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SAMOA QUALIFICATIONS AUTHORITY

Samoa Qualifications Authority

Annual Report
July 2023 – June 2024

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ACRONYMS

CAS	Career Advisory Services
CDC	Cabinet Development Committee
CEO	Chief Executive Officer
ESP	Education Sector Plan
FQRS	Foreign Qualification Recognition Services
FY	Financial Year
ICT	Information Communication Technology
MOAs	Memorandum of Agreements
MPE	Ministry of Public Enterprises
NCSs	National Competency Standards
PSET	Post School Education and Training
RCC	Recognition of Current Competency
ROA	Record of Achievement
SQA	Samoa Qualifications Authority
SQF	Samoa Qualifications Framework
SQs	Samoa Qualifications
TVET	Technical and Vocational Education and Training

EXECUTIVE SUMMARY

- This is the 18th Annual Report for the Samoa Qualifications Authority (SQA) since its initial establishment under the SQA Act 2006 which was repealed by the SQA Act 2010.

- Mandated under the SQA Act 2010, the SQA is the principal organization which provides policy advice, regulates qualifications and quality standards, quality assures and coordinates Post School Education and Training (PSET) for Samoa.

- The Education Sector Budget Support Modality, now in its sixth year allocates funding through the Education Sector Coordination Unit for approved education sector activities carried out by the three Education Sector Implementing agencies (SQA, National University of Samoa and Ministry of Education and Culture) to achieve the activities in the Education Sector Plan (ESP) 2019-2024.

- The total appropriation from the Government of Samoa for SQA operations for this financial year is detailed:

	2023/24	**2022/23**
Sub-Total Outputs Delivered by the Public Body	$3,205,270	$3,068,320
Transactions on Behalf of the State:		
Government Initiatives & Policies:		
- Education Sector Budget Support	$3,363,137	$3,038,832
- Rent & Leases (TATTE Building)	$ 257,440	$ 257,440
- VAGST Output Tax	$ 87,718	$ 84,339
Sub-Total – Transaction on Behalf of State	$3,708,295	$3,380,611
TOTAL Appropriations	**$6,913,565**	**$6,448,931**
LESS: Non-Tax Revenue	$ 22,700	$ 22,700
TOTAL GOVERNMENT GRANT	**$6,890,865**	**$6,426,231**
Government Grant (Local)	$3,527,728	$3,387,399
Budget Support	$3,363,137	$3,038,832
TOTAL GOVERNMENT GRANT	**$6,890,865**	**$6,426,231**

- Detailed information on the financial operations are provided in the Audited Financial Statement for the year ending 30 June 2024

- The four main services provided by the SQA utilizing the appropriated funds from the Government are:

1. Policy Advice to the Board and Minister

This appropriation is limited to the development of policies and provision of policy advice to the Board and the Minister.

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2023/24 FY	BUDGET 2023/24 FY
1	**Policy Advice to the Board and Minister**		
	Personnel:	402,358	440,218
	Operating Expenses:	76,223	69,116
	Capital Costs:	-	-
	Overheads:	339,673	319,440
	Total Appropriation	**$ 818,254**	**$ 828,774**
	Baseline	**2023 – 2024**	

Performance Measure/Indicator	Data Baseline (Base Year)	Budget Standard or Target	Key Achievements
Awareness raising programs for TV and radio to inform the Public of SQA's mandated functions and objectives conducted	2	2	World Tourism Day, NUS 40th Anniversary, Foreign Qualifications Recognition Services advertisements, Launching of Samoa Qualifications & National Competency Standards
Number of SQA Board Meetings	12	12	13 (12 SQA Board meetings and 1 special board meeting)
Attend at international quality assurance agencies conferences and meetings for Asia-Pacific Quality Network (APQN) and International Network for Quality Assurance Agencies in Higher Education (INQAAHE), TQF meeting and 2 PACER Plus meetings.	2	2	CEO, ACEOs & Principal Officers: Attendance to the Qualification Recognition Workshop, INQAAHE Forum 2024, APQN Annual Conference, Pacific Qualifications Advisory Board meeting, Pacific Labor Mobility Annual Meeting, Benchmarking and Referencing Study Tour
SQA Quarterly Newsletter published and disseminated after each quarter of each financial year in October, January, April and July	4	4	4 Quarter Newsletters approved and disseminated to all the stakeholders
The number of Monitoring Reports on adherence to SQA Act 2010 and other relevant Legislations produced and approved by the Board in their monthly Board meetings.	4	12	All the reports approved by the SQA Board monthly
Implement the SQA Management Information System for Qualifications Division	New Measure	1 By June 2024	In progress
Date by which the Amendments to the SQA 2022 and Regulations Act is finalized and approved by the Board for submission to Cabinet.	New Measure	1 By December 2022	In progress with the Amendment of the SQA Act 2022

2. Quality Assurance

This appropriation is limited to enhancing the quality and relevance of PSET learning and skills development:

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2023/24 FY	BUDGET 2023/24 FY
2	**Quality Assurance**		
	Personnel:	676,579	796,315
	Operating Expenses:	7,806	13,168
	Capital Costs:	-	-
	Overheads:	169,836	159,720
	Total Appropriation	**$ 854,221**	**$ 969,203**

	Non-Taxation Revenue	$ 23,151	$ 18,950

Baseline Data		2023 – 2024	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Key Achievements**
Number of new qualifications registered on Samoa Qualifications Framework (SQF) by June 2024	5	8	24 new Qualifications (18 Samoa Qualifications & 6 Provider Qualifications) registered on the SQF
Number of registered providers annual registration renewed by April 2024	25	25	23 Formal PSET Providers annual registration renewed (Deregistered two Formal PSET Providers)
Number of potential panel members trained on quality assurance process by June 2024	10	10	8 (External Moderation) 29 (Quality Audit) 10 (Programmes Accreditation)
Number of programmes accredited by SQA by June 2024	5	6	13 Accredited programmes from four PSET Formal Providers
Number of Samoa Qualifications delivered by formal PSET Providers by June 2024	2	2	6 Samoa Qualifications to be delivered by National University of Samoa
Percentage of PSET programmes audited	50%	50%	In progress with the quality audit of Provider programmes
Number of Non-Formal Learning Activities recognized by June 2024	6	6	6 Recognized Non-Formal Learning Activities
External Review Report of SQA against INQAAHE Guidelines of good practice approved by June 2024	New measure	1	In progress with the Self Review against INQAAHE guidelines for good practice
Revised Samoa Qualifications Framework approved by June 2024	New measure	1	Samoa Qualifications Framework approved by the Board
Number of External Moderations Reports of Samoa Qualifications and National Competency Standards approved by June 2024	New measure	6	6 Reports on addressing requirements for external moderation

3. Research, Policy and Planning

This appropriation is limited to enhancing research, policy and planning development capability to provide sound PSET policy advice:

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2023/24 FY	BUDGET 2023/24 FY
3	**Research, Policy & Planning**		
	Personnel:	372,145	418,672
	Operating Expenses:	11,045	31,970
	Capital Costs:	-	-

	Overheads:	169,836	159,720
	Total Appropriation	**$553,026**	**$ 610,362**

Baseline Data		**2023 – 2024**	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Key Achievements**
Full term review of the SQA Corporate Plan 2021-2024 produced and approved	1	By June 2024	Full term reviewed approved
Full term review of the PSET Strategic Plan 2021-2024 produced and approved	1	By June 2024	Full term reviewed approved
PSET Statistical Bulletin 2023 published and disseminated	1	By June 2024	Report completed and approved
SQA Annual Strategic Planning Seminar objectives achieved by February 2024	1	100%	100% achieved
PSET Conference 2023 Outcome Statement quarter progress reports produced	1	By June 2024	PSET Conference Outcome Statement Quarter progress approved
Research report produced and approved by the Board: Survey of Employers of PSET graduates (2018,2019 & 2020)	1	1 By December 2023	In progress with the report for approval in FY2024-2025

4. Qualifications

This appropriation is limited to the appropriation of Qualification Services:

OUTPUT NUMBER	**DESCRIPTION**	**ACTUAL 2023/24 FY**	**BUDGET 2023/24 FY**
4	**Qualification Services**		
	Personnel:	545,902	623,632
	Operating Expenses:	3,106	13,580
	Capital Costs:	-	-
	Overheads:	169,836	159,720
	Total Appropriation	**$718,844**	**$ 796,932**
	Non-Taxation Revenue	**$ 3,564**	**$ 3,750**

Baseline Data		**2023 – 2024**	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Key Achievements**
Number of Samoa Qualifications and National Competency Standards developed by June 2024	1	4	10 (4 Samoa Certificate in Information Communication and Technology I-IV & 6 Samoa Apprenticeship Certificates IV)
Number of Trades Samoa Qualifications Reviewed	6	7	12 (4 Samoa Certificates in Carpentry & Joinery I-IV, 4 Samoa Certificates in Plumbing I-IV, 4 Samoa Certificates in Welding & Fabrication I-IV)
Number of applications for recognition of foreign qualifications processed and approved	2	5	41 applications approved
Report on the objective of the National Career Day Approved	1	1	National PSET Exhibition 2023 was conducted for all PSET Providers both Savaii and Upolu
Number of lecturers and trainers	10	10	31 lecturers and trainers

supported through professional development support			
Number of working groups and advisory groups established to implement learning pathways by June 2024	New measure	3	Will be established in the new FY 2024-2025

DESCRIPTION	ACTUAL 2023/24 FY	BUDGET 2023/24 FY
Sub-Total Outputs Delivered by the Public Body	**$ 2,944,345**	**$ 3,205,270**
Transactions on Behalf of the State:		
Government Initiatives & Policies:		
-Education Sector Budget Support	2,579,461	3,363,137
-Rent & Leases (TATTE Building)	257,440	257,440
-VAGST Output Tax	87,718	87,718
TOTAL EXPENDITURE (refer to Audited FS)	**$ 5,868,964**	**$ 6,913,565**
LESS: Non-Tax Revenue	26,715	22,700
GOVERNMENT GRANT	**$ 5,842,249**	**$ 6,890,865**

The SQA Board of Directors, senior management and staff gratefully acknowledges the Government of Samoa and Cabinet, especially the Minister of Education and Culture, the Minister of Public Enterprises, Government of Samoa Ministries and Corporations, all PSET providers, the Development Partners, in particular, the Government of Australia and Government of New Zealand and all stakeholders for their continued support and assistance during this financial year.

1. STATEMENT TO PARLIAMENT

1.1 INTRODUCTION
This is the 18th Annual Report for the SQA covering the period from July 2023 to June 2024. The Annual Report complies with the SQA Act 2010, the Public Bodies (Performance & Accountability) Act 2001 and the Public Finance Management Act 2001.

1.2 VISION
Relevant, Accessible, Quality and Sustainable Post-School Education and Training in Samoa

1.3 MISSION
To Coordinate, Regulate and Quality Assure Post School Education and Training through Sustainable Partnerships with all stakeholders

1.4 KEY OBJECTIVES
1. To regulate and quality assure Post School Education and Training
2. To enhance relevance and access to Post School Education and Training opportunities
3. To conduct research and formulate policy to provide sound Post School Education and Training policy advice
4. To provide strategic leadership and strengthen networking with Post School Education and Training sector and stakeholders
5. To achieve effectiveness, efficiency and sustainability of resources

1.5 MANDATE
SQA is formally mandated under the SQA Act 2010. It also has responsibilities under the following:
- Accident Compensation Act 1989
- Apprenticeship Act 2014
- Apprenticeship Regulations 2015
- Audit Act 2013
- Cabinet Directives
- Education Sector Plan 2019-2024
- Income Tax Act 2012
- Labour and Employment Relations Act 2013
- Occupational Safety and Health Act 2002
- Post School Education and Training Strategic Plan 2020 – 2024
- Public Bodies (Performance and Accountability) Act 2001
- Public Bodies (Performance and Accountability) Regulation 2002
- Public Finance Management Act 2001
- Samoa National Provident Fund Act 1972
- Samoa Qualifications Authority Corporate Plan 2021-2024
- SQA Board Resolutions
- Strategy for the Development of Samoa 2020-2024
- Treasury Instructions
- VAGST Act 2015

1.6 SQA MANDATED FUNCTIONS
The Samoa Qualifications Authority Act 2010 lists the following:
(a) provide policy advice to the Government on strategies and priorities for Post School Education and Training;

(b) monitor and report to Government and the PSET Sector, on the activities, resourcing, and overall performance of the PSET Sector concerning national strategic goals for economic social and cultural development;
(c) provide advice to Government and the PSET sector on findings and implications arising from research, monitoring or evaluation conducted by the Authority or other agencies, bodies or persons;
(d) regulate qualifications and quality standards for all PSET providers in Samoa;
(e) co-ordinate and strengthen all PSET, so as to better focus the PSET sector on national development goals and to promote and develop articulation among programmes;
(f) promote links and learning pathways between the school sector and the PSET sector, and offer career advisory services;
(g) develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations;
(h) work with national stakeholder groups to ensure standards and training requirements are established, in particular for trade, technician and professional occupations;
(i) determine a national qualifications structure for Samoa, including the definition of terms to ensure and maintain the national and international credibility of qualifications and the good standing of PSET organizations;
(j) develop criteria and processes for the registration of all providers of PSET;
(k) develop criteria and processes for the accreditation and quality audit of all PSET providers;
(l) promote quality assurance in non-formal education and training programmes;
(m) work collaboratively with all PSET providers, in particular, to verify that they are using quality management policies and processes that ensure qualifications meet or exceed international standards and that their programmes align with national priorities;
(n) work with overseas government agencies and other organizations to recognize overseas qualifications in Samoa and to achieve international recognition for qualifications awarded in Samoa;
(o) provide assurance that PSET in Samoa maintains international comparability;
(p) coordinate and conduct accreditation of providers, programmes, registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect; or
(q) perform any other function conferred on the Authority by this or any other Act, or requested by the Government from time to time.

2. CHAIRPERSON'S REPORT

On behalf of the Board of Directors, I present the Annual Report for the Financial Year (FY) 2023/2024 for the Samoa Qualifications Authority.

2.1 STRATEGIC OVERVIEW

The SQA's strategic focus is to be a lead agency that contributes to Samoa's economic, social, and cultural growth**.** The SQA's role in the quality assurance of post-school education and training (PSET) that leads to employment and improved livelihoods supports the Government's Vision of "Fostering social harmony, safety and freedom for all" as specified in the *Pathway for the Development of Samoa 2021/22 -2025/26.*

At the organizational level, the SQA exists as the overarching agency that regulates, quality assures and coordinates the PSET Sector for Samoa. The SQA Corporate Plan 2021-2024, SQA Statement of Corporate Objectives 2021-2024, PSET Strategic Plan 2020-2024 and the Education Sector Plan (ESP) 2019-2024 are the guiding strategic documents for these activities for this financial year.

The ESP 2019-2024 guides the Government's sectoral approach cascading into the Budget Support Modality which provides additional funding for the SQA Approved Annual Budget 2023/2024.

2.2 ACTIVITIES AND PERFORMANCE

SQA's contribution to Samoa's economic, social and cultural development is evident within each year of operation and implementation. In this financial year, the PSET providers' commitment to quality through the renewal of providers' registration status, accreditation of their programmes, and delivery of Samoa Qualifications that are registered on the Samoa Qualifications Framework demonstrates a commitment to continuous quality improvement. With PSET providers' commitment to quality of education and training and high levels of achievement; graduates will have qualifications that are recognized locally and internationally. As detailed in the Chief Executive Officer Report, progress is steady and effective in SQA's engagement with the development and support of PSET providers to meet required national and international standards of education and training which transition seamlessly into relevant employment.

The work of SQA is enabled by the Government's confidence as reflected in the continuous support through the annual Budget Allocation and Cabinet support of SQA policy development, implementation and other various consultations and activities.

Approved Budget Estimates Financial Year 2023-2024

The government appropriation for the 2023/24 Financial Year rose by seven per cent (7%) compared to 2022/23, with a net increase of $446,634.00. This increase was driven by an increase in Budget Support funding of $324,305.00, along with a modest $131,988.00 increase in personnel costs to cover contract-end benefits and long-service benefits scheduled for payment in the 2023/24 financial year.

SQA recorded a surplus of $105,582.00 in income over expenditure (refer to the CEO's report and the Audited Financial Statement for details), reflecting good budget management and control over spending.

2.3 OPERATIONAL PRIORITIES

Quality Assurance Processes

- Implementation of Quality Assurance Standards, Policies and Guidelines
- Review of Quality Assurance Policies to include development of Online Resources and Platforms
- Administration of the Samoa Qualifications Framework
- Implementation of the Strategy for International Recognition of Samoa Qualifications and Samoa Qualifications Framework
- Implementation of the National External Moderation process
- Implementation of the Workplace Assessment Process

Qualifications Development and Recognition

- Development, Application and Review of National Competency Standards and Samoa Qualifications
- Provision of Foreign Qualification Recognition Services
- Provision of Career Advisory Services
- Implementation of the Recognition of Current Competency

Strategic Leadership and Development

- Provision of the SQA Board of Directors services
- Development, implementation, monitoring and review of PSET and SQA strategic and operational policies
- Implementation of the Professional Development Plan for PSET and SQA staff

Communication and Information

- Review and Implementation of the SQA Communication Strategy
- Finalization and Implementation of the SQA Management Information System
- Implementation of the Record of Achievement
- Production of the Annual PSET Statistical Bulletin
- Conduct the PSET Annual Conferences
- Conduct the SQA Annual Strategic Planning Seminars
- Review of Memorandum of Agreements with formal PSET providers and Non-Formal Education Providers
- Conduct Research on PSET priority areas
- Implementation, monitoring and review of the PSET Support Fund

2.4 BOARD OF DIRECTORS

The SQA Board of Directors provides oversight and governance of the SQA operations. The SQA Board of Directors are responsible for the strategic direction and long-term goals.

The Board of Directors reports to the Minister of Education and Culture on policy and general governance matters relating to the SQA functions, as well as technical services for the sector. The Ministry of Public Enterprises is responsible for the overall monitoring of State-Owned Enterprises to ensure accountability and improved performance. The Board is responsible for the appointment of the Chief Executive Officer with final endorsement from the Cabinet.

The SQA Board members are as follows:

- Chairperson - Dr Maria Talaitupu Kerslake
- Member - Tu'u Fu'a Meki Hazelman

- Member - Fuimaono Pemerika Aleki
- Member - Leatuavao Lefe'au Ioane Malaki
- Member - Jane Bentin-Fiti
- CEO SQA - Tupa'i Peter Peilua

I congratulate the SQA Board of Directors, Executive Management Team and Staff of SQA for the end of another successful year. Thank you to my fellow Board members for your continuous invaluable contributions and support in steering progress for SQA.

Dr Maria Talaitupu Kerslake
CHAIRPERSON
SQA BOARD OF DIRECTORS

3. CHIEF EXECUTIVE OFFICER's Report

By the end of June 2023, we have achieved ninety-five (95%) of all the activities and tasks planned for this financial year. The activities and tasks not carried out and/or completed as scheduled have been included in the Annual Management Plan 2024 – 2025 for completion and implementation. The Full details of planned activities with achievements are attached as an Appendix to this report.

3.1 HIGHLIGHTS OF THE YEAR

The following major outputs were produced during the planning period:

- Twenty-three (23) Formal PSET Providers Annual Registration Renewed
- Accredited thirteen (13) Provider Programmes from four (4) Formal PSET Providers
- Six (6) Provider Programmes Registered on the Samoa Qualifications Framework from three (3) Formal PSET Provider
- Eighteen (18) Samoa Qualifications registered on the Samoa Qualifications Framework
- Four (4) Samoa Qualifications delivered by two (2) PSET Providers
- Six (6) Non-Formal Learning Activities recognized from five (5) Non-Formal PSET Providers
- Reviewed the Samoa Qualifications Framework 2024
- Conducted the PSET Conference 2023 on the 13th and 14th September at the Taumeasina Island Resort
- Conducted the National PSET Exhibition on 5th and 6th September 2023 in Upolu and 8th September 2023 for Savaii
- Conducted the Annual Strategic Planning Seminar 2023 on the 7th and 8th December 2023 at the St Therese Resort
- Courtesy Visits to all formal PSET Providers in this financial year completed by the SQA Board of Directors and Executive Management Team
- Produced SQA inputs for Quarterly Review reports and Annual Review reports of the Education Sector Plan
- Annual Review of AMP 2022-2023 and three (3) Quarterly Reviews of AMP 2023-2024 approved by the Board
- SQA Budget Bid FY2024-2025 and Outcomes Performance Framework approved by the Board and submitted to the Ministry of Finance
- SQA Annual Report FY2022-2023 approved by the Board and submitted to the Ministry of Public Enterprises and Cabinet for approval
- SQA Quarterly Progress Reports FY2023-2024 approved by the Board and submitted to the Ministry of Public Enterprises and
- Production and circulation of SQA Newsletter to PSET Providers and stakeholders quarterly

3.2 OVERVIEW OF OPERATING PERFORMANCE AND RESULTS FOR THE YEAR

Overall, there has been significant progress in terms of achievements since SQA was established. The SQA is now in a better position to provide advice and contribute effectively to the development of PSET in Samoa. The PSET providers, in turn, are recognizing the value of partnering with SQA to improve and lift the standards and delivery in PSET which results in better graduate outcomes that meet the workplace and employment needs of Samoa. The SQA is making steady progress in programme accreditation, quality audit and external moderation of the PSET providers and is continuing the development and application of National Competency Standards and Samoa Qualifications.

3.3 OVERVIEW OF FINANCIAL PERFORMANCE AND RESULTS FOR THE YEAR

a) Local Budget

As in previous years, SQA has maintained a strong financial position, with net assets continuing to exceed $2,000,000.00 for the previous two years. Currently, SQA holds a solid financial standing of $3,105,482.00, enabling it to meet all obligations promptly if needed.

The accumulated strength in the financial position of SQA over the years arises from stringent financial management decisions of funds received such as short-term investment of funds that were not required for use immediately, close monitoring of utilization of Budget Support Fund and mobilizing fund assistance for activities.

In the 2023/24 financial year, SQA's total income was $7,572,529.00, comprising Government Grants totaling $3,674,204.00—allocated for office administration, lease, and personnel costs—and Budget Support funds totaling $3,792,743.00, representing the portion of the Budget Support Grant utilized during the year. Additionally, SQA earned $105,810.00 in investment income.

Total expenditure for the year was $7,466,947.00, staying within the budgeted limits and resulting in a net savings of $105,582.00.

A summary of actual results is provided below:

Government Local Grant (refer to Statement of Cash flow)	$ 3,527,728.00
Budget Support Grant (refer to Statement Cash flow)	3,792,743.00
Total Government Grant	**$ 7,320,741.00**
Total Income	7,572,529.00
Total Expenditure	7,466,947.00
Net Profit/(Loss)	**$ 105,582.00**
% of income funded by Government	97%

(Refer to Appendix 4: Audited Financial Statements)

b) Education Sector Support Programme: Statement for the Utilization of Fund as of 30 June 2024

SAMOA QUALIFICATIONS AUTHORITY
Budget Support Utilization Report
For the month ended 30th June, 2024

DIV	CLARIFICATIONS - QUALIFICATIONS	BUDGET							
Division	NEW AMP TASKS (BUDGET SUPPORT CLASSIFICATION FY 23/24)	Approved ($)	EXPENSE QUARTER ONE	EXPENSES QUARTER TWO	EXPENSES QUARTER THREE	EXPENSES QUARTER FOUR	YTD - TOTAL EXPENSES	YTD - CAPITAL EXPENSES	REMAINING BALANCES
QD-R/O	1.4 Conduct the review of Samoa Qualifications in Trades areas	$ 150,000	7,396.71	142,603.29	-	-	$ 150,000.00		$ -
QD-R/O	7.2 Conduct awareness workshop and training on ROA operation with rest of Pr	$ 7,712	-	-	-	-	$ -		$ 7,712.00
QD-R/O	8.2 Conduct awareness workshops on learning pathways for schools, PSET prov	$ 77,509	4,880.00	-	72,629.21	-	$ 77,509.21		$ (0.00)
QD	1.1 Conduct Situational Analysis to inform the review of Tourism, Hospitality an	$ 9,420	-	-	9,400.00	-	$ 9,400.00		$ 20.00
QD	1.2 Conduct training for potential members for review of Trades qualification -F	$ 1,760	-	-	-	210.00	$ 210.00		$ 1,550.00
QD	1.3 Conduct the review of Samoa Qualifications in Welding, Carpentry, Electrica	$ 251,610	260.00	66,533.08	91,393.17	83,196.46	$ 241,382.71	$ 4,741.50	$ 5,485.79
QD	1.4 Coordinate meeting of the Sector Advisory Groups	$ 30,000	-	4,150.00	14,290.00	10,350.00	$ 28,790.00		$ 1,210.00
QD	2.1 Conduct programme development training for PSET Providers	$ 6,300	720.00	5,580.00	-	-	$ 6,300.00		$ -
QD	2.2 Launch of newly developed and reviewed Samoa Qualification in ICT and Plu	$ 17,000	-	-	-	16,899.60	$ 16,899.60		$ 100.40
QD	2.3 Conduct awareness for providers and employers for NCS and SQs	$ 16,000	-	-	-	14,452.00	$ 14,452.00		$ 1,548.00
QD	3.1 Review FQRS Guidelines and In-House Manual	$ 73,950	-	-	-	8,560.00	$ 8,560.00		$ 65,390.00
QD	3.2 Conduct awareness on the Guidelines for recognition of foreign qualificatio	$ 4,800	-	-	300.00	2,585.00	$ 2,885.00		$ 1,915.00
QD	3.3 Process applications for recognition of foreign qualification	$ 1,000	100.00	-	-	100.00	$ 200.00		$ 800.00
QD	4.1 Conduct the National PSET Fair for College Students	$ 127,680	127,680.00	-	-	-	$ 127,680.00		$ -
QD	4.2 Conduct Career Workshops for PSET Students	$ 55,054	-	-	-	47,886.50	$ 47,886.50		$ 7,167.50
QD	4.4 Conduct awareness of the CAS online portal	$ 6,500	-	-	-	-	$ -		$ 6,500.00
QD	5.1 Document the guidelines and framework for the Educational Learning Pathv	$ 32,813	-	-	7,580.00	10,134.14	$ 17,714.14		$ 15,098.36
QD	5.2 Conduct awareness of the guidelines and frameworks for the Educational Le	$ 7,120	-	-	779.14	6,340.86	$ 7,120.00		$ -
	Grand Total	$ 876,227.71	$ 141,036.71	$ 218,866.37	$ 196,371.52	$ 200,714.56	$ 756,989.16	$ 4,741.50	$ 114,497.05

DIV	CLARIFICATIONS - QUALITY ASSURANCE								
Division	NEW AMP TASKS (BUDGET SUPPORT CLASSIFICATION FY 23/24)	Approved Feb 24	EXPENSES QUARTER ONE	EXPENSES QUARTER TWO	EXPENSES QUARTER THREE	EXPENSES QUARTER FOUR	YTD - TOTAL EXPENSES	YTD - CAPITAL EXPENSES	REMAINING BALANCES
QA - R/O	1.2 Conduct Annual Registration Renewal	$ 6,000	310.00	5,690.00	-	-	$ 6,000.00	$ -	$ -
QA - R/O	2.2 Conduct Programme Accreditation	$ 150,000	17,925.00	35,016.48	67,071.32	29,987.20	$ 150,000.00	$ -	$ -
QA - R/O	5.2 Review of the Samoa Qualifications Framework	$ 40,000	-	276.00	39,724.00	-	$ 40,000.00	$ -	$ -
QA - R/O	6.1 International Recognition of Samoa Qualifications	$ 90	-	90.00	-	-	$ 90.00	$ -	$ -
QA - R/O	7.1 Conduct External Moderation of accredited programmes offering National C	$ 74,630	-	74,630.10	-	-	$ 74,630.10	$ -	$ -
QA	1.2 Conduct Annual Registration Renewal of PSET Providers	$ 2,469	-	2,469.20	-	-	$ 2,469.20	$ -	$ -
QA	2.2 Conduct Programme Accreditation	$ 258,748	-	-	-	155,187.58	$ 155,187.58	$ -	$ 103,560.42
QA	3.3 Conduct quality audit of PSET provider programmes (now re-accrediation)	$ 182,550	-	-	4,574.50	-	$ 4,574.50	$ -	$ 177,975.50
QA	4.1 Conduct recognition of non-formal learning	$ 3,461	-	-	-	3,460.80	$ 3,460.80	$ -	$ -
QA	5.1 Administer and review the Samoa Qualification Framework	$ 124,411	80.00	4,454.80	76,339.80	43,536.20	$ 124,410.80	$ -	$ -
QA	7.1 Implement the National External Moderation process	$ 87,100	480.00	4,419.25	8,912.00	20,886.75	$ 34,698.00	$ -	$ 52,402.00
QA	8.1 Implement the workplace assessment process	$ 11,194	-	-	269.00	4,270.00	$ 4,539.00	$ -	$ 6,655.00
	Grand Total	$ 940,652.90	$ 18,795.00	$ 127,045.83	$ 196,890.62	$ 257,328.53	$ 600,059.98	$ -	$ 340,592.92

DIV	CLARIFICATIONS - RPPD								
Division	NEW AMP TASKS (BUDGET SUPPORT CLASSIFICATION FY 23/24)	Approved Feb 24	EXPENSES QUARTER ONE	EXPENSES QUARTER TWO	EXPENSES QUARTER THREE	EXPENSES QUARTER FOUR	YTD - TOTAL EXPENSES	YTD - CAPITAL EXPENSES	REMAINING BALANCES
RPPD - R/O	1.2 Conduct PSET Tracer Study of 2018, 2019 & 2020 Graduates of formal PSET I	$ 15,000	-	-	-	7,578.84	$ 7,578.84	$ -	$ 7,421.16
RPPD - R/O	1.2 Conduct Survey of Employers for 2018, 2019 & 2020 Graduates of formal PS	$ 15,000	-	-	-	-	$ -	$ -	$ 15,000.00
RPPD - R/O	4.2 Coordinate the PSET Annual Conference 2023	$ 94,098	93,775.79	322.00	-	-	$ 94,097.79	$ -	$ -
RPPD	2.1 SQA Annual Strategic Planning Seminar 2024	$ 29,605	-	29,605.00	-	-	$ 29,605.00	$ -	$ -
RPPD	2.4 Develop the new PSET Strategic Plan and SQA Corporate Plan	$ 15,000	-	764.84	20,195.00	- 5,959.84	$ 15,000.00	$ -	$ -
RPPD	2.6 Coordinate the SQA Annual Report 2022-2023	$ 8,000	-	-	-	-	$ -	$ -	$ 8,000.00
RPPD	3.2 Produce and publish the PSET Statistical bulletin 2022	$ 8,000	-	-	5,870.00	2,130.00	$ 8,000.00	$ -	$ -
RPPD	SATVETTI Consultation FY23-24 (Oct 23)	$ 5,842		5,842.00			$ 5,842.00	$ -	$ -
	Grand Total	$ 190,544.79	$ 93,775.79	$ 36,533.84	$ 26,065.00	$ 3,749.00	$ 160,123.63	$ -	$ 30,421.16

DIV	CLARIFICATIONS - PSET								
Division	NEW AMP TASKS (BUDGET SUPPORT CLASSIFICATION FY 23/24)	Approved Feb 24	EXPENSES QUARTER ONE	EXPENSES QUARTER TWO	EXPENSES QUARTER THREE	EXPENSES QUARTER FOUR	YTD - TOTAL EXPENSES	YTD - CAPITAL EXPENSES	REMAINING BALANCES
RPPD-R/O	5.5 Monitor PD assistance for SQA staff	$ 100,000	28,700.02	30,031.66	6,845.00	34,423.32	$ 100,000.00	$ -	$ -
RPPD/QD-R/O	5.6 Coordinate professional development support for TVET Trainers	$ 83,066	80,335.00	2,731.45	-	-	$ 83,066.45	$ -	$ -
RPPD/QA-R/O	5.7 Coordinate support to enable programme accreditation	$ 105,259	90,147.95	15,111.05	-	-	$ 105,259.00	$ -	$ -
RPPD	5.4 Monitor the implementation of the approved PSET Support Fund projects	$ 66,575	19,568.24	15,708.24	15,708.24	15,590.28	$ 66,575.00	$ -	$ -
RPPD	5.5A Monitor approved assistance for SQA Staff	$ 100,000	-	- 24,905.39	-	11,664.57	$ -13,240.82	$ -	$ 113,240.82
RPPD	5.5 Monitor approved assistance for Vulnerable Students	$ 460,000	6,000.00	79,760.00	144,150.00	183,050.00	$ 412,960.00	$ -	$ 47,040.00
RPPD	5.6 Coordinate professional developments support for TVET Trainers	$ 100,000	-	7,770.05	56,791.50	32,700.00	$ 97,261.55	$ -	$ 2,738.45
RPPD	5.7 Coordinate support to enable programme accrediation	$ 1,142,989	-	394,752.91	55,360.04	674,178.16	$ 1,124,291.11	$ -	$ 18,697.41
	Grand Total	$ 2,157,888.97	$ 224,751.21	$ 520,959.97	$ 278,854.78	$ 951,606.33	$ 1,976,172.29	$ -	$ 181,716.68

DIV	CLARIFICATIONS								
Division	NEW AMP TASKS (BUDGET SUPPORT CLASSIFICATION FY 23/24)	Approved Feb 24	EXPENSES QUARTER ONE	EXPENSES QUARTER TWO	EXPENSES QUARTER THREE	EXPENSES QUARTER FOUR	YTD - TOTAL EXPENSES	YTD - CAPITAL EXPENSES	REMAINING BALANCES
OCEO - R/O	9.1 Review of SQA Ammendments - Professional Legal Fees	$ 20,299	-	-	-	6,435.63	$ 6,435.63	$ -	$ 13,863.13
OCEO/CSD - R/O	8.1 Monitoring and maintenance of all the SQA web based systems	$ 70,000	-	32,000.00	-	37,276.20	$ 69,276.20	$ -	$ 723.80
OCEO/CSD - R/O	8.5 Licensing of all SQA software	$ 14,000	-	-	1,725.00	12,275.00	$ 14,000.00	$ -	$ -
OCEO/CSD - R/O	8.6 Procurement of any ICT equipment/device and services	$ 30,000	5,901.45	-	-	-	$ 5,901.45	$ 24,098.55	$ -
OCEO	5.1 Implement the SQA Communications Strategy	$ 50,000	-	3,174.00	3,820.00	37,256.00	$ 44,250.00	$ 5,750.00	$ -
OCEO	5.2 Promotional Ad, Brochures, Billboards banners & Posters	$ 40,000	2,905.50	2,224.56	-	34,561.50	$ 39,691.56	$ -	$ 308.44
OCEO	5.3 Production of Provider Advertisement	$ 25,000	-	-	-	24,920.00	$ 24,920.00	$ -	$ 80.00
OCEO	5.4 Awareness on SQA Work via radio talkback show	$ 10,000	-	-	-	10,000.00	$ 10,000.00	$ -	$ -
OCEO	5.5 PSET Annual conference preparation	$ 9,105	9,105.00	-	-	-	$ 9,105.00	$ -	$ -
OCEO	5.9 Staff awareness and professional development	$ 5,000	-	-	-	200.00	$ 200.00	$ -	$ 4,800.00
OCEO/CSD	8.1 Monitoring and maintenance of all the SQA Web based systems	$ 45,438	-	-	-	-	$ -	$ -	$ 45,438.00
OCEO/CSD	8.5 Licensing of all SQA software	$ 36,000	-	-	-	12,225.00	$ 12,225.00	$ 16,915.57	$ 6,859.43
OCEO/CSD	8.6 Procurement of any ICT equipment/device and services	$ 110,000	-	-	2,890.00	2,156.00	$ 5,046.00	$ 104,954.00	$ -
OCEO/CSD	8.7 Ensure and enforce the implementation of SQA ICT Policy and Disaster Reco	$ 44,200	-	-	-	-	$ -	$ -	$ 44,200.00
OCEO/CSD	8.9 Provide ICT Awareness trainings for all SQA Staff	$ 1,000	-	-	-	735.00	$ 735.00	$ -	$ 265.00
	Grand Total	$ 510,041.76	$ 17,911.95	$ 37,398.56	$ 8,435.00	$ 178,040.33	$ 241,785.84	$ 151,718.12	$ 116,537.80
GRAND TOTAL		$ 4,675,266.13	$ 496,270.66	$ 940,804.57	$ 706,616.92	$ 1,591,438.75	$ 3,735,130.90	$ 156,459.62	$ 783,675.61

SUMMARY OF BUDGET SUPPORT UTILIZATION FYE2024 - 30 JUNE 2024	New Prop	BUDGET SUPPORT		
Implementating Divisions	Budget	Actual Exp	Percentage %	Remaining
Qualifications Division	876,227.71	761,730.66	87%	114,497.05
Quality Assurance Division	940,652.90	600,059.98	64%	340,592.92
Research Policy Planning Division - Div Activities	190,544.79	160,123.63	84%	30,421.16
Research Policy Planning Division - PSET Support Funds	2,157,799.14	1,976,172.29	92%	181,626.85
Office of the CEO	510,041.76	393,503.96	77%	116,537.80
TOTAL	$ 4,675,266.30	$ 3,891,590.52	83%	$ 783,675.78

RECONCILIATION OF BUDGET SUPPORT FUND & DIFERRED INCOME	Quarter One	Quarter Two	Quarter Three	Quarter Four
Opening roll over balance	1,292,129.57	1,292,129.57	1,292,129.57	1,292,129.57
Approved Budget Received	840,784.14	1,701,568.28	2,822,613.80	3,383,136.56
Total Budget Support Fund Received	**2,132,913.71**	**2,993,697.85**	**4,114,743.37**	**4,675,266.13**
Less Budget Support Expense (YTD)	496,270.66	1,437,075.23	2,143,692.15	3,735,130.90
Less Budget Support - Capital Expenditure (YTD)	5,697.01	81,090.01	115,092.01	156,459.62
Total Budget Support Fund Utilized	**501,967.67**	**1,518,165.24**	**2,258,784.16**	**3,891,590.52**
Remaining Budget Support Fund	$ 1,630,946.04	$ 1,475,532.61	$ 1,855,959.21	$ 783,675.61
Other Funds Received: UNESCO Remaining funds closed to BS	6,664.40	-	-	-
Other Funds Received: APTC funds to assist with COVID19 Assistance	30,948.10	-	-	-
Income in Advance - Account balance	$ 1,668,558.54	$ 1,475,532.61	$ 1,855,959.21	$ 783,675.61

(Refer to Note 13: Audited Financial Statements)

3.4 PROGRESS ON THE CORPORATE PLAN FOR THE 2023 – 2024 FINANCIAL YEAR

The SQA performed well and achieved most of the activities identified in 2023/2024 financial year of the SQA Corporate Plan 2021 – 2024 and its Annual Management Plan 2023 – 2024. A detailed account of the achievements is noted in the matrix in **Appendix One** which provides a summary of SQA's performance and achievements for this financial year.

3.5 OUTLOOK FOR NEXT YEAR

The SQA Corporate Plan for 2021-2024 identified activities and priorities for the final year of the plan to align with the current Education Sector Plan 2019 – 2024 and PSET Strategic Plan 2020 – 2024.

3.6 EXTERNAL FUNDS RECEIVED

The Government approved the Budget Support Fund of $3,363,137.00 for the financial year, with an additional $1,369,742.00 carried over from deferred funds in 2022/23. This brought the overall total Budget Support Fund received during the year to $4,732,879. Total Budget Support expenditures, including capital expenses, amounted to $3,949,203.00 for the financial year ending on June 30, 2024.

The unspent balance of $783,676.00 has been recorded as deferred income, representing funds committed to ongoing projects (see Note 13 of the Audited Financial Statement). These remaining funds are anticipated to be fully utilized by the close of the 2024/25 Financial Year.

3.7 SQA STAFF MEMBERS

The total number of approved positions in the organizational structure is fifty-one (51). Filled positions as of 30 June 2024, as provided in detail in **Appendix 3 - SQA Staff Members**, is forty-nine (49), made up of twenty-eight (28) female and nineteen (19) male. The position of Legal Advisor is outsourced and the PSET Support Fund Coordinator Position is a temporary Project Position (Refer to **Appendix 2 – SQA Organizational Structure**)

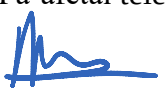
3.8 CONCLUSION

Overall SQA has again managed to secure its Budget level to enable the financing of its activities as set out in the AMP for the Financial Year 2023/2024. The implementation of activities is moving forward and gathering momentum with significant results in all areas of SQA developments. As mentioned in the Overview of Operating Performance section the PSET Providers are recognizing the value of SQA work on Registration and Programme Accreditation.

Financially, SQA continues to operate well within its approval budget appropriation. The surplus of $105,582.00 was a direct result of stringent budget control of approved expenditure items and strong financial management to comply with Government Policies and Procedures.

The SQA acknowledges the Government of Samoa and Cabinet, Development Partners, in particular, the Government of New Zealand and the Government of Australia, the Ministry of Public Enterprises, the SQA Chairperson and Board Members, Government of Samoa Ministries and Corporations, all PSET providers and stakeholders, the SQA Executive Management Team and staff for dedicated support and assistance during this financial year's implementation as reflected in the achievements.

Fa'afetai tele lava,



Tupa'i Peter Peilua

CHIEF EXECUTIVE OFFICER

APPENDIX 1: SQA PERFORMANCE – ANNUAL MANAGEMENT PLAN 2023/2024

Output 1: Policy advice to the Board and Minister		
Description: To provide policy advice to the Board and Minister on strategies and priorities for Post School Education and Training (PSET) and the core functions and overall performance of the Samoa Qualifications Authority (SQA)		
Output 1:	**Activities:**	**Achievements:**
Policy advice to the Board and Minister Output Manager: CEO SQA	1) Provide policy advice to the Board and Minister on policies relating to PSET and the core functions of the SQA	**Achieved.** • Briefings with the Minister of Education & Culture and Health on OUM status • SQA Courtesy Visits • SQA Quarterly reports • 12 CEO monthly progress reports to the Board meeting • 9 Cabinet submissions on the attendance of the CEO to Qualification Recognition Workshop in New Zealand, INQAAHE Forum 2024, APQN Annual Conference, Pacific Qualification Advisory Board meeting, Pacific Labour Mobility 2023: ACEO CSD Appointment; Government response to parliament social sector committee; ACEO Q attendance to Pacific Labour Mobility Annual Meeting 2023; ACEO RPP re-appointment; ACEO QA attendance to the Pacific Monitoring Evaluation and Learning Qualification Endorsement Meeting in Fiji; PQAO & PORO attendance to the Benchmarking & Referencing Study Tour in NZ and Work attachment programme with NZQA
	2) Provide quality services to the Board and Minister on all SQA and PSET policies and programs	**Achieved**. • 12 Board monthly meetings and 1 Special Board meeting organized efficiently • 12 Finance, Audit & Risk Committee Meetings • 1160 correspondences to and from the office of the Minister & CEO • 1 Courtesy Visit Report
	3) Conduct Internal Audits of all SQA systems of internal controls and operations, both financial and non-financial	**Achieved**. • Approved Internal Audit annual, quarterly and monthly monitoring reports • Approved internal audit annual work plan • Assisted in the preparation of SQA Financial Audit Report for external audit

	4) Develop, foster and maintain regional and international liaison, networks and cooperation	**Achieved**. • Reports produced for international conferences attended by the CEO and ACEOs at the INQAAHE Forum 2024 meeting, APQN Annual Conference 2024, Pacific Labour Mobility 2024 • 3 Progress reports on PACER Plus Free Trade Agreement; Benchmarking and Referencing Workshops • Established 2 new international networks with the Asia Pacific Career Development Association (APCDA) and Global Academic Integrity Network (GAIN)
	5) Implement the SQA Communication Strategy	**Achieved**. • Produced 4 SQA Quarterly Newsletters and circulated to all the stakeholders • More than 400 brochures and pull-up banners were produced for The World Tourism and PSET Conference, NUS 40th Anniversary, Annual Strategic Planning Seminar 2023, National External Moderation and PA Training • Press releases approved for the PSET Conference 2023 and PSET National Exhibition 2023
	6) Participate and contribute to a Government-wide integrated approach to managing and monitoring development projects	**Achieved**. • Attendance and participation in Cabinet Development Committee (CDC), Education Sector Advisory Committee and Samoa Apprenticeship Council meetings
	7) Lead and manage the overall performance of the SQA	**Achieved**. • 13 Recruits; Senior Qualifications Recognition Officer, Senior Quality Assurance Officers (2), ACEO Research Policy & Planning Division, Senior Research & Policy Officer, Senior Planning & Development Officer, Research Policy & Planning Officer, ACEO Corporate Services Division, IT Specialist, Senior IT Officer, Senior Account Officer, Senior HR & Admin Officer, and Receptionist/ cashier • Reviewed 2 job descriptions: ACEO Corporate Services and Senior Quality Assurance Officers (2) Coordinated staff meetings and Executive Management Team Meetings
Output 2: Quality Assurance of Post-School Education and Training (PSET)		

Description: To enhance the quality and relevance of PSET learning and skills development through the provision of Quality Assurance Services		
Output 2:	**Activities:**	**Achievements:**
Quality Assurance of Post School Education and Training (PSET) Output Manager: ACEO Quality Assurance	1. Conduct Annual Registration Renewal of Formal Post School Education and Training Providers	**Achieved**. • 23 Formal PSET Providers' Annual Registration renewed 1. Assemblies of God of Samoa Theological College; 2. Australia Pacific Training Coalition; 3. Congregational Christian Church of Samoa School of Fine Arts & Museum; 4. Congregational Christian Church of Samoa Vocational School; 5. Don Bosco College and Vocational Technical Centre; 6. Don Bosco Technical Centre; 7. Early Childhood Education Teachers Training Institute; 8. Laumua o Punaoa Methodist Creative Technical Center; 9. Malua Bible School; 10. Malua Theological College; 11. Moamoa Theological College; 12. National University of Samoa; 13. Oceania University of Medicine; 14. Pesega TVET Institute; 15. Piula Theological College; 16. RHEMA Bible Training Center - South Pacific; 17. Samoa Business Hub; 18. South Pacific Nazarene Theological College 19. Tesese Institute; 20. Uesiliana Vocational Centre; 21. University of the South Pacific – Samoa Campus; 22. Vaiola TVET Institute; 23. Worldwide Mission Training Centre; and • Apia Harvest Centre and Youth With A Mission were deregistered within this financial year period
	2. Conduct programme accreditation	**Achieved**. • Accredited 13 programmes from four Formal PSET Providers; 1. National University of Samoa Bachelor of Commerce in Secondary Teaching 2. National University of Samoa Post Graduate Diploma in Commerce 3. National University of Samoa Bachelor of Science 4. National University of Samoa Bachelor of Science in Secondary

		Teaching 5. National University of Samoa Samoa Certificate in Apprenticeship IV in Carpentry 6. National University of Samoa Samoa Certificate in Apprenticeship IV in Automotive Engineering 7. National University of Samoa Samoa Certificate in Apprenticeship IV in Electrical Engineering 8. National University of Samoa Samoa Certificate in Apprenticeship IV in Fitting and Machinery 9. National University of Samoa Samoa Certificate IV in Refrigeration and Air Conditioning 10. National University of Samoa Samoa Certificate IV in Welding 11. Laumua o Punaoa Methodist Culture Centre Certificate I in Computing 12. Early Childhood Education Training and Teachers Institutions in Diploma V in Early Childhood Education 13. Moamoa Theological College Diploma V In Biblical Studies
	3. Conduct a quality audit of PSET Provider programmes	**Achieved**: Conducted quality audit of 4 National University of Samoa accredited programmes; Certificate I in Food & Beverage, Certificate I in Office & Administration, Certificate I in Cookery and Certificate I in Tour Guiding
	4. Conduct Recognition of Non-Formal Learning Activities	**Achieved**. • Recognized 6 Non-Formal Learning activities from five Non-Formal Education Providers: 1. Language Literacy Training for Secondary Teachers by Ministry of Education and Culture 2. Language Literacy Training for Primary Teachers by Ministry of Education and Culture 3. Pacific E-Learning Program micro courses by Catalpa International 4. Basics of Computer Operations by WebSafe Samoa 5. Sakes Training by Events & Marketing Distribution 6. Basic Recruitment Training by Samoa Fire and Emergency Services Authority
	5. Administer and Review the Samoa Qualifications Framework (SQF)	**Achieved**. • Registered 24 new qualifications and on the Samoa Qualification Framework (18 Samoa Qualifications and 6 Provider Programmes)

		1. Samoa Certificate I in Information and Communication Technology 2. Samoa Certificate II in Information and Communication 3. Samoa Certificate III in Information and Communication 4. Samoa Certificate IV in Information and Communication 5. Samoa Certificate I in Welding and Fabrication 6. Samoa Certificate II in Welding and Fabrication 7. Samoa Certificate III in Welding and Fabrication 8. Samoa Certificate IV in Welding and Fabrication 9. Samoa Certificate I in Plumbing 10. Samoa Certificate II in Plumbing 11. Samoa Certificate III in Plumbing 12. Samoa Certificate IV in Plumbing 13. National University of Samoa- Samoa Apprenticeship Certificate IV in Carpentry 14. National University of Samoa- Samoa Apprenticeship Certificate IV in Automotive Engineering 15. National University of Samoa- Samoa Apprenticeship Certificate IV in Electrical Engineering 16. National University of Samoa- Samoa Apprenticeship Certificate IV in Fitting and Machining 17. National University of Samoa- Samoa Apprenticeship Certificate IV in Refrigeration and Air Conditioning 18. National University of Samoa- Samoa Apprenticeship Certificate IV in Welding 19 Early Childhood Education Teaching and Training Institute- Diploma V in Early Childhood Education 20 Moamoa Theological College- Diploma V in Biblical Studies 21 National University of Samoa- Bachelor of Commerce (Secondary Teaching) 22 National University of Samoa- Samoa Post Graduate Diploma in Commerce 23 National University of Samoa- Bachelor of Science 24 National University of Samoa- Bachelor of Science (Secondary Teaching)

	6. Implement the Strategy for the International Recognition of Samoa Qualifications	**Achieved**. • Registered 12 provider programmes on the Pacific Register of Qualifications and Standards (PQRS): 1. National University of Samoa Certificate IV in Foundation Science 2. National University of Samoa Master of Science 3. National University of Samoa Post Graduate Diploma in Science 4. National University of Samoa Diploma in Agriculture 5. National University of Samoa Foundation Certificate IV in Agriculture 6. National University of Samoa Certificate I in Preliminary TVET Programs 7. National University of Samoa II in Electrical Engineering (Delivered by DBTC0 8. National University of Samoa Samoa Certificate II in Construction Trades (Delivered by Vaiola TVET) 9. National University of Samoa Samoa Certificate II in Hospitality (Delivered by Vaiola TVET) 10. National University of Samoa Samoa Certificate II in Kitchen Operations (Delivered by Vaiola TVET) 11. Early Childhood Education Teachers and Training Institute Diploma V in Early Childhood Education 12. Moamoa Theological College Diploma V in Biblical Studies
	7. Implement the National External Moderation Process	**Achieved**. • Conducted Training on the Revised National External Moderation Manual 2023 • 1 Report produced for Samoa Business Hub Certificate II in Business Operation • 4 Pre-Moderation Reports • Support was provided to CCCSFAM, SBH and ECETTI in addressing requirements for the QA processes
	8. Implement the Workplace Assessment Process	**Achieved** • Conducted training of Workforce Assessors on WPA process : Carpentry Engineering and Electrical Engineering • 1 training and assessment planned for assessors

Output 3: Qualifications		
Description: Enhance the relevance of post school education and training to national development goals through the development of standards-based National Qualifications; provide efficient qualification recognition services, improve learner access to education, training and employment opportunities, provide career advisory services and support providers in the development of quality programmes and qualifications.		
Output 3:	**Activities:**	**Achievements:**
Qualifications Output Manager: ACEO Qualifications	1. Coordinate and facilitate the development and review of National Competency Standards (NCS) and Samoa Qualifications (SQs)	**Achieved** • Situational Analysis report for Tourism, Hospitality and Cookery approved • In progress with the review of Tourism, Hospitality and Cookery
	2. Coordinate support for PSET providers and Employers in the application of National Competency Standards and Samoa Qualifications	**Achieved** • Programme development training conducted for Congregational Christian Church of Samoa Fine Arts & Museum, Piula TVET, Congregational Christian Church of Samoa Vocational School and Don Bosco Technical Centre • Launched the Information Communication and Technology Qualification • Awareness was conducted for all providers and employers on Information Communication and Technology
	3. Implement the Foreign Qualification Recognition Services	**Achieved**. • 41 FQRS reports assessed and approved by the Board
	4. Implement career advisory service	**Achieved**. • The National PSET Exhibition was conducted on the 5th and 6th September 2023 at the Tatte Convention Centre • Learning Pathways Framework & Guidelines Consultation was conducted in both Upolu and Savaii in March for all PSET Providers
	5. Facilitate the development of links and learning pathways from Schools to PSET, within PSET and PSET to the labour market	**Achieved**. • 1 awareness report produced
	6. Develop the Record of Achievement (ROA) Database	**Achieved**. • Database approved and training report on ROA operation with the QD staff completed

Output 4: Research, Policy and Planning,		
Description: To facilitate, inform and enhance management decision making, organizational planning and policy development through the provision of quality research, policy advice and efficient planning		
Output 4:	**Activities:**	**Achievements:**
Research, Policy and Planning Output Manager: ACEO Research, Policy and Planning	1. Conduct Research on PSET priority areas	**Not Achieved**. • Approved request for activities deferral to the new financial year
	2. Coordinate the development, monitoring and review of Operational and Strategic Plans	**Achieved**. • The SQA Annual Strategic Planning Seminar was conducted on the 6th and 7th December 2023 at the St Therese Accommodation Resort • ASP Seminar Report 2023 approved by the Board • Approved the SQA AMP 2022/2023 Annual Review and 3 Quarterly Reviews of AMP 2023/2024 • SQA Corporate Plan & Statement of Corporate Objectives 2025-2027 produced • SQA inputs for Education Sector Plan 2019-2024 Quarterly Review reports and Annual Review report • Approved SQA AMP 2024-2025 • Approved SQA Annual Report 2022-2023
	3. Coordinate the collection and analysis of PSET Information	**Partially Achieved**. • The PSET Bulletin conducted a one-on-one refresher workshop from the 12th- 15th March for both PSET Providers in Savaii and Upolu • PSET Bulletin report is ready and will be table in the board meeting of August 2024
	4. Coordinate the PSET Conference 2023	**Achieved.** • PSET Conference Report 2023 approved by the Board • 3 quarterly progress reports produced
	5. Review the PRIPD Framework	**Partially Achieved**. • Reviewing in progress
	6. Coordinated the Implementation of the PSET Support Fund	**Achieved** • 4 Quarterly monitoring reports approved • Annual Progress report 2023 approved • 119 vulnerable students were assisted under the PSET Support Fund for Vulnerable Students Assistance • 9 TVET Providers were assisted with Professional Development

		support • 10 PSET Providers were assisted under the PSET Support Fund for consumables and 3 were assisted through technical support
	7. Monitor the Implementation of the APTC/SQA Partnership Activities	**Achieved.** • Approved quarterly reports
Output 5: Corporate Services		
Description: To provide support to core functions and overall performance of SQA and to promote efficient and effective use of resources		
Output 5:	**Activities:**	**Achievements:**
Corporate Services Output Manager: ACEO Corporate Services	1. Review SQA operational policies	**Not Achieved.** • All policies are on hold waiting for the approval of the TCE Policy
	2 Implement and monitor Human Resource Policies and Procedures	**Achieved**. • 12 updates for the staff provided during staff meetings • Coordinated staff appraisals for all staff • Implement the recruitment and selection of staff
	3 Prepare and provide financial, budget planning, reporting and monitoring services	**Achieved.** The following reports were approved by the SQA Board and Management: • SQA Quarterly Financial & Progress Reports FY2023-2024 • SQA Annual Report FY2022-2023 • SQA Annual Financial Report FY2022-2023 • SQA Audit Report FY2022-2023 • SQA Budget Bid FY2024-2025 • Monthly Financial Reports FY2023-2024
	4 Manage, maintain and monitor SQA Assets	**Achieved**. • Conducted fixed asset stock take for FY2023-2024 • Produced Annual Fixed Assets maintenance and monitoring report
	5 Provide efficient and effective administration services	**Achieved.** • Monitored the staff attendance daily • Staff leave updated and produced • Managed and implemented the fortnightly payroll • More than 600 incoming correspondences registered • More than 1000 outgoing correspondences registered

	6 Coordinate the conduct of the SQA External Financial Audit 7 Manage and monitor SQA ICT infrastructures and systems	**Achieved.** • All documents for external audit of FY2022-2023 prepared • Audit account approved • Preparations for the External Audit FY2023-2024 completed **Achieved**. • Monitoring report of the SQA Information Technology systems produced and reported during the staff monthly meetings;

APPENDIX 2 - ORGANISATIONAL STRUCTURE

APPENDIX 3 – SQA STAFF MEMBERS

No.	NAMES	DESIGNATION
1	PEILUA, Tupa'i Peter	Chief Executive Officer
2	ESERA Toeolesulusulu Lina Lannette	ACEO Corporate Services
3	TAGOMOA-ISARA Tupe	ACEO Qualifications
4	LINO-MARINER Asiasiau Melesete	ACEO Quality Assurance
5	GAUGATAO Seuamuli Veni	ACEO Research, Policy & Planning
6	ETEUATI Eteuati Popi	Communications Officer
7	ETEUATI Magele Iokapeta	Executive Officer
8	LESATELE Savea Faigafou Junior	Internal Auditor
9	FRUEAN Su'a Aniseko	National Moderator
10	SUA-SAGAGA Alamoana Hinauri	Principal Quality Assurance Officer
11	SIAOSI Barah Fonofaavae	Principal Quality Assurance Officer
12	ADAMS Joyce	Principal Quality Assurance Officer
13	TAUSISI Savea Laugutu Fiti	Principal Quality Assurance Officer
14	LOIMATA-TAUATI Nora	Principal Workplace Assessment Coordinator
15	TAGIILIMA Marinda	Quality Assurance Officer
16	SIAOSI Anetoa	Quality Assurance Officer
17	MATAIA Pula Barbara	Senior Moderation Officer
18	KRAUSE Mesepa Maleifua	Senior Moderation Officer
19	MALO Ray Junior	Senior Quality Assurance Officer
20	VAATAUSILI Rachael	Senior Quality Assurance Officer
21	VACANT	Senior Quality Assurance Officer
22	ELISARA Faafetai Sylvan	Senior Quality Assurance Officer
23	TULIPEULIULI Nifara Laurie	Principal Careers Advisory Officer
24	VACANT	Principal Qualifications Officer
25	PUNI Jerry	Principal Qualifications Recognition Officer
26	TOIMOANA Tapuai Vaituutuu	Principal Qualifications Officer
27	LAMOSITELE Norman Poliko	Qualifications Officer
28	TUIGAMALA Faleu Miriama	Qualifications Officer
29	MANU Sevefaiga	Senior Qualifications Officer
30	TAFAIFA Fagamalama	Senior Careers Advisory Officer
31	ENOSA Aliitasi	Senior Qualifications Officer
32	SITANISILAO Delphine	Senior Qualifications Recognition Officer
33	LEAITUA Leʊ Sinei	Principal Information Analyst
34	VAVAE Ruby	Principal Planning & Development Officer
35	PALALE Ah Kau	Principal Research and Policy Officer
36	FAAEA Situsi	Research, Policy & Planning Officer
37	PENI Gerrit	Senior Planning & Development Officer
38	KOROICUMU Wesele	Senior Research & Policy Officer
39	IELOME Pelenatete	Office Assistant
40	FOGAA Siaosi	Driver
41	LUAPULE Suki	Driver/Administrative Assistant
42	AH KUOI Charlie	Senior Information Technology Officer
43	CARTER-ANAE, Lailoa	Principal Accountant
44	SASITA, Mulipola Tuulima	Principal Admin/HR Officer
45	NUNUIMALO Vaelaa	Information Technology Specialist
46	BURGESS Mark	Administration Officer
47	ALOSIO Serafina	Senior Accounts Officer
48	HUNT Joseph	Senior Admin HR Officer
49	SEIULI Epenesa Faumuina	Senior Administration Officer
50	TALAFAAOTI Mary Agnes	PSET Support Fund Coordinator (Temporary Post)
51	AUKUSO Tumuai	Receptionist/Cashier

APPENDIX 4: SQA AUDITED FINANCIAL STATEMENT FY2023 – 2024

Financial Report

Samoa Qualifications Authority
For the year ended 30 June 2024

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12 Notes forming part of the Financial Statements

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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 – SAMOA QUALIFICATION AUTHORITY

Audit Opinion

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

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

Basis for Opinion

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

Responsibilities of Those Charged with Governance for the Financial Statements

Directors and Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as directors and management determine is necessary to enable the preparation of the 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 and using the going concern basis of accounting unless Management either intends to liquidate the Samoa Qualifications Authority or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Samoa Qualifications Authority's internal control.

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AUDIT OFFICE

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Samoa Qualifications Authority's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events and conditions may cause the Samoa Qualifications Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Report on Other Legal and Regulatory Requirements

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

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

We also confirm that:

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

Our audit was completed on the 25th October 2024 and our opinion is expressed as at that date.

Apia, Samoa
31 October 2024

Roseanne Faaui
AUDIT DIRECTOR PUBLIC BODIES AUDIT

Management Statement

Samoa Qualifications Authority
For the year ended 30 June 2024

Management's Responsibility for Financial Reporting

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

Management has established and maintains accounting and internal control systems that include written policies and procedures. These systems are designed to provide reasonable assurance that our financial records are reliable and form a proper basis for the timely and accurate preparation of financial statements, and that our assets are properly safeguarded.

The board of directors oversees management's responsibilities for financial reporting. The financial statements have been reviewed and approved by the board of directors on recommendation from management.

Our independent auditors (XSAO Consult Ltd), having been appointed by the Controller and Auditor General, have audited our financial statements. The accompanying independent auditors' report outlines the scope of their examination and their opinion.

Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER

Toeolesulusulu Lina Lanette Esera
ACEO CORPORATE SERVICES

Directors' Report

Samoa Qualifications Authority
For the year ended 30 June 2024

The Samoa Qualifications Authority's Board of Directors present this report on the organisation at the end of and during the financial year ended 30 June 2024.

Directors

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

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

Results

Net profit for the financial year ended 30 June 2024 was $105,582.00 tala (2023: $125,526.00 tala).

Principal Activities

The Samoa Qualifications Authority ('the Authority') functions include the following:

i. provide policy advice to Government on strategies and priorities for Post School Education and Training (PSET);

ii. monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development;

iii. regulate qualifications and quality standards for all PSET providers in Samoa;

iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes;

v. promote links and learning pathways between the school sector and PSET sector, offer career advisory services;

vi. develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.

vii. Co-ordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

State of Affairs

In the opinion of the Directors
(i) the accompanying Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of SQA for the year ended 30 June 2024.

(ii) the accompanying Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of SQA as at 30 June 2024.

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

Other circumstances

As at the date of this report:

- no charge on the assets of the Authority has been given since the end of the financial year to secure the third party liabilities;
- no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable;
- no contingent liabilities or other liabilities of the Authority have become or are likely to become enforceable within period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

As at the date of this report, the directors are not aware of any circumstances that have arisen, not otherwise dealt with report or the Authority or the Authority's financial statements, which would make adherence to the existing method of assets or liabilities of the Authority misleading or inappropriate.

Unusual transactions

The result of the Authority's operations during the financial year and up to the date of this report, has not in the opinion the directors, been substantially affected by any item, transaction or event of a material and unusual nature other than those disclosed in the financial statements.

This report is made in accordance with a resolution of the board of directors and signed on behalf of the board:

Dr. Maria Talaitupu Kerslake
CHAIRPERSON - BOARD OF DIRECTORS

Fuimaono Pemerika Aleki
BOARD MEMBER

Statement of Financial Position

Samoa Qualifications Authority
As at 30 June 2024

	NOTES	2024	2023
Assets			
Non-Current Assets			
Property, Plant and Equipment	5	617,607	654,095
Intangible assets	6	67,792	96,668
Right of Use Asset	7	348,527	609,922
Total Non-Current Assets		1,033,926	1,360,686
Current Assets			
Cash and cash equivalents	9	3,471,335	4,036,273
Equity Investments	10	653,436	607,334
Other receivable and prepayments	11	69,637	87,489
Total Current Assets		4,194,407	4,731,097
Total Assets		5,228,334	6,091,782
Liabilities			
Non-Current Liabilities			
Deferred income - Budget Support Assets	12	333,196	313,532
Deferred income - Budget Support Grant	13	783,676	1,369,742
Lease liability	8	97,008	372,543
Total Non-Current Liabilities		1,213,881	2,055,818
Current Liabilities			
Accounts Payable	14	342,417	457,281
Deferred Income: donated assets	12	120,469	104,026
Lease liability - current portion	8	275,535	253,737
Other payables and accruals	14	170,549	221,020
Total Current Liabilities		908,971	1,036,064
Total Liabilities		2,122,851	3,091,882
Net assets		3,105,482	2,999,900
Equity			
Capital	4	62,820	62,820
Accumulated funds	4	3,042,662	2,937,080
Total Equity		3,105,482	2,999,900

The relevant accompanying notes form an integral part of the above financial position.
Signed for and on behalf of the directors of the Samoa Qualifications Authority on **29th October,** 2024.

Tupa'i Peter Peilua
CHIEF EXECUTIVE OFFICER

Dr. Maria Talaitupu Kerslake
CHAIRPERSON - BOARD OF DIRECTORS

Statement of Financial Performance

Samoa Qualifications Authority
For the year ended 30 June 2024

	NOTES	2024	2023
Revenue			
Government grant		3,527,728	3,387,400
Annual Renewal Registration Fees		14,560	14,725
Foreign Qualification Recognition Services		3,095	4,140
Amortization Deferred Income	12	120,353	84,287
Investment Income	15	105,810	88,680
Interest Received		3,941	5,356
Budget Support Income	13	3,792,743	2,533,165
Proceeds from Sale of Assets		-	39,050
Other Income		4,300	8,109
Total Revenue		7,572,529	6,164,912
Expenses			
Administration Expenses	16	398,509	364,486
Audit Fees		34,568	36,800
Board Allowance and Expenses	18	108,760	101,712
Budget Support Expenses	13	3,792,743	2,533,165
Depreciation Expense	5	227,818	201,901
Finance Expenses		1,526	2,517
Interest Expenses		42,319	41,250
Lease Expenses	7	261,395	259,524
Personnel Costs	17	2,599,310	2,498,031
Total Expenses		7,466,947	6,039,386
Net profit/ (loss) for the year		105,582	125,526

Statement of Changes in Equity

Samoa Qualifications Authority
For the year ended 30 June 2024

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

	ACCUMULATED FUNDS	CAPITAL	TOTAL
Equity for the financial year ending 30 June 2024			
Balance as at 1 July 2023	2,937,080	62,820	2,999,900
Net Profit for the year ended 30 June 2024	105,582	-	105,582
Total Equity for the financial year ending 30 June 2024	**3,042,662**	**62,820**	**3,105,482**

Statement of Cash Flows

Samoa Qualifications Authority
For the year ended 30 June 2024

This statement reflects the requirement of *IAS7 - Statement of Cash Flows*. This classifies term deposit investments as cash equivalent. For the purpose of this statement, cash includes the Authority's operating bank account and cash on hand whereas cash equivalent represents the term deposit investments held within commercial banks.

	NOTES	2024	2023
Cash Flow Movement during the year			
Cash flows from operating activities			
Grant from the Government of Samoa		3,527,728	3,387,400
Cash receipts from Education Providers		17,655	18,865
Budget Support Fund		3,792,743	3,038,832
APTC Partnership Fund		(20,000)	40,000
Interest received		3,941	5,356
Cash paid to employees		(2,599,310)	(2,460,572)
Cash paid to suppliers		(5,118,661)	(3,007,248)
Net cash flows for operating activities		(395,904)	1,022,633
Cash flows from investing activities			
Proceeds from Sale of Assets		-	39,050
Purchase of fixed assets		(168,484)	(332,125)
Net cash flows for investing activities		(168,484)	(293,075)
Net (decrease)/increase in cash and cash balances		(564,388)	729,558

	NOTES	2024	2023
Cash and cash equivalent movement			
Opening Cash Balances	9	4,036,273	3,306,715
Movement in Cash		(564,388)	729,558
Closing Cash Balances		3,471,885	4,036,273

The relevant accompanying notes form an integral part of the above statement of cash flows.

Notes forming part of the Financial Statements

Samoa Qualifications Authority
For the year ended 30 June 2024

1. General

The Samoa Qualifications Authority established under the repealed Act 2006 continues under the name of Samoa Qualifications Authority Act 2010, which was enacted on the 7th April 2010.

Section 4 of SQA Act 2010 prescribes functions, of the Authority. There are 7 functions which include the following:

i. Provide policy advice to Government on strategies and priorities for Post School Education and training (PSET).
ii. Monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development.
iii. Regulate qualifications and quality standards for all PSET providers in Samoa.
iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes.
v. Promote links and learning pathways between the school sector and PSET sector, offer career advisory services.
vi. Develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.
vii. Coordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

2. Statement of significant accounting policies

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

a. Basis of preparation

The financial statements of the Samoa Qualifications Authority ("Authority") have been prepared in accordance with International Financial Reporting Standards ("IFRS").

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Authority takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

b. Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Authority operates (the "functional currency") which is the Samoan Tala (WST). The Authority operates in Samoa and therefore the financial statements are presented in Samoan Tala which is the Authority's functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the transactions at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the profit or loss. Monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transactions.

Foreign exchange gains and losses that related to borrowings and cash equivalents are presented in statement of financial performance together with all other foreign exchange gains and losses and are presented in the statement of financial performance at a net amount.

c. Comparative figures

Where necessary, comparative figures have been adjusted to conform with presentations adopted in the current year.

d. Income

Government grants

Government grants are not recognized until there is reasonable assurance that the Authority will comply with the conditions attaching to them and that the grants will be received.

The fair value of government grants are recognized in the statement of financial performance on a systematic basis over the periods in which the Authority recognizes as expenses the related costs for which the grants are intended to compensate.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

Government grants relating to the acquisition of property and equipment are treated as deferred income and released to profit or loss over the expected useful lives of the assets concerned.

Dividend income

Dividends are received from financial assets measured at fair value through profit or loss (FVTPL) and at fair value through other comprehensive income (FVOCI). Dividends are recognized as other income in profit or loss when the right to receive payment is established.

Interest

Interest income from financial assets at fair value through profit or loss (FVTPL) is included in the net fair value gains / (losses) on these assets. Interest income on financial assets at amortized cost and financial assets at fair value through other comprehensive income (FVOCI) calculated using the effective interest method is recognized in the Statement of Profit or Loss and Other Comprehensive Income.

e. Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognized when the Authority becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognized when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognized when it is extinguished, discharged, cancelled or expires.

Classification and measurement of financial assets

Classification and initial measurement

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets of the Authority, are classified into the following categories:

- amortized cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognized in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortized cost

Assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. A gain or loss on a debt investment that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is derecognized or impaired. Interest income from these financial assets is included in 'interest income' using the effective interest rate method. This category includes cash balances and staff loan receivables.

Financial assets at fair value through profit and loss (FVTPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorized at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. This category includes the UTOS Units which are classified as equity investments. Assets in this category are measured at fair value with gains or losses recognized in profit or loss.

Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognize expected credit losses – the 'expected credit loss (ECL) model'. This replaces IAS 39's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortized cost and FVOCI, trade receivables, contract assets recognized and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through the statement of financial performance.

Trade and other receivables and contract assets
The Authority makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument.

In calculating, the Authority uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.
The Authority assess impairment of trade receivables on a collective basis as they possess shared credit risk characteristics they have been grouped based on the days past due.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Authority's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Authority's financial liabilities include borrowings, trade and other payables and are classified into the amortized cost category.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Authority designated a financial liability at fair value through profit or loss.

f. Leases

The Authority as a lessee

For any new contracts entered into on or after 1 January 2019, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of

time in exchange for consideration'. To apply this definition, the Authority assesses whether the contract meets two key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Authority
- the Authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract

Measurement and recognition of leases as a lessee

At lease commencement date, the Authority recognizes a right-of-use asset and a lease liability on the statement of financial position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Authority, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Authority also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Authority measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Authority's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognizing a right-of-use asset and lease liability, the payments in relation to these are recognized as an expense in statement of financial performance on a straight-line basis over the lease term.

The Authority as a lessor

The Authority does not lease any property as a lessor.

g. Employee personnel costs

The Authority contributes towards the Samoa National Provident Fund, a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contribution. Obligations for contributions to the defined contribution plan are recognized immediately in statement of financial performance.

Liabilities for employee leave benefits are accrued and recognized in the Statement of Financial Position. Employee leave benefits is recorded at the undiscounted amount expected to be paid for the entitlement earned.

h. Income Tax

For the purposes of the Income Tax Act 2012, the Authority is deemed an institution established exclusively for charitable purposes and, as such, the income of the Authority shall be exempt from taxation (Samoa Qualifications Act 2006 Section 20.)

i. Value Added Goods and Services Tax (VAGST)

The Authority does not lodge VAGST returns. Hence, all amounts in the income statement are shown inclusive of VAGST, as well as accounts receivables and payables which are also stated inclusive of VAGST (where applicable).

j. Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise of cash at bank and on hand and short term deposits with maturities less than one year.

k. Property and equipment

Items of property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following rates are used for the depreciation of property and equipment:

Motor vehicles	20% straight line
Plant and equipment	20% straight line
Furniture and fittings	20% straight line
Office machines	20% straight line
Leasehold improvements	20% straight line

l. Other Receivables

Other receivables are initially recorded at fair value of the consideration received or receivable. Other debtors are classified as current assets unless that debtor has an unconditional right to defer settlement of the asset for at least 12 months after the balance sheet date, in which case they are classified as non-current other debtors.

m. Deferred Income

Grants or Aid donated in the form of depreciable assets are capitalized in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortization rate of the depreciable asset will be the same as the rate of depreciation under the property and equipment accounting policy.

n. Provision

A provision is recognized in the Statement of Financial Position when the Authority has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

o. Impairment

The carrying amounts of the Authority's assets are reviewed each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognized immediately in the Statement of Financial Performance.

3. Information about key sources of estimation uncertainty and judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events believed to be reasonable under the circumstances.

a. Critical accounting estimates and assumptions

The Authority makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

b. Other expenses

Management and the Board of Directors has included in its Statement of Financial Performance an adjustment to write off the unreconciled variance after the reconciliation Withholding Tax in to other expenses. This variance represents in overpayment of Withholding tax which the Authority is unable to reconcile for refund purposes. This unreconciled variance came about due to delay in payment of withholding taxes from financial years 2016, 2017, 2018, 2019, 2020 and 2021.

c. Depreciation

On acquiring an asset, management determines the most reasonable length of time it expects the authority to maintain that asset with reference to characteristics of similar assets or classes of assets held by the authority presently or in the past. Where there is no reference available to assets or classes of assets held at present or in the past, reference is made to industry benchmarks.

Each year management assesses the carrying value of assets to determine whether they are impaired. Appropriate revisions to policies are made, if necessary, or any significant impairment losses are accounted for in the financial statements as corrective measures. Appropriate disclosures would normally follow.

4. Capital and Accumulated Funds

	2024	2023
Capital	62,820	62,820
Accumulated Funds	3,042,662	2,937,080
Total Capital and Accumulated Funds	**3,105,482**	**2,999,900**

The initial Capital of $62,820.00 was the deposit to the ANZ Account from MESC Budget to start-up operation of SQA.
Total expenditure incurred is $7,466,947.00 giving excess of revenue over expenses (Net profit for the year) of $105,582.00 which was transferred to accumulated funds.

5. Property, Plant and Equipment

	2024	2023
Furniture & Fittings		
Furniture and fittings at cost	436,113	431,371
Less Accumulated depreciation	(428,469)	(426,636)
Total Furniture & Fittings	**7,644**	**4,735**
Leasehold Improvements		
Leasehold improvement at cost	48,153	48,153
Less Accumulated depreciation	(19,332)	(9,701)
Total Leasehold Improvements	**28,821**	**38,452**
Motor Vehicles		
Motor vehicle at cost	352,000	352,000
Less Accumulated depreciation	(252,949)	(212,749)
Total Motor Vehicles	**99,051**	**139,251**
Office Machines		
Office machines at cost	1,001,649	848,155
Less Accumulated depreciation	(544,071)	(400,570)
Total Office Machines	**457,578**	**447,585**
Plant and Equipments		
Plant and equipments at cost	49,599	37,106
Less Accumulated depreciation	(25,087)	(21,309)
Total Plant and Equipments	**24,513**	**15,798**
Work in Progress	-	8,275
Total Property, Plant and Equipment	**617,607**	**654,095**

Depreciation Expense by Project

	2024	2023
Amortization Expenses	6,181	9,115
Depreciation - Budget Support Assets	120,474	84,287
Depreciation - SQA Assets	101,163	108,499
Total Depreciation Expense by Project	**227,818**	**201,901**

Depreciation Expense by Asset Type

	2024	2023
Intangibles	28,876	28,876
Motor Vehicles	40,200	31,397
Office Machines	143,501	126,096
Plant & Equipment	3,778	3,185
Furniture & Fittings	1,832	3,037
Leasehold Improvements	9,631	9,310
Total Depreciation Expense by Asset Type	**227,818**	**201,901**

	2024	2023
6. Intangible Assets		
Intangible Assets	144,379	144,379
Less Accumulated Depreciation Intangible Assets	(76,587)	(47,711)
Total Intangible Assets	**67,792**	**96,668**

	2024	2023
7. Right of use Asset		
Right of Use Asset	784,186	784,186
Accumulated amortization	(435,659)	(174,264)
Total Right of use Asset	**348,527**	**609,922**

	2024	2023
Amortization of Right of Use Asset		
Amortization Expense	261,395	259,524
Total Amortization of Right of Use Asset	**261,395**	**259,524**

	2024	2023
8. Lease Liability		
Opening balance	626,281	121,572
Add: New lease contract IFRS 16 recognition	-	784,186
Add: Interest charged on lease liability	42,319	41,250
Less: Lease payments	(296,056)	(320,727)
Closing balance	**372,544**	**626,281**

	2024	2023
Lease liability portion		
Non Current Portion	97,008	372,544
Current portion	275,536	253,737
Total Lease liability portion	**372,544**	**626,281**

	2024	2023
9. Cash and Cash Equivalents		
Cash on demand	3,471,335	4,036,273
Total Cash and Cash Equivalents	**3,471,335**	**4,036,273**

Cash on demand comprises of two operating accounts of the Authority, one account closed during the year (NBS) and the petty cash account.

Term deposit investments comprises of one term deposit invested at 2.75% for a period of 12 months maturity date 29 September 2024. This term investment is held with the Bank of South Pacific (BSP).

	2024	2023
10. Investments		
Term Investment - UTOS Units (1000761; ref no. 81234828357861)	653,436	607,334
Total Investments	**653,436**	**607,334**

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

The term investment is invested at UTOS as follows; 357,068 units with the Market Value at $1.85 per unit and $1.83 Withdrawal Price / Exit Price for the year ending 30 June 2024.

	2024	2023
UTOS Fair Value Units		
UTOS units at fair value at beginning of the year	607,335	570,413
Dividend Received for FY2023 Reinvested	27,296	26,076
Movement in fair value at year end	18,806	10,846
UTOS Units at Fair Value at End of the Year	**653,436**	**607,335**

	2024	2023
11. Other Receivables and Prepayments		
Accrued interest from term deposits	42,772	52,548
Dividends receivables	26,780	27,296
Other receivables	85	1,000
Prepaid vehicle insurance	-	6,645
Total Other Receivables and Prepayments	**69,637**	**87,489**

	2024	2023
12. Deferred Income - Budget Support Assets		
Cost of donated assets		
Opening cost	589,334	526,254
Add: Acquisition of assets	156,459	69,741
Less: Donated Asset disposed	-	(6,661)
Total cost of donated assets	**745,793**	**589,334**
Accumulated amortization		
Opening accumulated amortization	(171,775)	(94,081)
Add: Current amortization	(120,353)	(84,287)
Less: Accumulated amortization written back	-	6,593
Closing accumulated amortization	**(292,128)**	**(171,776)**
Total Deferred Income - Budget Support (Unamortized balance)	**453,665**	**417,558**

	2024	2023
Amortization portion		
Non current portion	333,196	313,532
Current portion	120,469	104,026
Total Amortization portion	453,665	417,558

	2024	2023
13. Deferred Income - Budget Support Fund		
Opening balance	1,329,742	893,816
Plus: Funds transferred from MoF	3,383,137	3,038,832
Less: Budget support expenses	(3,792,743)	(2,533,165)
Less: Acquisition of assets	(156,460)	(69,741)
Deferred Income - Budget Support Fund	763,676	1,329,742

Budget Support Grant is funded from Development Partners under the ESSP program to support the Education Sector Plan (ESP). This funding modality commenced in the Government Budget 2016/2017 FY. The Deferred Income (Budget Support) records the committed portion of the Grant that is Work in Progress.

	2024	2023
Deferred Income - APTC (PMC)Fund		
Opening balance	40,000	-
Plus: Additional Funds	-	40,000
Less: Utilisation	(20,000)	-
Deferred Income - APTC (PMC) Fund	20,000	40,000

APTC funds transferred represents PMC activity funding yet to be carried out and disbursed, as scheduled in FY2024. These activities includes financial support towards PSET Conference ($15,000.00), SATVETTI Consultations ($5,000.00) and the planned COVID19 impact research to be coordinated by SQA ($20,000.00).

PSET Conference and SATVETTI Consultation were transferred to deferred income budget support funds to be utilized in the second quarter of FY 2023-2024.

Management of these funds will be governed under the SQA Financial Policies and Procedures Manual 2021.

	2024	2023
14. Accounts payable and accruals		
Accounts Payable	342,417	457,281
Other payable and accruals		
Other Payables & Accruals	64,677	50,621
Withholding tax payable	397	73,942
Provision for audit fees	25,875	23,967
Provision for employee leaves	79,601	72,490
Total Other payable and accruals	170,549	221,020
Total Accounts payable and accruals	512,966	678,301

	2024	2023
15. Investment Income		
Interest Income on term deposits	60,224	50,539
Other Investment Income		
UTOS units - Fair Value Cost	18,806	10,846
UTOS units - Dividends	26,780	27,296
Total Investment Income	**105,810**	**88,680**

	2024	2023
16. Administration Expenses		
Accomodation	-	3,626
Advertising expenses	1,150	12,615
Cleaning	161	7,108
Consultation and meeting expenses	15,020	14,111
Donations and Gifts	710	900
Dues and Subscriptions	1,767	5,702
Health and safety expense	80	1,580
Hiring expenses	7,915	8,971
Internet expenses	80,363	44,965
Legal Fees & Consultancy Fees	2,974	1,523
Membership Fee & Subscription Fee	18,754	16,106
MV Expenses	1,076	-
MV Expenses: Fuel	21,677	18,065
MV Expenses: Registration fees	1,686	2,263
MV Expenses: Repairs and maintenance	9,411	22,370
MV Expenses: Insurance	8,275	5,819
Office Stationery Expenses	15,625	15,230
Other expenses	-	5,000
Printing Expenses	109,603	86,454
R & M Office Machines	7,246	267
Software Expense	150	13,841
Staff Meals	8,710	240
Telephone expenses	12,783	13,988
Travel Expenses: Airfares	50,570	43,468
Travel Expense Clothing Allowance	1,000	11,272
Travel Expenses: Incidental Allowances	1,480	560
Travel Expense: Local	382	815
Travel Expenses: Overnight allowance	14,047	2,896
Travel expenses - other	2,086	-
Water expense	3,809	4,732
Total Administration Expenses	**398,509**	**364,486**

	2024	2023
17. Personnel Costs		
ACC contribution	23,906	20,708
NPF contribution	238,476	317,491
PAYE expenses	415,690	365,021
Salaries and wages	1,921,238	1,794,810
Total Personnel Costs	**2,599,310**	**2,498,031**

18. Related parties

a) Directors

The Directors of the Authority during the financial year were:

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

Directors appointed from the Government Corporations and Ministries do not receive a director's fee. Government regulations specify that directors' fees for a chairperson is $22,500 per year and $18,000 for directors. These new changes to board remuneration was approved by Cabinet as per its F.K (15)31

	2024	2023
Directors and executive management compensation		
Directors fees	105,015	87,892
Board expenses	3,745	13,820
Total Directors and executive management compensation	**108,760**	**101,712**

b) Key Management Personnel

The key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Authority during the financial year were:

	2024	2023
Remuneration of key management personnel		
Salaries and short term employment benefits	504,369	487,489
Employer contribution to:		
National Provident Fund	50,077	48,389
Accident Compensation Corporation	5,008	4,839
Total Employer contribution to:	**55,085**	**53,228**
Total Remuneration of key management personnel	**559,454**	**540,717**

19. Financial risk management

Risk is inherent on the authority's activities, but it is managed through a process of ongoing identification, measurement and monitoring subject to risk limits and other controls. This process of risk management is critical to the authority's profitability and each individual within the authority is accountable for the risk exposures relating to his or her responsibilities.

The authority's activities exposure it to a variety of financial risks: foreign exchange risk, credit risk and liquidity risk.

a) Foreign exchange risk

The Authority operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the Australian dollar, and Samoan tala, foreign exchange risk arises from future commercial transactions, recognized assets and liabilities. The authority does not hedge its foreign currency exposure.

b) Credit risk

It is the Authority's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the authority's exposure to bad debts is actively managed. Credit risk is managed by a risk committee with board oversight. Credit risk arises from cash equivalents which are deposited in highly rated commercial banks in Samoa. The Authority does not deal in credit customers as the income of the Authority are government grants and therefore the risk from customer credit default is nil.

c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash to meet present obligations. Management monitors rolling forecasts of the Authority's liquidity reserve, comprising of cash and cash equivalents on the basis of expected cash flow.

20. Occupancy Costs

Samoa Qualifications Authority Office moved to TATTE Building in November 2011. The lease terms commenced on the 4th November 2022 and is renewable for another three years subject to terms and conditions between Ministry of Finance and Samoa Qualifications Authority on the renewable date of the lease of the 4th November 2025.

Payment of rent for the premises is $262,476.00 per annum and the rent for the car parking area is $33,580.00 per annum. Payment commencing on the 5th November 2022 under the lease agreement are charged to the statement of financial position (lease liability) as a result of the recognition requirement under the *IFRS 16 leases* over the period of the lease agreement using the right-of-use model.

21. Capital Commitments

The Authority does not have any non-cancellable capital contractual commitment as of 30 June 2024. (2023: SAT$ NIL)

22. Contingent Liabilities

The Directors are not aware of any contingent liabilities as of 30 June 2024 (2023: SAT$ nil)

23. Events subsequent at balance date

a) The Directors are not aware of any event occurring after balance sheet date as at 30 June 2024 (2023: SAT$ nil).

b) Management assessment on the impact of COVID 19 on the authority.

There was no impact of COVID 19 on the balances of financial statement as at 30 June 2024.

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

24. Approval of the financial reports

The Financial Reports were approved by the Board on the date that they were signed.