\$ 157,394.92	
29-Sep-2020	UNICEF - Address supply chain performance issues identified in the Comprehensive Effective Vaccine Management Assessment (UNICEF Outputs agreement).	6	\$ 67,750.00	\$ 179,218.58	
2.6	Conduct effective vaccine management assessments		\$ 127,250.00		\$ 336,613.50
2.7	Refurbish cold chain stores				
2.7	Refurbish cold chain stores		\$ -		\$ -
2.8	Capacity building in planning, budgeting, accounting and financial reports				
29-Sep-2020	UNICEF - Capacity building on vaccine administration, new vaccine introductions, immunization planning, financing, microplanning (gender responsive), reporting (sex disaggregated), data quality and adverse event reporting (UNICEF Outputs agreement).	6	\$ 238,958.00	\$ 632,113.85	
2.8	Capacity building in planning, budgeting, accounting and financial reports		\$ 238,958.00		\$ 632,113.85
2.9	Incorporate new Vaccines into the annual health planning and budgeting process				
29-Sep-2020	UNICEF - Update child health books to include new vaccines (UNICEF Outputs agreement).	6	\$ 12,708.00	\$ 33,616.38	
2.9	Incorporate new Vaccines into the annual health planning and budgeting process		\$ 12,708.00		\$ 33,616.38
2.10	Review, Update and integrate EPI reporting forms and indicators into health information systems				

2.10	Review, Update and integrate EPI reporting forms and indicators into health information systems		\$ -		\$ -
2.11	Conduct National Immunization Coverage Surveys				
29-Sep-2020	UNICEF - Conduct an immunization data quality assessment on coverage (UNICEF Outputs agreement).	6	\$ 49,500.00	\$ 130,941.99	
2.11	Conduct National Immunization Coverage Surveys		\$ 49,500.00		\$ 130,941.99
2.12	Immunization and public health training for health workers including vaccine delivery, routine reporting, adverse event notification, supply chain management and supportive supervision				
29-Sep-2020	UNICEF - Capacity building on vaccine forecasting, procurement, setting up alert mechanisms, for vaccine shortages, overstocks and wastage (UNICEF Outputs agreement).	6	\$ 116,586.00	\$ 308,404.09	
29-Sep-2020	UNICEF - Conduct training in supply chain management (UNICEF Outputs agreement).	6	\$ 37,708.00	\$ 99,748.70	
29-Sep-2020	UNICEF - Training on cold chain equipment maintenance and repairing (UNICEF Outputs agreement).	6	\$ 36,708.00	\$ 97,103.40	
29-Sep-2020	UNICEF - Develop a vaccine, immunization and cold chain training capacity development program with detailed course materials, timing and target participants, and with the endorsement of MoH (UNICEF Outputs agreement).	6	\$ 102,708.00	\$ 271,692.72	
2.12	Immunization and public health training for health workers including vaccine delivery, routine reporting, adverse event notification, supply chain management and supportive supervision		\$ 293,710.00		\$ 776,948.92
2	Sub-total - Output 2		\$ 962,250.00		\$ 2,545,432.90
3	Community Awareness Improved				
3.1	Engage in community partnerships with existing structures				
3.1	Engage in community partnerships with existing structures		\$ -		\$ -
3.2	Develop integrated public health and gender sensitive communication material and implementation plan to generate demand				
29-Sep-2020	UNICEF - Develop communication strategy with MoH addressing vaccine hesitancy and benefits of immunization (UNICEF Outputs agreement).	6	\$ 87,708.00	\$ 232,013.33	
3.2	Develop integrated public health and gender sensitive communication material and implementation plan to generate demand		\$ 87,708.00		\$ 232,013.33
3.3	Partnership to implement community strategy and key interventions and activities, including testing communication materials in TV and radio spots, print media, job aids, and social media tools				
29-Sep-2020	UNICEF - Capacity building training for communication and community mobilization (UNICEF Outputs agr	6	\$ 52,708.00	\$ 139,428.09	
29-Sep-2020	UNICEF - Development, production and implementation of communication resources including aids for community mobilization and engagement with gender considerations and school based strategy (UNICEF Outputs agreement).	6	\$ 110,834.00	\$ 293,188.37	
16-Apr-2021	Beta Multimedia Investments Co Ltd - media package for New Vaccines awareness with TV5 for 12 months	7	\$ 15,830.80	\$ 40,000.00	
30-Apr-2021	Apia Broadcasting Ltd - media package for New Vaccines awareness with TV3 for 6 months	7	\$ 9,136.98	\$ 23,000.00	
30-Apr-2021	Samoa Broadcasting Ltd - media package for New Vaccines awareness with TV1 for 6 months	7	\$ 13,126.85	\$ 33,043.48	
3.3	testing communication materials in TV and radio spots, print media, job aids, and social media tools		\$ 201,636.63		\$ 528,659.94
3.4	Implement and monitor Gender Action Plan				
3.4	Implement and monitor Gender Action Plan		\$ -		\$ -
3	Sub Total Output 3		\$ 289,344.63		\$ 760,673.27
4	Project Management				
4.1	Recruit implementation firm (amounts posted are net of 15% WHTax)				
29-Jan-2021	Abt Associates Pty Ltd - first claim invoice 3458 for period Feb - Sept 2020 (US\$27,432.49)	5	\$ 23,854.34	\$ 60,381.56	
29-Jun-2021	Abt Associates Pty Ltd - second claim invoice 3494 for period Oct - Nov 2020 (US\$31,489.10)	5	\$ 27,381.83	\$ 69,906.89	
29-Jun-2021	Abt Associates Pty Ltd - third and forth claims Invoices 3570 and 3691 for periods Dec 2020 and Jan 2021 (US\$12,723.45 and US\$10,018.98)	5	\$ 18,776.03	\$ 50,488.98	
4.1	Recruit implementation firm	3 & 4 & 5	\$ 71,012.20		\$ 180,777.44
4.2	Extend country partnership agreements with UNICEF				
4.2	Extend country partnership agreements with UNICEF		\$ -		\$ -
4.3	Direct contract UNICEF for associated services				
	UNICEF - Programme Support Costs (UNICEF Outputs agreement).	6	\$ 65,831.00	\$ 174,142.26	
4.3	Direct contract UNICEF for associated services		\$ 65,831.00		\$ 174,142.26
4.4	Support government on annual procurement contracts with UNICEF for vaccines				
4.4	Support government on annual procurement contracts with UNICEF for vaccines		\$ -		\$ -
4.5	Prepare annual workplans				
4.5	Prepare annual workplans		\$ -		\$ -
4.6	Prepare annual audits and project reports				
4.6	Prepare annual audits and project reports		\$ -		\$ -
4.7	Conduct general awareness of project staff				

4.7	Conduct general awareness of project staff		\$ -		\$ -
4.8	Mid term review				
4.8	Mid term review		\$ -		\$ -
4	Sub Total Output 4		\$ 136,643.20		\$ 354,919.70
5	Administration and Operations	7			
5	Sub Total 5		\$ -		\$ -
6	Contingencies	C			
6	Sub Total 6		\$ -		\$ -
7	Unallocated	D			
7	Sub Total 7		\$ -		\$ -
8	GoS contribution				
29-Jan-2021	1/ Abt Associates Pty Ltd - VAGST for first claim inv 3458 for period Feb - Sept 2020 (US\$27,432.49)	E	\$ 3,588.15	\$ 9,082.54	
29-Jun-2021	Abt Associates Pty Ltd - VAGST for second claim invoice 3494 for period Oct - Nov 2020 (US\$31,489.10)	E	\$ 4,107.27	\$ 10,486.02	
29-Jun-2021	Abt Associates Pty Ltd - VAGST for third and forth claims invoices 3570 and 3691 for periods Dec 2020 and Jan 2021 (US\$12,723.45 and US\$10,018.98)	E	\$ 2,966.40	\$ 7,573.34	
16-Apr-2021	Beta Multimedia Investments Co Ltd - VAGST	7	\$ 2,374.62	\$ 6,000.00	
30-Apr-2021	Apia Broadcasting Ltd - VAGST	7	\$ 1,370.55	\$ 3,450.00	
30-Apr-2021	Samoa Broadcasting Ltd - VAGST	7	\$ 1,969.03	\$ 4,956.52	
8	Sub-total 8	E	\$ 16,376.01	\$ 41,548.42	
Grand Total (1 + 2 + 3 + 4 + 5 + 6 + 7) + 8			\$ 2,671,789.76	\$ 6,990,019.61	

Notes:

All UNICEF related payments are advance payments.

1/ This payment for Abt Associates Pty Ltd was financed from the GoS CBS account 06-023 and will be reimbursed from DA (Advance payment from ADB). This was done due to delay in setting up Beneficiary Account on ADB CPD, which is now completed. Also take note that the VAGST and WHI Tax is paid by GoS which is reflected in Output 8, unfortunately only 10% WHI Tax was deducted and not 15% which MoF needs to correct;

Direct payment from ADB to UNICEF Outputs Agreement
 Direct payment from ADB to UNICEF VII
 Direct payment from ADB to UNICEF for first batch of new vaccines
 Direct payment from ADB to Abt Associates Pty Ltd
 Direct payment from ADB to Abt Associates Pty Ltd

WA	\$ 1,382,452.00
WA	\$ 603,000.00
WA	\$ 560,854.91
WA	\$ 27,381.63
WA	\$ 18,799.62

Notes to the Financial Statements

Country	SAMOA
Implementing Entities	MoH
Project Name	Systems Strengthening for Effective Coverage of New Vaccines in the Pacific
Grant Number	0623-REG(SF)
Currency	\$SAT

1. Accounting Policies

Basis of Preparation

The Financial Statements have been prepared in accordance with Cash Basis International Public Sector Accounting Standard (IPAS) Financial Reporting under the Cash Basis of Accounting.

b. Reporting Period and Restated Comparative Figures

The Accounting Policies as stated hereunder have been applied consistently throughout the financial statement and during the reporting period covering 29 months and 10 days, ended June 30th 2021.

There are no comparative figures as this is the first year reporting for the project due to no transactions being incurred in the FY 2019/20. The project effective date nevertheless, is January 21st 2019 in accordance with the Grant Agreement. Therefore the relevant reporting period covers the period from January 21st 2019 to June 30th 2021.

c. Reporting Entity

The Ministry of Health (MoH) as Implementing Agency through the Integrated Project Management Team - Abt Associates Pty Ltd and the Ministry of Finance (MOF) as the Executing Agency.

d. Reporting Currency

The financial statements are presented in Samoan Tala (\$SAT) as the functional and operating currency of the Government of Samoa.

e. Exchange rate

Transactions in US Dollars and other foreign currencies are translated to Samoan Tala using the Central Bank of Samoa mid exchange rates on the date of the transaction. Cash balances held in foreign currency (such as USD) is converted to Tala and reported using the end of period or closing rate, that is June 30th 2021 (last working day): SAT\$1 = USD\$0.39029

2. Cash

Cash and cash equivalents consist of cash receipts and bank deposits from sources of funding.

	Exchange Rate	USD\$	SAT\$ Equivalent
End of reporting balance at CBS Designated Account as at June 30th 2021	0.39029	\$ 200,191.46	\$ 512,930.03

3. External Grant Receipts

External Grant Receipts from the Asian Development Bank (0623-REG) for the Systems Strengthening for Effective Coverage of New Vaccines in the Pacific Project for period ended June 30th 2021 comprise of the following Withdrawal Applications:

		12 months ended June 30th 2021	
		SAT\$ equivalent	
Withdrawal Application # A00001 (USD\$603,000.00)	Direct payment to UNICEF	\$ 1,597,858.92	
Withdrawal Application # B00002 (USD\$1,382,452.00)	Direct payment to UNICEF	\$ 3,656,990.19	
Withdrawal Application # WA004 (USD\$200,000.00)	Advance payment to DA with CBS	\$ 504,770.08	
Withdrawal Application # WA005 (USD\$560,854.91)	Direct payment to UNICEF	\$ 1,416,801.17	
Withdrawal Application # WA006 (USD\$27,381.83)	Direct payment to Abt Associates Pty Ltd	\$ 69,906.89	
Withdrawal Application # WA007 (USD\$19,776.03)	Direct payment to Abt Associates Pty Ltd	\$ 50,488.98	
			<u>7,296,816.23</u>

4. Other Receipts

Other Cash Receipts for the project include Government of Samoa (GoS) contribution.

		12 months ended June 30th 2021
		SAT\$
GoS contribution to VAGST		41,548.42
Interest earned on CBS designated account		486.54
		<u>\$ 42,034.97</u>

5. Payment/Expenditures

Payments were made in accordance to the Project Financing Agreement, ADB financial and procurement guidelines, and GoS financial policies.

a. Pre-finance expenditures by GoS (Finance One system)

The column titled 'Receipts and Payments controlled by Entity' includes pre-finance expenditures. These expenditures are paid by the GoS and recorded in the Finance One system to be reimbursed from the CBS Designated Account usually in a quarterly and/or six monthly basis. These expenditures do not include their VAGST component and are listed in detail in the Trial Balance.

b. Payments by Third Parties

There were payments made to third parties directly from ADB and are detailed below:

		12 months ended June 30th 2021
		SAT\$ equivalent
Withdrawal Application # A00001 (USD\$603,000.00)	Direct payment to UNICEF for Amendment to VII Agreement	1,597,858.92
Withdrawal Application # B00002 (USD\$1,382,452.00)	Direct advance payment to UNICEF for Outputs Agreement	3,656,990.19
Withdrawal Application # WA005 (USD\$560,854.91)	Direct payment to UNICEF for 2020 Invoice# 3	1,416,801.17
Withdrawal Application # WA006 (USD\$27,381.83)	Direct payment to Abt Associates Pty Ltd	69,906.89
Withdrawal Application # WA007 (USD\$19,776.03)	Direct payment to Abt Associates Pty Ltd	50,488.98
		<u>6,792,046.15</u>

The direct payment to UNICEF for the Amendment to VII Agreement 2020 for the amount of US\$603,000.00 is a guarantee payment for the introduction of new vaccines under this project.
An initial US\$200,000 was paid by GoS in 2016 in accordance with the original VII Agreement for vaccines related to Samoa's Expanded Program for Immunization. As a result, the total ceiling equals US\$803,000.00 as explained in the Amendment to VII Agreement 2020.

6. Fixed Assets

The fixed assets procured during the period are presented in a separate Assets Register spreadsheet, in accordance with GoS Treasury Instructions and Finance One System - Assets Module.

7. Additional Financing

An Additional Financing Grant Agreement (0788-REG(SF)) to the original grant agreement (0623-REG(SF)) for the amount of US\$8m came into effect on May 31st 2021. This additional financing is for the purposes of expanding the scope of the initial project to include the provision of COVID19 vaccines. The additional financing is noted herein and will be reflected fully in the next audit in a consolidated financial statement for the respective period.