



TECHNICAL ASSISTANCE REPORT

SAMOA

PEFA Assessment of Climate Responsive Public Financial Management

FEBRUARY 2021

PREPARED BY

Guillaume Brule, Lorena Estigarribia, Habiba Gitay, David Kloeden, Iulai Lavea, Richard Neves, and Paula Uluinaceva



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PEFA Assessment of Climate Responsive Public
Financial Management

Samoa





**PEFA Assessment of Climate Responsive Public Financial Management
SAMOA**

The PEFA Secretariat confirms that this report meets the PEFA quality assurance requirements and is hereby awarded the '**PEFA CHECK**'.

PEFA Secretariat
February 26, 2021

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GLOSSARY

Subject	Description
Budgetary Central Government	The sector of government where revenue and expenses are regulated and controlled by a ministry of finance, or its functional equivalent, by means of a budget approved by the legislature.
Central Government	Central Government comprises: i) Budgetary Central Government; and ii) Extra Budgetary Units. The National Provident Fund of Samoa is not classified as part of Central Government as it is an autonomous employment-related pension fund (i.e. a separate institutional unit) to provide pensions on an accumulation basis to individual account holders.
Climate Public Expenditure and Institutional Review	A diagnostic tool to assess opportunities and constraints for integrating climate change concerns within the national and sub-national budget allocation and expenditure process. The framework has three key pillars: Policy Analysis, Institutional Analysis and Climate Public Expenditure Analysis. A CPEIR was conducted for Samoa in 2012.
Climate Related Expenditure	Samoa has adopted the OECD definition for mitigation and a minor variation to the adaptation definition as follows. 1. Mitigation – activities that contribute “to the objective of stabilization of greenhouse gas (GHG) concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system by promoting efforts to reduce or limit GHG emissions or to enhance CHG sequestration”, and 2. Adaptation – activities that aim “to increase the capacity and resilience of human or natural systems to the impacts of climate change and climate-related risks”. ¹ Additionally CC related expenditure also includes activities that respond to the damage and losses on humans, environment and infrastructure caused by a disaster.
Climate Responsive Assets	Non-financial assets owned by government with a with a clear goal to reduce GHG emissions, for example government replacing normal vehicles with a fleet of electric or hybrid cars, carbon sinks such as forests and wetlands, and public lands managed to retain and/or capture carbon in vegetation and soils.
Climate Vulnerable Assets	Non-financial assets owned by government, such as lands, buildings, subsoils, production units, infrastructures, transportation systems, and other network infrastructure systems where physical risks arising from changes in environmental conditions and extreme weather events which may lead to the damage or loss of assets, loss of asset value, and adversely, affect delivery of public services and economic activities on public lands. It can also include transition risks arise as a result of changes in technology, regulation and market conditions as economies decarbonize that may then lead to “stranded” assets that can no longer operate economically.
Communications Reports	All Parties to the UNFCCC communicate to the Conference of the Parties information relevant to the implementation of the

¹ *Samoa Climate Public Expenditure and Institutional Review* - <https://www.forumsec.org/wp-content/uploads/2018/09/Samoa-CPEIR-Report.pdf>

Subject	Description
	convention, including information on emissions, actions and support.
Community Integrated Management Plans	Formerly known as Coastal Infrastructure Management Plans. The CIM Plans – revised in 2016-18 - cover all areas from the ridge-to-reef, and include the thematic areas of not only infrastructure, but also the environment and biological resources, as well as livelihood sources and governance. The plans emphasize a whole of government and community approach for planning and implementation. They are a blueprint for climate change interventions across all development sectors – reflecting the programmatic approach to climate change adaptation taken by the government.
Extra Budgetary Units	Operate under the authority or control of a central, state, or local government. Extrabudgetary entities are not fully covered by the general budget and may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources.
Financial Sector Plan	Linked to the first outcome of the SDS which is to increase and sustain macroeconomic resilience. It covers: i) PFM systems (including revenue management and external audit), the management of monetary policy and the operations of commercial banks and other non-bank financial institutions; ii) building a stable external sector position to ensure macroeconomic stability whilst at the same time building financial institutions and systems which are resilient, efficient and competitive and proactive to stimulate, support and sustain economic growth and resilience for Samoa.
Joint Policy Action Matrix	First developed in 2011 by the Government of Samoa and its major development partners to ensure a more coordinated approach for the delivery of performance linked aid mainly in the form of budget support grants or concessional loans.
National Adaptation Program of Action	A plan submitted to the UNFCCC by least developed countries (LDCs), to describe the country's perception of its most "urgent and immediate needs to adapt to climate change. Samoa submitted its NAPA in 2005, when it was classified as an LDC
Nationally Appropriate Mitigation Actions	Any action reducing emissions in developing countries and is prepared under the umbrella of a national governmental initiative.
Nationally Determined Contributions	Embodies efforts by each country to reduce national emissions and adapt to the impacts of climate change. The Paris Agreement requires each Party to prepare, communicate and maintain successive nationally determined contributions that it intends to achieve. Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions.
National Environmental Sector Plan	Articulates the roadmap for the environment sector from 2017 to 2021. It outlines the sector's vision, goal, and an achievable framework for action, in line with the SDS, the sector policy and legislative framework and regional and international obligations under various multilateral environmental agreements, Samoa has ratified to date.

Subject	Description
Outputs	Outputs delivered by ministries or third parties under the managerial control of ministries.
Pacific Climate Change Assessment Framework	A framework to guide assessment of a country's ability to access and manage climate change and disaster risk management (DRM) resources across six interrelated dimensions (funding sources, development effectiveness, institutions, policies and plans, PFM, gender and social inclusion, and human capacity).
Paris Agreement	An international agreement to combat climate change and to accelerate and intensify the actions and investments needed for a sustainable low carbon future.
Public Expenditure and Financial Accountability Assessment	A framework for assessing and reporting on the strengths and weaknesses of PFM using quantitative indicators to measure performance. PEFA is designed to provide a snapshot of PFM performance at specific points in time using a methodology that can be replicated in successive assessments, giving a summary of changes over time.
Public Sector Investment Plan	A planning tool intended to provide details of the Government of Samoa's investment programs over a three year period. Whilst supporting the government's commitment to transparency and accountability it allows a more informed planning and implementation system of all major development projects to ensure harmonization of efforts occurs across all sectors.
Samoa 2040	A long term national development plan currently in draft form outlining the vision and development pathway in Samoa to 2040.
Statutory Payments	Statutorily required payments are for legislated obligations, e.g. debt servicing or civil list payments determined in legislation
Strategy for the Development of Samoa	The SDS is Samoa's national development plan. The current document is the eighth iteration in the series. It identifies the four priority areas of development and 14 key outcomes to be achieved for Samoa over the next four fiscal years. The SDS is for a fixed period of time, the last approved SDS was for the four year period 2016/17 to 2019/20.
Third Party Outputs	Outputs provided by third parties where departments can only be held accountable for disbursements.
Transactions on Behalf of the State	Expenditure not directly contributing to an output, examples of which are welfare payments such as pensions and state subscriptions for membership in regional and international bodies.
United Nations Framework Convention on Climate Change (UNFCCC)	Entered into force on 21 March 1994. At the end of 2020, it has 197 Parties (196 countries and European Union (27 countries)) that are signatories to the convention and have taken on the ultimate objective – as part of the ratification – to “stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system.

ABBREVIATIONS

ACDMD	Aid Coordination and Debt Management Division
ADB	Asian Development Bank
AMS	Asset Management Strategy
BCG	Budgetary Central Government
CC	Climate Change
CDC	Cabinet Development Committee
CEO	Chief Executive Officer
CIM	Community integrated management
COA	Chart of Accounts
CPEIR	Climate Public Expenditure and Institutional Review
CRICD	Climate Resilience Investment and Coordination Division
CRPFM	Climate Responsive Public Finance Management
CRSC	Climate Resilience Steering Committee
CTB	Central Tender Board
DEMA	Disaster and Emergency Management Act
DFAT	Australian Department of Foreign Affairs and Trade
DMD	Debt Management Division
DMS	Debt Management Strategy
DRM	Disaster Risk Management
EBU	Extra Budgetary Unit
EIA	Environmental Impact Assessment
EPC	Electric Power Corporation
EPCD	Energy Policy Coordination Division
EPPD	Economic Policy and Planning Division
ESP	Energy Sector Plan
EU	European Union
FEC	Financial Expenditure Committee
FMIS	Financial Management Information System
FSP	Financial Sector Plan
GCF	Green Climate Fund
GDP	Gross Domestic Product
GEF	Global Environment Facility
GHG	Greenhouse Gas
GWGS	Goods, Works, and General Services
IPSAS	International Public Sector Accounting Standards
JICA	Japan International Cooperation Agency
JPAM	Joint Policy Action Matrix
KPI	Key Performance Indicator
LDC	Least Developed Country
LTA	Land Transport Authority
MFAT	Ministry of Foreign Affairs and Trade
MNRE	Ministry of Natural Resources and Environment
MOE	Ministry of Education
MOF	Ministry of Finance
MOR	Ministry of Revenue
MPE	Ministry of Public Enterprises
MTDS	Medium Term Debt Strategy
MTEF	Medium Term Expenditure Framework
MWTI	Ministry of Works, Transport, and Infrastructure

NA	Not Applicable
NAMA	Nationally Appropriate Mitigation Actions
NAPA	National Adaptation Program of Action
NDC	Nationally Determined Contributions
NESP	National Environment Sector Plan
NZMFAT	New Zealand Ministry of Foreign Affairs and Trade
OMD	Operational Management Department
PCCFAF	Pacific Climate Change and Disaster Risk Finance Assessment Framework
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PFMA	Public Finance Management Act
PIF	Pacific Island Forum
PRIF	Pacific Region Infrastructure Facility
PSIP	Public Sector Investment Plan
PUMA	Planning and Urban Management Act
SAO	Samoan Audit Office
SAT	Samoan Tala
SCCP	Samoan Climate Change Policy
SDG	Sustainable Development Goals
SDS	Strategy for the Development of Samoa
SIPs	Sector Implementation Plans
SMERF	Samoan Monitoring, Evaluation and Reporting Framework
SNG	Sub National Government
SOE	State of Emergency
SPA	Samoan Ports Authority
SWA	Samoan Water Authority
tCO ₂ e	Tonnes (=1000 kg) of Carbon Dioxide emissions
UNFCCC	United Nations Framework Convention on Climate Change
USD	US Dollar

ACKNOWLEDGEMENTS

At the request of the Samoan Authorities, a technical assistance mission was remotely conducted from 13 to 23 October 2020 to undertake the first pilot climate responsive public financial management review (CRPFMR) by using the newly developed Climate Responsive Public Expenditure and Financial Accountability (PEFA) Framework.

This report was prepared by a team consisting of people from the PEFA Secretariat, Pacific Financial Technical Assistance Centre (PFTAC), the Pacific Island Forum Secretariat (PIFS); the Pacific Region Infrastructure Facility (PRIF) and the World Bank. The report was peer reviewed by several institutions, including the Asian Development Bank (ADB), the Australian Department of Foreign Affairs and Trade (DFAT), European Union (EU) International Monetary Fund (IMF), the Japan International Cooperation Agency (JICA), The New Zealand Ministry of Foreign Affairs (NZMFAT), PRIF, The United Nations Development Program (UNDP), and the World Bank

The assessment team wishes to give special thanks Leasiosio Oscar Maliegaoli (CEO) and Henry A Ching (Deputy CEO Operations) who were very strong sponsors of the assessment in Samoa, as well as Feagaimaleata Tafunai (Assistant CEO of the PFM Finance Sector Cooperation Division) and her team members, Fa'asaina Fa'ataga and Rhonda Aumaga for their support throughout the process and for coordinating the work with the various ministries, bodies and agencies.

The project team wishes to express its sincere appreciation for the support received from all the officials and for the cooperation of their counterparts in Samoa.

EXECUTIVE SUMMARY

Samoa's Climate Change Policies Focus on Mitigation

The CRPFMR assesses the responsiveness of Samoa's PFM systems in supporting national CC policies identified in an inception questionnaire (Annex 1).

Samoa's ratification of the UNFCCC and Paris Agreement is complemented by: i) preparation of a NAPA; ii) submission of NDCs focused primarily on generating 100 percent of electricity from renewable energy sources by 2025; and iii) a NAMA outlining reduced transport sector emissions by increasing the national and public electric vehicle fleet. Long and medium-term climate change strategies are reflected in the various sector medium-term strategic plans prepared by the government, the SDS, NESP, PSIP, and the recently completed SCCP.

Meeting Adaptation Objectives

Adaptation objectives are to be met through improving the climate resilience of transport infrastructure, water supply, forests, coastal areas, water catchments and public buildings through activities identified in CIM Plans at village and district level.

Small Country Considerations

Adaption to the impacts of a changing climate and the decarbonization of the economy pose significant challenges for all countries. Planning and implementing climate action, using information, regulation, taxation, and public expenditure to guide and support households, businesses and local authorities will require a systematic whole-of-government approach which encompasses the PFM cycle including climate-informed macroeconomic analysis and planning, revenue, public investment, procurement, and expenditure management.

In small countries, the scale of government operations is an important consideration when considering making commitments towards undertaking additional processes and/or investing in new additional systems. Ultimately these need to be sustainable and focus on providing greater utility overall to the country than the costs they impose on government. Mainstreaming CC activities will need to consider these issues in the entities such as MoF and MNRE who are responsible for the coordination and overall policy direction, the SAO, the Legislative Assembly who are responsibilities around scrutiny and the relevant line ministries responsible for implementation of climate change activities.

Responsibility for Implementation

Samoa, like other Pacific Island Nations places the responsibility for major areas such as energy, water, and transport infrastructure rests with public corporations or EBUs. They are responsible for implementing a large proportion of climate resilience and renewable energy activities with resourcing (currently grants) from development partners flowing through national government. Development, coordination, and implementation of CC policy is managed primarily through MoF which has responsibility for overall coordination of the climate resilience investment program and ensuring financing is available. MNRE is the technical agency for climate change and DRM issues.

A History of PFM Reforms

Historically there has been a high level of country ownership around improving PFM performance, which has been an ongoing process of continually improvement. Samoa has worked hard to ensure it can keep up with the evolving PFM environment and the greater requirements that arise. But, like many small countries,

capacity and capability are fragile with a small body of people doing the required work. MOF has the lead role in PFM with inland and customs revenues is the responsibility of MOR.

Aggregate Fiscal Discipline

Aggregate fiscal discipline requires effective control of the total budget and management of fiscal risks. The NESP accurately reflects the NDC targets and guides the development of specific activities and projects. Most investment activities are aimed at resiliency and have been costed, appraised, and selected for inclusion in the budget for eventual implementation. Implementation is managed and monitored through the various sectoral plans and the PSIP process managed by MoF. A single point of coordination through MoF has complemented the overall guidance from the NDC, the SDS and NESP, enabling accurate identification of funding gaps. Samoa's development partners have been able to fund identified and appraised activities where required.

There has been no follow up on the 2012 CPEIR exercise to identify and monitor programmatic and operational CC related expenditure. It is difficult to ascertain to what degree CC related expenditure contributes or detracts from fiscal discipline, an exercise using the 2012 methodology for the last three fiscal years suggest that CC related programmatic and operational expenditure is not detracting from fiscal discipline.

Whilst the 2020/21 fiscal strategy mentions general macro-economic risks, it does not specifically mention any CC related contingent liabilities. Management of these liabilities is made easier by Samoa's ability to access contingent financing through the ADB and World Bank as part of general budget support. Samoa has also taken up sovereign risk insurance for natural disasters which are climate induced, e.g. cyclones through PCRIC.

There have been no reviews of tax policy to ascertain whether there are changes that could be made to tax and customs policies to assist in mitigation or resiliency efforts.

Strategic Allocation of Resources

The robust planning process has established a framework to provide government with the ability to strategically allocate resources in the budget, providing the Legislative Assembly with a good position from which to verify and scrutinize the intentions and ultimately implementation of government spending and activities. These actions also contribute towards improving the efficiency of service delivery.

However, the inability to identify clearly what is climate related expenditure and track it has led to a situation whereby the government is unable to monitor whether resources are being allocated adequately for climate related activities. Monitoring is strictly restricted only to those outputs where CC is specifically identified and included in development and aligned with SDS.

The budget circular does not specify what actions entities should take in developing their budgets and articulating their needs around CC, and there has been no effort to identify how effectively the tax system could be used to improve climate related outcomes for Samoa.

Whilst CC projects and activities are appropriately appraised and selected an overall prioritization process is lacking. CC projects and activities are funded on technical agency, financing opportunities and development partner priorities. A significant amount of the activities and projects around CC related activities are undertaken by entities outside of BCG, most notably the EPC and LTA.

Efficient Service Delivery

Service delivery efficiency has benefited from robust controls in the expenditure and payment process, and the availability of performance information in plans and reports. Procurement is generally strong and allows for a more responsive approach during emergencies, particularly climate induced ones. However, it does not adopt other aspects of a more climate focused process, such as the inclusion of climate related aspects in its standard bidding documents. The procurement for design and works of infrastructure is supported through some development partners is required to include climate resilience design.

Opportunities

Opportunities present themselves around PFM reforms to improve the strategic allocation of resources, this would include:

- reviewing revenue to examine if possibilities for revenue climate related resilience measures could be adopted;
- improving public investment practices to incorporate CC resilience characteristics into the overall appraisal, selection and prioritization activities;²
- undertake changes to the budget circular to begin mainstreaming climate related expenditure into ministry and agency budget submissions; and
- examine the approach towards tracking climate related expenditure from budget to execution for all operational, programmatic and investment expenditure.³

² *Well Spent : How Strong Infrastructure Governance Can End Waste in Public Investment* - https://www.elibrary.imf.org/view/IMF071/28328-9781513511818/28328-9781513511818/28328-9781513511818.xml?cid=va-com-compd-well_spent_full

I. INTRODUCTION

Assessment management and quality assurance

There are various stakeholders in the initial pilot Climate Responsive PEFA assessment, including: i) the national authorities; ii) the main development partners engaged in public financial management (PFM) and climate change (CC) activities in the region; and iii) the PEFA Secretariat who are piloting the framework; and iv) the broader PFM community who would be interested in seeing the output of the first pilot. The assessment was undertaken by the Samoan government with support from a team of development partners led by PFTAC, with the Ministry of Finance (MoF) leading the process on the government side. The Finance Sector Advisory Committee⁴ were the oversight committee for the CRPFMR and consisted of:

- Leasiosiofa'asisina Oscar Malielegaoi (Chief Executive Officer, Ministry of Finance, and Chair);
- Matafeo Avalisa Viali, (Chief Executive Officer, Ministry for Revenue);
- Fuimaono Papali'i C.G. Afele (Controller and Auditor General);
- Maiava Atalina Emma Ainuu-Enari, (Governor, Central Bank of Samoa); and
- Ali'imuumua Malaefono Ta'aloga, (Government Statistician, Samoa Bureau of Statistics)

A concept note was initially circulated to peer reviewers (including the PEFA Secretariat) on 23 September 2020 and following input was approved by the Samoan government on 5 October 2020 and immediately circulated. The field work was undertaken remotely with Samoan officials from various entities during the period 13 to 23 October 2020. The final draft assessment report was prepared and shared with government for an initial review on 11 December 2020, a draft was approved for circulation to peer reviewers on 16 December 2020. Subsequent comments were received by all peer reviewers by end-January 2020.

In addition to the traditional mission approach, virtual meetings were held between the field work assessors, peer reviewers, representatives of the government and the PEFA Secretariat on 6 October 2020 and 10 February 2021. The first session provided an overview to both assessors and peer reviewers on the new framework. The second was held after the finalization of the post peer review to discuss major points arising out of the peer review and opportunities going forward for the PEFA and also the Samoan government.

Peer reviewers were engaged from ADB, DFAT, the European Union (EU), IMF, JICA, MFAT, PEFA Secretariat, PIFS, PRIF, UNDP, and the World Bank. The PEFA Secretariat was engaged to review and fulfill the formal quality assurance requirements of all six criteria set out in the PEFA Check guidelines during the planning, implementation, and reporting phases of the assessment.

⁴ The Finance Sector Advisory Committee oversees the development of the Finance Sector Plan incorporating the roles of the Ministry of Finance, the Central Bank of Samoa, the Ministry for Revenue, the Samoa Bureau of Statistics; and the Audit Office.

Table 1.1 Assessors and Peer Reviewers

Institution	Assessment Team Members	Peer Reviewers
ADB	NA	Noelle O'Brien James Webb
DFAT	NA	Richard Bontjer Pranil Singh Melissa Tipping
EU	NA	Marga Peeters
IMF and PFTAC	David Kloeden (Centre Coordinator and revenue expert) Iulai Lavea (PFM Expert) Richard Neves (PFM Expert and Lead)	Laura Doherty (FAD PFM Expert) Nicoletta Feruglio (FAD)
JICA	NA	Sakano Taichi
MFAT	NA	Chris Van Hooft
PIFS	Paula Uluinaceva	Exsley Taloiburi
PRIF	Lorena Estigarribia	Sean O'Sullivan
UNDP	NA	Moortaza Jiwani Asif Shah Nicola Glendinning Lisa Buggy
World Bank	Habiba Gitay	Fabian Seiderer David Whitehead

The final report incorporating feedback from peer reviewers was provided to government on 12 February 2021, after the approval, the report was submitted to the PEFA Secretariat on 22 February 2021. Following some minor edits the PEFA check was on 1 March 2021. The two main stages of the PEFA process were complied with: the Concept Note and the response to peer review comments on the draft report.

The assessment covers Central Government and reflects the status of PFM systems and processes of the date of the assessment in October 2020. Generally, the data used for rating the indicators covers the last completed fiscal years 2016/17, 2017/18 and 2018/19. The specific period covered and the institutional coverage for each indicator and dimension follows the Climate Responsive Public Financial Management Framework (PEFA Climate) Guide (Version 4 August 2020)⁵. The assessment addresses the main ministries, departments, and agencies of the central government involved in PFM and Climate Change (CC) activity. EBU's are covered for those indicators where they are required to be considered, a full list of Samoan government entities is provided at Figure 4.1.

The assessment evaluates Samoa's performance in accordance with 14 indicators (29 dimensions) of the PEFA climate framework: (i) aligning the budget with CC strategies; (ii) tracking CC related expenditure; (iii) developing a budget circular; (iv) legislative scrutiny; (v) climate responsive public investment management; (vi) climate responsive non-financial asset management; (vii) climate related liabilities; (viii) climate responsive procurement; (ix) climate responsive revenue administration; (x) compliance of climate related expenditure; (xi) climate responsive fiscal decentralization framework; (xii) climate related performance information; (xiii) climate related evaluation; and (xiv) expenditure outturn for climate activities. Each dimension and indicator has been assessed against the criteria set out in the PEFA Field Guide.

The sources of information for the assessment included: (i) relevant Samoan legislation and regulations; (ii) Samoan budget documentation and reports; (iii) methodology and other documentation and data provided by MoF and other institutions involved in the assessment; (iv) information collected by the team itself during

⁵*Climate Responsive Public Financial Management Framework (PEFA Climate) - Piloting Phase* - <https://www.pefa.org/resources/climate-responsive-public-financial-management-framework-pefa-climate-piloting-phase>

and subsequent to the visit. Interviews involved all the key PFM institutions engaged in the various parts of the budget cycle, including various government departments (both central coordinating agencies and line ministries), various agencies, the SAO, and the Finance Expenditure Committee (FEC).

Background

The PEFA framework for assessing climate responsive PFM is a set of supplementary indicators to the standard PEFA framework that builds on the PEFA framework to collect information on the extent to which a country's PFM systems and processes are ready to support and foster the implementation of government climate change policies, i.e. is "climate responsive".

The purpose of a good PFM system is to ensure the policies of governments are implemented as intended and achieve their objectives. A CRPFMR informs on whether laws and regulations, institutions, systems, procedures and processes to support the implementation of CC activities throughout the budget cycle, including the planning and design of budgetary policies considering climate, the budget allocations needed to implement them, the tracking of these allocations to ensure that policies are implemented as intended, and the monitoring and evaluation of the efficiency and effectiveness of these policies and investments.

The PEFA Climate framework does not assess a country's climate change policies and strategies. However, the specifics of these policies and strategies are captured to contextualize the findings of the assessment. PFM systems should generate the information needed to report against the implementation of national CC policies which should align with the country's Nationally Determined Contributions (NDCs). These climate related activities could include how the government intends to reduce greenhouse gas (GHG) emissions, decarbonize the economy, and build resilience against the physical impacts of a changing climate.

The identification and specification of climate policies were captured through an inception questionnaire that establishes Samoa's CC profile. In particular, the questionnaire asks the country to present what constitutes "climate change expenditure" based on the policies in place. A full copy of the questionnaire response is provided in Annex 1.

The stand-alone CRPFMR for Samoa assesses the responsiveness of Samoa's PFM processes and systems towards achieving the nation's climate change policies. The assessment is the first one to be undertaken following the framework launch in July 2020, pilot assessments will be conducted over a trial period of twelve months.

Selected PEFA indicators are assessed on a four-point ordinal scale from D to A, in line with the PEFA framework. To justify a score of "A", every aspect specified in the scoring requirements must be fulfilled. A score of "D" due to insufficient information is distinguished from a score of "D" due to low-level performance by use of an asterisk, "D*". In cases where the question is not applicable to a country's circumstances, the response is "NA."

PEFA indicators with multiple dimensions use the averaging method (M2) which is an average of the individual dimension scores across the indicator. The weakest link (M1) methodology is not used in the PEFA.

Table 1.2 Levels of CRPFM practice on a four-point ordinal scale

Score	Level of Practice
A	CC issues and the policy response are mainstreamed in relevant PFM institutions, processes, or systems
B	CC issues and the policy response are partially mainstreamed in the relevant PFM institutions, processes, or systems
C	Initial efforts have taken place to mainstream CC issues and the policy response in the relevant PFM institutions, processes, or systems
D	Performance is less than the basic level of performance

Purpose

Adaption to the impacts of a changing climate and the decarbonization of the economy pose significant challenges for all countries. Governments will take the lead in planning and implementing climate action, using information, regulation, taxation, and public expenditure to guide and support households, businesses, and local authorities. This requires a systematic whole-of-government approach which encompasses the PFM cycle including climate-informed macroeconomic analysis and planning, revenue, public investment, procurement, and expenditure management. The CRPFMR informs on whether laws and regulations, institutions, systems, procedures, and processes contribute to the implementation of CC activities throughout the budget cycle.

The CRPFMR report will provide a benchmark of performance, highlight where progress has been made, and identify opportunities for countries to make their PFM more climate responsive. The assessment focuses on the extent to which Samoa's national policies and strategies, are climate responsive. Such policies may be designed to address CC adaptation and/or CC mitigation.

The outcomes of the assessment will assist the government to update the Financial Sector Plan (FSP), ensuring it supports the objectives contained in the Strategy for the Development of Samoa 2016/17-2019/20 (SDS)⁶, Environmental Sector Plan (NESP) where CC policies are articulated and reflect the climate mitigation objectives in the Nationally Determined Contributions (NDCs). CC resilience objectives and policies have been outlined in other strategic documents.

As the initial pilot, the report has provided feedback on the calibration of the guidance and criteria to the PEFA Secretariat which have been adopted for this and future assessments, these are provided at Annex 4.

Country Profile

Samoa is a Polynesian country consisting of four inhabited and a number of smaller, uninhabited islands. The capital Apia is located on Upolu, the most populous and developed of the islands. Upolu and Savai'i, the other main island, account for 99 per cent of Samoa's estimated 200,000 population.

The Independent State of Samoa is a parliamentary democracy incorporating Christian principles, common law and customary law with the Constitution being the supreme law of the land. The Parliament (the Fono) is elected through universal suffrage every five years. The Prime Minister and Cabinet manage the day to day affairs of the country. The Samoan Constitution was established in 1960, and it blends traditional and democratic institutions and processes and recognizes the separation of powers between the Legislature, Judiciary and Executive.

The unicameral Legislative Assembly of 50 members, 47 of whom are "Matai" (chiefly titleholders) elected by citizens aged 21 years and over. Samoa also has a quota system whereby at least ten percent of the Members must be female, there are currently five female Members.

⁶ *Strategy for the Development of Samoa* - <https://www.mof.gov.ws/services/aid-coordination-debt-management/strategy-for-the-development-of-samoa/>

The Prime Minister, appointed by the Head of State, must be a member of the Fono and supported by a majority of its members. The Prime Minister selects 12 other parliamentarians to form a Cabinet. General elections are held every five years. The Head of State (O le Ao o le Malo) is constitutionally elected by the Fono, for a five year term.

The judicial system is based on English common law and local customs. The Supreme Court of Samoa is the court of highest jurisdiction. The Court of Appeal has a limited jurisdiction to hear only those cases referred to it by the Supreme Court. Below the Supreme Court are the two district courts. There is a separate Land Titles Court that deals with matters relating to customary land ownership and 'Matai' (chief) titles.

The existence and powers of the Controller and Auditor General are stipulated in the Audit Act 2013. The 1990 Village Fono Act gives Village Councils authority over village law and order, health, and social issues.

Country economic situation

COVID-19, the tragic outbreak of measles in late 2019 and the regularity of natural disasters such as Cyclone Gita have had a devastating impact on the Samoan economy, which is an open, tourism-based economy that is highly susceptible to external economic shocks. Adding to Samoa's development challenges over the longer term are the ongoing possibility of correspondent banking relationships being withdrawn, the dispersion of the population across four islands which are some distance from other markets and the ability to close key infrastructure gaps.

The recent staff statement concluding the IMF Article IV mission⁷ outlined the authorities' swift actions and dedicated efforts, supported by the international community had moderated the impacts of the significant economic shock of COVID-19. IMF staff estimate real gross domestic product (GDP) in September 2020 fell to the level last observed in 2014 with the task of navigating the economy towards an inclusive, durable recovery under unprecedented uncertainty described as daunting.

The most recent fiscal strategy released by the government at the time of the 2020/21 budget outlined that notwithstanding the SDS's established targets over the medium term, the uncertainties arising out of the COVID-19 pandemic and recovering from the impact of measles late 2019/early 2020 would see an expansion of fiscal policy as a key stimulant to maintain economic growth. The government has stated that in the 2020/21 fiscal year spending will therefore be reprioritized and in some key areas increased to address the economic impacts of COVID19 and at the same time ensure increased preparedness and readiness within the health sector.

⁷ ***Samoa: Staff Concluding Statement of the 2021 Article IV Mission*** - <https://www.imf.org/en/News/Articles/2021/01/25/mcs012521-samoa-staff-concluding-statement-of-the-2021-article-iv-mission>

Table 1.3 Selected Economic Indicators 2016/17 to 2018/19 (SAT Million)

	2016/17	2017/18	2018/19	2019/20	2020/21
Nominal GDP (SAT million)	2,109	2106	2,227	2,175	2,195
GDP Per Capita (USD)	4,210	4,193	4,231	4,084	4,053
Real GDP Growth	1.0	-2.2	3.5	-5.0	-1.5
Public Debt (SAT million)	1,047	1,114	1,059	1,209	1,434
Current Account Balance (USD million)	-16.6	6.8	19.4	-58.7	-58.0
CPI (period average)	1.3	3.7	2.2	2.8	2.5
Gross official reserves (months of import value)	3.5	4.4	5.1	5.0	3.8

Table 1.4 Fiscal Position of Central Government 2016/17 to 2018/19 (SAT Million)

	2016/17	2017/18	2018/19
Transactions Affecting Net Worth			
Revenue	699,689	736,478	814,808
<i>(Percentage of GDP)</i>	33.2	35.0	36.6
Taxes	526,854	536,118	583,836
Social contributions	0	0	0
Grants	41,683	62,138	45,910
Other revenue	131,153	138,222	185,061
Expense	533,317	578,977	637,897
<i>(Percentage of GDP)</i>	25.3	27.5	28.6
Compensation of employees	265,079	272,043	290,882
Use of goods and services	200,599	247,831	286,400
Consumption of fixed capital			
Interest	17,329	17,419	16,658
Subsidies	5,699	5,116	4,700
Grants	0	0	0
Social benefits	18,092	18,629	19,879
Other expense	26,519	17,940	19,377
Gross operating balance	166,372	157,501	176,911
<i>(Percentage of GDP)</i>	7.9	7.5	7.9
Transactions in Non-Financial Assets			
Net/gross investment in nonfinancial assets	187,310	144,098	94,993
Expenditure	720,627	723,075	732,890
Net lending (+) / Net borrowing (-)	-20,938	13,403	81,918
Primary net lending / borrowing	-3,609	30,822	98,576
<i>(Percentage of GDP)</i>	-0.2	1.5	4.4

Climate Profile

Samoa, along with the other Pacific Island Countries is among the most vulnerable nations in the world. . It is severely exposed to climate change and frequent natural disasters including through the effects of heavy rainfall, floods, droughts, tropical cyclones, storm surges, earthquakes, and tsunamis. From 1981 to 2015, there have been 26 Category 5 and 32 Category 4 cyclones in the South Pacific. In round numbers, being struck by a Category 5 cyclone has been a 1 in 10 year event for Samoa. Samoa has been struck by seven Category 4 or 5 cyclones with peak wind speeds of greater than 58 meters per second (m/s) since 1981. The changing climate and disasters have significant direct effects on communities and livelihoods, lead to substantial losses in economic production, and decimate the capital stock, e.g., the Category 5 Tropical Cyclone Evan that hit Samoa in December 2012, caused an estimated damage and loss equivalent to about 28 percent of the 2011 GDP.⁸

The Pacific Risk Assessment and Financing Initiative (PCRAFI) disaster risk modelling suggesting that in the next 50 years, Samoa is at risk of incurring an annual average direct loss of USD 6.9 million and emergency losses of USD 1.7 million due to tropical cyclones (representing nearly two percent of GDP). The PCRAFI estimates a tropical cyclone loss exceeding 78 million USD, is to be expected. In the 50 years to 2015, Samoa experienced 56 events with total associated losses of SAT 1,270 million⁹.

The main impact of CC will be a shift between the categories of medium to high and from high to very high impacts, with more people and economic activity falling into the category of a very high impact. Recent publications indicate that there are likely to be more severe cyclones which are slow moving, causing more flooding, destruction, and damage.¹⁰ Recent observations over the past five years also indicate lengthening of the cyclone season from 5 to six months. The estimated cost of pre-emptive adaptation for all infrastructure types in Samoa is estimated to reach seven percent of baseline expenditure, 98 percent of these pre-emptive costs are accounted for by roads.¹¹

International Commitments for Climate Change Adaptation and Mitigation

Samoa ratified the United Nations Framework Convention on Climate Change (UNFCCC)¹² on 29 November 1994 (Signed UNFCCC on 12th June 1992). Being classified as a Least Developed Country (LDC), Samoa prepared a National Adaptation Programme of Action (NAPA)¹³ outlining a framework for the adaptation program and the urgent and immediate needs and priorities, which have mostly been implemented with the support of development partners. Samoa ratified the Paris Agreement on 22 April 2016,¹⁴ and submitted its NDC¹⁵ on 23 November 2015 focused mostly on renewable energy generation with the aim of reducing GHG emissions. These remain unmodified.

Samoa aims to meet the NDC GHG emission reduction targets with financial support from development partners and local donors. This support would focus on investments in the electricity sub-sector to enable generating 100 percent of electricity from renewable energy sources by 2025. The government has also included economy-wide emission reduction (including in the transport sector) in the SDS and in the recently approved Samoa Climate Change Policy 2020 (SCCP)¹⁶. Work has recently commenced on enhancing the

⁸ <https://www.gfdr.org/en/publication/fiji-post-disaster-needs-assessment-tropical-cyclone-evan-2012>

⁹ **PCRAFI Samoa Country Note** - <http://pcrafi.spc.int/documents/172>

¹⁰ Carmago & Wing 2021 - <https://science.sciencemag.org/content/371/6528/458/tab-e-letters>

¹¹ **World Bank Climate change and Disaster Management Pacific Possible Background Paper No.6** -

<http://documents1.worldbank.org/curated/en/655081503691935252/pdf/119111-WP-PUBLIC-p154324-ppClimatechangebackgroundfinal.pdf>

¹² **United Nations Framework Convention (UNFCCC) on Climate Change** -

https://treaties.un.org/pages/ViewDetailsIII.aspx?src=TREATY&mtdsg_no=XXVII-7&chapter=27&Temp=mtdsg3&clang=en

¹³ **National Adaptation Programme of Action – Samoa** - <https://unfccc.int/resource/docs/napa/sam01.pdf>

¹⁴ As provided by the response to the questionnaire which is at Annex II and confirmed - <https://unfccc.int/node/61155>

¹⁵ **Samoa's Intended Nationally Determined Contribution** -

https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Samoa%20First/Samoa%20INDC_Submission%20to%20UNFCCC.pdf

¹⁶ The SCCP was not published at the time of writing.

2015 NDC to address some identified gaps, one of which move beyond the electricity sector and incorporate other sectors.

Samoa actively reports on the Sustainable Development Goals (SDGs), the most recent of which ¹⁷ outlined that:

- with significant investments in major renewable energy projects (solar energy, hydro and biogas) Samoa is on track to be 100 percent renewable by 2025, the contribution from diesel generated electricity decreased from 77 percent in 2015 to 69 percent in 2019;
- marked improvements in terms of climate proofing all infrastructure with 86 percent of the transport network system being climate resilient and improved early warning systems; and
- implementation of 94 community disaster and climate management response plans, and a further 41 Community Integrated Management Plans (CIM) in place.¹⁸

In early 2012 Samoa undertook a pilot Climate Public Expenditure and Institutional Review (CPEIR) to review public expenditure on CC, including both adaptation and mitigation, and the way in which this is guided by policy and managed by institutions. The 2012 CPEIR was the first in a range of assessments across the Pacific which had seen 10 countries climate change and disaster risk finance assessments using the Pacific Climate Change and Disaster Risk Finance Assessment Framework (PCCFAF).¹⁹

National Commitments for Climate Resilience and Climate Mitigation

The SDS moved towards incorporating climate risk and resilience across its 14 main sectors. In the development of the 2017/18 budget a percentage was allocated to assist sectors in contributing towards meeting the CC commitments. The SCCP has continued mainstreaming both soft and hard measures into both the updated SDS²⁰ and the draft Samoa 2040 strategic document, both of which are currently awaiting approval.

Samoa's contributions to global GHG emissions are negligible, totaling about 352,000 tonnes of Carbon Dioxide emissions (tCO₂e) or 0.0006 percent of 2004 global GHG emission²¹. However, as much of the electricity generation relies on imported diesel and/or hydropower (the latter being affected by tropical cyclones) there are recognized development and fiscal benefits to reducing GHG emissions. Several policy instruments are also in place to assist in this effort, mostly through greater use of renewable energy sources and improved energy efficiency. These include the: i) National Greenhouse Gas Abatement Strategy 2008-2018 (revisions in progress); ii) initial ²² and second ²³ national communications reports; iii) Nationally Appropriate Mitigation Actions (NAMA) in the transport sector ²⁴; and iv) the SCCP.

The government has demonstrated a commitment to reducing GHG emissions, the major mitigation targets outlined in the NDC and SESP²⁵, stipulate electricity generation should be sourced from 100 percent renewable sources by 2025, resulting in a reduction of 55,065 tCO₂e.

¹⁷ ***Samoa's Second Voluntary National Review on the implementation of the Sustainable Development Goals*** - https://sustainabledevelopment.un.org/content/documents/26429Samoa_Samos2ndVNR2020reduced.pdf

¹⁸ ***Enhancing Resilience of Coastal Communities of Samoa to Climate Change*** - <https://www.adaptation-undp.org/projects/af-samoa>

¹⁹ ***Regional Synthesis Report of the Pacific Climate Change and Disaster Risk Finance Assessments*** - https://www.forumsec.org/wp-content/uploads/2019/09/PCCFAF-Synthesis-Report_2019_Web-Version.pdf

²⁰ ***Strategy for the Development of Samoa*** - <https://www.mof.gov.ws/services/aid-coordination-debt-management/strategy-for-the-development-of-samoa/>

²¹ ***Samoa's Intended Nationally Determined Contributions*** -

https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Samoa%20First/Samoa%20INDC_Submission%20to%20UNFCCC.pdf

²² ***Samoa – First National Communication to the UNFCCC*** - <https://unfccc.int/resource/docs/natc/samnc1.pdf>

²³ ***Samoa – Second National Communication to the UNFCCC*** - <https://unfccc.int/resource/docs/natc/samnc2.pdf>

²⁴ ***NS-325 - Samoa Transport Sector NAMA*** -

https://www4.unfccc.int/sites/PublicNAMA/_layouts/un/fccc/nama/NamaSeekingSupportForImplementation.aspx?ID=220&viewOnly=1

²⁵ ***Samoa Energy Sector Plan 2017-2022*** - <https://www.mof.gov.ws/wp-content/uploads/2019/08/SESP-2017-2022-English-version.pdf>

The Electric Power Corporation (EPC) reported in its 2017/18 annual report that the transformation to renewable sources is on track and being achieved through significant investments in generation to be made in hydro, solar and wind energy generation.²⁶ In 2017/18, 64 million kW-h²⁷ contributed to achieving 42 percent of total generation, the contribution of diesel to the generation mix reduced from 70 percent (2017) to 58 percent in 2018, leading to a reduction in fuel costs of SAT 4.2 million and the reduction of 12,000 tCO₂e.

The government is aiming for a successful transition to renewable energy by securing finance to install renewable energy technology for the generation and supply of energy, and the introduction of energy efficient appliances across the country. Efforts will also be made to ensure sufficient local expertise for management and maintenance of the energy generation and supply network.

Samoa's NAMA outlines GHG emissions reductions in the transport sector (which contributes about a third of national GHG emissions) are expected to be achieved through promotion and investment in solutions such as electric vehicles, upscaling research on bio-fuel and improving green infrastructure to maintain e-vehicles (which will also ideally lead to e-transport for public transportation). The NAMA for the transport sector specifically identifies:

- scaling-up bio-diesel use in diesel vehicles;
- introduction of electric cars; and
- introduction of electric buses for public transport.

If all three interventions are fully implemented, it is expected emission reductions would reach around 61,305 tCO₂e , at a total cost of USD 11.62 million, over the 15-year lifetime of the NAMA.²⁸

Table 1.5 Samoa's Emission Reduction task tCO₂e

Samoa total emissions in 2004	352,000
Reduced emissions from 100 percent renewable	55,065
Transport sector emissions proposed decline	61,305
New emissions level	235,630

Samoa aims to meet its adaptation objectives through improving the climate resilience of its major vulnerable sectors including transport infrastructure, water supply, forests, coastal areas, water catchments, public buildings through the implementation of resilience activities identified in all Community Integrated Management (CIM) Plans²⁹ at village and district level.

The CIM Plans are envisaged as blueprints for climate change interventions across all development sectors reflecting the programmatic approach to climate resilience adaptation taken by the Government of Samoa. The proposed interventions outlined in the CIM Plans are also linked to the SDS 2016/17 – 2019/20 and the relevant ministry sector plans.

The climate resilient investments identified in the CIM Plans³⁰ have already been implemented in at least 145 of the 265 village communities and 43 districts and have improved resilient water supply, access roads, agriculture, and coastal fisheries/coral reefs. A major innovation of the CIM Plans was use of Light Detection and Ranging (LiDAR) data to obtain detailed digital elevation model and identify areas at high risk of hazards

²⁶ *Electric Power Corporation Annual Report 2017-18* - https://www.epc.ws/images/Publications/EPC%20Annual%20Report%202017-2018_final.pdf

²⁷ The annual report points out that 46.8 million kWh were produced from the EPC's renewable energy assets such as solar and wind on Upolo, Savaii and Apolima, the remaining amount is likely to be off grid generation.

²⁸ *NS-325 - Samoa Transport Sector NAMA* - <https://www4.unfccc.int/sites/PublicNAMA/ layouts/un/fccc/nama/NamaSeekingSupportForImplementation.aspx?ID=220&viewOnly=1>

²⁹ *Enhancing Resilience of Coastal Communities of Samoa to Climate Change* - <https://www.adaptation-undp.org/projects/af-samoa>

³⁰ CIM plans were developed initially in 2000s after Cyclone Ian and focused on coastal infrastructure and were called Coastal Infrastructure Management (CIM) plans. There is a commitment by the government to review and revise every decade. In the recent review in 2015-18, a participatory process with all village communities and a comprehensive climate and disaster risk and resilience approach was used across both islands and in all sectors. They were renamed Community Integrated Management Plans to emphasize the community/village ownership.

such as storm surges and floods. This spatial risk data is included when the Planning and Urban Management Agency (PUMA)³¹ considers development consent.

National Level Strategies

The SDS is the high-level plan articulating national priorities. Resource allocation under the national budget is closely aligned to the priorities outlined in the SDS, and sector plans provide policy initiatives and projects that contribute to the achievement of national priorities. A strategic outcome in the SDS is for “...climate and disaster resilience integrated into all sector plans and ministry and implementing agencies corporate plans...”. The associated performance indicator is, “...100% compliance of Ministries and implementing agencies with climate and disaster resilience plans...”.

The current SDS and updated draft identify climate resilience as a key issue in Samoa. The SDS outlines climate resilience activities which are to be mainstreamed into sector plans. Other key national policy documents which outline action to reduce GHG emission and increase resiliency are the:

- NESP³² establishing Samoa’s adaptation objectives and plans for action which are directly linked to the SDS;
- SESP³³ to guide development of the sector; and
- SCCP recently endorsed by government providing an overarching framework for the ten years to 2030.

The SCCP classifies climate change expenditures as per the definition outlined in the CPEIR.³⁴ The CPEIR established a public expenditure classification framework which allowed for a better capture of climate activities, ranking programs with high, mid or low CC relevance. The questionnaire response prepared by the government pointed out that the CPEIR did not provide a clear definition for CC expenditure and presented a challenge in aligning the budget and measuring CC related expenditure. The eight broad objectives identified of the SCCP are to:

- Establish an effective governance framework and support systems in place for effective response to climate change impacts.
- Implement Adaptation measures to protect Samoa from the impacts of climate change.
- Implement Mitigation measures to reduce greenhouse gas emissions including matters relating to NDC.
- Implement measures to enhance sustainable climate finance.
- Effectively mainstream climate change adaptation and mitigation into national planning, implementation, and monitoring processes.
- Improve data and information management on climate change for informed decision making
- Strengthen effective coordination and representation at the national, regional, and international Level.
- Promote and implement effective awareness, education, and advocacy activities on climate change issues.

Eight sector plans have been completed including the NESP which has a key strategic outcome is to ensure that climate and disaster resilience is integrated into all sector plans. Mainstreaming CC mitigation and resiliency into national planning, implementation and monitoring processes is one of the key objectives of the SCCP.

³¹ In 2019, PUMA was moved from MNRE to Ministry of Works, Infrastructure and Transport (MWTI) and CIM Plans are now housed and used by PUMA as well as villages, technical agencies and public corporations.

³² **National Environment Sector Plan 2017-2021** - <https://www.mnre.gov.ws/mnre-redesign/wp-content/uploads/2017/08/NESP-2017-2021.pdf>

³³ **Samoa Energy Sector Plan 2017-2022** - <https://www.mof.gov.ws/wp-content/uploads/2019/08/SESP-2017-2022-English-version.pdf>

³⁴ **Samoa – Climate Public Expenditure and Institutional Review** - <https://www.forumsec.org/wp-content/uploads/2018/09/Samoa-CPEIR-Report.pdf>

Legal and policy framework

The legal policy framework encompasses a number of Acts and regulations (shown in Table 4.1) which directly touch on CC issues and activities.

Table 4.1 Legislative Framework with a Direct Impact on CC Activities

Legal Instrument	Description
Constitution of Samoa	Section 105 authorizes the Prime Minister to proclaim an SOE when a threat to Samoa's economy or security emerges, this includes climate induced natural disasters.
Disaster and Emergency Management Act 2007 ³⁵	For management of disasters and emergencies by effective planning and risk reduction, response and recovery procedures and the promotion of coordination amongst the response agencies, and for related purposes.
Electricity Act 2010 ³⁶	Providing a legislative framework for regulating the electricity sector.
Energy Efficiency Act 2017 ³⁷ and Regulations ³⁸	Regulating energy efficiency of energy using products and consumer information on those products, and for related purposes. Minimum Energy Performance Standards (MEPS) are established in the regulations.
Energy Management Act 2020 ³⁹	Providing for a coherent institutional, regulatory and policy framework for the energy sector.
Marine Wildlife Protection Regulations 2009 ⁴⁰	Provide for the protection of marine wildlife within the EEZ of Samoa and in particular for the conservation of marine mammals, turtles, sharks, and species which migrate to spawn
National Building Code 2017 ⁴¹	The NBC provides a list of standards to be used for the construction, maintenance and demolition of buildings, site servicing and amenities on site.
Ozone Layer Protection Regulations 2016 ⁴²	Establishes regulations around the supply, purchase, and handling of controlled substances (defined under the Montreal Protocol and includes all recycled, reclaimed or recovered substances)
Planning and Urban Management Agency Act 2004 ⁴³	Establishes an agency to implement a framework for planning the use, development, management, and protection of land.
Procurement Operating Manual 2020 ⁴⁴	Provides guidance on alternate approaches to procurement when a state of emergency is declared by the government
Waste Management Act 2010 ⁴⁵ and Waste Management Regulations 2018	Collection and disposal of solid waste and management of all waste in Samoa.

³⁵ **Disaster and Emergency Management Act 2007** - <https://www.ifrc.org/Docs/idrl/678EN.pdf>

³⁶ **Electricity Act 2010** - <https://www.regulator.gov.ws/images/Act/Electricity-Act--2010.pdf>

³⁷ **Energy Efficiency Act 2017** - <https://www.mof.gov.ws/wp-content/uploads/2019/08/Energy-Efficiency-Act-2017-Eng.pdf>

³⁸ **Energy Efficiency (Approved Energy Products Standards) Regulation 2018** - <https://www.mof.gov.ws/wp-content/uploads/2019/08/Energy-Regulation.pdf>

³⁹ **Energy Management Act 2020** - <https://www.mof.gov.ws/wp-content/uploads/2020/11/Energy-Management-Act-2020-Eng.pdf>

⁴⁰ **Marine Wildlife Protection Regulations 2009** - <http://extwprlegs1.fao.org/docs/pdf/sam150385.pdf>

⁴¹ **National Building Code 2017** - http://prdrse4all.spc.int/sites/default/files/nbc-draft-2017-february15-final-for-staples-8x11_samoa.pdf

⁴² **Ozone Layer Protection Regulations 2016** - <https://samoa.tradeportal.org/media/OZONE%20LAYER%20PROTECTION%20REGULATIONS%202006.pdf>

⁴³ **Planning and urban Management Act 2004** - <https://www.mwti.gov.ws/wp-content/uploads/2020/06/PUM-Act-2004-ENGLISH.pdf>

⁴⁴ **Procurement Operating Manual April 2020** - <https://www.mof.gov.ws/wp-content/uploads/2020/05/POM2020-Final.pdf>

⁴⁵ **Waste Management Act 2010** - <http://extwprlegs1.fao.org/docs/pdf/sam110362.pdf>

Table 4.2 Policy Framework for CC Activities

Policy Document	Description
National Adaptation Programme of Action (NAPA) ⁴⁶	Outlines a framework for the adaptation program and the urgent and immediate needs and priorities.
National Environmental Sector Plan	Articulates CC policies and reflect the climate mitigation objectives in the NDCs. CC resilience objectives and policies have been outlined in other strategic documents.
Nationally Determined Contributions NDCs ⁴⁷	Details Samoa's international commitments in regard to mitigation and GHG emissions.
National Disaster Management Plan 2011-2014 ⁴⁸	Details disaster risk management arrangements to ensure the sustainable mitigation of, preparedness for, response to and recovery from the impact of hazards.
National Environment Sector Plan 2017-2021 (NESP) ⁴⁹	Establishing Samoa's adaptation objectives and plans for action which are directly linked to the SDS
Samoa Climate Change Policy 2020 (SCCP)	Recently endorsed by government providing an overarching framework for the ten years to 2030.
Samoa Energy Sector Plan 2017/18 – 2021/22 ⁵⁰	Guiding development of the energy sector
Strategy for the Development of Samoa 2016/17-2019/20 (SDS) ⁵¹	National development plan to guide all subsequent strategic, planning and implementation over a four year period

Institutional structures

Development, coordination, and implementation of CC policy is managed primarily through MoF through its Climate Resilience Investment and Coordination Division (CRICD) which has responsibility for overall coordination of the climate resilience investment program. In addition, CRICD works closely with the Aid Coordination and Debt Management Division (ACDMD) to ensure links to financing for CC activities from Development Partners.

All divisions within MNRE deal with CC activities, the primary divisions dealing with CC matters and implementation of activities are the Disaster Management Office, Climate Change and Global Environment Facility (GEF), and the Renewable Energy Division.

The government established a Climate Resilience Steering Committee (CRSC) in 2014 whose membership consisted of the CEOs in all the 14 sectors (ministries and public corporations) with CRICD acting as a Secretariat. Such an arrangement is improving coordinated decision making and prioritization of investments and development partner support.

Many of the actual CC expenditures on the investment side are carried out by public corporations or EBUs.

Coordination mechanisms for climate change mainstreaming

MNRE is the technical agency for CC and disaster risk management issues. In addition to MoF and CRICD, MWTI plays a crucial role in promoting and implementing low-carbon initiatives through investments improving energy efficiency in the building and transport sectors. The Ministry of Foreign Affairs and Trade

⁴⁶***National Adaptation Programme of Action – Samoa*** - <https://unfccc.int/resource/docs/napa/sam01.pdf>

⁴⁷***Samoa's Intended Nationally Determined Contribution*** - https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Samoa%20First/Samoa%20INDC_Submission%20to%20UNFCCC.pdf

⁴⁸***Samoa's National Disaster Management Plan 2011 –2014*** - https://www.mnre.gov.ws/wp-content/uploads/2017/08/27077_ndmpfinal20111215endoresedbydac.pdf

⁴⁹***National Environment Sector Plan 2017-2021*** - <https://www.mnre.gov.ws/mnre-redesign/wp-content/uploads/2017/08/NESP-2017-2021.pdf>

⁵⁰***Samoa Energy Sector Plan 2017-2022*** - <https://www.mof.gov.ws/wp-content/uploads/2019/08/SESP-2017-2022-English-version.pdf>

⁵¹***Strategy for the Development of Samoa*** - <https://www.mof.gov.ws/services/aid-coordination-debt-management/strategy-for-the-development-of-samoa/>

(MFAT) is the focal point for all international agreements, including those relevant to CC including the UNFCCC, Sendai Framework, Convention on Biodiversity, and Sustainable Development Goals (SDGs).

Capacity of relevant stakeholders to perform climate change mainstreaming in PFM.

The scale of government operations is always an important consideration when considering commitments towards undertaking additional and/or adopting new processes and/or investing in new additional systems. For a small country such as Samoa, these need to be sustainable, and ensure the focus remains on providing greater overall benefit and utility to the country than the costs they impose on government.

Mainstreaming CC activities will need to consider these issues in entities such as MoF and MNRE who are responsible for the coordination and overall policy direction, the Samoan Audit Office (SAO), the Legislative Assembly who have responsibilities around scrutiny and the relevant line ministries who are responsible for implementation of climate change activities.

In Samoa, like other Pacific Island Nations, major areas such as energy, water and transport infrastructure are the responsibility of public corporations or EBU. Although these are not included as part of budgetary central government (BCG), they are responsible for implementing a large proportion of climate resilience and renewable energy activities with resourcing (currently grants) from development partners flowing through national government.

PFM Profile

Samoa has adopted a positive approach towards improving overall PFM performance over the past fifteen years. A high level of country ownership has seen an ongoing process of continually assessing performance, developing reform plans, and implementing recommended changes. Ongoing assessment of the PFM system has been achieved through four full PEFA's conducted in 2006, 2010, 2014, and 2018. Fieldwork for the 2018 PEFA assessment undertaken in July 2018 covered the fiscal years 2014/15, 2015/16 and 2016/17, was finalized in July 2019⁵², and concluded that there had been a visible continual improvement in PFM processes.

A summary of the 2018 PEFA assessment is provided at Annex 5. Annex 6 outlines the relationship between the CRPFMR dimensions and the 2018 PEFA dimensions.

Samoa has worked hard to ensure it can keep up with the overall evolving PFM environment and the greater requirements that arise from this. But, like many small countries, capacity and capability are fragile with a small number of people doing the required work.

Recent and on-going PFM reform actions

In 2008 a two-phase approach to PFM reform was proposed focused on basic strengthening of systems to achieve basic fiscal discipline. The second phase built on previous achievements and the consolidation and strengthening of financial discipline, while at the same time actively pursuing improved resource allocation and efficiency, in part through strengthening performance-based management linked to a medium term expenditure framework (MTEF) and sector wide plans and investment programs; and further strengthening revenue administration.

The underlying basis for reforms in recent years (third phase) was to roll out consistent standards to all line ministries to improve the efficiency and effectiveness of the public service in managing the collection and expenditure of funds as well as ensuring policy cohesion between planning and budgetary processes.

A key aspect of reform has been the advent of a Joint Action Policy Matrix (JPAM) which aims to improve aid effectiveness through greater use of country systems, including through increased use of budget support modalities. In the 2020/21 Budget Samoa anticipated SAT 126 million in budget support resources

⁵² [Samoa Public Expenditure Financial Accountability Assessment](https://www.mof.gov.ws/wp-content/uploads/2019/08/Samoa-PEFA-2018-Report.pdf) - <https://www.mof.gov.ws/wp-content/uploads/2019/08/Samoa-PEFA-2018-Report.pdf>

(representing around 15 percent of operating revenues) linked to the JPAM, a significant increase on the Samoan Tala (SAT) 23 million provided in 2019/20, due to Covid-19 related support.⁵³

Scope and coverage

The lead role in PFM is assigned to MoF, which consists of the:

- Economic Policy and Planning Division (EPPD) responsible for (coordination, preparation and monitoring of plans for the economic development of Samoa, appraisal of development projects for the Cabinet Development Committee, and the provision of economic advice) formulating and monitoring fiscal policy, and integrating fiscal and monetary policies in the national economy in cooperation and coordination with the Central Bank and related institutions;
- Aid Coordination and Debt Management Division (ACDMD) responsible for the coordination of development partner assistance and managing the internal and external public debt;
- Operational Management Department (OMD) responsible for preparation and implementation of the budget, Treasury functions and public internal financial controls;
- Energy Policy and Coordination Division (EPCD) responsible for the administration of the Petroleum act and coordination and monitoring of the National Energy Policy and related projects and activities
- PFM and Finance Sector Coordination Division (PFMFSCD) responsible for coordination and management support design, implementation, monitoring and evaluation of the Public Finance Management Reform Program (PFMRP) and the Finance Sector; and
- Climate Resilience Investment and Coordination Division (CRICD) responsible for coordination of climate resilience investment program.

Responsibility for procurement lies with the Central Tender Board (CTB) which is established through the PFMA and who oversee the whole procurement cycle from the calling of tenders to the disposal of assets. The Procurement Division within MoF provides the planning and documentation for the CTB and serves as the Secretariat. The Ministry of Revenue (MOR) is the key institution responsible for most of the revenue collection of both inland and customs revenue.

Figure 4.1 provides an overview of the Samoan public sector according to the IMF's GFS institutional classification.

⁵³ ***Approved Estimates of Receipts and Payments of the Government of Samoa*** - <https://www.mof.gov.ws/wp-content/uploads/2020/07/Approved-Budget-20-21-Eng-Final-for-Printing.pdf>

Figure 4.1 GFS Institutional Structure of the Samoan Public Sector ⁵⁴

Total Samoan Public Sector	Central Government	
	<p>Budgetary Central Government</p> <p>Ministries: 1. Agriculture and Fisheries; 2. Commerce, Industry and Labour; 3. Communications and Information Technology; 4. Education Sports and Culture; 5. Finance ; 6. Foreign Affairs and Trade; 7. Health; 8. Justice and Courts Administration; 9. Natural Resources and Environment; 10. Police; 11. Prisons and Corrections Services; 12. The Prime Minister; 13. Public Enterprise; 14. Revenue; 15. Women, Community and Social Development; 16. Works, Transport and Infrastructure</p> <p>Government agencies: 17. Bureau of Statistics; 18. Controller and Auditor General; 19. Law Reform Commission; 20. Legislative Assembly; 21. National Prosecution Office; 22. Office of the Attorney General; 23. Office of the Electoral Commissioner; 24. Ombudsman’s Office; 24. Public Service</p>	<p>Extra Budgetary Units</p> <p>1. Land Transport Authority; 2. National Kidney Foundation; 3. National University of Samoa; 4. Public Trust Office; 5. Samoa Airports Authority; 6. Samoa Fire Emergency Services Authority; 7. Samoa Qualifications Authority; 8. Scientific Research Organization Samoa; 9. Samoa Sports Facility Authority; 10. Samoa Tourism Authority; 11. Samoa Trust Estate Corporation; 12. Samoa Water Authority of the Electoral Commissioner; 24. Ombudsman’s Office; 24. Public Service Commission</p>
	Social Security Funds	
	1. Accident Compensation Corporation	
	Public Non-Financial Corporations	
1. Electric Power Corporation; 2. Polynesian Airlines; 3. Samoa Airlines; 4. Samoa Land Corporation; 5. Samoa Ports Authority; 6. Samoa Shipping Corporation; 7. Samoa Shipping Services		
Public Financial Corporations		
1. Central Bank of Samoa; 2. Development Bank of Samoa; 3. Samoa Housing Corporation; 4. Samoa Life Assurance Corporation; 5. Samoa National Provident Fund; 6. Samoa Post Limited; 7. Unit Trust of Samoa		

⁵⁴ *Government Finance Statistics Manual 2014* - <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>

2. ASSESSMENT FINDINGS AND WAY FORWARD

The assessment establishes a baseline using the methodology which consists of 14 indicators made up of 29 separate dimensions. The assessment process assisted in developing a broad understanding within government of how it's PFM performance supports Samoa's CC objectives and identified areas where improvements could be made. The results of the assessment will have an input into the development of the strategic plan for the Finance Sector.⁵⁵

The assessment covers Central Government (as shown in Table 2.7) reflecting the status of PFM systems and processes in October 2020. Generally, the data used for rating the indicators covers the last three completed fiscal years 2018/19, 2017/18 and 2016/17.

Main findings

The primary purpose of the CRPFMR is to examine to what extent Samoa's PFM systems are contributing towards the country achieving the objectives it has established in terms of reducing GHG emissions and increasing resiliency to CC. Achieving good results in the CRPFMR relies on there being a solid base of performance more broadly across the PFM environment.

The CRPFMR also brings to the fore practices that will take time to implement, and will eventually contribute towards the government's goals on reducing GHG emissions and improving resiliency. In considering the pathway forward efforts should clearly focus on particular areas that would provide the greatest return in achieving those specific CC objectives.

Of the 29 dimensions to be assessed seven were deemed to be not applicable (NA). CRPFM-11 (3 dimensions) was deemed NA as there is no decentralization framework due to there being only one tier of government. CRPFM-9 (2 dimensions) was deemed NA as no specific taxes whose primary role is to either reduce GHG emissions or increase resiliency which impacted have been impacted. CRPFM-14 (2 dimensions) was deemed NA as expenditure is not tagged for being climate related. Of the remaining 22 dimensions:

- two were rated B, demonstrating good performance;
- 9 were rated C, demonstrating satisfactory performance;
- 10 dimensions were rated D demonstrating less than satisfactory performance; and
- one was rated D* where there was insufficient evidence available to make an assessment.

Policy based budgeting

Long and medium-term climate change strategies are reflected in the various sector medium-term strategic plans, in particular the SDS, NESP, Public Ector Investment program (PSIP), and the SCCP. The NESP provides specific costings on CC resiliency projects in particular which are then reflected in mid-and short-term budgets through the PSIP. The 2020/21 PSIP only provided a summary by sector identifying the total cost of ongoing capital projects and technical assistance, not splitting out individual projects as shown in Budget paper 3 "Approved Estimates of Receipts and Payments". Public investment projects are not prioritized at either the national level, priorities, or sector level prior to being provided to the Cabinet Development Committee for endorsement.

Whilst specific capital projects relating to CC are identifiable through their descriptions, there is no specific tagging on whether a project is CC related or not. The identification of CC related programmatic and operational expenditure is challenging. Climate related expenditures are not specifically identified and tracked to a pre-defined methodology, such as that presented in the 2012 CPEIR. As a result, CC related expenditure cannot be fully or consistently captured across government across the budget cycle. However,

⁵⁵ The Finance Sector consists of Audit Office, Central Bank of Samoa, Ministry of Finance, Ministry of Revenue, and the Samoa Bureau of Statistics

the methodology is able to be applied ex-post to the current expenditure profile as has been undertaken for CRPFM-14, and could be considered for budget development.

The absence of using a methodology to identify CC expenditure makes it difficult to focus on CC activities across government when budget development processes are being undertaken.

The budget circular does not provide guidance to budgetary units on how to identify CC expenditure and set CC expenditure targets. These changes could be easily implemented and would improve the monitoring and assessment of CC related expenditure.

Scrutiny of the Budget and Annual reports

CC considerations are taken into account in the legislature's scrutiny of budgets and audit reports. Scrutiny of the budget includes assessing the impact of CC programs and those programs or actions not directly related to CC in the context of the overall scrutiny of the budget and annual report process. Scrutiny of the annual reports reviews climate related expenditure against the approved budget and a follow up of previous recommendations is conducted.

Management of Assets and Liabilities

The government wide approach to the management of non-financial assets, in particular lands and buildings, does not take into account resiliency risks and potential contribution to GHG emissions. The asset register is decentralized, and the template issued by MoF does not require the identification and recording of what is a climate vulnerable and climate responsive asset. These actions are not mentioned in the asset management strategy (AMS).

Public investment management is climate responsive. The SCCP 2017 and SDS outline the objectives for CC adaptation and mitigation and provide guidance on how to incorporate higher level national strategies and objectives into operational plans and projects.

Identified infrastructure projects are screened and appraised against prepared selection criteria, but these criteria do not assist with prioritization. The Environmental Impact Assessment (EIA) guidelines do not specifically provide for appraisals to specifically evaluate CC (mitigation or adaptation) potentials of projects. Some statements of corporate objectives for EBUs and public corporations include climate objectives, targets, and indicators. Statements of Corporate Intent and Annual reports don't include reporting on funding for climate resilience or mitigation specifically.

General liabilities are well identified, but do not specifically identify if they are climate related. There are no restrictions to government borrowing or providing guarantees for climate related activities, this extends to public corporations.

It should be noted the Land Transport Authority (LTA) which has the responsibility for the management of transport sector is classified as an EBU. The LTA asset management database does include information on climate and disaster risk and vulnerability assessments for its assets, which includes the whole road network.

Budget Execution

Adaptation and mitigation measures are not embedded into key aspects of procurement management which aims to ensure that goods, services and works purchased by government either improve resiliency or reduce GHG emissions. Standard bidding templates do not establish any climate responsive standards.

Procurement for design and works of infrastructure (buildings, shelters, bridges, roads, water supply) supported through MDBs are required to include climate resilient designs. The procurement database does not store information on climate responsive aspects of the tenders, making it difficult to verify whether contract awards and implementation are consistent with climate responsive specifications, information is available on emergency procurement which is normally undertaken when a State of Emergency (SOE) has occurred. Simplified procedures, including direct selection (as the default procurement method) exist to expedite procurement during the period of the declaration. The government procurement rules allow for the

establishment of framework/panel contracts. The establishment of these contracts in advance of climate related are climate responsive allowing the Government to address its anticipated needs in a planned and more orderly manner.

Rigorous control systems are in place to guarantee compliance of all payments with their intended purpose with all transactions going through a rigorous systemic check to ensure compliance of all payments with budgetary requirements for funds availability and purpose of expenditure. Every payment transaction goes through pre-audit scrutiny by the SAO before the payment is actually made. This comprehensive system of ex-ante controls ensure climate related transactions, along with all other transaction types and categories are compliant with their budget intent, and procedures and approval requirements.

Transparency

Information on planned and achieved performance covers CC adaptation and mitigation policies and are provided in the budget document. Performance indicators by output were provided in the 2020/21 budget document, including those for MoF and MNRE, which includes an indicator directly related to objectives in the SDS and NDC for renewable energy targets.

Performance indicator, targets and achieved outputs are reported in the 2020/21 budget document for some sectors including fisheries and community resilience. The EPC report to the parliament⁵⁶ also provides performance and achieved outputs on the renewable energy targets.

There has been one overall evaluation of climate related programs in the previous three years⁵⁷ on the Adaptation Fund financed and UNDP administered “*Enhancing resilience of Coastal Communities of Samoa to Climate Change.*”⁵⁸ The outputs and outcomes include a national relocation roadmap/strategy for improved water supply to 9,000 people in 45 villages and flood protection to 11 communities in Vaisigano River watershed. There have been no partial or full evaluation of the overall tax and customs policy in respect to climate change objectives.

Table 5.1 provides a summary of the dimension scores by indicator. Figure 5.1 outlines graphically presents the indicator assessment. Table 5.2 maps the dimensions against the three budgetary outcomes, aggregate fiscal discipline, strategic allocation of resources, and efficient service delivery.

⁵⁶ *Electric Power Corporation Annual Report 2017/18* - https://www.palemene.ws/wp-content/uploads/EPC-Annual-Report-2017-2018_final.pdf

⁵⁷ The budget document includes the progress report to the National SDG taskforce and reports on the targets for meetings, workshops and awareness activities. However this does not include reports on outcomes or expenditure.

⁵⁸ The project was implemented from 2013-18. The full evaluation report is available from <http://pubdocs.worldbank.org/en/122651572473012185/51-Final-Report-AF-Samoa-05-with-signature-audit-trail.pdf>

Table 5.1 Overall Scores

Indicator	Description	1	2	3	4	Indicator
CRPFM-1	Budget alignment with climate change strategies	B				B
CRPFM-2	Tracking climate related expenditure	D				D
CRPFM-3	Climate responsive budget circular	D				D
CRPFM-4	Legislative scrutiny	D	C			D+
CRPFM-5	Climate responsive public investment management	D	D	D	D	D
CRPFM-6	Climate responsive asset management	D				D
CRPFM-7	Climate related liabilities	D	C			D+
CRPFM-8	Climate responsive procurement	C	C	C	D*	D+
CRPFM-9	Climate responsive revenue administration	NA	NA			NA
CRPFM-10	Compliance of climate related expenditure	C	C			C
CRPFM-11	Climate responsive fiscal decentralization framework	NA	NA	NA		NA
CRPFM-12	Climate related performance information	B	C			C+
CRPFM-13	Climate related performance evaluation	D	D			D
CRPFM-14	Expenditure outturn for climate activities	NA	NA			NA

Figure 5.1 - Overview of assessment findings by Indicator

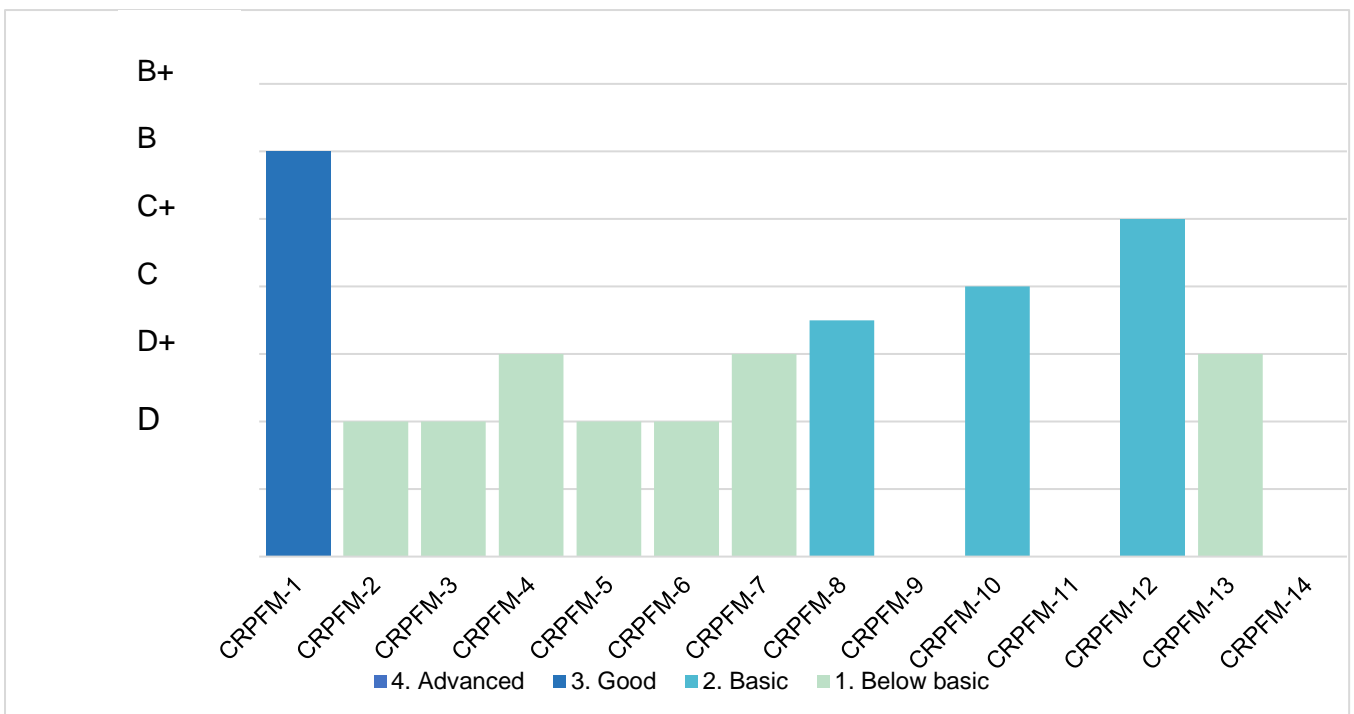


Table 5.2 Linking the Dimensions with Budgetary Outcomes

Dimension	Aggregate Fiscal Discipline	Strategic Allocation of Resources	Efficient Service Delivery		
1.1 Budget alignment with climate change strategies					
2.1 Tracking climate related expenditure					
3.1 Budget circular					
4.1 Legislative scrutiny of budget					
4.2 Legislative scrutiny of audit and evaluation reports					
5.1 Climate related provisions in regulatory framework for public investment management					
5.2 Climate related project selection					
5.3 Climate related provisions for project appraisal					
5.4 Reporting from entities in charge of implementation					
6.1 Climate responsive non-financial assets management					
7.1 Climate related fiscal risks					
7.2 Climate related debt and guarantees					
8.1 Climate responsive procurement framework					
8.2 Climate responsive public procurement operations					
8.3 Climate responsive public procurement monitoring					
8.4 Climate responsive public procurement reporting					
9.1 Climate related tax management, audit and investigation					
9.2 Climate related tax arrears					
10.1 Effectiveness of the systems of controls					
10.2 Compliance of transactions					
11.1 Climate responsive fiscal decentralization arrangements					
11.2 Climate responsive fiscal transfers					
11.3 Climate responsive PFM arrangements applied by subnational governments					
12.1 Climate related information in performance plans					
12.2 Climate related information in performance reports					
13.1 Climate related evaluation of expenditure					
13.2 Climate related evaluation of taxes					
14.1 Aggregate climate related expenditure outturn					
14.2 Climate related expenditure composition outturn					
Legend	NA	D	C	B	A

Aggregate Fiscal Discipline

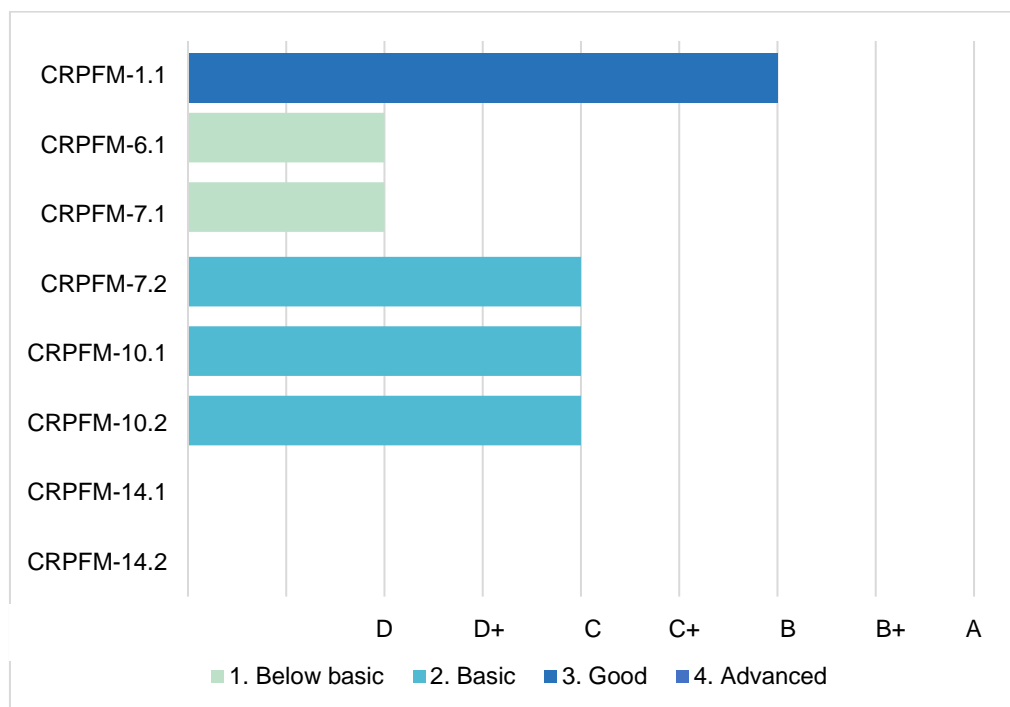
Aggregate fiscal discipline has benefited from the presence of a national strategy (the SDS) and an energy policy plan (the NESP), both of which accurately reflect the targets established in the NDCs. The underlying policies and strategies in these documents have guided the development of specific activities and projects. Most of these activities, which are primarily aimed at resiliency, have been costed, appraised and included in the PSIP and the budget for eventual implementation. Implementation is managed and monitored through the various sectoral plans and the PSIP process.

Having a single point of coordination through MoF has complemented the overall guidance from the NDC, the SDS and NESP, enabling accurate identification of funding gaps and prioritization of investments. This has allowed development partners to fund identified and appraised activities where required. There has been no follow up on the 2012 CPEIR exercise to identify and monitor programmatic and operational CC related expenditure. An exercise has been undertaken to map outputs in the budget and annual reports to those that were identified in the 2012 exercise. These can be found at Annex 3?4.

Whilst the 2020/21 fiscal strategy mentions general macro-economic risks, it does not delve into CC related contingent liabilities. Examples of CC related contingent liabilities are guarantees for agricultural loans or state insurance schemes such as crop insurance. Discussions with staff revealed that there were unlikely to be any, but this is not specified in either the budget or annual report where contingent liabilities are listed. However, Samoa can access contingent financing through the ADB and World Bank as part of budget support and has sovereign risk insurance for cyclones and tsunamis through its membership of the Pacific Catastrophe Risk Insurance Company (PCRIC).

There have been no reviews of tax policy to ascertain whether there are changes that could be made to the tax and customs policy to assist in mitigation or resiliency efforts. Figure 5.2 outlines the impact of individual dimensions on aggregate fiscal discipline.

Figure 5.2 - Overview of Aggregate Fiscal Discipline



Strategic Allocation of Resources

The robust planning process has established a framework enabling the government to strategically allocate resources in the budget, providing the Legislative Assembly with a good position from which to verify and scrutinize the intentions and ultimately implementation of government spending and activities. These actions also contribute towards improving the efficiency of service delivery.

The absence of an overall prioritization process means CC projects and activities are funded and included on the basis of technical agency, financing opportunities and development partner priorities.

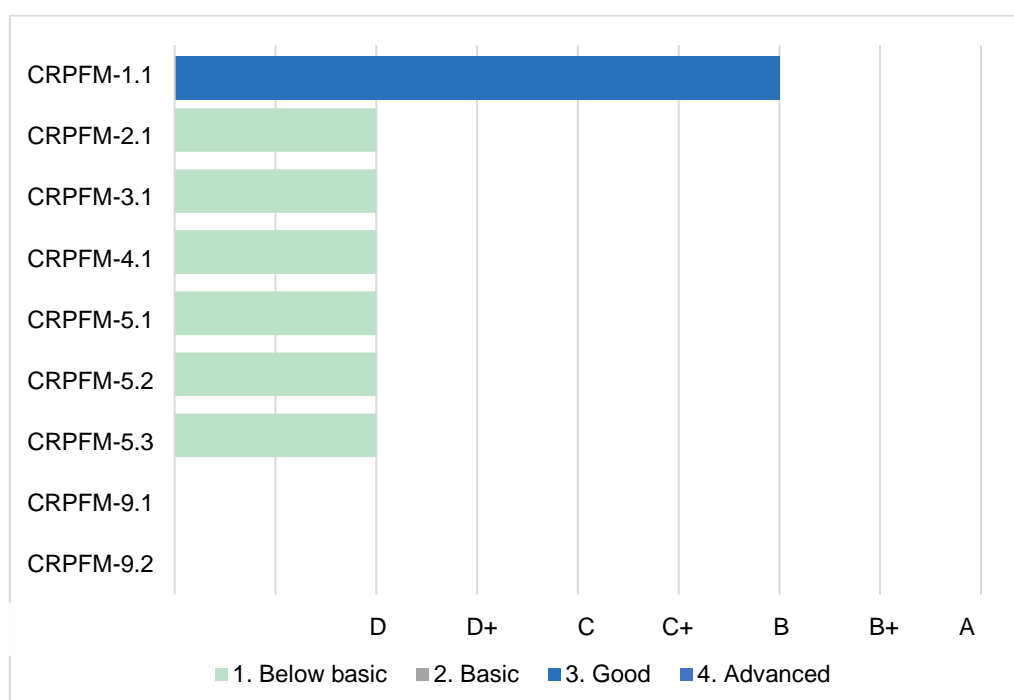
The overall non-identification of CC related expenditure in operating and programmatic areas has led to a situation whereby the government is unable to monitor whether resources are being allocated adequately. Monitoring of CC related expenditure can only be done on those outputs (appropriations) or projects where CC is specifically identified, in the examples provided this was limited to those outputs where CC was mentioned in the description. In terms of program and operating expenditure this was limited to the

- Ministry of Finance - Output 9 Climate Resilience Investment and Coordination SAT 0.295 million
- MNRE – Output 7 Meteorological, Weather and Climate, Geological and Geophysics Services SAT 1.868 million

However, there are ministries where identified outcomes that touch on climate, for example a key outcome for the Samoan Fire and Emergency Services Authority is to strengthen the firefighting capacity to reduce the impact of climate change. Many of the outcomes in the budget are aligned with SDS.

The budget circular does not specify what actions entities should take in developing their budgets and articulating their needs around CC, and there has been no review of tax policy to see how it can effectively be used to improve climate related outcomes for Samoa. However, it should be noted that a significant amount of the activities and projects around CC related activities are undertaken by entities outside of BCG, most notably the EPC and LTA. Figure 5.3 outlines the impact of individual dimensions on the strategic allocation of resources.

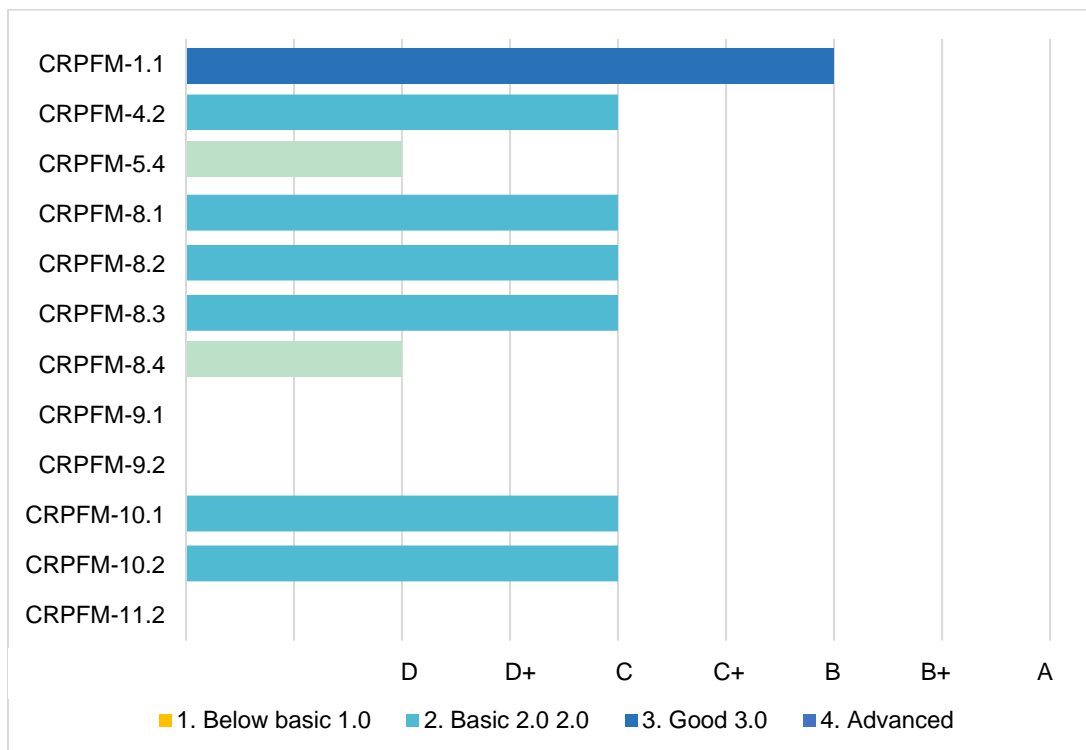
Figure 5.3 - Overview of Strategic Resource Allocation



Efficient Service Delivery

Service delivery efficiency has benefited from robust controls in the expenditure and payment process, and the availability of performance information in plans and reports. Procurement is generally strong and allows for a more responsive approach during emergencies. However it does not adopt other aspects of a more climate focused process, such as the inclusion of climate related aspects in its standard bidding documents. However, procurement for design and works of infrastructure (buildings, shelters, bridges, roads, water supply) supported through some development partners is required to include climate resilience design.

Figure 5.4 - Overview of Efficient Service Delivery



3. DETAILED ASSESSMENT OF CLIMATE RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

CRPFM–I Budget alignment with climate change strategies		B
Coverage	Budgetary Central Government	
Time Period	2020/21 Budget submitted to the Legislative Assembly	
Description	Extent to which long and medium-term climate change strategies are reflected in costed sector medium-term strategic plans and mid- and short-term budgets.	

Climate related projects to be implemented during the five year planning period 2016/17 to 2020/21 were costed in the NESP at SAT 54.8 million (of which SAT 40.3 million in resources had been identified).⁵⁹ Progress on these projects is provided in the Public Sector Investment Plan (PSIP) summary for the period 2015/16 to 2017/18.⁶⁰ Long term goal 3 of the NESP aims to ensure that CC and disaster risk management (DRM) is mainstreamed across all sectors, and that climate and disaster resilience is integrated into all sector and corporate plans of implementing agencies and ministries.

The NESP MTEF maps out the financing needs of the sector based only on the NESP's Framework for Action 2017 - 2021. It links sector priorities and policies to the budget and integrates all streams of funding coming into the Sector, consisting of domestic revenue and external grants and loans.

The PSIP summary included in the 2020/21 Fiscal Strategy Statement⁶¹ summarized projects by sector, worth SAT 1,275 million (comprising SAT 934.3 million in capital projects, and SAT 340.9 million in technical assistance).

A total of SAT 225 million (SAT 177.1 million in capital projects and SAT 47.9 million in technical assistance) was to be spent in the environment sector, the two projects⁶² were identified resiliency activities supported by development partners and reflected in the budget. The 2020/21 PSIP only provides summaries by sector identifying the total cost of ongoing capital projects and technical assistance. The PSIP does not detail individual projects as shown in Budget paper 3 “Approved Estimates of Receipts and Payments”.

The NESP and SCCP covers all ministries, government agencies (including public corporations), private sector, civil society, and village communities. The NESP clearly identifies the resource needs in terms of the cost of individual activities, identified and secured sources of funding, and the gaps.

Scoring of this dimension examines whether basic elements have been fulfilled in developing a strategy, such as the development of plans and preparing costings. Additional elements go towards coverage and extent of transparency around risk identification, gaps in funding and overall organizational coordination. This is particular the case with the CIM Plans which are an important component of CC mainstreaming in Samoa and mechanism to ensure national policy priorities (identified in both the SDS and SCCP) are being translated into implementable solutions on the ground.

The timing of sector plan renewal provides a further opportunity to examine how the outcomes being sought in each plan relate to the climate mainstreaming outlined in overarching strategic documents, as well as their linkage to the CIMs.

⁵⁹ These projects included those associated under Long Term Outcome 3 - Climate Change and Disaster Risk Management mainstreamed across all sectors and activity ESPO 2.4 Low Carbon Developments through Energy Efficiency and Renewable Energy Improved.

⁶⁰ *Public Sector Investment Program 2015/16 to 2017/18* - <https://www.mof.gov.ws/wp-content/uploads/2019/09/PSIP-2015-16-final.docxxx.pdf>

⁶¹ *Fiscal Strategy Statement 2020/21 Main Estimates* - <https://www.mof.gov.ws/wp-content/uploads/2020/08/200525-Fiscal-Strategy-FY2021-ENG-Final.pdf>

⁶² i) *Integrated Flood Management to enhance Climate Resilience of the Vaisigano Catchment* - (<https://www.greenclimate.fund/document/integrated-flood-management-enhance-climate-resilience-vaisigano-river-catchment-samoa>); and ii) *Pacific Resilience Program* - (<https://www.mnre.gov.ws/pacific-resilience-project/>)

Table 6.1 CRPFM-1 Summary of Scores and Performance

Dimension	Score	Description
1.1. Budget Alignment with Climate Change Strategies	B	Six elements are fulfilled: basic (i) sector strategic plans; (ii) costed projects in plans; (iv) Climate related expenditure aligns with sector costed plans; advanced (i) climate change policies apply to public corporations; (ii) climate strategies identify gaps; and (iii) there is a central point of coordination for CC strategies and implementation.

Table 6.2 CRPFM-1 Basic and Additional Elements

Element		Description
Basic Elements		
Sectoral medium-term strategic plans are prepared, reflecting priorities from national climate change policy and strategy - and in their absence, NDC targets.	✓	These are contained in the SDS, NESP, PSIP, the Samoa Climate Change Policy 2020.
Climate related projects and initiatives are costed in sector medium-term strategic plans.	✓	Costings are provided in both the NESP and the PSIP.
Climate related projects are accounted for in public investment plans.	✗	Projects are accounted for in the PSIP and the NESP.
Climate related expenditure policy proposals in the approved medium-term budget estimates align with sector costed medium-term strategic plans.	✓	CC related project proposals are costed for both mitigation and resiliency have been costed. Ongoing operational spending is not identified specifically as being climate related.
Climate related tax policy proposals in the approved medium-term budget estimates align with the national climate change strategy.	NA	No tax policy proposals dealing directly with CC are contained in the CC strategies.
Climate related annual expenditure and tax estimates align with the approved medium-term budget estimates for the first year.	✗	No classification occurs of expenditure and revenue.
Additional Elements		
Climate change policy and strategies cover subnational governments, public corporations, and other operators in charge of implementation.	✓	The NESP and the Samoa Climate Change Policy 2020 covers all Ministries, government agencies including public corporations, private sector, civil society, and village communities.
Climate change strategies or climate related medium-term budget estimates identify funding gaps and funding sources.	✓	Climate related projects were costed in the NESP, it also identified resourcing and gaps.
Medium-term fiscal strategy refers to climate targets.	✗	The fiscal strategy refers to macro-economic targets only.
Medium-term fiscal strategy refers to climate-related fiscal risks.	✗	The fiscal strategy does not refer to climate related fiscal risks.
If there is a gap between climate related annual expenditure and tax estimates and the approved medium-term budget estimates for the first year, the annual budget document provides the underlying explanation.	✗	No classification occurs of expenditure and revenue.
There is an operational body, unit, or team in charge of fostering coordination on climate change activities in line with climate change policies.	✓	The Climate Resilience Investment and Coordinating Division in MoF is responsible for coordination of national climate related programs and investments as well as promoting the integration of climate change and disaster risk into the national planning frameworks.

Based on the analysis and supporting evidence the score for this dimension is B.

CRPFM-2 Tracking climate related expenditure		D
Coverage	Budgetary Central Government	
Time Period	2018/19	
Description	Extent to which government is able to track climate related expenditure. It contains one dimension.	

Samoa undertook a CPEIR in 2012⁶³ identifying climate relevant expenditure across a wide range of programmatic and operational activities. Three categories of climate relevant programs (138 total) were defined as:

- High relevance programs (18) with clear primary objectives of delivering concrete and visible outcomes that improve climate resilience or contribute to mitigation. They included mitigation and resiliency to expected climate trends or extreme climate events and provision of climate services, such as awareness, information, planning and regulations.
- Mid relevance programs (44) making strong contributions to mitigation or resiliency but are motivated primarily by broader development concerns. These included economic forestry, biodiversity, many water programs, and infrastructure that had a strong climate proofing element. It may also have included mixed programs with a variety of activities that were not easily distinguished.
- Low relevance programs (76) contributing towards mitigation or resiliency indirectly. These included livelihoods programs and more general infrastructure and planning capacity.

The 2020/21 Chart of Accounts (CoA) does not contain a special field code for identifying CC expenditures in its structure. The primary purpose of the CoA is to link the output budget coding with the economic classifications and natural account codes. No further work has been undertaken to integrate the outcomes of the CPEIR, or any other form of tagging into the PFM processes and systems employed by Samoa.

The government budget at ministry level is broken down to output level with each ministry's budget details accompanied by its performance framework for the year. Each output is further broken down into the standard expenditure groupings of personnel, operating expenses, capital costs and overheads. It is in this structure that CC expenditures can be captured only if they relate to CC entirely at the output level or as a specific initiative under a separate expenditure category labelled: Transactions on Behalf of the State.

It is evident that budget documentation and quarterly outcome reports that CC related expenditures are not fully, nor consistently captured across government according to any pre-defined methodology. The lack of a tracking system for CC expenditure has led to CRPFM-14 being assessed as NA. However data in Annexes 2 and 3 have been calculated utilizing the 2012 CPEIR methodology against the fiscal data for the three years 2017/18 to 2019/20. The information at Annex 3 has not used for assessing any indicators in the assessment and has been provided for context and information for interested stakeholders.

Table 6.3 CRPFM-2 Summary of Scores and Performance

Dimension	Score	Description
2.1. Tracking Climate Related Expenditure	D	The mandatory basic element (1) has not been met and neither have any of the other basic or additional requirements met.

⁶³ *Samoa Climate Policy Expenditure and Institutional Review 2012* - <https://www.forumsec.org/wp-content/uploads/2018/09/Samoa-CPEIR-Report.pdf>

Table 6.4 CRPFM-2 Basic and Additional Elements

Element		Description
Basic		
The government uses a methodology that defines what constitutes “climate change expenditure”.	✘	Following the 2012 CPEIR, no further action has been taken on applying the methodology in the budget or actual report process.
The government applies the same methodology across all ministries, departments, and agencies to identify climate related expenditure.	✘	As above
Expenditure related to activities that are counter to climate policy is disclosed in budget documents and in end-of-year budget execution reports (as in Element 4). This covers spending explicitly or implicitly linked to CC.	✘	Not undertaken
Climate related expenditure is disclosed by the Ministry of Finance or the budgetary units in budget documents and in end-of-year budget execution reports (as in Element 3).	✘	Not undertaken
The methodology applied by the government to identify climate related expenditure is reviewed by an entity other than the preparing entity.	✘	No, climate related expenditure is not reviewed independently.
Climate related expenditure is identified using specific budget expenditure line items, program codes, elements in the government’s chart of accounts or markers such as Rio markers.	✘	No specific coding is undertaken but some specific outputs which are identified as CC related.
Additional		
Climate related expenditure is disclosed in in-year budget reports, including in-year budget adjustments.	✘	Climate related expenditure is not identified in reports. But it should be noted that in the case of EBUs such as Electric Power Company (EPC) and the Land Transport Authority (LTA).
Budgeted climate related transfers to subnational governments (SNG) and outturn are identified.	NA	There are no SNG in Samoa.
Budgeted climate related transfers to extrabudgetary units and public corporations in charge of implementing climate change actions, and outturn, are identified.	✘	Transfers to EBU’s or public corporations are identified in the budget as either transactions on behalf of the state or outputs delivered by a third party, but they are not specifically identified as a CC action related expenditure

Based on the analysis and supporting evidence the score for this dimension is D.

CRPFM-3 Climate responsive budget circular		D
Coverage	Budgetary Central Government	
Time Period	2020/21 Budget	
Description	Extent to which budget circular takes climate change into consideration by referring to national climate change strategy, providing clear guidance on how budgetary units should propose climate change mitigation and adaptation measures, defining a methodology for tracking climate change related expenditure, and setting expenditure target.	

Each year a budget circular is prepared providing all agencies with a specific calendar on timing of submissions and the various milestones required to be met. The circulars are normally issued around November of the preceding year, providing ministries with sufficient time to develop their submissions.

Table 6.5 CRPFM-3 Summary of Scores and Performance Coverage

Dimension	Score	Description
3.1 Budget circular	D	The budget circular does not provide guidance on how to factor climate change mitigation or resiliency planned expenditure into budget proposals.

The 2020/21 Budget Circular provided ministries and other entities of government with instructions on how to set out their detailed estimates in accordance with the allocated budget envelope that were attached to the circular. New initiatives were to be clearly justified in terms of supporting justification together with clear key performance indicators (KPIs). Ministries were also asked to pay attention to their revenue performance and provide details on projected revenues and cashflow requirements to assist in cashflow management in the upcoming 2020/21 budget year. The circular does not make any reference to the national climate change strategy or NDCs nor does it provide any guidance on how to factor CC mitigation and resiliency policies into budget proposals.

Based on the analysis and supporting evidence the score for this dimension is D.

CRPFM-4 Legislative scrutiny		D+
Coverage	Budgetary Central Government (4.1) Central Government (4.2)	
Time Period	2020/21 Budget submitted to Parliament 2019/20 Annual accounts submitted to Auditor	
Description	How climate change aspects are included in legislature’s scrutiny of budgets and audit reports.	

The Legislative Assembly’s standing orders⁶⁴ establishes the Financial Expenditure Committee (FEC) which is responsible for examining the audited public accounts, reviewing financial management in all agencies, and reporting back to the Legislative Assembly. The FEC also examines the budget submitted by the government. In terms of clarifying evaluation and impact assessments. Evaluations reflect ex-post whilst impact assessment are ex-ante. An impact assessment would normally be conducted prior to the new policy being implemented, e.g. assessing the potential of a new policy and its impact on emissions, such an assessment may outline ways to compensate for the effects, if there are any. An evaluation would occur after implementation.

No specific committee meets on issues in regard to CC issues, the FEC’s examination of CC issues is restricted to examining the budget allocations to MNRE and MoF who have a lead role in CC policy during the reviews of the budget and the annual audited financial statements.

Recalibrations

The wording for element two in CRPFM-4.2 was revised to read “A review of climate related executed expenditure and revenue at a level comparable with the approved” which replaced “A performance or impact assessment review of (i) climate change revenue and (ii) climate change programs, including expected results in the future, either through specific impact assessment or information on planned performance.”

⁶⁴ Section 173 of the *Standing Orders 2016* - <http://www.palemene.ws/new/constitution-and-standing-order/>

Table 6.6 CRPFM-4 Summary of Scores and Performance

Dimension	Score	Description
4.1 Legislative scrutiny of budget	D	Legislative scrutiny of budget does not fulfill any element.
4.2 Legislative scrutiny of audit and evaluation reports	C	Legislative scrutiny of audit and evaluation reports fulfills two elements: (i) technical support; (ii) review of climate related executed expenditure and revenue at a level comparable with the approved budget

Dimension 4.1 Legislative scrutiny of budgets

Table 6.7 CRPFM-5 Elements of Legislative Scrutiny of Budgets

Requirement	Met	Description
Involvement of support mechanisms such as specialized legislature committees, technical and scientific support, expert advice from climate advocacy groups, independent climate councils, or others. A report on the work and conclusions of the committees or groups is published	✘	No specific mechanisms for scrutinizing climate related activities. The FEC does not get expert advice from climate advocacy groups or independent climate councils. MNRE experts provide technical advice when budget of the Ministry is scrutinized.
A review of climate related executed expenditure and revenue at a level comparable with the approved.	✘	There is no evidence that the legislature has reviewed the impact on climate change of climate change programs. These include both impact assessment and/or evaluation in the provided documents.
A review of the positive, neutral or negative contribution to CC of (i) revenue and (ii) programs or actions that are not directly related to climate change	✘	The impact of other policies on climate change was not scrutinized by the legislature for the budget 2020/21. During the scrutiny of previous FY budgets, the FEC discussed of the climate implication of not directly climate-related policies: <ul style="list-style-type: none"> - For budget 2016/17, FEC recommended that “the Ministry of Natural Resources and Environment implement educational programmes for Government Ministries and Corporations with the focus on Climate Change as this should be a priority” - For budgets 2017/18 and 18/19, there was discussion on the climate resilience of roads - The discussion of Samoa Fire and Emergency budget for 2016/17 addressed the issue of the protection of assets in case of natural disaster
A review of climate related fiscal risks	✘	There is a discussion on the impact of climate on the budget.
A public consultation that includes a specific focus on climate. A report on the feedback received during public consultation is published	✘	No public consultations are conducted.

Based on the analysis and supporting evidence the score for this dimension is D.

Dimension 4.2 Legislative scrutiny of audit and evaluation reports

Table 6.8 CRPFM-5 Elements of Legislative Scrutiny of Annual Reports

Requirement	Met	Description
Involvement of support mechanisms such as specialized legislature committees, technical and scientific support, expert advice from climate advocacy groups, independent climate councils, or others	✓	Annual reports of performance are scrutinized by legislative committees in charge of different ministries and sectors. The Infrastructure committee has responsibility for reviewing MNRE. In a second stage, all the reports are reviewed by the FEC which requires technical support from line ministries for confirming and explaining report findings.
A review of climate related executed expenditure and revenue at a level comparable with the approved budget.	✓	Climate related expenditure are reviewed through the review of annual reports. Report of MNRE for 208/19 was submitted to the legislature on October 22, 2019. There was no climate related revenue to review (as defined by CRPFM-9.
A review of audit reports or/and evaluation reports on the performance of climate change programs or activities in line with planned outputs and outcomes	✓	There was a partial review of audit or evaluation reports of climate activities such as those funded through the World Bank. ⁶⁵
A review of audit reports or/and evaluation reports of climate change impacts of the executed budget	✗	There is no review of audit or evaluation reports of climate activities.
Recommendations for actions issued by the legislature to be implemented by the executive	✗	There is no evidence of recommendations issued by the legislature.
Follow up on their implementation	✗	There is no evidence of follow-up on legislature's recommendations.

Based on the analysis and supporting evidence the score for this dimension is C.

⁶⁵ *Independent Evaluation Group Review of Samoa Agriculture Competitiveness Enhancement*
<http://documents1.worldbank.org/curated/en/423691574785717688/pdf/Samoa-Samoa-Agriculture-Competitiveness-Enhanc.pdf>

CRPFM-5 Climate responsive public investment management		D
Coverage	5.1-3 Central Government 5.4 Extra Budgetary Units and Controlled Public Corporations	
Time Period	2018/19	
Description	Extent to which public investment management is climate responsive	

Most of the need for public investment projects are guided by the national development strategy and identified by line ministries and/or public corporations while developing sector plans. These projects are then appraised and submitted to the CDC for approval to be included in the national database of pipeline and ongoing capital projects, PSIP, where they remain until funding has been allocated for subsequent implementation.

Many of the projects related with CC mitigation and resiliency are developed and implemented by public corporations and EBUs, in particular the Samoan Ports Authority (SPA), EPC and LTA. Some public corporations and EBUs have climate objectives and targets included in their Statement of Corporate Objectives.

Recalibrations

Two dimensions within CRPFM-5 were recalibrated during the field work process. CRPFM 5.2 was recalibrated and relabeled “Climate related project prioritization”. There was confusion between the two separate steps of the investment process, prioritization and selection, the dimension now emphasizes the importance of the prioritization step. It had no immediate impact on the result. CRPFM 5.3 has been revised to be consistent with other dimensions in the indicator for which measures are required for either adaptation or mitigation for a C score.

Table 6.9 CRPFM-5 Summary of Scores and Performance

Dimension	Score	Description
5.1 Climate related provisions in regulatory framework for public investment management	D	The CC Policy 2020 and SDS provide guidance on the objectives for CC mitigation and resiliency. NBC 2017 specifies climate resilience (e.g. wind loading requirements) and energy efficiency requirements for buildings. CIM Plans which identify climate resilience activities/priorities and were approved by the Cabinet in 2018.
5.2 Climate related project selection	D	Project preparation and selection process does not incorporate prioritization based on criteria that include climate risks.
5.3 Climate related provisions for project appraisal	D	The manual for project planning and programming recommends the assessment of climate change impacts of new investment projects in the project appraisal.
5.4 Reporting from entities in charge of implementation	D	EBUs and public corporations produce statements of corporate objectives every three years and report back to the central government on an annual basis. Some entities (such as EPC and LTA) include climate objectives, targets, and indicators. Statements of Corporate Intent and Annual reports don't include reporting on funding for climate resilience or mitigation specifically.

Dimension 5.1 Climate related provisions in regulatory framework for public investment management

Policies are in place to guide objectives and requirements of CC mitigation and resiliency into infrastructure project development. The SCCP reinforces that adapting to climate change impacts is and will continue to be ‘the major preoccupation and priority policy determinant for Samoa well into the future.’ The government also recognizes that building resilience to the impact of CC is central to its sustainable development and survival for the present and future generations. As a Party to the UNFCCC, Samoa is also committed to

playing its part to reducing the greenhouse gas emissions that are causing global warming and to reducing its dependence on fossil fuels. As reflected in Samoa's Nationally Determined Contributions (NDC) with an ambitious target of "Electricity to be generated from 100 percent renewable energy sources by 2025" under the Electricity sub-sector.

The CC policy provides linkages with the SDS between CC and sustainable development at the national level through improved planning and the effective implementation of priority mitigation and resiliency initiatives. It offers a way forward for Samoa, providing a clear national mandate for the national coordination of CC policies and actions.

The National Building Code 2017⁶⁶ guides the construction of new buildings to climate resilience and energy efficient standards and sector specific guidelines such as the NESP, and NDC provide a framework and targets for infrastructure for energy sector and economy-wide. No codes are in practice to cover other types of infrastructure construction, such as water supply, roads, and bridges.

The PUMA Act⁶⁷ implement a framework for planning the use, development, management, and protection of land in Samoa. One of the criteria to give development consent is for infrastructure proposals to be included in the CIM plans, which incorporates climate risk assessments.

The regulatory framework does not describe the objectives and requirements for investment programs or projects in relation to climate change mitigation or adaptation. Objectives defined by policies such as SDS, SCCP, NDC cannot be considered as part of the legal or regulatory framework.

Based on the analysis and supporting evidence the score for this dimension is D.

Dimension 5.2 Climate related project prioritization

Samoa has good guidance tools for project preparation and appraisal. MOF's manual on project planning and programming provides guidance and establishes processes for project identification, formulation, appraisal, selection, implementation, monitoring and evaluation.

Projects are identified and appraised by line ministries during the development of sector plans. These projects are submitted to the Cabinet Development Committee (CDC) for approval, when then included in the PSIP, which is a database of pipeline and ongoing capital projects with a value greater than SAT 100,000, for fund seeking and subsequent implementation. The process is shown in figure 6.1. Sector plans are developed with strong linkages to the SDS objectives, which keeps the plans and their proposed activities relevant to the national development objectives and targets.

Sector plans are developed with strong linkages to the objectives of the SDS, which keeps the plans and their proposed activities relevant to the national development objectives and targets.

However, project prioritization is lacking in the project cycle process, prioritization does not occur at either the sector or whole of government level. Without project prioritization, there is limited analytical assistance to guide decision making on the best use of available funds, especially from the climate risk and resilience aspects.

The Samoa National Infrastructure Investment Plan 2011 included economic infrastructure project priorities for the next five years, prioritized using a multi criteria analysis methodology which was based on the existing SDS, but was discontinued. An upgrade of such like methodology could be incorporated into in the current project cycle process and before the infrastructure project proposals are included in the PSIP. The prioritization methodology should include criteria on climate mitigation and adaptation, as well as economic, social, and other relevant criteria. This will provide a much stronger guidance to MOF and the Aid Development Committee as to which projects are the most relevant and of higher priority for the country to better achieve

⁶⁶ *The National Building code 2017* - http://prdrse4all.spc.int/sites/default/files/nbc-draft-2017-february15-final-for-staples-8x11_samoa.pdf

⁶⁷ *Planning and Urban Management Act 2004* - http://www.paclii.org/ws/legis/num_act/pauma2004250/

the objectives of the NDS. It is recommended to update the 2009 manual on project planning and programming and the PSIP processes to incorporate cross-sector prioritization such as those implemented in the Samoa NISP 2011, and to include climate risk criteria into the prioritization methodology.

Based on the analysis and supporting evidence the score for this dimension is D.

Dimension 5.3 Climate related provisions for project appraisal

Infrastructure projects identified by line ministries are screened for compliance prior to inclusion in the Public Sector Investment Plan (PSIP)⁶⁸. The criteria for selecting projects for inclusion in the PSIP (as illustrated in Figure 6.1) include:

- the project having a sound development orientation and approach in line with the SDS and other government policy statements;
- identification of the project is in line and is consistent with the related sector plan;
- fundamental assumptions relating to the project are valid;
- that adequately trained personnel are available when the project is commissioned and enters into the operational phase;
- the project is financially sound and sustainable and can be accommodated through future budget allocations including consistency with macroeconomics stability;
- the project accounts for gender equality issues when implemented if applicable; and
- the project is environmentally sound and that consideration has been taken to address climate preparedness and resilience.

As Dimension 5.2 projects are identified, and selected at the sector level; for inclusion in the PSIP database, no prioritization occurs after this step.

The 2009 Manual for Project Planning and Programming⁶⁹ guides project planners to use the Environmental Impact Assessment (EIA) Guidelines⁷⁰, approved by the Planning and Urban Management Board in all submissions. However, EIAs can only be developed downstream to the appraisal when technical designs are in place. In addition, the current EIA guidance focuses on climate mitigation only.

Although climate risks and resiliency measures are assessed in infrastructure projects financed by development partners, for example the Vaisigano Drainage Projects – Beach Road Upgrades, all of which are either World Bank or ADB projects - these elements are not currently included in the national guidelines, which contributes to the lower scoring and is an opportunity for improvement in the future. The government could adopt the climate and disaster risk screening process used by MDBs and some development partners, which would improve the climate related provision. In addition, such screening would minimize the risk of stranded asset. Actions taken to address the risk can also be included in the performance report and could contribute to estimating the climate contributions within the government expenditure.⁷¹

⁶⁸ *Public Sector Investment Programme* - <https://www.mof.gov.ws/services/economy/public-sector-investment-programme/>

⁶⁹ *Manual on Project Planning and Programming 2009 Edition* - <https://www.mof.gov.ws/wp-content/uploads/2019/09/MANUAL-ON-PROJECT-PLANNING-AND-PROGRAMMING.pdf>

⁷⁰ *Planning and Urban Management (Environmental Impact Assessment) Regulations 2007* - <https://pacific-data.sprep.org/dataset/planning-and-urban-management-environmental-impact-assessment-regulations-2007/resource>

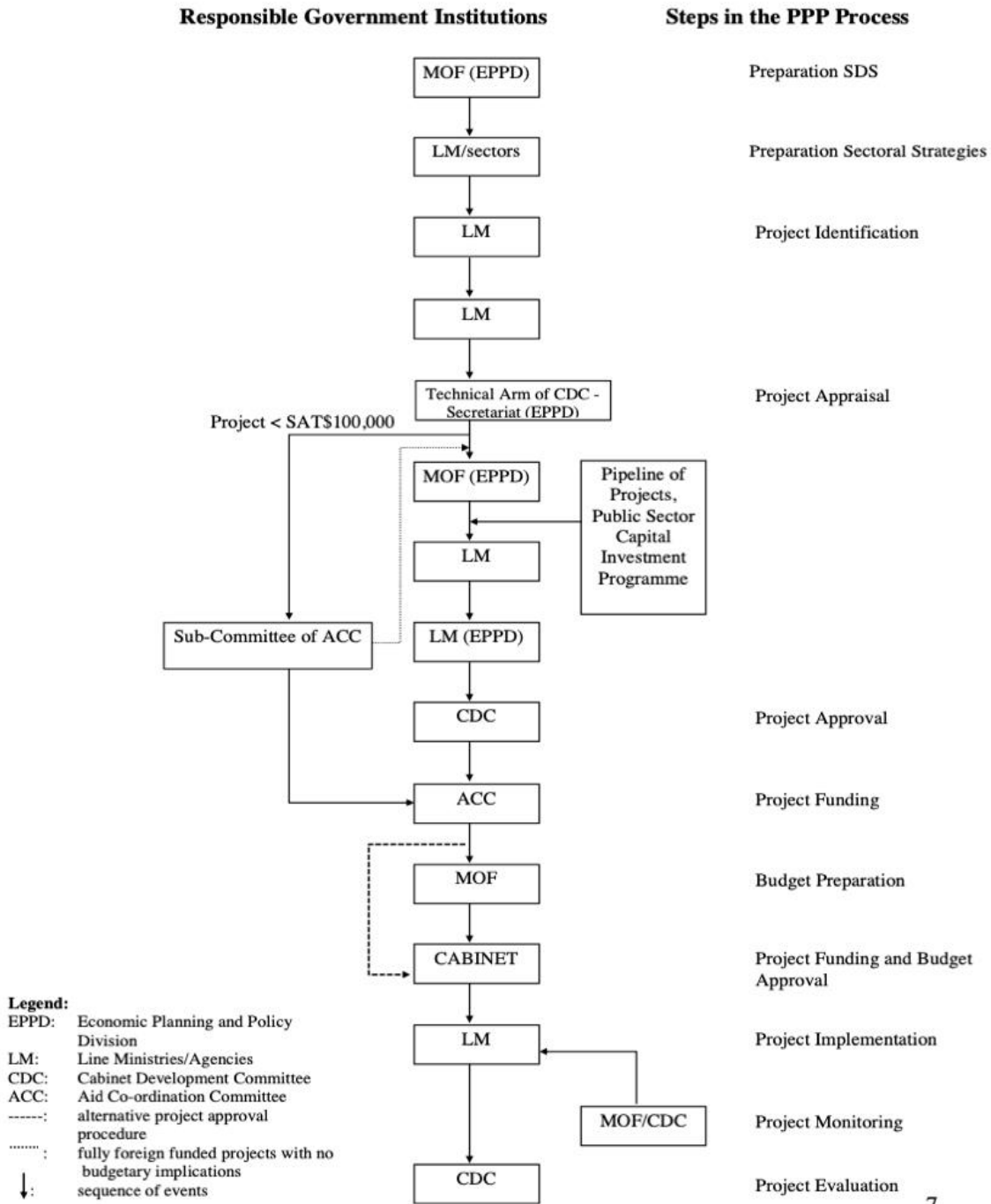
⁷¹ The methodology would be similar to that adopted by the MDBs to report their efforts for addressing climate change. For more details see <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/247461561449155666/joint-report-on-multilateral-development-banks-climate-finance-2018>

Table 6.10 Characteristics of Assessments

Project Cycle	Assessment	Characteristics
Project identification / proposal	Environmental assessment	Initial risk assessment
Project appraisal	Environmental impact assessment	Identifies specific risks and impacts to the environment that are related to the geographical and technical specification of the project

Based on the analysis and supporting evidence the score for this dimension is D .

Figure 6.1 Samoan Project Planning Process



Dimension 5.4 Reporting from entities in charge of implementation

EBUs and public corporations are currently implementing almost half of climate related infrastructure projects, amounting to SAT 278 million, with LTA responsible for 40 percent (SAT 110 million) and the Samoa Ports Authority (SPA) 56 percent (SAT 154 million). Major projects include the *Enhancement of Safety of Samoa Port Project* and the *Enhanced Road Access Project*.⁷²

EBUs and public corporations are required to prepare statements of corporate objectives and annual reports on performance achieved, these are required through the Public Bodies Performance and Accountability Act 2001⁷³, and associated regulations⁷⁴. Guidelines issued by the Ministry of Public Enterprises (MPE) outline requirements for annual reports⁷⁵ and corporate plans⁷⁶ (which contain the statements of corporate intent). These are general and have no specific requirement for reporting on CC related activities, leaving it to the agency to decide the relative merit of including such information.

Both LTA and SPA produce statements of corporate objectives every three years. The most recent statements have been submitted for the three year period from 2017 to 2020. LTA and SPA report back annually to the government on progress and both entities submitted their 2018/2019 report. The SPA and LTA report focuses on progress of their major capital projects, which includes CC elements. Statements of corporate intent and annual reports don't include reporting on funding for climate risk specifically.

Table 6.11 Reporting Summary

Institution and Sector	Corporate plans include climate objectives?	Annual statements report on achievements on climate objectives?
Samoa Ports Authority	The Statement of Corporate Objectives includes specific major infrastructure projects. Targets and objectives for climate risk are not mentioned.	2018/19 annual report does not contain any reporting on progress with achievement of climate objectives. ⁷⁷
Land Transport Authority	The Corporate plan for 2017 to 2020 frequently mentions building up climate resilience in the road network. Outlining major projects to be identified through the vulnerability assessment and the climate resilience road strategy ⁷⁸	The report focuses on reporting progress on different projects. ⁷⁹

Based on the analysis and supporting evidence the score for this dimension is D.

⁷² As Figure 4.1 shows, the Land Transport Authority is classified as an extra budgetary unit, and the Samoa Ports Authority as a public non financial corporation.

⁷³ **Public Bodies Performance and Accountability Act 2001** - <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/102753/124329/F1361633629/WSM102753.pdf>

⁷⁴ **Public Bodies (Performance and Accountability) Regulations 2002** - https://www.mpe.gov.ws/wp-content/uploads/2017/04/PublicBodies_PerformanceAndAccountability_Regulations-2002.pdf

⁷⁵ **MPE Guidelines for annual reports** - <https://www.mpe.gov.ws/wp-content/uploads/2017/12/AnnualRptGuide.pdf>

⁷⁶ **MPE Guidelines for preparing corporate plans** - <https://www.mof.gov.ws/wp-content/uploads/2019/01/Public-Bodies-Act-2001.pdf>

⁷⁷ **Samoa Ports Authority Annual Report for Year Ended 30 June 2019** - <https://www.spasamoa.ws/images/A-reports/AR2019.pdf>

⁷⁸ **Land Transport Authority Annual Report for Year Ended 30 June 2019** - Not available online

⁷⁹ **Land Transport Authority Corporate Plan 2017-2020** - Not available online

CRPFM-6 Climate responsive asset management		D
Coverage	Budgetary Central Government	
Time Period	2018/19	
Description	Extent to which non-financial assets, in particular lands and buildings, are covered by CC mitigation and resiliency approaches regarding the identification of the risks and potential contribution, their inclusion in the government's strategies, and the regulation of their use, disposal and transfer.	

Information on non-financial assets was not reported in the government's 2018/19 financial statements. The PFMA⁸⁰ requires government financial statements to be prepared pursuant to any public sector cash basis financial reporting standard developed by the International Federation of Accountants. The International Public Sector Accounting Standards (IPSAS) for cash accounting do not require reporting on non-financial assets in the financial statements. The Treasury Instructions⁸¹ adopt a wider definition of non-financial assets to include assets whose services are consumed directly by the general public, as well as those historically or culturally important assets requiring preservation. The scope of the asset types encompassed the central government sector, and incorporates a broader range of assets as follows: (i) general purpose assets; (ii) infrastructure assets; (iii) heritage assets. However, there is no specific reference to CC or disaster resilience impact or risks on in the instructions.

Table 6.12 CRPFM-6 Summary of Scores and Performance

Dimension	Score	Description
6.1 Climate responsive non-financial asset management	D	Work has commenced on establishing an asset register, which is currently is decentralized, the template does not require the recording of what is a climate vulnerable and climate responsive asset, and it is not mentioned in the asset management strategy (AMS).

Non-financial asset management is decentralized, line ministries individually record and manage their own assets. The registry management system is governed by MoF which occasionally issues a treasury circular to line ministries reiterating the importance of maintaining and adhering to Treasury Instruction⁸² processes operationalized in the financial management information system (FMIS). No reference to climate and disaster risk considerations is contained in these instruments.

The government has access to a risk and vulnerability assessment supported through the Global Safer Schools Program of all of its primary schools and a database established in the Ministry of Education (MOE). Work on Secondary schools and key public buildings (such as hospitals and clinics) has just started.

Work is currently being pursued to standardize non-financial asset registers across government through the use of a standard template, which is in line with the new asset management strategy currently being implemented. A central part of this work is focused on integrating CC impact and risk into asset management across government, to integrate climate risk and vulnerability assessment and maintenance into the process which is key to reducing damage during cyclones. This will link up Samoa's asset management policies and activities with CC and resilience policies in the SDS, sector plans and other policy frameworks and ultimately budgetary allocations and its execution.

Based on the analysis and supporting evidence the score for this dimension is D.

⁸⁰ Schedule 5, Section 107 (Amendment No. 9 2015)

⁸¹ Section 4

⁸² Under the Treasury Instruction, Section IV Part 1, in accordance with Section 127 of the PMFA

CRPFM-7 Arrangements for complying with monitoring and reporting on climate related debt and guarantee instruments		D+
Coverage	Central Government	
Time Period	2018/19	
Description	Extent to which government is able to manage climate related liabilities.	

The PFMA⁸³ :

- provides for government consideration of the issuance of guarantees and indemnities for state enterprises, groups and individuals who may be interested in applying; and
- requires the Minister of Finance to have in place a debt management strategy (DMS)³⁹.

The PFMA does not preclude borrowings for mitigation and adaptation purposes, 78A of the PFMA accommodates a broad range of motives for borrowing, including financing the deficit, lending money, honoring obligations, refinancing debt, and supporting monetary policy. More specifically the PFMA specifies that the government may borrow to immediately protect or eliminate effects caused by a natural or environmental disaster or any other national emergency. Finally there is a catch all that borrowing may be undertaken for any other purpose approved by Cabinet.

The Debt Management Division (DMD) within MoF is responsible for managing the execution of the guarantees in accordance with the legislation and government policies and also management of debt which includes developing the debt management strategy (DMS) and reporting quarterly on debt.

The current three-year medium term debt strategy (MTDS) was approved in June 2016⁸⁴ and includes strategic targets to minimize fiscal risk, which are required to be monitored and reported annually in the MoF annual report to the Legislative Assembly. MoF's annual report is required to report on implementation of the MTDS in the previous year. The most recent annual report publicly available is 2015/16, MoF's annual reports for 2016/17 has been completed but not published.

Government guarantees are required to be tabled in the Legislative Assembly within seven days after the signing of the guarantee deed if it is in session. If the Legislative Assembly is not in session, then the guarantee is tabled on resumption of the session.

The audited 2018/19 Financial Statements⁸⁵ lists the contingent liabilities and government guarantees made up of: i) uncalled capital subscriptions; ii) promissory notes to multi-lateral agencies; iii) issued guarantees; and iv) other contingent liabilities. The budget makes a general reference to the risks of CC, but makes no mention or specific reference to CC fiscal risks or contingent liabilities.

The 2017/18 Fiscal Strategy outlined a target for public debt levels not to exceed 50 percent of GDP.

Recalibrations

One dimension within CRPFM-7 was recalibrated during the field work process. CRPFM 7.2 was recalibrated, the requirement to produce mandatory climate related reporting in a timely manner was removed for achieving a B. The reference to producing mandatory climate related reporting was removed to achieve a C. Additional requirement that the purposes for which the government can borrow in the legal framework allows for the coverage of climate related liabilities.

⁸³ Section 83

⁸⁴ *Samoa Medium Term Debt Strategy 2016-2020* - <https://www.mof.gov.ws/wp-content/uploads/2019/01/SAMOA-MTDS-2016-2020-FINAL.pdf>

⁸⁵ *Public Accounts for the Financial Year Ended 30 June 2019 Schedule 13* - <https://www.mof.gov.ws/wp-content/uploads/2020/05/Public-Accounts-2019-.pdf>

The assessment made clear that the basic requirement is that the regulation allows to borrow for climate reasons. Hence, this requirement was introduced for a C score.

Table 6.13 CRPFM-5 Summary of Scores and Performance

Dimension	Score	Description
7.1 Climate Related Fiscal Risks	D	The government's report on fiscal risks does not identify climate related fiscal risks
7.2 Climate Related Debt and Guarantees	C	There are no restrictions to government borrowing for climate related activities, this extends to public corporations.

Dimension 7.1 Climate related fiscal risks

Samoa does not prepare or publish a fiscal risks statement, the 2020/21 Fiscal Strategy Statement has a general reference to the volatility of Samoa to natural disasters, but no further information is reported on climate related fiscal risks. The contingent liabilities are limited to the outstanding amounts owed to lenders by some public entities for which the government has provided a guarantee.

Based on the analysis and supporting evidence the score for this dimension is D.

Dimension 7.2 Climate related debt and guarantees

There are no legal constraints to the government borrowing or issuing State guarantees for CC related activities. The PFMA⁸⁶ authorizes the Minister of Finance to borrow and issue guarantees on behalf of government for several reasons, one of which is to immediately protect or eliminate effects caused by a natural or environmental disaster or any other national emergency. Whilst there is no specific methodology in identifying climate change activities, borrowings can be undertaken for other purposes as may be approved by the Cabinet.

Any new loans are first approved by Cabinet, and then submitted to the Legislative Assembly for approval, these are subsequently published in the budget documents.

A regular quarterly debt bulletin provides good coverage of the current debt position of the government, this report includes the amount of guaranteed borrowings by public corporations along with providing details on the outstanding stock of debt, currency and creditor composition, the state of on lent monies, and the risks around debt, such as foreign exchange risks. However there is no specific reporting on the purpose for which the debt has been incurred, and as a result no report is provided on debt associated with climate resilience efforts.

An on-lending policy was approved by Cabinet in November 2020 guiding how the government borrows and on lends to public corporations, the policy stipulates risk parameters to be taken into account when considering a borrowing and stipulate eligibility criterion and that amongst other things the lending must be consistent with government policy. Policy guidelines are being developed around guarantees for liabilities that are incurred by public corporations.

The MTDS⁸⁷ has been implemented to guide debt management activities. It identified four loans, one of which is specifically a resiliency activity (climate resilient west coast road), two others whilst not directly climate resiliency measures definitely have adopted several resiliency characteristics, they are the Samoa Aviation Investment P2wproject (which was subsequently funded through a grant) and the Port Infrastructure Development project. The MTDS covers the whole public sector (public corporations and central government).

⁸⁶ Sections 78 and 86 of the PFMA <https://www.mof.gov.ws/wp-content/uploads/2020/03/Public-Finance-Management-Act-2001.pdf>

⁸⁷ *Government of Samoa Medium Term Debt Management Strategy 2016-2020* - <https://www.mof.gov.ws/wp-content/uploads/2019/01/SAMOA-MTDS-2016-2020-FINAL.pdf>

The budget documents provide further details on the debt servicing requirements for each loan taken on by government for the forthcoming budget year. The most recent borrowing was in 2016, a USD 16.8m loan from the World Bank to assist with the Samoa Aviation Investment Project.

Based on the analysis and supporting evidence the score for this dimension is C.

CRPFM–8 Climate responsive procurement		D+
Coverage	Central Government	
Time Period	8.1-3 2018/19 8.4 2018/19, 2017/18, 2016/17	
Description	Extent to which CC mitigation and resiliency measures are embedded into key aspects of procurement management, measuring the extent to which government purchases goods, services and works that cause minimal adverse impacts on climate change. It also evaluates resilience and responsiveness of the procurement system to climate induced risks, and responsiveness of the system to climate induced disasters	

Climate responsive procurement systems comprise standards and procedures, which go beyond the traditional value for money proposition adopted by Samoa as an underlying principle of its procurement framework. From a mitigation perspective, a climate responsive procurement system would examine the GHG emissions over the whole life cycle of products, services and works which would be purchased⁸⁸, and would require consideration of the following matters alongside normal framework requirements, the:

- embedded carbon from the production of major equipment which may be purchased, and the life cycle emissions of the equipment in the local context;
- embedded carbon in required raw materials, e.g. cement or aluminum which may be produced from coal generated electricity or from green power inputs;
- mitigation characteristics of new works, ensuring they minimize emissions of GHG during their construction and over the lifecycle of the asset; and
- resiliency characteristics of new works or equipment to withstand greater resilience to more frequent climate induced events such as cyclones.

From a resiliency perspective, the system would need to ensure new works (through building codes) or equipment are resilient to greater intensity and regularity of natural disasters. A climate responsive procurement system would also aim to ensure facilitation of procurement processes in response to a climate induced event such as a cyclone.

The legal framework for all public sector procurement in Samoa is through the: i) PFMA⁸⁹ providing the overarching legislative authority for establishing the CTB; ii) Treasury Instructions⁹⁰ setting out the principles for planning and preparing procurement processes; and procurement operating manual⁹¹ providing practical guidance to government practitioners so they comply with the PFMA and Treasury Instructions. The functions of the CTB established by the PFMA are to:

- call for and consider tenders;
- award contracts to successful bidders;
- recommend to Cabinet acceptance of tenders as the CTB considers is in the best interests of government and exceed the prescribed limits of the CTB's authority to accept tenders;
- consider appropriate methods of disposal of public property surplus to requirements; and

⁸⁸[How to calculate the impact of low carbon tenders](https://gpp2020.eu/fileadmin/files/Calculators/GPP_2020_-_Methodology_for_calculating_CO2-savings.pdf) - https://gpp2020.eu/fileadmin/files/Calculators/GPP_2020_-_Methodology_for_calculating_CO2-savings.pdf

⁸⁹[Public Finance Management Act 2001 \(Section XII Procurement and Contracts\)](https://www.mof.gov.ws/wp-content/uploads/2020/03/Public-Finance-Management-Act-2001.pdf) - <https://www.mof.gov.ws/wp-content/uploads/2020/03/Public-Finance-Management-Act-2001.pdf>

⁹⁰[Ministry of Finance, Treasury Instructions – Section 6 Procurement and Contracting \(April 2020\)](https://www.mof.gov.ws/wp-content/uploads/2020/06/Treasury-Instruction-Part_K-2020_40620-Final-converted.pdf) - https://www.mof.gov.ws/wp-content/uploads/2020/06/Treasury-Instruction-Part_K-2020_40620-Final-converted.pdf

⁹¹[Ministry of Finance, Procurement Manual \(April 2020\)](https://www.mof.gov.ws/wp-content/uploads/2020/05/POM2020-Final.pdf) - <https://www.mof.gov.ws/wp-content/uploads/2020/05/POM2020-Final.pdf>

- examine, review, and make recommendations to Cabinet on the composition, procedures, functions, and powers of the Board.

Development partners are also expected to comply with the legal framework. Quarterly procurement reports are provided to the CTB and Cabinet, and an independent (to the CTB) mechanism has recently been established to hear appeals.

Climate responsive specifications are absent in the standard bidding templates provided for works, and for goods and services. Agencies responsible for undertaking tenders can expand on the standard templates to incorporate climate responsive specifications if they wish to. An example where there was a possibility to provide for climate responsive specifications was a recent bulk purchase of vehicles. A tender⁹² issued in December 2019 for the purchase of 10 pickup trucks and two 16 seater vans did not contain any particular specifications around GHG emissions.

The procurement manual provides for emergency procurement, allowing for the direct sourcing from a ready list of contractors and suppliers prepared by the CTB which is available to all ministries. Agencies such as the LTA have a list of standard prices to negotiate at the time of direct sourcing. Sole source bids are not published.

The Disaster and Emergency Management Act (DEMA) provides for further actions in the case of a proclamation of a SOE.

Recalibrations

Three dimensions within CRPFM-8 were recalibrated during the field work process. CRPFM 8.1 was recalibrated so that for a C score the requirement for the framework to establish both: i) clear criteria to determine what products or services count as climate responsive; and ii) the scope of procurement operations subject to climate responsive procurement principles was revised to either i) or ii).

CRPFM 8.2 was recalibrated so that for a C score the requirement that both: i) climate responsive standards are used to help determine tender requirements and specifications, or award criteria and ii) simplified procedures and templates expedite procurement for response to climate induced disasters, was revised to be either i) or ii).

CRPFM 8.4 was recalibrated so that for a C score the requirement for reporting on emergency procurement operations was revised so that it refers to compliance with procedures and rules requiring emergency procurement operations are reported. Previously the B score required publication of the report, a B score now requires the framework established to get a C to require publication. An A score requires the framework to require inclusion of the analysis on implementation of the emergency procurement operations, whereas prior it just referred to inclusion in the report. This dimension was modified to take into account the situations where no disaster has occurred during the last three completed fiscal years. In such situation, there has not been any reporting. Hence, the focus is now on the existence of rules requiring production of a report (publication for B and A). The compliance with the rule is also assessed when there has been emergency procurement.

⁹² Bidding Documents Procurement of Bulk Purchase of Government Vehicles SAM-F10/2019

Table 6.14 CRPFM-8 Summary of Scores and Performance

Dimension	Score	Description
8.1 Climate responsive procurement framework	C	There are no means by which to verify whether contract awards and implementation are consistent with climate responsive specifications, procurement database does not store information on climate responsive aspects of the tenders, but does contain information on emergency procurement outcomes which result when a SoE has been called when a climate induced disaster occurs.
8.2 Climate responsive public procurement operations	C	Simplified procedures exist to expedite procurement in response to climate induced disasters. Standard bidding templates do not set out any climate responsive standards.
8.3 Climate responsive public procurement monitoring	C	Procurement databases do not contain information on climate responsiveness but contain information on emergency procurement.
8.4 Climate responsive public procurement reporting	D*	No statistical reports are provided on climate responsive procurement and emergency procurement is not reported.

Dimension 8.1. Climate responsive procurement framework

The large majority of procurement for works are for projects funded through development partners, most of which use the government's procurement system. CRPFM 8.1 examines to what extent CC mitigation and adaption measures are embedded into key aspects of procurement management. It also evaluates the procurement system's responsiveness to climate induced disasters; it is on this aspect that the Samoan system has been assessed as the government's system does not take into account CC specific factors.

The Treasury Instructions outline procurement is to be in accordance with the principles of: i) open and fair competition; ii) wide participation by eligible parties; iii) transparency; iv) responsiveness; v) accountability; vi) consistency; vii) effectiveness; and viii) efficiency. Neither the PFMA, the Treasury Instructions or the operating manual establish criteria on what products or services count as being climate responsive. Climate responsive specifications would need to be articulated within the specifics of each particular tender. The guidelines require all procuring entities to seek the best value for money (which may or may not necessarily be the lowest prices) over the life of the contract.

In the case of a natural disaster, such as a cyclone there are provisions to enable rapid response and recovery efforts including single source selection of suppliers.

A specific procurement unit has been established for a Green Climate Fund (GCF) grant financed UNDP administered project. The project is focused on strengthening the adaptive capacity, and reducing the exposure to extreme weather events of vulnerable communities, infrastructure, and the built environment in the Vaisigano River Catchment area which is located in the urban area of Apia. This project is mostly focused on either renewing or creating infrastructure assets to be more resilient to disasters and adapted to CC impacts. These are reflected in the adoption of appropriate technical specifications.

The government's databases recording information on procurement outcomes take into account basic information, including bidder details, winning bidder, award and contract amounts, no information is captured on climate responsive procurement activities.

Based on the analysis and supporting evidence the score for this dimension is C.

Dimension 8.2. Climate responsive public procurement operations

Procedures are simplified in the case of a climate induced natural disaster⁹³. Section 105 of the Constitution authorizes the Prime Minister to proclaim an SOE when a threat to Samoa's economy or security emerges, this includes climate induced natural disasters. When a proclamation is made, procurement can be undertaken directly (single source), through a limited bidding method, or a framework arrangement method.

Based on the analysis and supporting evidence the score for this dimension is C.

Dimension 8.3. Climate responsive public procurement monitoring

All procurement undertaken when an SOE has been proclaimed are required to be initiated and completed within the period of the SOE. A report on all critical procurement undertaken during the SOE must be submitted to the CTB no later than three months after the emergency. Once approved the Procurement Division receives and enters information related to the closing date, evaluation criteria, selection panel, etc. into the procurement database. The requirement for the database is included within the Treasury Instructions.⁹⁴ Reporting from the procurement database is not published

Based on the analysis and supporting evidence the score for this dimension is C.

Dimension 8.4. Climate responsive public procurement reporting

Central government entities and public corporations are responsible for preparing an annual procurement plan which include existing projects in the pipeline and proposals. These details are entered into the procurement database, which generates a quarterly report for submission to Cabinet. Other reports are available on request.

Each procurement record in the database is allocated a unique ID number, a description of the procurement, closing dates of the tender, method of procurement, project details on the type of purchase, advertisement, and contact details. Information on whether a tender has addressed any climate responsive actions is done as part of the assessment of the bid, but not recorded in the database itself. No evidence is available

Based on the analysis and supporting evidence the score for this dimension is D*.

⁹³ C.1.7. Emergency Procurement

⁹⁴ K.1.2.2 Functions of the Procurement Division

CRPFM-9 Climate responsive revenue administration		NA
Coverage	Budgetary Central Government	
Time Period	2018/19	
Description	Government’s capacity to implement tax policies aimed at reducing GHG emissions and increase resiliency. It also evaluates extent to which revenue collection generates arrears.	

Climate related taxes are defined as those taxes whose base is a physical unit (or a proxy of it) has a proven specific negative impact on the environment. They include imposts such as a carbon tax, energy tax, emission tax, and carbon border adjustments. Other environmental taxes on (on waste, water, not climate related chemical pollutants) are not covered by this indicator. There are no current climate related taxes that explicitly aim to track and tax GHG emissions and their emitters. The excise applied on fuel is not considered a climate related tax as its primary purpose and design is to raise revenue and not reduce the GHG emissions.

Table 6.15 CRPFM-11 Summary of Scores and Performance

Dimension	Score	Description
9.1 Climate related tax management, audit and investigation	NA	There are currently no climate related taxes in place in Samoa.
9.2 Climate related tax arrears	NA	There are currently no climate related taxes in place in Samoa.
9.1 Climate related tax management, audit and investigation	NA	There are currently no climate related taxes in place in Samoa.

9.1 Climate related tax management, audit and investigation

There are currently no climate related taxes in place in Samoa.

Based on the analysis and supporting evidence the score for this dimension is NA.

9.2 Climate related tax arrears

There are currently no climate related taxes in place in Samoa.

Based on the analysis and supporting evidence the score for this dimension is NA.

CRPFM-10 Compliance of climate related expenditure		C
Coverage	Budgetary Central Government	
Time Period	2018/19	
Description	Extent to which efficient control systems are in place to guarantee compliance of payments with climate change criteria.	

A comprehensive system of expenditure controls are in operation in Samoa, covering all BCG expenditures.⁹⁵ Through the FMIS (using the Finance One software), all transactions are processed from line ministries to MoF. The FMIS also produces reports providing real time information on annually appropriated allocations, commitments, payments to date, and amounts remaining. Specific climate related expenditure budgetary allocations and transactions are not singled out in the control systems, just as all other categories or types of expenditure transactions are not.

Samoa adopts a comprehensive approach towards coverage by ensuring all transactions go through the same rigorous systemic checks to ensure compliance of all payments with budgetary requirements for funds availability and purpose of expenditure.⁹⁶ A unique Samoan feature is that every payment transaction goes through pre-audit scrutiny by the SAO before the payment is actually made.

At the payment stage, the budget approved for a project, the contractual stipulations and the stated fiduciary controls establishes the conditionalities for expenditure i.e., on what items the budget can be spent and the canons for propriety of expenditure. This is a fundamental control framework which is relevant to all expenditure whether for climate, poverty, education, or other types of expenditure. Any deviation in payment is an irregularity. And the compliance of controls is assessed by auditors.

Table 6.16 CRPFM-10 Summary of Scores and Performance

Dimension	Score	Description
10.1 Effectiveness of the systems of controls	C	A comprehensive system of ex-ante control are in place ensuring climate related transactions, along with all other transaction types and categories are compliant with their budget intent, and procedures and approval requirements. There is however no evidence of any audit of the systems of control in the last three fiscal years.
10.2 Audit compliance of transactions	C	There is comprehensive full coverage of each and every transaction, so it is reasonably assumed that climate related transactions, like all other categories and type of transactions, are subject to any audit and fraud investigation, and recovery procedure. However, there is no evidence that auditors have access to information on whether climate related transfers from BCG are used by recipients as intended.

Dimension 10.1 Effectiveness of the systems of controls

There is a rigid segregation of duties prescribed in the Treasury Instructions which: (i) defines several positions within government, by job type; and (ii) identifies responsibilities requiring segregation of duties. The descriptions of responsibilities for these positions are specific and programmed into the FMIS authorizations, segregating the approval, recording, custody and reconciliation processes within government operations⁹⁷.

Due consideration is therefore given to the effective legal framework in place and its systematic coverage of almost all climate related expenditures. There is no evidence of a recent audit of the control systems.

⁹⁵ *Treasury Instructions Section 3, Part G.1* - https://www.mof.gov.ws/wp-content/uploads/2019/02/Part_G.pdf

⁹⁶ *Treasury Instructions Section 3, Part G.2.(3)* - to be read with Part C relating to responsibilities of Department Heads.

⁹⁷ *Samoa PEFA 2018* - <https://www.mof.gov.ws/wp-content/uploads/2019/08/Samoa-PEFA-2018-Report.pdf>

Based on the analysis and supporting evidence the score for this dimension is C.

Dimension-10.2 Compliance of Transactions

Further to the standard MoF compliance checks there is an additional layer of compliance with these rules and procedures are then carried out by SAO for each transaction on every payment run. These pre-audits are done systematically for all payment batches whereby it assesses the extent to which all payments meet minimum rules and requirements, before payment can be authorized.

There is no particular categorization of transaction and expenditure types. The pre-audit fully covers each and every transaction that comes through and it is only when a compliance query is raised that the profile of the transaction being raised is revealed. Depending on the nature of the query and finding on the severity of any breach, the PFMA ⁹⁸ provides the legal due process for the imposition of penalties and/or recovery of the value of the loss of public monies attributed to the breach.

Given the comprehensive full coverage, it is reasonably assumed that climate related transactions, like all other categories and type of transactions, are subject to any audit and fraud investigation, and recovery procedure as illustrated above.

However, it is not evidenced that the auditors had access to information on whether the public corporations which received monies from BCG implemented the climate related activities as intended.

Based on the analysis and supporting evidence the score for this dimension is C.

⁹⁸ Part 15, Sections 111-117

CRPFM–I I Climate responsive fiscal decentralization framework		NA
Coverage	Central Government	
Time Period	11.1 At time of assessment, 11.2 2019/20, and 11.3 Time of Assessment	
Description	Extent to which fiscal decentralization arrangements factor climate change in order to facilitate and encourage local climate policies conducted by subnational governments (SNGs), ensuring the translation of a vertical integration of climate change objectives.	

Table 6.17 CRPFM-11 Summary of Scores and Performance

Dimension	Score	Description
11.1 Climate responsive fiscal decentralization arrangements	NA	There is no sub national level of government in Samoa.
11.2 Climate responsive fiscal transfers	NA	There is no sub national level of government in Samoa.
11.3 Climate responsive PFM arrangements applied by subnational governments	NA	There is no sub national level of government in Samoa.

11.1 Climate responsive fiscal decentralization arrangements

There is no sub national level of government in Samoa.

Based on the analysis and supporting evidence the score for this dimension is NA.

11.2 Climate responsive fiscal transfers

There is no sub national level of government in Samoa.

Based on the analysis and supporting evidence the score for this dimension is NA.

11.3 Climate responsive PFM arrangements applied by subnational governments

There is no sub national level of government in Samoa.

Based on the analysis and supporting evidence the score for this dimension is NA.

CRPFM-12 Climate related performance information		C+
Coverage	Budgetary Central Government	
Time Period	11.1 2020/21 budget submitted to Parliament 11.2 2018/19	
Description	Extent to which information on planned and achieved performance covers the CC adaptation and mitigation policies and is included in budget documentation.	

Climate and disaster resilience is a key outcome of the SDS 2017-2020 were there is commitment to achieving 100 percent capacity for renewable energy electricity by 2025, the SDS includes estimated costs of this objective.⁹⁹

Building on the SDS, the draft Samoa 2040 makes references to the government committing to: i) including climate and disaster risk screening of all investments; ii) improving investments in landscape and coastal zone management; iii) continuing infrastructure investment program in areas such as energy, water, road network that include outcomes/targets on climate resilience and/or renewable energy; and iv) building community resilience through continued awareness programs on disaster risk management and community resilience. The last one is a critical aspect of the CC Policy, SDS and the CIM Plans. In addition, the Budget documents also report on climate resilience.

Table 6.18 CRPFM-12 Summary of Scores and Performance

Dimension	Score	Description
12.1 Climate related information in performance plans	B	Performance indicators by output are provided in the 2020/21 budget document. For both MoF and MNRE. This includes an indicator directly related to objectives in the SDS and NDC for renewable energy targets. This is submitted to the Legislative Assembly and published.
12.2 Climate related information in performance reports	C	Performance indicator, targets and achieved outputs are reported in the 2020/21 budget document for some sectors including fisheries and community resilience. EPC report to the parliament also provides performance and achieved outputs on the renewable energy targets.

Dimensions 12.1 Climate related information in performance plans

The drafts of the revised SDS and Samoa 2040 draw on the 14 sector plans, their outcomes, outputs, and targets. The key sector plans where climate resilience and resilience aspects are mentioned:

- Water and Sanitation Sector Plan – Framework for action 2016-2020¹⁰⁰, includes flood mitigation, and provides costings of two activities: i) enhancing water resources resilience from ridge to reef; and ii) strengthening flood mitigation measures to reduce the incidence and magnitude of flooding in the Central Business District of Apia.
- NESP 2017-2021¹⁰¹, aims to ensure:
 - new buildings are 100 percent compliant with disaster and climate resilience standards aligned with the NBC 2017;
 - 100 percent renewable energy electricity capacity by 2025 (as per the NDC);

⁹⁹ Under Priority Area 4 Key outcome 12: Quality of Energy Supply.

¹⁰⁰ **Water and Sanitation Sector Plan Framework for Action 2016-2020** - <https://www.mnre.gov.ws/wp-content/uploads/2017/08/WFL-Sector-Plan-2016-2020-Final-final.pdf>

¹⁰¹ **National Environment Sector Plan 2017-2021** - <https://www.mnre.gov.ws/mnre-redesign/wp-content/uploads/2017/08/NESP-2017-2021.pdf>

- greater mainstreaming of CC and disaster risk management through improvement of climate and disaster resilience and response planning;
 - climate and disaster resilience objectives are integrated into all 14 sector plans; and
 - overall budget and funding needs are indicated against each of the outcomes.
- Community Development Sector Plan 2016-2021¹⁰²: includes an outcome on improved community resilience and preparedness to climate change and natural disaster. Has targets for district disaster risk management plans and awareness. No information on the budget/funding is included.
 - LTA (An EBU) - major projects identified through the Vulnerability Assessment and the Climate Resilience Road Strategy. The Sector plan commits to i) developing appropriate mechanisms for climate proofing all road networks to ensure climate resilience; ii) integrating best practice and climate resilience measures into the design and planning of all transport networks infrastructure; and iii) enforcing the emission levels for vehicles pursuant to Road Traffic Regulation 1961.
 - The Water Loss Management / Non-Revenue Water Program implemented by the Samoa Water Authority (SWA) aims to promote wise water usage and improve water efficiency to enable better responses to drought conditions and reduced energy use.
 - Energy Plan 2017-2022 (EPC) provides: clear targets for increasing renewable energy and energy efficiency in the transport sector; enhanced management of petroleum products and a commitment to include climate and disaster resilience as a way to manage risks from cyclones, floods, droughts, landslides as they affect energy production or disrupt supply and damage power assets.
 - Fiscal Strategy 2020/21¹⁰³ identifies targets for climate resilience, resilient transport, energy (sustainable electricity), community development, water and sanitation has identified ongoing and planned financial commitment.

The 2020/21 Budget documents¹⁰⁴ list several projects (e.g. community resilience, Ridge to reef, mangrove, flood management, water, and sanitation) which all contribute towards greater levels of climate resilience. Renewable energy programs, community resilience and compositing of green waste are also included and contribute towards climate mitigation.

Performance indicators (with baseline, actuals for 2019-20 and targets for 2020-21) are included for various sectors/programs. These include fisheries resource management practices; strengthening of climate resilience; increased investment in CC resiliency and disaster risk management; CC mitigation and resiliency projects designed and implemented; interventions that improve resilience of villages/districts identified in the CIM plans implemented and annual increases in renewable energy towards the 2025 100 percent target.

Based on the analysis and supporting evidence the score for this dimension is B.

Dimensions 12.2 Climate related information in performance reports

The 2020/21 Budget document provides performance of climate related programs against targets and outcomes in the SDS (and the sector plans) including for sectors like fisheries and community resilience. Although part of CG, the EPC annual report submitted to the parliament also includes performance against the renewable energy target for 2025.

Based on the analysis and supporting evidence the score for this dimension is C.

¹⁰² **Community Development Sector plan 2016-2021** - https://www.mwcsd.gov.ws/images/2018/MWCSD_CDP_Eng.pdf

¹⁰³ **Fiscal Strategy Statement 2020/21 Main Estimates** - <https://www.mof.gov.ws/wp-content/uploads/2020/08/200525-Fiscal-Strategy-FY2021-ENG-Final.pdf>

¹⁰⁴ (under foreign aid utilization cash grant assistance)

CRPFM–13 Climate related performance evaluation		D
Coverage	Budgetary Central Government	
Time Period	2018/19, 2017/18, 2016/17	
Description	Existence of an evaluation of CC related programs as well as the inclusion of CC in the evaluation of other programs. It covers both expenditure and revenues.	

Activities relating to national climate related strategies and policies are developed in one of four relevant sectors, followed by 14 key outcomes. There are some cross cutting themes, of which CC is one.

Table 6.19 Key Priority Areas in SDS 2017-20

Sector	
1: Economic	1: Macroeconomic Resilience Increased and Sustained
	2: Agriculture and Fisheries Productivity Increased
	3: Export Products Increased
	4: Tourism Development and Performance Improved
	5: Participation of Private Sector Development Enhanced
2: Social	6: A Healthy Samoa and Well Being Promoted
	7: Quality Education and Training Improved
	8: Social Institutions Strengthened
3: Infrastructure	9: Access to Clean Water and Sanitation Sustained
	10: Transport Systems and Networks Improved
	11: Improved and Affordable Country Wide ICT Connectivity
	12: Quality Energy Supply
4: Environment	13: Environmental Resilience Improved
	14: Climate and Disaster Resilience Increased

The Samoan Monitoring, Evaluation and Reporting Framework (SMERF) ¹⁰⁵ manual provides a guide for design of sector plans, outcome maps and building of sector plan monitoring, evaluation, and reporting framework and/or plans. The SMERF is a reference for monitoring and evaluating project execution and outcomes which are then reported to Cabinet through the CDC on a quarterly basis.

This approach focuses on expenditure, review of revenue processes and policies are a different approach and are mostly focused on maximizing revenue generation.

In the most recent voluntary review of the SDGs ¹⁰⁶ Samoa outlined that it is currently preparing the third National Communication and First Biennial Update Report to the UNFCCC. Samoa reported that half of the eight indicators for SDG 13 Climate Action, and that it is on track to meet SDG 13.

In the voluntary review Samoa pointed out:

- progress with meeting the 2025 goal of 100 percent renewable energy generation through significant investments in major renewable energy projects;
- improvements in climate proofing all infrastructure and early warning systems;
- having a comprehensive national disaster and risk management planning system in place and successfully embedding disaster risk management into local governance;

¹⁰⁵ *Samoa Monitoring, Evaluation and Reporting Framework* - <https://www.mof.gov.ws/wp-content/uploads/2019/09/SMERF-Manual.pdf>

¹⁰⁶ *Samoa's Second Voluntary National Review on the implementation of the Sustainable Development Goals* - https://sustainabledevelopment.un.org/content/documents/26429Samoa_Samos2ndVNR2020reduced.pdf

- development of Community/Village Disaster and Climate Management Response Plans and CIM plans;
- mainstreaming climate resilience across all development sectors, and its inclusion in the school curriculum;
- implementing CC report cards providing regular information on renewable energy, reforestation/mitigation, meteorology, and natural disasters; CC resiliency projects, polices and reporting) as a fixed item on CDC meetings chaired by the Prime Minister; and
- drafting of a National CC Policy and a Climate Change Bill.

Recalibrations

One dimension within CRPFM-13 was recalibrated during the field work process. CRPFM 13.2 was recalibrated so that for a B and a C score the requirement evaluation of the contribution of climate related taxes to climate change was revised to be a partial evaluation that included climate related tax or custom policies that are likely to undermine climate policy goals. For an A score, the independent evaluation extended it to both tax and customs policy as opposed to just tax. The inclusion of customs policies was to clarify the fact that they are covered by the dimension, although it was implied in the tax policies since the beginning. Changing the reference point to include policies which would undermine climate policy goals was to ensure reviews were more holistic on the impact on climate policy.

Table 6.20 CRPFM-13 Summary of Scores and Performance

Dimension	Score	Description
13.1 Climate related evaluation of expenditure	D	There has been one formal evaluation of a climate related programs in the previous three years, that for the Adaptation Fund financed UNDP funded projects identifying outcome and outputs in resilience.
13.2 Climate related evaluation of taxes	D	There has been no partial or full evaluation of the overall tax and customs policy in respect to climate change objectives.

Dimension 13.1 Climate related evaluation of expenditure

There has not been a systematic evaluation of climate policies in recent times, the CPEIR reviewed policies and strategies but this related to 2012-14 timeframes. However, some evaluations are conducted by development partners as part of a funded activity. For example, as part of a World Bank budget support project, the evaluation of the Second Infrastructure Asset Management Project Strategy¹⁰⁷ (an activity in the infrastructure sector developed by MWTI) was included in the project document for the Second Resilience Development Policy Operation with a Catastrophe Deferred Drawdown Option¹⁰⁸.

Based on the analysis and supporting evidence the score for this dimension is D.

Dimension 13.2 Climate Related Evaluation of Taxes

Samoa authorities have not undertaken a tax policy review explicitly taking into account the impact of tax policies on CC mitigation and resiliency outcomes. Tax policies are periodically reviewed and adjusted solely on the basis of revenue generating needs.

Samoa has a mix of indirect and direct tax policy instruments with the primary, if not exclusive objective to raise government revenue. Any periodic review or update to the tax mix is driven by the government's revenue needs. While some policies and instruments do address specific externalities, this is simply a byproduct of a revenue generating objective. For example, commodities with negative health consequences

¹⁰⁷ *Second Infrastructure Asset Management Project (SIAM) Strategy* - <http://documents1.worldbank.org/curated/en/602431468335700809/pdf/394950SIAM021PID0Appraisal0Stage.pdf>

¹⁰⁸ *Second Resilience Development Policy Operation with a Catastrophe Deferred Drawdown Option* - <http://documents1.worldbank.org/curated/en/738711468107963005/pdf/394100WS0IDA1R20071015011.pdf>

such as tobacco and alcohol are subject to higher rates of excise given their elasticities of demand that make them excellent revenue generators with consequential benefits that higher consumer prices have on constraining consumption and improving health outcomes. The same can be said for high revenue generating petroleum products that have negative externalities like road congestion, infrastructure depreciation, and importantly climate change given the GHG emissions. Concessional import tariffs can also influence investment in capital goods and consumer items that encourage lower GHG emissions. Conversely, the VAT zero-rating of electricity to maintain affordable consumer prices is environmentally detrimental when generated from fossil fuels as opposed to renewable sources.

With an explicit consideration of climate change implications and impact in the next assessment, even with a retention of the current mix of tax policy choices could result in an assessment of “C” or higher depending on comprehensiveness, and independence and publication of the review.

Based on the analysis and supporting evidence the score for this dimension is D.

CRPFM–14 Expenditure outturn for climate activities		NA
Coverage	Budgetary Central Government	
Time Period	2018/19, 2017/18, 2016/17	
Description	Extent to which climate related expenditures reflect amounts originally approved, as defined in government budget documentation and end-of-year reports, both at aggregate and detailed level.	

Samoa does not specifically track CC related expenditure. In the response to the initial questionnaire, Samoa outlined the SCCP will use the definitions as per CPEIR conducted in 2012. The CPEIR identified which outputs¹⁰⁹ were climate related and allocated a proportion of spending for an output (there are three fixed proportions 25, 50 and 80 percent). However during the fieldwork it was clear that these are not used to guide, manage, or report on the budget. Annex 3 provides details on the different outputs and the proportion of expenditure which is categorized as climate related.

Given the availability of budget and outcome data for 2017/18, 2018/19 and 2019/20 an exercise was undertaken to map expenditure against the original methodology. The analysis excludes capital expenditure on public investment, the outcomes of this mapping is provided at Annex 3. Programmatic (through outputs) and operational expenditure is occurring across a variety of Ministries, including the:

- Ministry of Agriculture And Fisheries
- Office of The Attorney General
- Ministry of Finance
- Ministry of Foreign Affairs And Trade
- Ministry of Health
- Ministry of Natural Resources And Environment
- Ministry of The Prime Minister And Cabinet
- Ministry of Works, Transport And Infrastructure; and
- Ministry of Women, Community And Social Development.

¹⁰⁹ The Samoan Budget is appropriated on an output basis, outputs are provided by ministries and third parties (such as NGO's or development partners, which then contribute towards achieving specific outcomes. Outputs are specific to ministries, who are responsible for delivery, there are no cross portfolio or whole of government outputs.

Table 6.21 Expenditure Outcomes using CPEIR Methodology (Annex 2 and 3) 2017/18, 2018/19 and 2019/20

Year	PI-14.1	PI-14.2
	Total Expenditure Outturn	Composition Variance
2017/18	95.5%	4.4%
2018/19	98.2%	2.9%
2019/20	100.2%	4.1%

Table 6.22 CRPFM-14 Summary of Scores and Performance

Dimension	Score	Description
14.1 Aggregate Climate Related Expenditure Outturn	NA	CC related expenditure is not tracked.
14.2 Climate Related Expenditure Composition Outturn	NA	CC related expenditure is not tracked.

14.1 Aggregate Climate Related Expenditure Outturn

CC expenditure is not tracked.

Based on the analysis and supporting evidence the score for this dimension is NA.

14.2 Climate Related Expenditure Composition Outturn

CC expenditure is not tracked.

Based on the analysis and supporting evidence the score for this dimension is NA.

ANNEX I QUESTIONNAIRE RESPONSE

Section I: International Commitments for Climate Change Mitigation and Adaptation

1. Has the country ratified the United Nations Framework Convention on Climate Change (UNFCCC)?
Yes, 29 November 1994 (Signed UNFCCC on 12th June 1992)

2. Has the country ratified the Paris Agreement?

Yes, 22 April 2016

3. Has the country submitted Nationally Determined Contributions (NDCs)?

a) First NDCs - Yes, 23 November 2015

b) Revised NDCs – No

4. If “Yes” to Question

a) What aspects of climate change do the submitted NDCs address?

Both, climate change adaptation and climate change mitigation. Although, both mitigation and adaptation are addressed in Samoa’s INDC, the main focus is on mitigation

b) How does the country plan to meet its greenhouse gas (GHG) emission reduction targets as described in the NDCs?

Financial support - Aid assistance from development partners regionally and internationally as well as local donors.

Regulation - Samoa Energy Sector Plan, Electricity Act 2010, Greenhouse Gas Abatement Strategy, CC Policy and Energy Efficiency Act. Taxation Exemption of renewable energy technology

Subsidies - NA

Transfers - NA

Capacity building - NA

Technology transfers - NA

Others (Specify) - NA

c) Specify the proportion in % of total of conditional and non-conditional

Conditional contributions 100% Unconditional contributions 0%.

d) How does the country plan to meet its adaptation objectives as described in the NDCs? (Specify)

The NAPA outlines the framework for the adaptation programme and the climate change policy also aims to continue mainstreaming both soft and hard measures into national planning (Strategy for the Development of Samoa).

5. Has the country formulated and communicated a mid-century, long-term, low greenhouse gas emission development strategy?

Yes, currently, there are strategies in the pipeline such as the National Greenhouse Gas Abatement Strategy 2008-2018 (revisions in progress). The initial and second national communication reports and the NAMA Transport Sector (Nationally Appropriate Mitigation Actions) as well as the Climate Change Policy are some of the policy measures in place to achieve low carbon through energy efficiency.

The renewable energy policy that stipulates electricity generation to be 100% renewable by 2030 demonstrates government’s commitment to reducing GHG. This is to be achieved through significant investment in hydro, solar and wind energy generation. The same commitment is reinforced in the SDS as well as the Samoa2040 which is a 20-year agenda.

6. If “Yes” to Question 5:
- a) What aspects of climate change do mid-century strategies address?
Both, climate change adaptation and climate change mitigation.
 - b) How does the country plan to meet its GHG emission reduction targets as described in the mid-century strategies? (Specify)
The government aims towards a successful transition to renewable by securing finances to install renewable energy technology and energy efficient appliances as well as ensure there is sufficient local expertise for management and maintenance. Establish a mapping system for data and information storage for analysis purposes and national planning (SDS) to assist energy transitions. This goes in line with the government sectoral-wide approach. The existing strategies outlines the goal to reduce GHG emissions for Samoa from key sectors like transport which contribute to emissions and promote transition to solutions like electric vehicles, upscaling research on bio-fuel and improve green infrastructure to maintain e-vehicles ideally lead to e-transport for public transportation
 - c) How does the country plan to meet its adaptation objectives as described in the mid-century strategy? (Specify)
In addition to the plan mentioned in (b) above are the community-led projects to promote adaptation measures. There are on-going community projects and national infrastructure projects that promote adaptation measures through the development of Community Integrated Management (CIM) Plans which are now being implemented by village communities with the assistance of development partners.

Section 2: National Level Strategies

7. Is climate change identified as a key issue in the national development plan or strategy for economic growth (or equivalent)?
Yes.
8. What is the climate change national framework?
- a) What laws and regulations exist to support implementation of climate change related mitigation and adaptation actions?
 - PUM Act 2004 (Emphasis on Environmental Safeguard)
 - National Building Code 2017 (promote Energy Efficiency and Green infrastructure)
 - Energy Efficiency Act and Regulations
 - Electricity Act 2010
 - Strategy for the Development of Samoa (SDS)
 - Waste Management Act and Regulations
 - Ozone Layer Protection Regulations
 - Marine Wildlife Protection Regulations
 - Samoa Climate Change Policy (draft)
 - Climate Change Management Bill (draft)
 - b) Has the government developed a detailed action/implementation plan for achieving the country’s climate change goals (e.g. National Action Plan)?
Yes, the SDS entails the climate change activities to be mainstreamed into sector implementations. Other key policy documents include the Environment Sector Plan, Energy Sector Plan 2017/18 – 2021/22 and the Climate Change Policy.
 - c) Is there a national climate change strategic plan or a low carbon strategy?
Yes, The SDS and Sector Plans (including but not limited to NAMA, NDCs, CC Policies).
 - d) Is there a strategic document that establishes the country's adaptation objectives (e.g. National Adaptation Plan in developing countries)?

Yes, National Environment Sector Plan 2017 – 2021 articulates the adaptive plans for actions on adaptation which are directly linked to the SDS (overarching national document).

e) Does regulation instruct how the budget should integrate climate change considerations?

Yes, the Climate Change Policy in draft includes a strategy to developing a MTEF (medium-expenditure framework) and Investment Planning for National Climate Change Response. It is a matter of alignment.

9. What are the institutional arrangements for executing climate change related policies and actions? (Specify)

How does regulation define what constitutes “climate change expenditure”? Does it provide further refinement of the definition?

The Climate Change Policy will use the definitions as per Climate Public Expenditure and Institutional Review (CPEIR) – latest was in 2012 - which clearly defines expenditure based on OECD definitions of mitigation and adaptation activities. A public expenditure classification framework was established to better capture the climate activities, accordingly, ranking from programmes with high relevance to CC, mid-relevance and low-relevance. However from the CPEIR, it did not provide a clear definition for climate change expenditure and it was a challenge to align it to the Budget documents and to measure it.

a) Which sectors and institutions are involved in the implementation of the national climate change strategies and policies?

Sector	Institutions (line ministries and agencies)	Sectoral strategic plan covering CC	Climate related Budget for last FY	
			Submitted to MoF	Adopted by legislature
Energy Sector	EPC, LTA, MWTI, SROS	Yes	Yes	
Transport Sector	LTA, SSC, MWTI, SROS	Yes	Yes	
Education Sector	All Govt Ministries	Yes	Yes	
Environment Sector	All Govt Ministries	Yes	Yes	
Tourism Sector	Private and Public Sectors	Yes	Yes	
Agriculture	MAF	Yes	Yes	
Community (DDP and CIM Plans)	MWCSD	Yes	Yes	

b) Is there a designated agency overseeing and coordinating the implementation of the climate change activities?

Yes, Ministry of Natural Resources and Environment (technical) and Ministry of Finance (Budget and expenditure)

c) Does the ministry of Finance have a specific mandate in the implementation of climate change activities?

Yes, MOF takes the lead in the development of CC policies in consultation with stakeholders. Funding (local and donor funding) of all CC activities get channeled through MOF as MOF is responsible for coordinating all external funding (grants, projects, or loan) with development partners.

Section 3: Implementation of climate change policies by the government

10. What are the top five most important measures currently being implemented by the government to reduce the country’s generation of GHG emissions? (Specify)

1. Transition to Renewable Energy mix for electricity generation

2. Promote electric mobility and sustainable transportation
 3. Support sustainable and organic agriculture
 4. Reduce importation of inefficient electrical appliances targeting refrigerators, air conditioners, lighting
 5. Upscaling research on bio-fuel
11. What are the top five most important measures currently being implemented by the government to adapt to climate change impacts? (Specify)
1. Enhance and strengthened community awareness and education on climate change
 2. Promote and regulate sustainable development
 3. Resilience in coastal protection for communities and assets through implementation of CIM plans
 4. Signify and document traditional knowledge
 5. Promote and support research and scientific knowledge on adaptation measures
12. Does the country have an operational monitoring and evaluation framework to track the implementation of its NDCs and climate actions?
- Yes, NDC Registry and CC Report Card as well as the Monitoring and Evaluation for the SDS and Relevant Sector Plans (Annual Reviews).
13. In the last five years, were there any independent assessments of the country's achievements in terms of climate change objectives and targets?
- No.
14. q
- Yes, the Economics of Adaptation to Climate Change Study (EACC) study was conducted by partnership consisting of the WB (leading its technical aspects); the governments of The Netherlands, UK and Switzerland (funding the study); and the participating case study countries.
15. If "Yes" to Question 14
- a) Which sectors were considered? (Specify)
All relevant sectors
 - b) What methodology was used? (Specify)
Sector plans and budgetary plans
16. Has the country assessed the macro-fiscal implications of implementing its climate change plans or NDCs?
- Yes
17. Has the country conducted activities to mainstream its climate change plans or NDCs into its PFM systems?
- Yes
18. Which public entities (operators) are involved in the implementation of the country's climate change strategies and policies?
- ALL govt ministries, Private Sector, NGOs and Civil Society, local communities

Type of operator	Number of entities	Type of funding		Total related Budget for last FY	Climate Budget for last FY
		From BCG	Other sources		
Extra budgetary units	9	x	x	Public Accounts FY18/19	
Public corporations	6	x	x		
Subnational governments	NA	NA	NA	NA	

ANNEX 2 INDICATOR 14 CALCULATIONS

2017/18 Indicator 14 Calculations

administrative or functional head	budget	actual	adjusted budget	deviation	absolute deviation	percent
Ministry of Agriculture And Fisheries	4,183.7	3,897.5	3,994.0	-96.6	96.6	2.4%
Office of The Attorney General	156.1	154.2	149.0	5.2	5.2	3.5%
Ministry of Finance	2,427.8	2,256.2	2,317.7	-61.6	61.6	2.7%
Ministry of Foreign Affairs And Trade	1,845.4	1,745.6	1,761.7	-16.1	16.1	0.9%
Ministry of Health	649.2	741.9	619.7	122.2	122.2	19.7%
Ministry of Natural Resources And Environment	6,159.8	5,547.2	5,880.5	-333.2	333.2	5.7%
Ministry of The Prime Minister And Cabinet	634.7	643.1	605.9	37.2	37.2	6.1%
Ministry of Works, Transport And Infrastructure	8,819.3	8,787.1	8,419.4	367.7	367.7	4.4%
Ministry of Women, Community And Social Development	552.0	502.1	527.0	-24.8	24.8	4.7%
allocated expenditure	<u>25,428.0</u>	<u>24,274.9</u>	24,274.9	0.0	1,064.6	
aggregate outturn (PI-14.1)						95.5%
composition (PI-14.2) variance						4.4%

2018/19 Indicator 14 Calculations

administrative or functional head	budget	actual	adjusted budget	deviation	absolute deviation	percent
Ministry of Agriculture And Fisheries	4,036.7	4,040.9	3,965.4	75.6	75.6	0.0
Office of The Attorney General	172.9	161.2	169.8	(8.7)	8.7	0.1
Ministry of Finance	3,034.1	2,711.4	2,980.5	(269.1)	269.1	0.1
Ministry of Foreign Affairs And Trade	1,868.4	1,889.6	1,835.4	54.2	54.2	0.0
Ministry of Health	676.7	670.1	664.8	5.4	5.4	0.0
Ministry of Natural Resources And Environment	5,973.4	5,776.2	5,867.8	(91.5)	91.5	0.0
Ministry of The Prime Minister And Cabinet	651.8	724.6	640.3	84.3	84.3	0.1
Ministry of Works, Transport And Infrastructure	10,079.6	10,075.1	9,901.5	173.6	173.6	0.0
Ministry of Women, Community And Social Development	645.3	610.2	633.9	(23.7)	23.7	0.0
allocated expenditure	<u>27,139.0</u>	<u>26,659.3</u>	26,659.3	0.0	785.9	
aggregate outturn (PI-14.1)						98.2%
composition (PI-14.2) variance						2.9%

2019/20 Indicator 14 Calculations

administrative or functional head	budget	actual	adjusted budget	deviation	absolute deviation	percent
Ministry of Agriculture And Fisheries	4,350.5	4,343.6	4,358.8	(15.2)	15.2	0.0
Office of The Attorney General	180.5	174.1	180.8	(6.7)	6.7	0.0
Bureau of Statistics	100.0	180.5	100.2	80.3	80.3	0.8
Ministry of Finance	3,299.9	3,198.4	3,306.2	(107.9)	107.9	0.0
Ministry of Foreign Affairs And Trade	2,106.4	1,979.2	2,110.4	(131.2)	131.2	0.1
Ministry of Health	668.0	660.8	669.2	(8.5)	8.5	0.0
Ministry of Natural Resources And Environment	5,885.8	5,655.2	5,897.0	(241.8)	241.8	0.0
Ministry of The Prime Minister And Cabinet	827.8	797.7	829.4	(31.7)	31.7	0.0
Ministry of Works, Transport And Infrastructure	10,882.5	11,418.6	10,903.2	515.4	515.4	0.0
Ministry of Women, Community And Social Development	514.9	463.1	515.9	(52.8)	52.8	0.1
allocated expenditure	<u>28,816.4</u>	<u>28,871.1</u>	28,871.1	0.0	1,191.4	
aggregate outturn (PI-14.1)						100.2%
composition (PI-14.2) variance						4.1%

ANNEX 3 MAPPING OF CLIMATE CHANGE EXPENDITURE 2017/18 TO 2019/20

2017/18 Estimated Climate Change Expenditure (SAT '000)

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
CPEIR Total Government Expenditure		78,523	76,130	25,428	24,275
CPEIR Identified Output Expenditure		29,408	28,798	12,539	12,296
CPEIR Identified Transactions on Behalf of the State and 3rd Party Outputs Expenditure		49,115	47,332	12,889	11,978
Ministry of Agriculture And Fisheries		11,125	10,490	4,184	3,897
Outputs		7,124	6,595	3,184	2,924
1110 Policy Advice to the Minister of Agriculture	25% Low	472	469	118	117
1120 Ministerial Support	25% Low	440	465	110	116
1140 Crops, Research, Commercial Development and Advisory Service	50% Medium	3,569	3,216	1,785	1,608
1160 Fisheries Management, Planning and Research Services	50% Medium	2,041	1,884	1,021	942
1170 Policy Development, Planning, Communication Services	25% Low	601	562	150	141
Transactions on Behalf of the State and 3rd Party Outputs		4,001	3,895	1,000	974
A13 Research and Development Institute, Samoa	25% Low	3,244	3,244	811	811
D05 Forum Fisheries Agency	25% Low	43	43	11	11
D06 FAO	25% Low	13	13	3	3
D07 Asian Pacific Coconut Community	25% Low	41	41	10	10
D52 Western and Central Pacific Fisheries Conv	25% Low	81	81	20	20
D54 Rotterdam Convention	25% Low	1	1	0	0
D63 Asian Pacific Agricultural Research Inst	25% Low	7	7	2	2
D91 New APHD Membership Fee	25% Low	10	7	3	2
L16 Agriculture Show	25% Low	550	448	137	112
R06 Replanting of Coconut	25% Low	10	10	2	2
Office of The Attorney General		624	617	156	154
Outputs		606	604	152	151
1320 Legislative Drafting	25% Low	606	604	152	151
Transactions on Behalf of the State and 3rd Party Outputs		18	12	5	3
D61 Lexis Nexis	25% Low	18	12	5	3

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
Ministry of Finance		6,870	6,626	2,428	2,256
Outputs		4,350	4,324	1,633	1,620
2110	Policy Assessment and Advice to the Cabinet	361	360	181	180
2120	Ministerial Support	428	428	214	214
2130	Administration of Fiscal Policy and Budget	814	792	407	396
2150	Economic Planning and Policy	578	577	289	289
2160	Accounting Services and Financial Reporting	1,512	1,512	378	378
2200	Aid Coordination and Loan Management	657	655	164	164
Transactions on Behalf of the State and 3rd Party Outputs		2,520	2,302	795	636
J05	OPEC - Petroleum Tank Farm	2,220	2,192	555	548
J65	West Coast Road Project	300	110	240	88
Ministry of Foreign Affairs And Trade		5,097	4,768	1,845	1,746
Outputs		3,523	3,488	1,436	1,409
2310	Policy Advice to the Minister and Cabinet	822	897	205	224
2322	International Relations Division (Previously Named Political..Etc. in FY)	482	441	120	110
2334	Embassy - New York	2,219	2,149	1,110	1,075
Transactions on Behalf of the State and 3rd Party Outputs		1,574	1,280	410	336
D18	UN Membership	65	65	33	33
D19	Pacific Community	222	222	56	56
D20	Forum Secretariat	108	108	27	27
D21	Commonwealth Secretariat	128	104	32	26
D22	Fund Technical Cooperation, Commonwealth	161	116	40	29
D25	WTO (Observer Status)	75	75	19	19
D26	International Tribunal for Law of the Se	2	2	1	1
D27	Prohibition of Chemical Organisation	3	2	1	1
D47	UNDP (Apia)	761	545	190	136
E05	WTO - Office Geneva 33750	45	39	11	10
E07	Chemical Weapons Convention 1992 ORPCW	3	1	1	0
Ministry of Health		1,572	1,771	649	742

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
Outputs		1,421	1,620	611	704
2430 - Health Strategic Development and Planning	25% Low	396	423	99	106
2440 - Health Promotion and Preventative Health	50% Medium	1,024	1,196	512	598
Transactions on Behalf of the State and 3rd Party Outputs		152	151	38	38
R39 Drinking Water Quality and Sanitation Monitoring and Awareness P	25%	152	151	38	38
Ministry of Natural Resources And Environment		14,480	13,415	6,160	5,547
Outputs		7,873	7,832	4,079	4,083
2810 Policy Advice to the Minister of Environment	25% Low	908	857	227	214
2820 Ministerial Support	25% Low	419	457	105	114
2830 Land Management	50% Medium	1,095	1,103	548	552
2840 Land Technical Services	25% Low	884	865	221	216
2850 Environment Services	50% Medium	1,325	1,322	662	661
2870 Meteorological, Hydrological, Geological	80% High	1,447	1,524	1,158	1,220
2880 - Planning and Urban Management Services	50% Medium	923	857	461	428
2881 Sustainable Water Resources Management	80% High	872	847	697	678
Transactions on Behalf of the State and 3rd Party Outputs		6,608	5,583	2,081	1,465
D08 World Meteorological Organisation	25% Low	77	35	19	9
D29 Union Conservation of Nature, International	25% Low	15	15	4	4
D30 SPREP Work Programme	25% Low	148	148	37	37
D31 UNFCC	80% High	4	1	3	1
D51 Biological Diversity Convention	25% Low	1	-	0	-
D54 Rotterdam Convention	25% Low	7	2	2	0
D55 Migratory Species Convention	25% Low	2	-	0	-
D57 UN Convention to Combat Desertification	80% High	2	-	2	-
D58 UN Environment Programme (UNEP)	25% Low	2	1	1	0
D59 Stockholm Convention (US1500)	25% Low	2	1	1	0
D60 Basel Convention (US 1000)	25% Low	4	1	1	0
D76 Commonwealth Forestry Association - London	25% Low	1	-	0	-
D77 Asian Pacific Association of Forestry Re	25% Low	0	-	0	-
D92 RAMSAR Convention	25% Low	12	3	3	1

Description		CPEIR Rating	Total Expenditure		CC Expenditure	
			Budget	Actual	Budget	Actual
D97	Heritage (US33)	25% Low	0	-	0	-
D98	Waigani Convention (US 1500)	25% Low	5	-	1	-
E03	IRENA - International Renewable Energy Agency	80% High	1	-	1	-
J46	Roads for Land Board Leased Lands	50% Medium	500	114	250	57
Q19	Waste Management Service Contracts	25% Low	2,981	2,947	745	737
Q20	Land Compensation	25% Low	2,000	2,000	500	500
Q35	Land Registration / Leasing Commission	25% Low	66	60	17	15
Q46	Sludge Maintenance Contract(Upolu and Savaii)	25% Low	180	143	45	36
S12	Global Climate Change Alliances	80% High	500	38	400	30
S56	Pacific Water and Wastewater Conference	50% Medium	100	75	50	37
Ministry of The Prime Minister And Cabinet			1,269	1,286	635	643
Outputs			1,269	1,286	635	643
3020	Policy Advice to the Prime Minister	50% Medium	634	636	317	318
3030	Prime Ministerial Support	50% Medium	635	650	318	325
Ministry of Works, Transport And Infrastructure			35,277	35,149	8,819	8,787
Outputs			1,241	1,147	310	287
3610	Policy Advice to the Minister of Works	25% Low	414	408	103	102
3620	Ministerial Support	25% Low	445	404	111	101
3650	Land Transport Services	25% Low	383	335	96	84
3680	Planning and Urban Management Services	50% Medium	-	-	-	-
Transactions on Behalf of the State and 3rd Party Outputs			34,036	34,002	8,509	8,500
A04	SWA - CSO	25% Low	2,000	1,995	500	499
A06	EPC (Electric Power Corporation)	25% Low	2,000	2,000	500	500
A20	LTA (Land Transport Authority)	25% Low	21,172	21,172	5,293	5,293
A26	SWA (Samoa Water Authority)	25% Low	8,644	8,644	2,161	2,161
D38	Civil Aviation Organisation, International	25% Low	132	120	33	30
D39	International Maritime Organisation	25% Low	23	21	6	5
D40	Pacific Aviation Safety Officer	25% Low	65	51	16	13
Ministry of Women, Community And Social Development			2,208	2,009	552	502
Outputs			2,002	1,902	500	475

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
3710 Policy Advice to the Minister	25% Low	693	672	173	168
3720 Ministerial Support	25% Low	343	307	86	77
3770 Research, Policy and Planning (Formerly Output in FY)	25% Low	965	922	241	231
Transactions on Behalf of the State and 3rd Party Outputs		207	107	52	27
Q47 Independent Water Schemes	25% Low	207	107	52	27

2018/19 Estimated Climate Change Expenditure (SAT '000)

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
CPEIR Total Government Expenditure		84,936	83,159	27,139	26,659
CPEIR Identified Output Expenditure		29,866	30,031	12,676	12,783
CPEIR Identified Transactions on Behalf of the State and 3rd Party Outputs Expenditure		55,070	53,129	14,463	13,876
Ministry of Agriculture And Fisheries		10,757	10,850	4,037	4,041
Outputs		6,892	6,917	3,070	3,058
1110 Policy Advice to the Minister of Agriculture	25% Low	466	514	116	129
1120 Ministerial Support	25% Low	437	525	109	131
1140 Crops, Research, Commercial Development and Advisory Service	50% Medium	3,393	3,310	1,696	1,655
1160 Fisheries Management, Planning and Research Services	50% Medium	1,997	2,004	998	1,002
1170 Policy Development, Planning, Communication Services	25% Low	600	564	150	141
Transactions on Behalf of the State and 3rd Party Outputs		3,865	3,933	966	983
A13 Research and Development Institute, Samoa	25% Low	3,288	3,332	822	833
D05 Forum Fisheries Agency	25% Low	43	72	11	18
D06 FAO	25% Low	13	13	3	3
D07 Asian Pacific Coconut Community	25% Low	41	41	10	10
D52 Western and Central Pacific Fisheries Conv	25% Low	81	81	20	20
D54 Rotterdam Convention	25% Low	1	-	0	-
D63 Asian Pacific Agricultural Research Inst	25% Low	7	7	2	2
D91 New APHD Membership Fee	25% Low	10	7	3	2
L16 Agriculture Show	25% Low	350	350	88	87
R06 Replanting of Coconut	25% Low	30	30	8	7
Office of The Attorney General		692	645	173	161
Outputs		674	630	168	158
1320 Legislative Drafting	25% Low	674	630	168	158
Transactions on Behalf of the State and 3rd Party Outputs		18	14	5	4
D61 Lexis Nexis	25% Low	18	14	5	4
Ministry of Finance		7,683	6,463	3,034	2,711
Outputs		4,462	4,523	1,679	1,698

Description		CPEIR Rating		Total Expenditure		CC Expenditure	
				Budget	Actual	Budget	Actual
2110	Policy Assessment and Advice to the Cabinet	50%	Medium	405	453	203	226
2120	Ministerial Support	50%	Medium	444	395	222	197
2130	Administration of Fiscal Policy and Budget	50%	Medium	837	844	419	422
2150	Economic Planning and Policy	50%	Medium	567	578	284	289
2160	Accounting Services and Financial Reportin	25%	Low	1,546	1,579	387	395
2200	Aid Coordination and Loan Management	25%	Low	662	675	166	169
Transactions on Behalf of the State and 3rd Party Outputs				3,220	1,940	1,355	1,013
J05	OPEC - Petroleum Tank Farm	25%		2,220	980	555	245
J65	West Coast Road Project	80%		1,000	960	800	768
Ministry of Foreign Affairs And Trade				5,116	5,048	1,868	1,890
Outputs				3,542	3,702	1,459	1,537
2310	Policy Advice to the Minister and Cabinet International Relations Division (Previously Named Political..etc in FY)	25%	Low	759	754	190	189
2322		25%	Low	491	503	123	126
2334	Embassy - New York	50%	Medium	2,292	2,445	1,146	1,223
Transactions on Behalf of the State and 3rd Party Outputs				1,574	1,345	410	353
D18	UN Membership	50%	Medium	65	65	33	33
D19	Pacific Community	25%	Low	222	222	56	56
D20	Forum Secretariat	25%	Low	108	108	27	27
D21	Commonwealth Secretariat	25%	Low	128	112	32	28
D22	Fund Technical Cooperation, Commonwealth	25%	Low	161	108	40	27
D25	WTO (Observer Status)	25%	Low	75	75	19	19
D26	International Tribunal for Law of the Se	25%	Low	2	2	1	1
D27	Prohibition of Chemical Organisation	25%	Low	3	2	1	1
D47	UNDP (Apia)	25%	Low	761	601	190	150
E05	WTO - Office Geneva 33750	25%	Low	45	45	11	11
E07	Chemical Weapons Convention 1992 ORPCW	25%	Low	3	3	1	1
Ministry of Health				1,637	1,615	677	670
Outputs				1,503	1,482	643	637
2430	Health Strategic Development and Planning	25%	Low	433	417	108	104
2440	Health Promotion and Preventative Health	50%	Medium	1,070	1,065	535	533

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
Transactions on Behalf of the State and 3rd Party Outputs		134	133	34	33
R39	Drinking Water Quality and Sanitation Monitoring and Awareness P 25%	134	133	34	33
Ministry of Natural Resources And Environment		14,848	14,348	5,973	5,776
Outputs		7,795	7,866	4,081	4,106
2810	Policy Advice to the Minister of Environment 25% Low	785	802	196	201
2820	Ministerial Support 25% Low	465	470	116	117
2830	Land Management 50% Medium	1,111	1,143	555	572
2840	Land Technical Services 25% Low	891	885	223	221
2850	Environment Services 50% Medium	1,295	1,326	647	663
2870	Meteorological, Hydrological, Geological 80% High	1,528	1,536	1,222	1,229
2880	- Planning and Urban Management Services 50% Medium	852	865	426	432
2881	Sustainable Water Resources Management 80% High	869	838	696	670
Transactions on Behalf of the State and 3rd Party Outputs		7,053	6,483	1,892	1,671
D08	World Meteorological Organisation 25% Low	134	133	34	33
D29	Union Conservation of Nature, International 25% Low	77	35	19	9
D30	SPREP Work Programme 25% Low	70	52	17	13
D31	UNFCC 80% High	120	120	30	30
D51	Biological Diversity Convention 25% Low	4	-	3	-
D54	Rotterdam Convention 25% Low	1	-	0	-
D55	Migratory Species Convention 25% Low	7	-	2	-
D57	UN Convention to Combat Desertification 80% High	2	0	0	0
D58	UN Environment Programme (UNEP) 25% Low	2	1	2	1
D59	Stockholm Convention (US1500) 25% Low	2	2	1	0
D60	Basel Convention (US 1000) 25% Low	2	1	1	0
D76	Commonwealth Forestry Association - London 25% Low	4	0	1	0
D77	Asian Pacific Association of Forestry Re 25% Low	1	-	0	-
D92	RAMSAR Convention 25% Low	0	-	0	-
D97	Heritage (US33) 25% Low	12	3	3	1
D98	Waigani Convention (US 1500) 25% Low	0	-	0	-
E03	IRENA - International Renewable Energy Agency 80% High	5	3	1	1
J46	Roads for Land Board Leased Lands 50% Medium	1	1	1	0
Q19	Waste Management Service Contracts 25% Low	500	195	250	98

Description		CPEIR Rating		Total Expenditure		CC Expenditure	
				Budget	Actual	Budget	Actual
Q20	Land Compensation	25%	Low	3,881	3,744	970	936
Q35	Land Registration / Leasing Commission	25%	Low	2,000	2,000	500	500
Q46	Sludge Maintenance Contract (Upolu and Savaii)	25%	Low	66	44	17	11
S12	Global Climate Change Alliances	80%	High	164	148	41	37
S56	Pacific Water and Wastewater Conference	50%	Medium	-	-	-	-
Ministry of The Prime Minister And Cabinet				1,304	1,449	652	725
Outputs				1,304	1,449	652	725
3020	Policy Advice to the Prime Minister	50%	Medium	663	795	331	397
3030	Prime Ministerial Support	50%	Medium	641	654	320	327
Ministry of Works, Transport And Infrastructure				40,318	40,300	10,080	10,075
Outputs				1,216	1,123	304	281
3610	Policy Advice to the Minister of Works	25%	Low	404	365	101	91
3620	Ministerial Support	25%	Low	421	378	105	94
3650	Land Transport Services	25%	Low	390	380	97	95
3680	Planning Urban Management Services	50%	Medium	-	-	-	-
Transactions on Behalf of the State and 3rd Party Outputs				39,103	39,178	9,776	9,794
A04	SWA - CSO	25%	Low	2,000	2,000	500	500
A06	EPC (Electric Power Corporation)	25%	Low	2,000	2,000	500	500
A20	LTA (Land Transport Authority)	25%	Low	25,782	25,886	6,446	6,472
A26	SWA (Samoa Water Authority)	25%	Low	9,100	9,100	2,275	2,275
D38	Civil Aviation Organisation, International	25%	Low	132	128	33	32
D39	International Maritime Organisation	25%	Low	23	15	6	4
D40	Pacific Aviation Safety Officer	25%	Low	65	49	16	12
Ministry of Women, Community And Social Development				2,581	2,441	645	610
Outputs				2,479	2,339	620	585
3710	Policy Advice to the Minister	25%	Low	676	654	169	163
3720	Ministerial Support	25%	Low	343	322	86	81
3770	Research, Policy and Planning (Formerly Output in FY)	25%	Low	890	809	222	202
3780	Research, Policy and Planning (Formerly Output in FY)	25%	Low	570	554	143	139
Transactions on Behalf of the State and 3rd Party Outputs				103	102	26	26
Q47	Independent Water Schemes	25%	Low	103	102	26	26

2019/20 Estimated Climate Change Expenditure (SAT '000)

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
CPEIR Total Government Expenditure		88,996	89,989	28,816	28,871
CPEIR Identified Output Expenditure		32,128	31,274	13,902	13,530
CPEIR Identified Transactions on Behalf of the State and 3rd Party Outputs Expenditure		56,868	58,715	14,914	15,341
Ministry of Agriculture And Fisheries		11,604	11,532	4,350	4,344
Outputs		7,375	7,442	3,293	3,321
1110 Policy Advice to the Minister of Agriculture	25% Low	495	490	124	123
1120 Ministerial Support	25% Low	445	476	111	119
1140 Crops, Research, Commercial Development and Advisory Service	50% Medium	3,699	3,785	1,850	1,892
1160 Fisheries Management, Planning and Research Services	50% Medium	2,099	2,058	1,049	1,029
1170 Policy Development, Planning, Communication Services	25% Low	638	634	159	158
Transactions on Behalf of the State and 3rd Party Outputs		4,228	4,089	1,057	1,022
A13 Research and Development Institute, Samoa	25% Low	3,468	3,468	867	867
D05 Forum Fisheries Agency	25% Low	76	76	19	19
D06 FAO	25% Low	13	13	3	3
D07 Asian Pacific Coconut Community	25% Low	41	41	10	10
D52 Western and Central Pacific Fisheries Conv	25% Low	81	81	20	20
D54 Rotterdam Convention	25% Low	1	1	0	0
D63 Asian Pacific Agricultural Research Inst	25% Low	7	1	2	0
D91 New APHD Membership Fee	25% Low	10	7	3	2
L16 Agriculture Show	25% Low	500	400	125	100
R06 Replanting of Coconut	25% Low	30	-	8	-
Office of The Attorney General		722	696	180	174
Outputs		689	666	172	166
1320 Legislative Drafting	25% Low	689	666	172	166
Transactions on Behalf of the State and 3rd Party Outputs		33	31	8	8
D61 Lexis Nexis	25% Low	33.24996	31	8	8
Bureau of Statistics		400	722	100	181
Transactions on Behalf of the State and 3rd Party Outputs		399.99996	722.04905	99.99999	180.51226

Description	CPEIR Rating		Total Expenditure		CC Expenditure	
			Budget	Actual	Budget	Actual
Agricultural Census	25%	Low	399.99996	722	100	181
Ministry of Finance			8,271	7,998	3,300	3,198
Outputs			5,191	4,888	1,980	1,852
2110 Policy Assessment and Advice to the Cabinet	50%	Medium	758	613	379	306
2120 Ministerial Support	50%	Medium	451	398	226	199
2130 Administration of Fiscal Policy and Budget	50%	Medium	870	869	435	434
2150 Economic Planning and Policy	50%	Medium	649	642	325	321
2160 Accounting Services and Financial Reportin	25%	Low	1,733	1,693	433	423
2200 Aid Coordination and Loan Management	25%	Low	729	673	182	168
Transactions on Behalf of the State and 3rd Party Outputs			3,080	3,111	1,320	1,346
J05 OPEC - Petroleum Tank Farm	25%		2,080	2,077	520	519
J65 West Coast Road Project	80%		1,000	1,034	800	827
N49 Disaster and Emergency Facility	25%		-	3,561	-	2,849
U03 4th Pacific Regional Energy and Maritime Ministers Meeting	80%		80	76	20	19
Ministry of Foreign Affairs And Trade			5,593	5,290	2,106	1,979
Outputs			4,042	3,839	1,700	1,598
2310 Policy Advice to the Minister and Cabinet International Relations Division (Previously Named Political..etc in	25%	Low	776	779	194	195
2322 FY)	25%	Low	507	507	127	127
2334 Embassy - New York	50%	Medium	2,758	2,552	1,379	1,276
Transactions on Behalf of the State and 3rd Party Outputs			1,552	1,451	407	382
D18 UN Membership	50%	Medium	75	75	37	37
D19 Pacific Community	25%	Low	222	222	56	56
D20 Forum Secretariat	25%	Low	176	176	44	44
D21 Commonwealth Secretariat	25%	Low	128	128	32	32
D22 Fund Technical Cooperation, Commonwealth	25%	Low	61	30	15	7
D25 WTO (Observer Status)	25%	Low	75	75	19	19
D26 International Tribunal for Law of the Se	25%	Low	2	2	1	1
D27 Prohibition of Chemical Organisation	25%	Low	3	2	1	1
D47 UNDP (Apia)	25%	Low	761	693	190	173
E05 WTO - Office Geneva 33750	25%	Low	45	45	11	11

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
E07 Chemical Weapons Convention 1992 ORPCW	25% Low	3	3	1	1
Ministry of Health		1,602	1,578	668	661
Outputs		1,503	1,482	643	637
2430 - Health Strategic Development and Planning	25% Low	433	417	108	104
2440 - Health Promotion and Preventative Health	50% Medium	1,070	1,065	535	533
Transactions on Behalf of the State and 3rd Party Outputs		99	96	25	24
R39 Drinking Water Quality and Sanitation Monitoring and Awareness P	25%	99	96	25	24
Ministry of Natural Resources And Environment		14,472	13,924	5,886	5,655
Outputs		7,588	7,583	4,036	3,995
2810 Policy Advice to the Minister of Environment	25% Low	853	908	213	227
2820 Ministerial Support	25% Low	484	496	121	124
2830 Land Management	50% Medium	1,211	1,171	605	586
2840 Land Technical Services	25% Low	940	923	235	231
2850 Environment Services	50% Medium	1,394	1,467	697	734
2870 Meteorological, Hydrological, Geological	80% High	1,676	1,627	1,341	1,301
2880 - Planning and Urban Management Services	50% Medium	-	-	-	-
2881 Sustainable Water Resources Management	80% High	1,029	991	823	793
Transactions on Behalf of the State and 3rd Party Outputs		6,884	6,342	1,850	1,660
D08 World Meteorological Organisation	25% Low	50	-	13	-
D29 Union Conservation of Nature, International	25% Low	70	60	17	15
D30 SPREP Work Programme	25% Low	120	120	30	30
D31 UNFCC	80% High	4	2	3	2
D51 Biological Diversity Convention	25% Low	1	-	0	-
D54 Rotterdam Convention	25% Low	4	-	1	-
D55 Migratory Species Convention	25% Low	2	0	0	0
D57 UN Convention to Combat Desertification	80% High	2	1	2	1
D58 UN Environment Programme (UNEP)	25% Low	2	2	1	1
D59 Stockholm Convention (US1500)	25% Low	2	-	1	-
D60 Basel Convention (US 1000)	25% Low	4	-	1	-
D76 Commonwealth Forestry Association - London	25% Low	1	1	0	0
D77 Asian Pacific Association of Forestry Re	25% Low	0	-	0	-
D92 RAMSAR Convention	25% Low	7	0	2	0

Description		CPEIR Rating		Total Expenditure		CC Expenditure	
				Budget	Actual	Budget	Actual
D97	Heritage (US33)	25%	Low	0	-	0	-
D98	Waigani Convention (US 1500)	25%	Low	5	0	1	0
E03	IRENA - International Renewable Energy Agency	80%	High	1	1	1	0
J46	Roads for Land Board Leased Lands	50%	Medium	500	292	250	146
Q19	Waste Management Service Contracts	25%	Low	3,881	3,657	970	914
Q20	Land Compensation	25%	Low	2,000	2,000	500	500
Q35	Land Registration / Leasing Commission	25%	Low	66	64	17	16
Q46	Sludge Maintenance Contract (Upolu and Savaii)	25%	Low	164	142	41	35
S12	Global Climate Change Alliances	80%	High				
S56	Pacific Water and Wastewater Conference	50%	Medium				
Ministry of The Prime Minister And Cabinet				1,656	1,595	828	798
Outputs				1,656	1,595	828	798
3020	Policy Advice to the Prime Minister	50%	Medium	994	944	497	472
3030	Prime Ministerial Support	50%	Medium	662	651	331	326
Ministry of Works, Transport And Infrastructure				42,617	44,801	10,883	11,419
Outputs				2,142	2,043	764	729
3610	Policy Advice to the Minister of Works	25%	Low	395	419	99	105
3620	Ministerial Support	25%	Low	437	417	109	104
3650	Land Transport Services	25%	Low	397	333	99	83
3680	Planning and Urban Management Services	50%	Medium	913	874	457	437
Transactions on Behalf of the State and 3rd Party Outputs				40,475	42,757	10,119	10,689
A04	SWA - CSO	25%	Low	2,000	2,000	500	500
A06	EPC (Electric Power Corporation)	25%	Low	2,000	2,000	500	500
A20	LTA (Land Transport Authority)	25%	Low	29,649	31,949	7,412	7,987
A26	SWA (Samoa Water Authority)	25%	Low	6,605	6,605	1,651	1,651
D38	Civil Aviation Organisation, International	25%	Low	132	132	33	33
D39	International Maritime Organisation	25%	Low	23	23	6	6
D40	Pacific Aviation Safety Officer	25%	Low	65	48	16	12
Ministry of Women, Community And Social Development				2,060	1,852	515	463
Outputs				1,943	1,736	486	434
3710	Policy Advice to the Minister	25%	Low	684	575	171	144
3720	Ministerial Support	25%	Low	350	345	88	86

Description	CPEIR Rating	Total Expenditure		CC Expenditure	
		Budget	Actual	Budget	Actual
3770 Research, Policy & Planning (Formerly Output in FY)	25% Low	909	816	227	204
Transactions on Behalf of the State and 3rd Party Outputs		117	116	29	29
Q47 Independent Water Schemes	25% Low	117	116	29	29

ANNEX 4 – ADJUSTMENTS TO PEFA SCORING CALIBRATION

Actual Change Made to Dimension Assessment Criteria	Reason for change and impact on score.
CRPFM 4.1 Legislative Scrutiny of Budgets	
Revised wording for element two to read “A review of climate related executed expenditure and revenue at a level comparable with the approved” which replaced “A performance or impact assessment review of (i) climate change revenue and (ii) climate change programs, including expected results in the future, either through specific impact assessment or information on planned performance.”	No impact on score It was felt that scrutiny of the report was sufficient and that there was no need to have an additional report from the legislature.
Suppression of element (iv) A review of climate related annual details of expenditure and revenue	No impact on score This element is not climate specific. It is already captured by the main PEFA methodology in dimension PI-18.1.
CRPFM 4.2 Legislative Scrutiny of Audit and Evaluation Reports	
In element (ii), suppression of the requirement for a published report of the legislative committee	Impact on score (from D to C) It was felt that scrutiny of the reports was sufficient and that there was no need to have an additional report from the legislature.
CRPFM 5.2 Climate related project selection	
Revised wording “climate assessment and prioritization criteria are used to select new investment projects” to “climate assessment criteria are used to prioritize new investment projects” across all scores.	No impact on score The dimension has been renamed Climate Related Project Prioritization. There was a confusion between two separate steps of the investment process, prioritization and selection. PEFA Climate emphasizes the importance of the prioritization step.
CRPFM 5.3 Climate related provisions for project appraisal	
For a C score , the requirement that appraisal evaluation guidelines require recommendations on both: i) the climate change impacts of new investment projects; and ii) adaptation measures in the project design to address climate risks was revised to either i) or ii).	Impact on score (from D to C) The dimension is revised to be consistent with other indicator’s dimension for which measures are required for either adaptation or mitigation for a C score.
CRPFM 7.2 Climate related debt and guarantees	
For a B score the requirement to produce in a timely manner was removed for producing mandatory climate related reporting. For a C score, the reference to producing mandatory climate related reporting was removed. Additional requirement that the	Increase from D to C The assessment made clear that the basic requirement is that the regulation allows to borrow for climate reasons. Hence, this requirement was introduced for a C score.

Actual Change Made to Dimension Assessment Criteria	Reason for change and impact on score.
purposes for which the government can borrow in the legal framework allows for the coverage of climate related liabilities.	
CRPFM 8.1 Climate responsive procurement framework	
For a C score the requirement for the framework to establish both: i) clear criteria to determine what products or services count as climate responsive; and ii) the scope of procurement operations subject to climate responsive procurement principles was revised to either i) or ii).	Increase from D to C Former requirement penalized situations where there are measures for emergency procurement but no green procurement. Hence, countries which have emergency procurement procedures, in accordance to their sensitivity to climate induced disasters, were overlooked. In addition, having ‘adaptation OR mitigation’ for a C score is consistent with other instances of the framework.
CRPFM 8.2 Climate responsive public procurement operations	
For a C score the requirement that both: i) climate responsive standards are used to help determine tender requirements and specifications, or award criteria and ii) simplified procedures and templates expedite procurement for response to climate induced disasters, was revised to be either i) or ii)	Increase from D to C Same reason than 8.1.
CRPFM 8.4 Climate responsive public procurement reporting	
For a C score the requirement for reporting on emergency procurement operations was revised so that it refers to compliance with procedures and rules requiring emergency procurement operations are reported. Previously the B score required publication of the report, a B score now requires the framework established to get a C to require publication. An A score requires the framework to require inclusion of the analysis on implementation of the emergency procurement operations, whereas prior it just referred to inclusion in the report.	No impact on score. This dimension was modified to take into account the situations where no disaster has occurred during the last three completed fiscal years. In such situation, there has not been any reporting. Hence, the focus is now on the existence of rules requiring production of a report (publication for B and A). The compliance with the rule is also assessed when there has been emergency procurement.
CRPFM-10.2	
For a B and an A scores, the requirement on the use of climate related monies by receiving entities is rewritten as followed: <i>“They include access to information on the use of climate related monies by receiving entities”</i> .	No impact on score. This formulation adjustment clarifies what is expected: to ascertain that funds have been used as intended regardless of who is in charge of implementing the policy, by granting access to information on the use.
CRPFM-13.2	
For a B and a C score the requirement evaluation of the contribution of climate related taxes to climate change was revised	No impact on score.

Actual Change Made to Dimension Assessment Criteria	Reason for change and impact on score.
<p>to be a partial evaluation that included climate related tax or custom policies that are likely to undermine climate policy goals.</p> <p>For an A score, the independent evaluation extended it to both tax and customs policy as opposed to just tax.</p>	<p>The inclusion of customs policies was to clarify the fact that they are covered by the dimension, although it was implied in the tax policies since the beginning.</p> <p>Changing the reference point to include policies which would undermine climate policy goals was to ensure reviews were more holistic on the impact on climate policy.</p>

ANNEX 5 – 2018 PEFA SCORES

Dimensions coloured yellow reflected in the CRPFM assessment.

PFM Performance Indicator		Scoring Method	Dimension Ratings				Overall Rating
			i.	ii.	iii.	iv.	
Pillar I. Budget Reliability							
PI-1	Aggregate expenditure outturn	M1	B				B
PI-2	Expenditure composition outturn	M1	D	D	A		D+
PI-3	Revenue outturn	M2	D	C			D+
Pillar II. Transparency of public finances							
PI-4	Budget classification	M1	C				C
PI-5	Budget documentation	M1	D				D
PI-6	Central gov't operations outside financial reports	M2	D*	D*	C		D+
PI-7	Transfers to subnational governments	M2	NA	NA			NA
PI-8	Performance information for service delivery	M2	B	C	D	C	C
PI-9	Public access to fiscal information	M1	D				D
Pillar III. Management of assets and liabilities							
PI-10	Fiscal risk reporting	M2	C	NA	B		C+
PI-11	Public investment management	M2	A	A	D	C	B
PI-12	Public asset management	M2	C	C	B		C+
PI-13	Debt management	M2	A	A	B		A
Pillar IV. Policy-based fiscal strategy and budgeting							
PI-14	Macroeconomic and fiscal forecasting	M2	C	C	D		D+
PI-15	Fiscal strategy	M2	D	B	B		C+
PI-16	Medium-term Perspective in expenditure budgeting	M2	D	D	C	D	D
PI-17	Budget preparation process	M2	A	C	C		B
PI-18	Legislative scrutiny of budgets	M1	C	B	A	A	C+
Pillar V. Predictability and control in budget execution							
PI-19	Revenue administration	M2	B	B	B	D	C+
PI-20	Accounting for revenue	M1	B	A	C		C+
PI-21	Predictability of in-year resource allocation	M2	C	A	B	A	B+
PI-22	Expenditure arrears	M1	A	D			D+
PI-23	Payroll controls	M1	C	B	B	C	C+
PI-24	Procurement management	M2	A	A	C	D	B
PI-25	Internal controls on non-salary expenditure	M2	A	C	B		B
PI-26	Internal audit	M1	D	B	D	D	D
Pillar VI. Accounting and reporting							
PI-27	Financial data integrity	M2	B	D	C	A	C+
PI-28	In-year budget reports	M1	C	B	C		C+
PI-29	Annual financial reports	M1	A	B	C		C+
Pillar VII. External scrutiny and audit							
PI-30	External audit	M1	D	B	C	D	D
PI-31	Legislative scrutiny of audit reports	M2	C	B	C	B	C+

ANNEX 6 LINKAGES BETWEEN THE 2018 PEFA AND THE 2020 PEFA CLIMATE MODULE

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
CRPFM-1 Budget alignment with climate change strategies					
CRPFM-1.1 Budget alignment with climate change strategies	B	C	PI-16.3 Alignment of strategic plans and medium-term budgets	Elements 1, 2 and 4 in CRPFM 1.1 capture the information contained in PI-16.3 (existence and coverage of sectoral strategic plans, whether the sectoral strategic plans are generally costed and alignment with medium-term budget).	Captures additional information: i) Existence of national climate change policy and strategy; ii) NDC targets; iii) public investment plans; iv) medium-term tax estimates and tax strategy; v) existence of funding gaps; and vi) existence of operational unit in charge of coordination.
		D	PI-16.4 Consistency of budgets with previous year's estimates	Elements 6 and 11 in CRPFM 1.1 capture the information contained in PI-16.4 (the extent to which annual budget proposal are aligned with MTB and whether there an explanation of the difference between annual budget and MTB is provided).	
		B	PI-15.2 Fiscal strategy adoption	Elements 9 and 10 in CRPFM 1.1 capture the information contained in PI-15.2 (description of the fiscal strategy and whether it includes quantitative and qualitative targets).	
CRPFM-2 Tracking climate related expenditure					
CRPFM-2.1 Tracking climate related expenditure	D	C	PI-4 Budget classification	Element 6 in CRPFM 2.1 captures the information contained in PI-4 on the budget classification used by BCG for both the budget and financial reports.	Captures additional information: i) Definition of climate change expenditure for Element 1; ii) Methodology to define climate

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
		A	PI-29.1 Completeness of annual financial report	Elements 3 and 4 in CPRPFM 2.1 captures the information contained in PI-29.1 on the composition of annual financial reports, the level of detail and comparability with the corresponding annual budget.	related expenditure for Element 2; iii) Existence of a reviewing entity for Element 5.
		D	PI-5 Budget documentation	Elements 3 and 4 in CPRPFM 2.1 also capture the information contained in PI-5 describing the content of the documentation. Although PI-5 does not specifically refer to climate or counter-climate related expenditure, narrative of the indicator may mention other documentation included in the budget	
		C+	PI-28 In year budget reports	Element 7 in CPRPFM 2.1 captures the information contained in dimensions PI-28.1 and PI-28.3 that describe the content of the in-year reports, their comparability with the annual budget, and the existence of an analysis of the budget execution report.	
		NA	PI-7.1 System for allocating transfers	Element 8 in CPRPFM 2.1 captures the information contained in dimension PI-7.1 on the criteria on which the horizontal allocation of transfers between subnational governments relies. PI-7.1 does not require require stating	

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
				whether part of the transfers relies on climate related criteria.	
		C	PI-6.3 Financial reports of extrabudgetary units	Element 9 in CPRPFM 2.1 captures the information contained in PI-6.3 on the extent to which EBUs report to the government, and the content of the financial reports.	
		C	PI-10.1 Monitoring of public corporations	Element 9 in CPRPFM 2.1 captures the information contained in PI-10.1 on whether the public corporations report to the government. It does not describe the content of the financial reports.	
CRPFM–3 Budget circular					
CRPFM–3.1 Budget circular	D	C	PI-17.2 Guidance on budget preparation	PI-17.2 assesses among others the clarity and comprehensiveness of the budget circular. But there is no requirement to provide information on CC responsiveness of the budget circular.	Captures additional information: i) Provision of tracking methodology in the budget circular; ii) Identification of climate related and counter to climate policies; iii) Reference to national strategy; and iv) Instruction for factoring climate in expenditure and limit counter climate
CRPFM–4 Legislative scrutiny					
CRPFM–4.1 Legislative scrutiny of budget	D	B	PI-18.2 Legislative procedures for budget scrutiny	Elements 1 and 6 in CPRPFM 2.1 capture the information contained in PI-18.2 on levels of public consultation, specialized, committee and technical support during the scrutiny of the budget.	Captures additional information: i) production of the committee's report in Element 1; ii) review of the positive, neutral or negative contribution to climate change in Element 3; iii)

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
					review of climate related fiscal risks in Element 5, and iv) report on the feedback received during public consultation in Element 6.
		B	PI-8.1 Performance plans for service delivery	Element 2 in CPRPFM 2.1 captures the information contained in PI-8.1 on the extent to which performance plans capture performance with indicators in budget proposal ore related documentation.	Focuses on performance plans associated with climate related expenditure and revenue. The absence of performance plans does not mean that the impact of climate related expenditure and revenue is not assessed elsewhere.
		C	PI-18.1 Scope of budget scrutiny	Element 4 in CPRPFM 2.1 captures the information contained in PI-18.2 explaining whether the legislature does a detailed review of revenue and expenditure proposals. This dimension also describes the extent to which the budget scrutiny is basic or more developed.	
CRPFM–4.2 Legislative scrutiny of audit and evaluation reports	C	C+	PI-31 Legislative scrutiny of audit reports	PI-31 focuses on the audit of financial reports. It neither covers performance audits nor evaluations. This indicator provides a description of the capacity of the legislature in the scrutiny of audits.	Captures additional information: i) involvement of support mechanisms; ii) review of CC related expenditure and revenue; iii) publication of a report on execution; iv) scrutiny of audit/evaluation reports on CC policies; v) scrutiny of the impact of the execution of the CC budget; vi) issuance of recommendations on the

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
					matter; and vii) follow-up of the recommendations
CRPFM-5 Climate responsive public investment management					
CRPFM-5.1 Climate related provisions in regulatory framework for public investment management	C	No corresponding dimension			
CRPFM-5.2 Climate related project selection	D	A	PI-11.2 Investment project selection	PI-11.2 examines the existence of standard criteria for project selection.	Captures additional information on the contents of the project selection criteria and examines them to see if they are climate related.
CRPFM-5.3 Climate related provisions for project appraisal	D	A	PI-11.1 Economic analysis of investment proposals	Dimension PI-11.1 measures the extent to which economic analyses are conducted for the major investment projects, according to national guidelines, reviewed by an entity other than the sponsoring one, and of which the results are published.	Captures additional information: i) national guidelines for projects appraisal require the evaluation of climate change impacts of new investment projects; ii) methodology for impact evaluation; and iii) requirement of adaptation measures in the project design to address climate risks. Examines whether the appraisal of all investments includes the analysis of the climate change impacts.
CRPFM-5.4 Reporting from entities in charge of implementation	D	No corresponding dimension			

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
CRPFM–6 Climate responsive non Financial asset management					
CRPFM–6.1 Climate responsive non-financial asset management	D	C	PI-12.2 Nonfinancial asset monitoring	PI-12.2 assesses the extent to which the government maintains a register of nonfinancial assets (fixed assets, lands and subsoils), which includes information on their age and usage.	Captures additional information: i) identification of CC exposure and sensitivity of nonfinancial assets; ii) identification of contribution of nonfinancial assets to mitigation; iii) inclusion of CC information in registers; iv) inclusion of CC aspects in rules for disposals and transfers of nonfinancial assets; and v) rules on the use of nonfinancial assets.
		B	PI-12.3 Transparency of asset disposal	PI-12.3 assesses the existence of rules for the disposal and transfers of nonfinancial assets, and the compliance with them. Part of these rules might be related to CC (protection of wetlands, limitation of extraction on public lands).	
CRPFM–7 Climate related liabilities					
CRPFM–7.1 Climate related fiscal risks	D	B	PI-10.3 Contingent liabilities and other fiscal risks	PI-10.3 examines to what extent government quantifies and consolidates information on significant contingent liabilities and other fiscal risks.	Examines to what degree climate related fiscal risks belong to what the PI-10.3 mentions as 'other fiscal risks'.
CRPFM-7.2 Climate related debt and guarantees	C	A	PI-13.2 Approval of debt and guarantees	PI-13.2 assesses the existence of documented policies and procedures providing guidance to borrow, which might include climate related arrangements. However, the dimension is mainly about authority to approve and manage debt.	Captures additional information: i) specification climate related objectives in the legal framework for borrowing; ii) Inclusion of arrangements for SNGs (noting that there are no SNGs in Samoa) and SOEs in the framework; iii) inclusion of methodology for identification of

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
					climate related projects; iv) reports on climate related borrowing.
CRPFM-8 Climate responsive procurement					
CRPFM-8.1 Climate responsive procurement framework	C	No corresponding dimension			
CRPFM-8.2 Climate responsive public procurement operations	C	No corresponding dimension			
CRPFM-8.3 Climate responsive public procurement monitoring	C	A	PI-24.1 Procurement monitoring	PI-24.1 assesses the existence, coverage, completeness, and accuracy of the procurement database. Some elements of information are required, but nothing related to climate.	Captures additional information: i) compliance of award and implementation of contract with climate specifications; ii) system for ensuring compliance of emergency procurement with emergency procedures; and iii) compliance of emergency operations
CRPFM-8.4 Climate responsive public procurement reporting	D	C	PI-24.3 Public access to procurement information	PI-24.3 examines a number of different elements that relate to the provision of information on procurement, in particular CRPFM 8.4 focuses on Element 6 of PI 24.3 which looks at production of annual statistics on procurement.	Captures additional information: i) report referring to green procurement target; ii) submission to the legislature; iii) evaluation of benefits and outcomes of green procurement ; iv) procurement performance indicators include climate; and v) report on emergency procurement operations

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
CRPFM-9 Climate responsive revenue administration					
CRPFM-9.1 Climate related tax management, audit and investigation	NA	B	PI-19.2 Revenue risk management	CRPFM 9.1 applies to the climate related taxes the same requirement which are used for the most important revenue streams, measured by the materiality, which is that a structured and systematic approach for assessing and prioritizing compliance risk is used.	Captures additional information: i) accurate and comprehensive registration of GHG emitters in a database, linked to the taxpayer database; and ii) existence of effective penalties for non-compliance. Samoa has not imposed any carbon related taxes.
		B	PI-19.3 Revenue audit and investigation	PI-19.2 examines to what degree compliance improvement plans are in place and the completion of audit and investigations.	
CRPFM-9.2 Climate related tax arrears	NA	D	PI-19.4 Revenue arrears monitoring	PI-19.4 examines the stock of revenue arrears at the end of the year.	Only uses part of the requirement focusing on carbon related taxes. Samoa has not imposed any carbon related taxes.
CRPFM-10 Compliance of climate related expenditure					
CRPFM-10.1 Effectiveness of the systems of controls	C	C	PI-25.2 Effectiveness of expenditure controls	PI-25.2 assesses the existence of commitment controls, and is limited to the cash availability and approved budget allocation	Focuses on transactions which have climate conditionalities, and their compliance with these conditionalities Captures additional information on commitment controls ensuring that climate related transactions are compliant with their intent.
		B	PI-25.3 Compliance with payment rules and procedures	Dimension PI-25.3 assesses the general compliance of payments with regular procedures, which might include a control of the compliance of the payment with its intent. It also assesses that the	

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
				exceptions to the regular procedures are authorized and justified. These exceptions can include emergency payments.	
		D	PI-26 Internal audits	Indicator PI-26 assesses the internal control system. PI-26.1 assesses the coverage of internal audits; PI-26.2 assesses the extent to which internal audits include an audit of the control systems; PI-26.3 assesses the completion of the audit plans.	
CRPFM–10.2 Compliance of transactions	B	No corresponding dimension			
CRPFM–I I Climate responsive fiscal decentralization framework					
CRPFM–11.1 Climate responsive fiscal decentralization arrangements		No corresponding dimension			
CRPFM-11.2 Climate responsive fiscal transfers	NA	NA	PI-7.1 System for allocating transfers	PI-7.1 assesses the extent to which the horizontal allocation of transfers is determined by rule based and transparent systems.	Examines whether allocation criteria could be climate related. Captures additional information: ii) alignment of conditionality of transfers with national climate strategy; and ii) performance-based transfers relying on climate performance
		NA	PI-10.2 Monitoring of subnational governments	PI-10.2 measures the financial reporting from SNGs to central government. It is focused on financial statements and does not specifically provide for reporting on the use of conditional transfers.	

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
CRPFM-11.3 Climate responsive PFM arrangements applied by subnational governments			No corresponding dimension		
CRPFM-12 Climate related performance information					
CRPFM-12.1 Climate related information in performance plans	D	B	PI-8.1 Performance plans for service delivery	PI-8.1 assesses the extent to which performance indicators are presented in the budget proposal document.	CRPFM 12.1 uses the same calibration as PI-8.1 and PI-8.2 but focuses on sole climate related programs or activities, and examines the consistency of performance indicators with those established in the national climate change strategy/plan.
CRPFM-12.2 Climate related information in performance reports	C	C	PI-8.2 Performance achieved for service delivery	PI-8.1 assesses the extent to which actual performance results are presented in the budget proposal document or other separate document.	
CRPFM-13 Climate related evaluation					
CRPFM-13.1 Climate related evaluation of expenditure	C	D	PI-8.3 Resources received by service delivery units	PI-8.3 assesses the extent to which information is available on the resources actually received by service delivery units.	CRPFM-13.1 constitutes a focus of PI-8.3 on climate related programs and activities. The other part is an assessment of the content of the evaluation, which is not included in PI-8.3. It requires an evaluation of the impact of activities and programs which contribute to CC mitigation or adaptation or have a harmful impact on either.
		C	PI-8.4 Performance evaluation for service delivery	PI-8.4 Considers the extent to which design of public services and the appropriateness, efficiency and effectiveness of these are assessed in a systematic way through an evaluation process.	

CRPFM indicator/dimension	CRPFM Score	PEFA Score	Corresponding PEFA indicator(s)/dimension(s)	Information from the PEFA Indicator	Additional Information Required for the Climate Module
CRPFM–13.2 Climate related evaluation of taxes	D	No corresponding dimension			
CRPFM–14 Expenditure outturn for climate activities					
CRPFM–14.1 Aggregate climate related expenditure outturn	D	B	PI-1 Aggregate expenditure outturn	CRPFM-14.1 is assessed similarly to PI-1 using the same calibration and calculation sheet, but limits the scope of expenditure to climate-related expenditure.	Requires climate related expenditure to be identifiable at the time of the budget and when actuals are produced.
CRPFM–14.2 Climate related expenditure composition outturn	D	D	PI-2.1 Expenditure composition outturn by function	CRPFM-14.2 is assessed similarly to PI-2.1 using the same calibration and calculation sheet, but limits the scope of expenditure to climate-related expenditure.	Requires climate related expenditure to be identifiable at the time of the budget and when actuals are produced.

ANNEX 7 SOURCES OF INFORMATION

Stakeholders Interviewed

Ministry of Finance

Leasiosiofa'asisina Galumalemana Oscar Malielegaoi (CEO)
Leiataua Henry Ah Ching (Deputy CEO - Operations)

Ministry of Finance - Public Finance Management Division

Feagaimaleata Tafunai (ACEO PFM/FSCD)
Fa'asaina Fa'ataga (Principal PFM/FSCD)
Rhonda Aumaga (Principal PFM/FSCD)

Ministry of Finance – Climate Resilience Division

Litara Taulealo (ACEO CRICD)
Ilouila Aumua (Principal CRICD)
Jean Viliamu (Principal CRICD)

Ministry of Finance – Budget Division

Vaetoeifaga Abigail Lee Hang (ACEO Budget)
Karoline Fereti (Principal Forecasting Officer, Budget)
Punitia Fa'aiuaso (Senior Formulation Officer, Budget)
Juliet Solia (Senior Forecasting Officer, Budget)
Litara Taulealo (ACEO CRICD)
Ilouila Aumua (Principal CRICD)
Jean Viliamu (Principal CRICD)

Ministry of Finance – Energy Division

Lilian Penaia (Principal Energy)
Faatali Simanu (Senior Research Energy)
Tipeni Faalafi (Research Officer, Energy)

Ministry of Finance – Accounts Division

Lusia Matalasi (Accountant Accounts Payable and Expenditure, Accounts)
Epenesa Tanoi (Accountant Reporting, Accounts)
Gloria Esera Lafi (Manager Cashflow and Investment, Accounts)
Vili Tiatia (Accountant Cashflow, Accounts)

Ministry of Finance – Procurement Division

Soteria Noaese (ACEO Procurement)
Talaetau Lima (principal Procurement)
Ataline Lafoga (Senior Procurement)

Ministry of Finance - Aid Coordination and Debt Management

Auta Tagoai Peresitene Kirifi (ACEO ACDMD)
Leumalealofa Faumui (Principal Loans Unit, ACDMD)
Toalima Nofosaefa (Principal Debt Management Unit, ACDMD)
Terokoraoi Uilelea (Senior Grants Unit, ACDMD)
Josephine Tumua (Senior Grants Unit, ACDMD)
Ministry of Finance - Aid Coordination and Debt Management

Ministry of Finance - Economic Policy and Planning Division

Lilomaiaava Mamea Samuel Ieremia (ACEO EPPD)
Darlene Roebeck (Senior Macroeconomic, EPPD)

Ministry of Customs and Revenue

Ieni Sheppard (Deputy CEO IRS, MCR)
Theresa Aмосa (ACEO Policy, MCR)

Land Transport Authority

Tauvaga Ofoia (Principal Engineer, LTA)

National University of Samoa (Observer)

Hamelisa Victor (National University of Samoa Observer)

Ministry of Works, Transport and Infrastructure

Tauiliili Kalavini Maualaivao (Transport and Infrastructure Sector Coordinator, MWTI)
Aleta Tafua (Principal MandE, MWTI)

Ministry of Natural Resources and Energy

Anne Rasmussen (ACEO CC and GEF, MNRE)
Laulu Tamati Fau (EWACC Project Manager, MNRE)
Toiata Uili (IMPRESS Project Manager, MNRE)
Fefiloi Kerstin (Principal RE, MNRE)
Cathleen (IMPRESS Officer, MNRE)

Samoa Audit Office

Fuimaono Camillo Afele (Controller and Auditor General)
Jaslyn Mariner (Assistant Controller and Auditor General)
Roseanne Faau (Director – Ministries, Projects and PA)
Muaausa Marshall Maua (Director- Public Bodies and Authorities)
Paula Tumua (Director – Compliance)
Oceanbaby Penitito (Director – Performance and Environment)
Ah Siu Lin (Director – Strategic Planning and Corporate)
Morina Faasisila (Director – IT Audits)
Letoa Petelo Leota (Director – Information and Communication)

Sources of Information

Table Annex 2.1 Data requirements to conduct a CRPFMR

PEFA Climate Indicator Dimension	Data	Source
CRPFM-1 Budget alignment with climate change strategies		
1.1 Budget alignment with climate change Strategies	Samoa Energy Sector Plan 2017-22	https://www.mof.gov.ws/wp-content/uploads/2019/08/SESP-2017-2022-English-version.pdf
	Samoa Intended National Determined Contributions	https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/Samoa%20First/Samoa%20INDC_Submission%20to%20UNFCCC.pdf
	2020/21 Fiscal Strategy Statement	https://www.mof.gov.ws/wp-content/uploads/2020/08/200525-Fiscal-Strategy-FY2021-ENG-Final.pdf
	National Environment Sector Plan 2017-2021	https://www.mnre.gov.ws/mnre-redesign/wp-content/uploads/2017/08/NESP-2017-2021.pdf
	Energy Sector Plan 2017/18 – 2021/22	https://www.mof.gov.ws/wp-content/uploads/2019/08/SESP-2017-2022-English-version.pdf
	The Strategy for the Development of Samoa	https://www.mof.gov.ws/services/aid-coordination-debt-management/strategy-for-the-development-of-samoa/
CRPFM-2 Tracking climate related expenditure		
2.1 Tracking Climate related expenditure	Samoa 2012 Climate Public Expenditure and Institutional Review	https://www.forumsec.org/wp-content/uploads/2018/09/Samoa-CPEIR-Report.pdf
	Government of Samoa, Financial Year 2021 Chart of Accounts	Supplied by MoF (unpublished)
	Approved Estimates of Receipts and Payments for the Government of Samoa FY2020-2021	https://www.mof.gov.ws/wp-content/uploads/2020/07/Approved-Budget-20-21-Eng-Final-for-Printing.pdf
CRPFM-3 Budget circular		
3.1 Budget circular	2020/21 Budget circular	Supplied by MoF (unpublished)
CRPFM-4 Legislative scrutiny		

PEFA Climate Indicator Dimension	Data	Source
4.1 Legislative scrutiny of budget	Budget and budget documents reviewed by legislature, including report on fiscal risks Details of matters covered by the legislature's review, such as records of meetings, findings and committee reports Records of legislative sessions and decisions Report on climate related risks Public consultation and corresponding report	Legislature committees, corroborated by advocacy, civil society, and interest groups Budget director, secretary or chair of budget committee(s) of legislature, corroborated by advocacy, civil society, and interest groups
4.2 Legislative scrutiny of audit and evaluation reports	Records of hearings and audit reports for the last three completed fiscal years Records of attendance at hearings, particularly concerning the audited entities and Supreme audit institution	Legislature committees, corroborated by advocacy, civil society, and interest groups Internal and/or external audit reports
CRPFM-5 Climate responsive public investment management		
5.1 Climate related provisions in regulatory framework for public investment management	National Policy of Combatting Climate Change 2007	https://policy.asiapacificenergy.org/sites/default/files/national%20policy%20on%20combating%20climate%20change%202007.pdf
	The National Building code 2017	http://prdrse4all.spc.int/sites/default/files/nbc-draft-2017-february15-final-for-staples-8x11_samoa.pdf
5.2 Climate related project selection	Public Sector Investment Programme	https://www.mof.gov.ws/services/economy/public-sector-investment-programme/
5.3 Climate related provisions for project appraisal	Planning and Urban Management Act 2004	http://www.paclii.org/ws/legis/num_act/pauma2004250/
	Planning and Urban Management (Environmental Impact Assessment) Regulations 2007	https://pacific-data.sprep.org/dataset/planning-and-urban-management-environmental-impact-assessment-regulations-2007/resource
5.4 Reporting from entities in charge of implementation	Electric Power Corporation of Samoa Statement of Corporate Objectives 2017 to 2020	https://www.epc.ws/images/Publications/SCO%202017-2020%20Eng%20to%20Legislative.pdf

PEFA Climate Indicator Dimension	Data	Source
	Electric Power Corporation of Samoa Annual Report 2017/18	https://www.epc.ws/images/Publications/EPC%20Annual%20Report%202017-2018_final.pdf
	Samoa Ports Authority Annual Report for Year Ended 30 June 2019	https://www.spasamoa.ws/images/A-reports/AR2019.pdf
	Land Transport Authority Annual Report for Year Ended 30 June 2019	Not available on internet
	Land Transport Authority Corporate Plan 2017-2020	Not available on internet
CRPFM-6 Climate responsive non-financial asset management		
6.1 Climate responsive non-financial asset management	Public Financial Management Act	https://www.mof.gov.ws/wp-content/uploads/2020/03/Public-Finance-Management-Act-2001.pdf
CRPFM-7 Climate related liabilities		
7.1 Climate related fiscal risks	2018/19 Public Accounts (Audited)	https://www.mof.gov.ws/wp-content/uploads/2020/05/Public-Accounts-2019-.pdf
	2020/21 Fiscal Strategy Statement	https://www.mof.gov.ws/wp-content/uploads/2020/08/200525-Fiscal-Strategy-FY2021-ENG-Final.pdf
7.2 Climate related debt and guarantees	Medium Term Debt Management Strategy 2016-2020	https://www.mof.gov.ws/wp-content/uploads/2019/01/SAMOA-MTDS-2016-2020-FINAL.pdf
CRPFM-8 Climate responsive procurement		
8.1 Climate responsive procurement framework	Legal and regulatory framework for procurement Climate related procurement framework (or <i>Green procurement framework</i>) Information on government procurement plans, bidding opportunities, contract awards,	MoF, procurement agency, or entities where the procurement monitoring has been centralized. In decentralized systems, see the five CG units with the highest value of procurement

PEFA Climate Indicator Dimension	Data	Source
	resolution of procurement complaints, and annual procurement statistics	
8.2 Climate responsive public procurement operations	Annual report on procurement Procurement framework agreements for commonly procured goods or services (oil and gas, office cleaning, etc.) Simplified procedures and templates	MoF, procurement agency, or entities where the procurement monitoring has been centralized. In decentralized systems, see the five CG units with the highest value of procurement procurement data publicly available in official websites Corroborations from climate advocacy group, civil society or business associations (e.g., chambers of commerce)
8.3 Climate responsive public procurement monitoring		
	Public Finance Management Act 2001 (Section XII Procurement and Contracts)	https://www.mof.gov.ws/wp-content/uploads/2020/03/Public-Finance-Management-Act-2001.pdf
	Treasury Instructions – Section 6 Procurement and Contracting (April 2020).	https://www.mof.gov.ws/wp-content/uploads/2020/06/Treasury-Instruction-Part-K-2020-40620-Final-converted.pdf
	Procurement Manual (April 2020).	https://www.mof.gov.ws/wp-content/uploads/2020/05/POM2020-Final.pdf
	Procurement Database	Supplied by MoF (unpublished)
8.4 Climate responsive public procurement reporting	Various procurement reports	MoF (not published)
CRPFM-9 Climate responsive revenue administration		
9.1 Climate related tax management, audit and investigation	NA	NA

PEFA Climate Indicator Dimension	Data	Source
11.1 Climate responsive fiscal decentralization legal framework	NA	NA
11.2 Climate responsive fiscal transfers	NA	NA
11.3 Climate responsive PFM arrangements applied by subnational governments	NA	NA
CRPFM–12 Climate related performance information		
12.1 Climate related information in performance plans	Community Development Sector plan 2016-2021	https://www.mwcsd.gov.ws/images/2018/MWCSD_CDP_Eng.pdf
	Water and Sanitation Sector Plan Framework for Action 2016-2020	https://www.mnre.gov.ws/wp-content/uploads/2017/08/WFL-Sector-Plan-2016-2020-Final-final.pdf
	National Environment Sector Plan 2017-2021	https://www.mnre.gov.ws/mnre-redesign/wp-content/uploads/2017/08/NESP-2017-2021.pdf
	Fiscal Strategy Statement 2020/21 Main Estimates	https://www.mof.gov.ws/wp-content/uploads/2020/08/200525-Fiscal-Strategy-FY2021-ENG-Final.pdf

PEFA Climate Indicator Dimension	Data	Source
12.2 Climate related information in performance reports	Published information on actual quantity of outputs produced or delivered, and evidence of measurable progress on outcomes, associated with the programs or services delivered by each ministry for the last completed fiscal year Published information on activities performed in relation to service delivery that are undertaken by each ministry for the last completed fiscal year.	Annual budget document and/or supporting budget documentation. Ministry budget statements and/or performance plans. Other documents on ministry service delivery plans containing performance information
CRPFM-13 Climate related evaluation		
13.1 Climate related evaluation of expenditure	Samoan Monitoring, Evaluation and Reporting Framework (SMERF)	https://www.mof.gov.ws/wp-content/uploads/2019/09/SMERF-Manual.pdf
	World Bank evaluation of the Second Infrastructure Asset Management Project (SIAM) Strategy	http://documents1.worldbank.org/curated/en/602431468335700809/pdf/394950SIAM021PID0Appraisal0Stage.pdf
	Second Resilience Development Policy Operation with a Catastrophe Deferred Drawdown Option	http://documents1.worldbank.org/curated/en/738711468107963005/pdf/394100WSOIDA1R20071015011.pdf
13.2 Climate related evaluation of taxes	NA	NA
CRPFM-14: Expenditure outturn for climate actions		
14.1 Aggregate climate expenditure outturn	2017/18, 2018/19, 2019/20 Budget and actual information. Provided in electronic format by the MoF, consistent with Budget and final outcome report	Supplied by the Ministry of Finance.
	Samoa Climate Policy Expenditure and Institutional Review 2012	https://www.forumsec.org/wp-content/uploads/2018/09/Samoa-CPEIR-Report.pdf

PEFA Climate Indicator Dimension	Data	Source
14.2 Climate related expenditure outturn	2017/18, 2018/19, 2019/20 Budget and actual information	Provided in electronic format by the MoF.
	Samoa Climate Policy Expenditure and Institutional Review 2012	https://www.forumsec.org/wp-content/uploads/2018/09/Samoa-CPEIR-Report.pdf

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