



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2004**

**Compiled by the Ministry of Finance
Government of Samoa
Apia
SAMOA
2004**



**KEY PERFORMANCE INDICATORS
OF THE PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2004**

GOVERNMENT OF SAMOA

KEY PERFORMANCE INDICATORS

for the financial year ended 30 June 2004

	2004 \$'000	2003 \$'000	2002 \$'000	2001 \$'000	2000 \$'000
Receipts and Payments Surplus/(Deficit)	(9,107)	(7,455)	(16,356)	(711)	(7,922)
Project Aid - Cash Grants Received	4,267	4,362	4,870	15,826	4,312
Government Capital Surplus/(Deficit)	301,486	323,127	224,194	151,024	91,269
Cash and Short Term Deposits	39,727	52,399	42,690	48,988	57,370
Receivables	184,577	180,657	205,885	200,704	161,868
Term Debts	474,986	460,868	484,794	476,268	468,313
Debts Secured by National Loans Sinking Fund	0	0	0	7,136	6,823
National Loans Sinking Fund Net Assets	25,157	25,084	24,862	24,273	22,868
Ratio of National Loans Sinking Fund Net Assets to Secured Debt	0	0	0	3 : 1	3 : 1



**PUBLIC ACCOUNTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2004**



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GOVERNMENT OF SAMOA

SCHEDULE 1

STATEMENT OF RECEIPTS

for the financial year ended 30 June 2004

	2004	Estimate	Over/(Under)
	\$	\$	\$
RECEIPTS BY MINISTRY			
Agriculture	500,550	476,580	23,970
Attorney General	7,875	60,000	(52,125)
Audit	283,734	300,000	(16,266)
Commerce, Industry and Labour	277,575	235,400	42,175
Communication, Information and Technology	1,645,442	1,620,000	25,442
Education, Sports and Culture	328,399	363,500	(35,101)
Finance	23,406,861	26,957,720	(3,550,859)
Foreign Affairs and Trade	400,935	505,000	(104,065)
Health	1,281,188	1,157,000	124,188
Justice and Courts Administration	628,644	435,000	193,644
Legislative Assembly	25,840	10,000	15,840
Natural Resources and Environment	926,880	885,000	41,880
Police, Prisons and Fire Services	712,726	772,000	(59,274)
Prime Minister's	2,194,282	1,300,000	894,282
Revenue	245,541,236	259,438,067	(13,896,831)
Women, Community and Social Development	327,156	911,000	(583,844)
Works, Transport and Infrastructure	6,013,807	5,600,327	413,480
TOTAL RECEIPTS	<u>284,503,128</u>	<u>301,026,594</u>	<u>(16,523,466)</u>

GOVERNMENT OF SAMOA

SCHEDULE 2

STATEMENT OF EXPENDITURE

for the financial year ended 30 June 2004

	Schedule	2004 \$	Estimate \$	(Over)/Under \$
EXPENDITURE BY MINISTRY				
Agriculture	2.1	10,692,535	10,699,985	7,450
Attorney General	2.2	1,297,448	1,320,006	22,558
Audit	2.3	1,098,842	1,091,460	(7,382)
Commerce, Industry and Labour	2.4	2,999,958	3,191,542	191,584
Communication, Information and Technology	2.5	1,390,342	1,421,918	31,576
Education, Sports and Culture	2.6	51,163,264	50,536,109	(627,155)
Finance	2.7	71,637,103	81,544,128	9,907,025
Foreign Affairs and Trade	2.8	12,575,521	12,102,012	(473,509)
Health	2.9	37,803,906	38,388,774	584,868
Justice and Courts Administration	2.10	4,958,934	5,075,102	116,168
Legislative Assembly	2.11	2,405,146	2,329,002	(76,144)
Natural Resources and Environment	2.12	5,727,960	5,870,411	142,451
Ombudsman	2.13	264,917	274,060	9,143
Police, Prisons and Fire Services	2.14	10,963,636	11,093,125	129,489
Prime Minister's	2.15	4,033,012	4,027,048	(5,964)
Public Service Commission	2.16	1,833,159	1,855,907	22,748
Revenue	2.17	4,865,291	5,264,955	399,664
Women, Community and Social Development	2.18	6,057,201	6,557,983	500,782
Works, Transport and Infrastructure	2.19	29,790,092	29,904,684	114,592
TOTAL EXPENDITURE		<u>261,558,268</u>	<u>272,548,211</u>	<u>10,989,943</u>

GOVERNMENT OF SAMOA

SCHEDULE 2.1

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

AGRICULTURE	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister ¹	294,195	293,971	(224)
2.0 Ministerial Support ²	446,648	445,933	(715)
3.0 Agricultural Quarantine and Regulation	602,257	604,030	1,773
4.0 Crops Research, Commercial Development and Advisory ³	2,519,950	2,514,664	(5,286)
5.0 Animal Production, Health and Research ⁴	987,514	987,127	(387)
6.0 Forestry Management, Planning & Research	1,288,845	1,313,612	24,767
7.0 Fisheries Management, Planning and Research	1,362,224	1,371,630	9,406
8.0 Meteorological, Hydrological, Geological and Geophysics Services ⁵	728,024	711,987	(16,037)
9.0 Policy Development, Planning and Communication	302,185	303,984	1,799
Total Outputs	8,531,841	8,546,938	15,097
Third Party Outputs			
Counterpart Costs for Agriculture Census	18,848	22,000	3,152
Total Third Party Outputs	18,848	22,000	3,152
Transactions on Behalf of State			
Membership Fees			
Asian Pacific Agriculture Research Institute	8,404	10,345	1,941
Asian Pacific Association of Forestry Research Institute	0	156	156
Asian Pacific Coconut Community	43,813	51,048	7,235
Commonwealth Forestry Association (London)	0	810	810
Commonwealth Veterinarian Association	0	1,500	1,500
Food and Agricultural Organisation (FAO)	10,910	11,122	212
Forum Fisheries Agency	28,473	32,328	3,855
South Pacific Applied Geoscience	50,046	50,046	0
World Meteorological Organisation	27,644	27,644	0
	169,290	184,999	15,709
Agriculture Show	100,000	100,000	0
Retirement Benefits	88,554	90,000	1,446
Rents and Leases			
ACB Lease	328,082	317,532	(10,550)
FAO Sub-Regional Office	205,940	205,940	0
Government Building	25,700	26,001	301
Property Lease (Fisheries)			
Quarantine Office - Matautu	18,466	23,590	5,124
Quarantine Office - Faleolo Airport	4,901	7,070	2,169
Quarantine Office - Fagalii Airport	1,961	2,150	189
Quarantine Office - Mulifanua	1,241	2,500	1,259
Village Sub-Stations	24,457	27,050	2,593
	610,748	611,833	1,085

GOVERNMENT OF SAMOA

SCHEDULE 2.1

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

AGRICULTURE	2004	Estimate	(Over)/Under
	\$	\$	\$
Transactions on Behalf of State			
Tropical Sheep Shipment	570	0	(570)
VAGST	1,172,684	1,144,215	(28,469)
Total Transactions on Behalf of State	2,141,846	2,131,047	(10,799)
TOTAL EXPENDITURE - AGRICULTURE	10,692,535	10,699,985	7,450

¹ Overhead Overspending

³ Operating, Capital & Overhead Overspending

³ Personnel & Overhead Overspending

⁴ Personnel, Operating, Capital & Overhead Overspending

⁵ Personnel, Operating & Capital Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.2

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

ATTORNEY GENERAL'S OFFICE	2004	Estimate	(Over)/Under
	\$	\$	\$
Outputs			
1.0 Policy Advice to the Head of State, Ministers and Departments ¹	391,465	353,766	(37,699)
2.0 Legislative Drafting	131,186	131,765	579
3.0 Criminal Prosecution ²	289,951	285,243	(4,708)
4.0 Civil Claims and Opinions	85,560	126,595	41,035
5.0 Government Contracts	117,202	120,805	3,603
Outputs	1,015,363	1,018,174	2,811
Transactions on Behalf of State			
Rents and Leases	137,924	155,165	17,241
VAGST	144,161	146,667	2,506
Total Transactions on Behalf of State	282,085	301,832	19,747
TOTAL EXPENDITURE - ATTORNEY GENERAL'S OFFICE	1,297,448	1,320,006	22,558

¹ Personnel & Overhead Overspending

² Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.3

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

AUDIT OFFICE	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Audit Reports and Services to Parliament and Certification of Warrants for Payments out of Public Funds ¹	99,594	96,091	(3,503)
2.0 Audit of Quarterly Statement of Treasury Receipts and Payments, Annual Public Accounts and Daily Treasury Cheque Listings	168,222	168,434	212
3.0 Audit of Government Departments ²	181,528	181,024	(504)
4.0 Audit of Statutory Corporations	289,166	289,622	456
Total Outputs	<u>738,510</u>	<u>735,171</u>	<u>(3,339)</u>
Transactions on Behalf of State			
Membership Fees			
International Organisation of Supreme Audit Institutions	1,113	1,114	1
South Pacific Organisation of Supreme Audit Institutions	388	529	141
	<u>1,501</u>	<u>1,643</u>	<u>142</u>
Rents and Leases	198,000	198,000	0
SPASAI Conference	39,954	40,000	46
VAGST	120,876	116,646	(4,230)
Total Transactions on Behalf of State	<u>360,331</u>	<u>356,289</u>	<u>(4,042)</u>
TOTAL EXPENDITURE - AUDIT OFFICE	<u><u>1,098,841</u></u>	<u><u>1,091,460</u></u>	<u><u>(7,381)</u></u>

¹ Operating, Capital & Overhead Overspending

² Personnel, Operating, Capital & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.4

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

	2004	Estimate	(Over)/Under
	\$	\$	\$
COMMERCE, INDUSTRY & LABOUR			
Outputs			
1.0 Policy Advice to the Minister ¹	127,583	124,642	(2,941)
2.0 Ministerial Support	119,684	121,148	1,464
3.0 Investment & Industry Development			
3.1 Foreign Investment Registration	120,340	123,245	2,905
3.2 Industry Development	70,592	73,937	3,345
3.3 Investment Promotion	111,743	141,220	29,477
	<u>302,675</u>	<u>338,402</u>	<u>35,727</u>
4.0 Fair Trading			
4.1 Public Awareness & Education ²	81,396	77,160	(4,236)
4.2 Enforcement & Compliance of Fair Trading Legislation	67,634	73,716	6,082
4.3 Prices Board	68,515	87,144	18,629
	<u>217,545</u>	<u>238,020</u>	<u>20,475</u>
5.0 Administration of Apprenticeship Scheme ³	157,955	144,725	(13,230)
6.0 Compilation of Labour Market Surveys	61,867	65,769	3,902
7.0 Operation of Employment Service	52,627	56,749	4,122
8.0 Enforcement of Labour Standards ⁴	179,771	172,227	(7,544)
9.0 Enforcement of Occupational Health & Safety Standards	65,728	69,286	3,558
10.0 Work Permit Administration	38,790	41,516	2,726
11.0 Management of Registration of Companies & Intellectual Properties ⁵	185,436	175,396	(10,040)
Total Outputs	<u>1,509,660</u>	<u>1,547,880</u>	<u>38,220</u>
Transactions on Behalf of State			
Membership Fees			
International Organisation for Customers	871	960	89
World Intellectual Property Organisation	3,214	7,000	3,786
World Association of Investment Promotion Agencies	5,661	6,400	739
	<u>9,747</u>	<u>14,360</u>	<u>4,613</u>
Contribution to Private Sector	40,000	40,000	0
World Consumer Rights Day	20,513	20,000	(513)
World Intellectual Property Day	13,245	15,000	1,755
Rents and Leases			
ACB Building	239,050	272,831	33,781
DESICO Lease	0	2,640	2,640
Yazaki Lease	843,666	928,033	84,367
	<u>1,082,716</u>	<u>1,203,504</u>	<u>120,788</u>
VAGST	324,076	350,798	26,722
Total Transactions on Behalf of State	<u>1,490,297</u>	<u>1,643,662</u>	<u>153,365</u>
TOTAL EXPENDITURE - COMMERCE, INDUSTRY & LABOUR	<u>2,999,958</u>	<u>3,191,542</u>	<u>191,584</u>

GOVERNMENT OF SAMOA
STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT
for the financial year ended 30 June 2004

COMMERCE, INDUSTRY & LABOUR

- ¹ Personnel Overspending
- ² Personnel Overspending
- ³ Personnel, Operating & Capital Overspending
- ⁴ Personnel Overspending
- ⁵ Personnel, Operating & Capital Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.5

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

COMMUNICATION, INFORMATION & TECHNOLOGY	2004	Estimate	(Over)/Under
	\$	\$	\$
Outputs			
1.0 Policy Advice to the Minister	187,678	188,636	958
2.0 Ministerial Support	88,792	108,575	19,783
3.0 Policy Development ¹	162,479	162,059	(420)
4.0 Licensing and Monitoring ²	134,423	133,422	(1,001)
5.0 Spectrum Management Agency	104,341	114,396	10,055
6.0 Public Information Release Services	201,802	210,349	8,547
Total Outputs	879,514	917,437	37,923
Transactions on Behalf of State			
Membership Fees			
Asian Pacific Telecommunication	11,306	14,000	2,694
International Telecommunication Union	44,704	46,000	1,296
Pacific Island Telecom	840	850	10
	56,850	60,850	4,000
IDA Telecom & Postal Sector Reform Project	242,967	200,000	(42,967)
Rents and Leases	86,346	88,512	2,166
VAGST	124,665	155,119	30,454
Total Transactions on Behalf of State	510,828	504,481	(6,347)
TOTAL EXPENDITURE - COMMUNICATION, INFORMATION & TECHNOLOGY	1,390,342	1,421,918	31,576

¹ Personnel & Overhead Overspending

² Personnel & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.6

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

EDUCATION, SPORTS & CULTURE	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister	361,896	393,382	31,486
2.0 Ministerial Support ¹	315,823	313,590	(2,233)
3.0 Teaching Services ²	17,960,258	17,753,468	(206,790)
4.0 Teacher Training Services	462,579	463,953	1,374
5.0 School Management Services	426,187	538,997	112,810
6.0 Curriculum Services ³	1,003,093	981,259	(21,834)
7.0 Assessment & Examination Services ⁴	469,949	457,108	(12,841)
8.0 Policy Planning & Research Services ⁵	297,020	295,499	(1,521)
9.0 Asset Management Services			
9.1 Procurement & Asset Management ⁶	795,699	776,050	(19,649)
9.2 Colleges Procurement ⁷	2,404,022	2,308,491	(95,531)
	<u>3,199,721</u>	<u>3,084,541</u>	<u>(115,180)</u>
10.0 Public Library Services ⁸	421,261	373,053	(48,208)
11.0 Sports & Physical Education Programmes	162,152	228,372	66,220
12.0 Cultural Awareness & Development Programmes			
12.1 Cultural Awareness	267,134	298,414	31,280
12.2 Museum & Archives Management ⁹	158,581	143,119	(15,462)
	<u>425,715</u>	<u>441,533</u>	<u>15,818</u>
Total Outputs	<u>25,505,654</u>	<u>25,324,755</u>	<u>(180,899)</u>
Third Party Outputs			
Grants and Subsidies			
International / National Sports Activities	198,998	198,998	0
Loan Repayments for Village Schools	28,406	28,406	0
National University of Samoa	5,300,000	5,300,000	0
Pacific Arts Festival (Palau)	83,492	86,000	2,508
Private & Mission Schools	3,000,000	3,000,000	0
Samoa College's 50th Anniversary	63,798	70,000	6,202
Samoa Games	67,458	67,458	0
Samoa Polytechnic	3,073,399	3,073,399	0
Village School Stationery	1,612,531	1,638,152	25,621
	<u>13,428,083</u>	<u>13,462,413</u>	<u>34,331</u>
Property Leases			
Iva School Review House	76	76	0
Matautu (Avao)	2,000	2,000	0
Other Government Schools	624	624	0
Poutasi District School	500	500	0
School Leases (Arrears)	3,500	3,500	0
Vaito'omuli	600	600	0
	<u>7,300</u>	<u>7,300</u>	<u>0</u>
Total Third Party Outputs	<u>13,435,383</u>	<u>13,469,713</u>	<u>34,331</u>

GOVERNMENT OF SAMOA

SCHEDULE 2.6

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

EDUCATION, SPORTS & CULTURE	2004 \$	Estimate \$	(Over)/Under \$
Transactions on Behalf of State			
Membership Fees and Grants			
Commonwealth Centre of Learning	141,014	141,014	0
South Pacific Board for Educational Assessment	77,841	78,000	159
University of the South Pacific	2,256,756	2,256,757	1
United Nations Educational, Scientific and Cultural Organisation (UNESCO)	9,354	10,000	646
United Nations Educational, Scientific and Cultural Organisation (UNESCO) - Local Costs	29,114	30,000	886
	<u>2,514,079</u>	<u>2,515,771</u>	<u>1,692</u>
ADB Education Sector Infrastructure Project	3,277,555	3,143,763	(133,792)
AUSAid Institutional Strengthening Project	263,502	270,000	6,498
Construction of Sports Fields	76,729	76,729	0
NUS-Sponsored Students (Peace Corps & FOE Students)	275,868	275,868	0
Overseas Graduates & FOE Students	268,086	262,130	(5,956)
Rents and Leases	18,480	21,000	2,520
Retirement Benefits	1,896,950	1,902,782	5,832
Sports Equipment	31,864	37,000	5,136
VAGST	3,599,115	3,236,598	(362,517)
Total Transactions on Behalf of State	<u>12,222,228</u>	<u>11,741,641</u>	<u>(480,587)</u>
TOTAL EXPENDITURE - EDUCATION, SPORTS & CULTURE	<u>51,163,264</u>	<u>50,536,109</u>	<u>(627,155)</u>

¹ Personnel & Overhead Overspending

² Personnel & Overhead Overspending

³ Personnel & Overhead Overspending

⁴ Personnel & Overhead Overspending

⁵ Personnel & Overhead Overspending

⁶ Personnel & Overhead Overspending

⁷ Operating, Capital & Overhead Overspending

⁸ Personnel, Operating, Capital & Overhead Overspending

⁹ Personnel & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.7

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

FINANCE	2004	Estimate	(Over)/Under
	\$	\$	\$
Outputs			
1.0 Policy Assessment & Advice to Cabinet ¹	804,981	779,175	(25,806)
2.0 Ministerial Support	575,627	581,327	5,700
3.0 Administration of Fiscal Policy & Budget Reforms			
3.1 Expenditure Policy Administration	236,398	236,622	224
3.2 Revenue & Tax Policy Monitoring	153,308	159,833	6,525
3.3 Aid Administration	129,456	133,646	4,190
3.4 Debt Management	122,415	124,104	1,689
	<u>641,577</u>	<u>654,205</u>	<u>12,628</u>
4.0 Internal Auditing and Investigation	228,045	230,970	2,925
5.0 Economic Planning and Policy			
5.1 Macro-Economic Policy Formulation & Analysis ²	201,037	189,850	(11,187)
5.2 Sector, Projects and Energy ³	204,038	194,267	(9,771)
5.3 Development & Analysis of Economic Statistics ⁴	132,326	131,825	(501)
5.4 Administration of Energy Development & Policy ⁵	88,344	87,852	(492)
	<u>625,745</u>	<u>603,794</u>	<u>(21,951)</u>
6.0 Accounting Services			
6.1 Accounting Services ⁶	547,855	443,274	(104,581)
6.2 Public Accounts Reporting ⁷	157,247	156,667	(580)
6.3 Cash Flow Management	91,428	121,123	29,695
	<u>796,529</u>	<u>721,064</u>	<u>(75,465)</u>
7.0 Procurement and Tendering Services			
7.1 Procurement and Tendering ⁸	513,037	504,507	(8,530)
7.2 Asset, Contract Management and Monitoring ⁹	1,401,212	1,398,598	(2,614)
	<u>1,914,250</u>	<u>1,903,105</u>	<u>(11,145)</u>
8.0 Information Technology Advice and Services ¹⁰	305,269	304,995	(274)
9.0 State-Owned Enterprise Performance Monitoring and Privatisation Policy	253,920	280,794	26,874
10.0 Aid Coordination ¹¹	164,117	164,011	(106)
11.0 Compilation of Economic & Finance Statistics	254,779	257,406	2,627
12.0 Compilation of Demographic & Social Statistics ¹²	284,482	278,476	(6,006)
13.0 Management of Births, Deaths & Marriages	358,336	362,126	3,790
Total Outputs	<u>7,207,657</u>	<u>7,121,448</u>	<u>(86,209)</u>
Third Party Outputs			
Grants and Subsidies			
Apia Park Board	300,000	300,000	0
Electric Power Corporation (Grant \$3.4m + Subsidies)	5,700,000	5,700,000	0
Samoa Broadcasting Corporation	1,400,000	1,400,000	0
Samoa Housing Corporation	400,000	400,000	0
Samoa Tourism Authority	2,400,000	2,400,000	0
Samoa Water Authority	8,935,899	9,000,000	64,101
Small Business Enterprise Centre (SBEC)	150,000	150,000	0
South Pacific Games Authority	2,000,000	2,700,000	700,000
Total Third Party Outputs	<u>21,285,899</u>	<u>22,050,000</u>	<u>764,101</u>

GOVERNMENT OF SAMOA

SCHEDULE 2.7

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

FINANCE	2004 \$	Estimate \$	(Over)/Under \$
Transactions on Behalf of State			
Membership Fees			
African Caribbean and Pacific Secretariat	1,800	1,800	0
South Pacific Project Facility (SPPF)	0	113,208	113,208
Statistical Institute for Asia and the Pacific (SIAP)	0	3,340	3,340
Venture Capital Facility	5,588	315,000	309,412
	<u>7,388</u>	<u>433,348</u>	<u>425,960</u>
ADB Sanitation & Drainage Project	166,871	200,000	33,129
Central Bank Security Auctions	1,298,713	2,000,000	703,287
Circular Coins Liability	200,000	200,000	0
Computer Software Licenses	289,095	334,610	45,515
Contractual Benefits	39,354	54,765	15,411
Counterpart - Small Business Development	269,911	400,000	130,089
Government Advance to Industries	700,000	700,000	0
Government Bowser	1,629,208	1,700,000	70,792
Hosting of ACP / Regional RAO & NAOs Meeting	213,752	400,000	186,248
ICT Secretariat	145,672	150,000	4,328
IDA Infrastructure Assets Management Project	446,225	300,000	(146,225)
Import Duty on Aid and Loan Funded Projects	614,488	3,500,000	2,885,512
Insurance on Government Assets	15,625	911,000	895,375
Network Fees and Maintenance	240,703	248,400	7,697
Senior Citizens Pension Scheme	11,398,494	11,900,000	501,506
Petroleum Tank Farm	1,952,487	2,500,000	547,513
Polynesian Airlines	19,500,000	19,500,000	0
Privatisation of State-Owned Enterprises	295,113	240,000	(55,113)
Rents and Leases	770,810	1,150,000	379,190
Televise Samoa Loan Repayments	300,000	300,000	0
VAGST	1,350,216	1,750,557	400,341
VAGST on Aid and Loan Funded Projects	1,301,422	3,500,000	2,198,578
Total Transactions on Behalf of State	<u>43,143,547</u>	<u>52,372,680</u>	<u>9,229,133</u>
TOTAL EXPENDITURE - FINANCE	<u>71,637,103</u>	<u>81,544,128</u>	<u>9,907,025</u>
¹ Personnel & Overhead Overspending			
² Personnel & Overhead Overspending			
³ Operating, Capital & Overhead Overspending			
⁴ Overhead Overspending			
⁵ Overhead Overspending			
⁶ Personnel & Overhead Overspending			
⁷ Overhead Overspending			
⁸ Overhead Overspending			
⁹ Personnel & Overhead Overspending			
¹⁰ Personnel & Overhead Overspending			
¹¹ Overhead Overspending			
¹² Operating, Capital & Overhead Overspending			

GOVERNMENT OF SAMOA

SCHEDULE 2.8

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

FOREIGN AFFAIRS & TRADE	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister & Cabinet	302,384	313,615	11,231
2.0 Conduct of Foreign Relations	475,213	476,228	1,015
3.0 Representation Overseas			
3.1 High Commission, Wellington	742,468	745,910	3,442
3.2 Consulate General, Auckland	920,881	1,030,722	109,841
3.3 Embassy, Brussels	1,060,486	1,061,820	1,334
3.4 Embassy, New York	1,813,007	1,818,438	5,431
3.5 High Commission, Canberra	822,068	825,220	3,152
3.6 Student Counsellor, Fiji	200,056	215,860	15,804
	5,558,967	5,697,970	139,003
4.0 Administration of Scholarship	167,428	170,504	3,076
5.0 Trade Development & Promotion			
5.1 Trade Development	146,938	154,912	7,974
5.2 Trade Promotion	42,532	48,609	6,077
5.3 Research, Analysis & Policy Development	68,118	69,610	1,492
5.4 International Trade Agreements	191,988	199,979	7,991
	449,576	473,110	23,534
Total Outputs	6,953,569	7,131,427	177,858
Transactions on Behalf of State			
Membership Fees			
Chemical Weapons Convention 1992 ORPCW	2,487	3,465	978
Commonwealth Foundation	62,087	62,087	0
Commonwealth Fund Technical Cooperation	195,565	195,565	0
Commonwealth Secretariat	201,836	201,865	29
Comprehensive Test Ban Treaty 1996	2,573	3,205	632
Convention for Suppression of the Financing of Terrorism 2001	0	3,205	3,205
Forum Secretariat	106,655	111,027	4,372
International Red Cross	12,068	16,026	3,958
Miscellaneous for Other United Nation Assessments	18,710	48,077	29,367
Pacific Community	86,588	86,773	185
Pacific Island Centre	8,900	9,674	774
Special Commonwealth Fund of Mozambique	9,538	9,615	77
United Nations	47,933	48,077	144
United Nations Development Programme - Apia	557,581	559,071	1,490
United Nations Development Programme - Headquarters	19,223	19,231	8
United Nations Disengagement Observer Force	11,959	12,821	862
United Nations Fund for Population Activity	15,225	16,026	801
United Nations Interim Forces in Lebanon	4,357	5,373	1,016
World Trade Organisation	48,998	49,000	2
United Nations International Children's Emergency Fund	2,842	3,429	587
	1,415,124	1,463,612	48,488

GOVERNMENT OF SAMOA

SCHEDULE 2.8

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

FOREIGN AFFAIRS & TRADE	2004	Estimate	(Over)/Under
	\$	\$	\$
Transactions on Behalf of State			
Contractual Benefits	102,141	102,141	0
Government Scholarship Scheme	3,043,839	3,044,944	1,105
Rents and Leases	152,889	172,000	19,111
VAGST	907,959	187,888	(720,071)
<i>Total Transactions on Behalf of State</i>	<u>5,621,952</u>	<u>4,970,585</u>	<u>(651,367)</u>
TOTAL EXPENDITURE - FOREIGN AFFAIRS & TRADE	<u><u>12,575,521</u></u>	<u><u>12,102,012</u></u>	<u><u>(473,509)</u></u>

GOVERNMENT OF SAMOA

SCHEDULE 2.9

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

HEALTH	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister ¹	244,424	240,643	(3,781)
2.0 Ministerial Support ²	242,982	240,010	(2,972)
3.0 Health Research, Planning & Policy	282,556	304,880	22,324
4.0 Clinical Health Services			
4.1 General Management & Coordination of Clinical & Support Services	507,440	588,720	81,280
4.2 General Outpatients, Accident, Emergency & Special Clinics ³	797,788	795,170	(2,618)
4.3 In-patient & Wards Services	5,190,996	5,282,699	91,703
4.4 Operating Theatre & Anaesthetic Services	761,352	792,628	31,276
4.5 Support Services - Allied Medical ⁴	258,014	256,186	(1,828)
4.6 Support Services - Non Medical	1,778,430	1,780,988	2,558
	<u>9,294,019</u>	<u>9,496,391</u>	<u>202,372</u>
5.0 Rural Health Services - Upolu	1,197,435	1,430,793	233,358
6.0 Rural Health Services - Savaii ⁵	2,367,217	2,291,578	(75,639)
7.0 Pharmaceutical Services ⁶	7,056,913	7,001,600	(55,313)
8.0 Preventative Health Services			
8.1 Nutrition Services	194,712	208,446	13,734
8.2 Health Education & Health Promotion Services ⁷	291,135	289,437	(1,698)
8.3 Maternal Child Health/Reproductive/Family Planning/Sexual Health Services	234,969	275,736	40,767
8.4 Communicable Diseases Control/International Health & Travel Clearance ⁸	211,739	208,945	(2,794)
8.5 Environmental Health Services ⁹	396,725	389,337	(7,388)
	<u>1,329,279</u>	<u>1,371,901</u>	<u>42,622</u>
9.0 Dental Health Services			
9.1 Clinical Dental Services ¹⁰	943,033	932,632	(10,401)
9.2 Preventative Dental Services ¹¹	199,611	197,396	(2,215)
9.3 Dental School	162,385	167,891	5,506
	<u>1,305,029</u>	<u>1,297,919</u>	<u>(7,110)</u>
10.0 Nursing Services			
10.1 Nursing Administration & Professional Development	435,503	446,766	11,263
10.2 Integrated Community Health Nursing Services	330,632	402,484	71,852
	<u>766,135</u>	<u>849,250</u>	<u>83,115</u>
11.0 Laboratory Services	1,146,087	1,168,329	22,242
12.0 Radiology & Ultrasonography Services ¹²	804,935	792,239	(12,696)
Total Outputs	<u>26,037,013</u>	<u>26,485,533</u>	<u>448,520</u>
Third Party Outputs			
Overseas Medical Treatment			
Provision for Medical Fees	6,177,899	6,178,254	355
Provision for Fares and Allowances	326,743	350,000	23,257
Sleep Apnea Treatment	241,190	266,666	25,476
Total Third Party Outputs	<u>6,745,833</u>	<u>6,794,920</u>	<u>49,087</u>

GOVERNMENT OF SAMOA

SCHEDULE 2.9

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

HEALTH	2004 \$	Estimate \$	(Over)/Under \$
Transactions on Behalf of State			
Hospital Chapel	217,877	218,444	567
IDA Health Sector Project	536,627	550,000	13,373
Rents & Leases	3,108	39,721	36,613
Retirement Benefits	158,436	156,360	(2,076)
Returning Graduates & Foreign Doctors	179,605	180,000	395
Tuasivi & Sataua Hospital	471,444	500,000	28,556
VAGST	3,453,962	3,463,796	9,834
Total Transactions on Behalf of State	5,021,060	5,108,321	87,261
TOTAL EXPENDITURE - HEALTH	37,803,906	38,388,774	584,868

- ¹ Operating, Capital & Overhead Overspending
- ² Operating, Capital & Overhead Overspending
- ³ Overhead Overspending
- ⁴ Overhead Overspending
- ⁵ Personnel, Operating, Capital & Overhead Overspending
- ⁶ Personnel & Overhead Overspending
- ⁷ Overhead Overspending
- ⁸ Personnel & Overhead Overspending
- ⁹ Personnel & Overhead Overspending
- ¹⁰ Personnel & Overhead Overspending
- ¹¹ Personnel & Overhead Overspending
- ¹² Operating, Capital & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.10

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

JUSTICE & COURTS ADMINISTRATION	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister	245,699	254,011	8,312
2.0 Ministerial Support	201,154	201,659	505
3.0 Judiciary	1,088,786	1,110,847	22,061
4.0 Legal Research, Policy & Planning	76,309	101,304	24,995
5.0 Court Management			
5.1 Management & Servicing of the Courts ¹	372,159	371,972	(187)
5.2 Servicing the Court of Appeal	82,536	95,490	12,954
5.3 Management of Probation & Parole Services	175,128	182,714	7,586
5.4 Management of Maintenance and Affiliation Services	117,542	123,498	5,956
	<u>747,366</u>	<u>773,674</u>	<u>26,308</u>
6.0 Censoring Services	113,189	114,753	1,564
7.0 Electoral Services	343,564	357,531	13,967
8.0 Management of Customary Lands & Titles			
8.1 Management of Registration of Matai Titles & Disputes	184,922	187,779	2,857
8.2 Management of Customary Lands & Disputes	140,467	151,910	11,443
	<u>325,389</u>	<u>339,689</u>	<u>14,300</u>
9.0 Management of Lands & Titles Court			
9.1 Management & Servicing of Lands & Titles Court	295,768	298,851	3,083
9.2 Management & Servicing of Lands & Titles Court of Appeal	103,575	103,624	49
10.0 Management & Servicing of Tuasivi Court	393,684	395,036	1,352
	<u>399,343</u>	<u>402,475</u>	<u>3,132</u>
Total Outputs	<u>3,934,482</u>	<u>4,050,979</u>	<u>116,497</u>
Transactions on Behalf of State			
Building Renovation	198,269	200,000	1,731
Legal Aid	187,232	200,000	12,768
Rents and Leases	87,920	88,000	80
VAGST	551,031	536,123	(14,908)
Total Transactions on Behalf of State	<u>1,024,452</u>	<u>1,024,123</u>	<u>(329)</u>
TOTAL EXPENDITURE - JUSTICE & COURTS ADMINISTRATION	<u>4,958,934</u>	<u>5,075,102</u>	<u>116,168</u>

¹ Operating, Capital & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.11

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

	2004	Estimate	(Over)/Under
LEGISLATIVE ASSEMBLY	\$	\$	\$
Outputs			
1.0 Servicing the Legislative Assembly			
1.1 Servicing the Maota, Bills & Acts Office ¹	698,295	684,536	(13,759)
1.2 Reporting & Translation Services ²	373,637	323,341	(50,296)
1.3 Servicing the Select Committee Office ³	161,407	155,209	(6,198)
1.4 Parliamentary Information Services ⁴	83,007	80,556	(2,451)
	1,316,347	1,243,642	(72,705)
2.0 Servicing the Office of the Speaker	134,865	136,206	1,341
3.0 Parliamentary Printing ⁵	172,694	164,677	(8,017)
4.0 Conduct of Inter-Parliamentary Relations	194,251	200,823	6,572
5.0 Conduct of Elections ⁶	60,653	58,829	(1,824)
Total Outputs	1,878,810	1,804,177	(74,633)
Transactions on Behalf of State			
Membership Fees			
Asian Pacific Parliamentary Union	12,175	17,102	4,927
Commonwealth Parliament Association	118,429	120,134	1,705
Inter Parliamentary Union - Geneva	50,585	50,585	0
Society of Clerks	195	232	37
	181,384	188,053	6,669
Contribution to Political Parties	100,000	100,000	0
Provision for Bi-Elections	9,679	10,000	321
VAGST	235,273	226,772	(8,501)
Total Transactions on Behalf of State	526,336	524,825	(1,511)
TOTAL EXPENDITURE - LEGISLATIVE ASSEMBLY	2,405,146	2,329,002	(76,144)

¹ Operating, Capital & Overhead Overspending

² Personnel, Operating, Capital & Overhead Overspending

³ Personnel & Overhead Overspending

⁴ Personnel & Overhead Overspending

⁵ Personnel & Overhead Overspending

⁶ Personnel & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.12

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

	2004	Estimate	(Over)/Under
	\$	\$	\$
NATURAL RESOURCES & ENVIRONMENT			
Outputs			
1.0 Policy Advice to the Minister	185,892	197,315	11,423
2.0 Ministerial Support ¹	146,134	142,670	(3,464)
3.0 Land Management			
3.1 Land Administration	320,638	324,292	3,654
3.2 Land Development ²	100,579	97,306	(3,273)
3.3 Land Registration	147,636	151,927	4,291
	<u>568,853</u>	<u>573,525</u>	<u>4,672</u>
4.0 Technical Services			
4.1 Survey Services ³	273,312	271,847	(1,465)
4.2 Plan Draughting and Examination	176,058	182,329	6,271
4.3 National Mapping	157,192	158,036	844
4.4 Valuations ⁴	156,435	153,133	(3,302)
	<u>762,997</u>	<u>765,345</u>	<u>2,348</u>
5.0 Environment Management Services			
5.1 Resource & Conservation	358,386	388,100	29,714
5.2 Management of National Parks	400,371	431,328	30,957
5.3 Environment Public Awareness ⁵	253,179	245,984	(7,195)
	<u>1,011,935</u>	<u>1,065,412</u>	<u>53,477</u>
6.0 Planning & Urban Management Services			
6.1 Sustainable Development	227,126	231,460	4,334
6.2 Strategic Development ⁶	208,925	207,425	(1,500)
6.3 Urban Management Services ⁷	708,317	683,473	(24,844)
6.4 National Disaster Management	55,830	70,514	14,684
	<u>1,200,198</u>	<u>1,192,872</u>	<u>(7,326)</u>
Total Outputs	<u>3,876,010</u>	<u>3,937,139</u>	<u>61,129</u>
Transactions on Behalf of State			
Membership Fees			
Convention on Biological Diversity	0	3,026	3,026
International Union Conservation of Nature	30,169	76,000	45,831
South Pacific Regional Environment Programme	57,427	65,000	7,573
United Nations Framework for Climate Change Convention	790	3,700	2,910
	<u>88,386</u>	<u>147,726</u>	<u>59,340</u>
Land Compensation	192,816	200,000	7,184
Rents and Leases	6,120	6,120	0
Retirement Benefits	49,528	50,000	472
Rural/Urban Services Contracts	911,841	921,350	9,509
VAGST	603,259	608,076	4,817
	<u>1,851,950</u>	<u>1,933,272</u>	<u>81,322</u>
Total Transactions on Behalf of State	<u>1,851,950</u>	<u>1,933,272</u>	<u>81,322</u>
TOTAL EXPENDITURE - NATURAL RESOURCES & ENVIRONMENT	<u>5,727,960</u>	<u>5,870,411</u>	<u>142,451</u>

¹ Overhead Overspending

² Overhead Overspending

³ Overhead Overspending

⁴ Overhead Overspending

⁵ Overhead Overspending

⁶ Overhead Overspending

⁷ Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.13

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

OMBUDSMAN'S OFFICE	2004	Estimate	(Over)/Under
	\$	\$	\$
Outputs			
1.0 Administrative Justice - Investigation and Resolution of Complaints about Government Departments	161,108	168,546	7,438
Total Outputs	<u>161,108</u>	<u>168,546</u>	<u>7,438</u>
Transactions on Behalf of State			
Membership Fees			
International Ombudsman Institute	2,066	2,067	1
	<u>2,066</u>	<u>2,067</u>	<u>1</u>
Rents and Leases	72,537	73,226	689
VAGST	29,206	30,221	1,015
Total Transactions on Behalf of State	<u>103,809</u>	<u>105,514</u>	<u>1,705</u>
TOTAL EXPENDITURE - OMBUDSMAN'S OFFICE	<u><u>264,917</u></u>	<u><u>274,060</u></u>	<u><u>9,143</u></u>

GOVERNMENT OF SAMOA

SCHEDULE 2.14

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

POLICE, PRISONS AND FIRE SERVICES	2004	Estimate	(Over)/Under
	\$	\$	\$
Outputs			
1.0 Policy Advice to the Minister ¹	419,590	411,971	(7,619)
2.0 Registration & Licensing			
2.1 Road Traffic Law Enforcement	1,380,079	1,403,590	23,511
2.2 Fire Arms Registration & Licensing	284,347	290,566	6,219
	<u>1,664,427</u>	<u>1,694,156</u>	<u>29,729</u>
3.0 Community Policing	1,088,076	1,109,998	21,922
4.0 Criminal Investigation & Criminal Records Services			
4.1 Criminal Investigations	1,037,920	1,122,569	84,649
4.2 Records, Fingerprints and Photography	392,265	396,368	4,103
	<u>1,430,185</u>	<u>1,518,937</u>	<u>88,752</u>
5.0 Prosecutions ²	401,191	383,764	(17,427)
6.0 Correctional Services	1,102,179	1,112,952	10,773
7.0 Search & Rescue Services			
7.1 Maritime Search & Rescue	845,171	879,724	34,553
7.2 Onshore (Land) Search & Rescue	452,045	467,284	15,239
	<u>1,297,217</u>	<u>1,347,008</u>	<u>49,791</u>
8.0 Fire Services ³	945,416	937,833	(7,583)
9.0 Police Band Services	746,805	778,222	31,417
10.0 Ministerial Support	114,267	114,314	47
Total Outputs	<u>9,209,353</u>	<u>9,409,155</u>	<u>199,802</u>
Transactions on Behalf of State			
Tafaigata Prison - Heta Rehabilitation Fund	90,586	100,000	9,414
Police Contingent to Liberia	152,756	153,906	1,150
Police Promotion	202,128	50,000	(152,128)
Provision for New Prison Cells	96,003	100,000	3,998
Rents and Leases	0	21,000	21,000
Retirement Benefits	35,919	35,919	0
VAGST	1,176,892	1,223,145	46,253
Total Transactions on Behalf of State	<u>1,754,283</u>	<u>1,683,970</u>	<u>(70,313)</u>
TOTAL EXPENDITURE - POLICE, PRISONS AND FIRE SERVICES	<u>10,963,636</u>	<u>11,093,125</u>	<u>129,489</u>

¹ Personnel, Operating & Capital Overspending

² Personnel, Operating & Capital Overspending

³ Personnel, Operating, Capital & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.15

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

	2004 \$	Estimate \$	(Over)/Under \$
PRIME MINISTER'S			
Outputs			
1.0 Servicing the Executive Office			
1.1 Servicing the Office of the Head of State ¹	261,783	260,598	(1,185)
1.2 Servicing the Office of the Council of Deputies	120,660	131,265	10,605
	382,443	391,863	9,420
2.0 Policy Advice to the Prime Minister ²	270,384	244,636	(25,748)
3.0 Prime Ministerial Support	386,112	389,652	3,540
4.0 Immigration Policy & Administration ³	546,257	538,934	(7,323)
5.0 Press Secretariat	106,199	117,079	10,880
6.0 Cabinet Secretariat ⁴	357,877	345,495	(12,382)
Total Outputs	2,049,272	2,027,659	(21,613)
Transactions on Behalf of State			
Head of State's Official Residence	59,987	56,500	(3,487)
Independence Celebration Costs	250,000	250,000	0
Printing of Immigration Arrival Cards	18,220	13,484	(4,736)
Purchase of New Passports	668,700	668,900	200
Retirement Benefits	71,764	71,764	0
Rents and Leases			
Government Building, VIP Faleolo, Fagalii	381,797	384,698	2,901
Cabinet Secretariat	99,330	100,000	670
	481,127	484,698	3,571
Transnational Crime Unit	98,114	100,000	1,886
VAGST	335,829	354,043	18,214
Total Transactions on Behalf of State	1,983,740	1,999,389	15,649
TOTAL EXPENDITURE - PRIME MINISTER'S	4,033,012	4,027,048	(5,964)

¹ Personnel, Operating & Capital Overspending

² Personnel, Operating & Capital Overspending

³ Personnel Overspending

⁴ Personnel, Operating & Capital Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.16

**STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT**

for the financial year ended 30 June 2004

PUBLIC SERVICE COMMISSION	2004	Estimate	(Over)/Under
	\$	\$	\$
Outputs			
1.0 Policy Advice to the Minister	384,217	389,698	5,481
2.0 Resourcing Services	158,963	163,745	4,782
3.0 Performance Management ¹	179,464	179,122	(342)
4.0 Performance Development	182,402	185,590	3,188
5.0 Human Resource Management and Information Systems	163,616	171,466	7,850
Total Outputs	1,068,662	1,089,621	20,959
Transactions on Behalf of State			
Membership Fees			
Commonwealth Association for Public Administration and Management	3,003	7,000	3,997
	3,003	7,000	3,997
Commission of Inquiry	19,084	20,000	916
Institutional Strengthening Project	283,439	280,000	(3,439)
Provision for Critical Vacancies	51,039	11,532	(39,507)
Rents and Leases	147,840	166,320	18,480
Salary Tribunal Committee	74,626	76,000	1,374
VAGST	185,466	205,434	19,968
Total Transactions on Behalf of State	764,498	766,286	1,788
TOTAL EXPENDITURE - PUBLIC SERVICE COMMISSION	1,833,159	1,855,907	22,748

¹ Personnel & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.17

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

REVENUE	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister ¹	259,152	197,139	(62,013)
2.0 Ministerial Support	176,488	201,397	24,909
3.0 Income Tax			
3.1 Income Tax Assessing ²	213,227	206,515	(6,712)
3.2 Income Tax Collection	222,656	251,282	28,627
3.3 Income Tax Compliance ³	155,816	150,049	(5,767)
3.4 Income Tax Advisory Services	42,311	45,356	3,045
	634,010	653,202	19,192
4.0 VAGST			
4.1 VAGST Assessing	311,770	326,197	14,427
4.2 VAGST Collection	351,597	362,609	11,012
4.3 VAGST Compliance	149,258	155,767	6,509
4.4 VAGST Advisory Services	33,812	41,096	7,284
	846,436	885,669	39,233
5.0 Business Licences			
5.1 Business Licence Assessing ⁴	14,659	12,977	(1,682)
5.2 Business Licence Collection	17,550	31,095	13,545
	32,210	44,072	11,862
6.0 Investigations	291,238	307,117	15,879
7.0 Border and Cargo Services	560,759	638,170	77,411
8.0 Trade Facilitation and Compliance	426,724	431,110	4,386
9.0 Liquor Control	100,788	176,033	75,245
10.0 Revenue Collection and Excise	352,875	389,185	36,310
Total Outputs	3,680,680	3,923,094	242,414
Transactions on Behalf of State			
Membership Fees			
ASYCUDA Support Mechanism	246,000	246,000	0
CATA	11,907	13,000	1,093
CCH [NZ] Limited	1,200	1,200	0
New Zealand Income Tax Guide	0	1,300	1,300
Oceania Customs Organisation	3,121	7,624	4,503
Pacific Drug Enforcement Agency	0	471	471
World Customs Organisation Contribution	71,972	98,949	26,977
	334,200	368,544	34,344
Collection Enforcement Assistance	78,582	100,000	21,418
Institutional Strengthening Project (ASYCUDA++)	38,199	39,000	801
Ionscan	9,446	30,000	20,554
Rents and Leases			
Airports	35,755	41,160	5,405
National Provident Fund Building	194,888	228,000	33,112
	230,643	269,160	38,517
VAGST	493,540	535,157	41,617
Total Transactions on Behalf of State	1,184,611	1,341,861	157,250
TOTAL EXPENDITURE - REVENUE	4,865,291	5,264,955	399,664

¹ Personnel Overspending

² Personnel Overspending

³ Personnel & Overhead Overspending

⁴ Personnel Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.18

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT
APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

	2004 \$	Estimate \$	(Over)/Under \$
WOMEN, COMMUNITY & SOCIAL DEVELOPMENT			
Outputs			
1.0 Policy Advice to the Minister	856,862	1,032,553	175,691
2.0 Ministerial Support ¹	178,638	172,391	(6,247)
3.0 Community Development Services			
3.1 Community Development Services - Upolu	102,078	103,114	1,036
3.2 Community Development Services - Savaii ²	103,763	100,291	(3,472)
	205,840	203,405	(2,435)
4.0 Programs, Training & Information Dissemination			
4.1 Programs & Training Services ³	125,945	122,869	(3,076)
4.2 Information Dissemination ⁴	131,684	130,705	(979)
	257,629	253,574	(4,055)
5.0 Research, Policy & Planning			
5.1 Research and Statistics ⁵	185,018	140,521	(44,497)
5.2 Policy and Planning	108,511	112,498	3,987
	293,528	253,019	(40,509)
6.0 Village Profiles and Research ⁶	111,015	106,874	(4,141)
7.0 Training and Dissemination of Information	112,378	113,810	1,432
8.0 Rural Development			
8.1 Rural Development - Upolu	837,115	859,658	22,543
3.2 Rural Development - Savaii	468,195	475,792	7,597
	1,305,310	1,335,450	30,140
9.0 Village Competition and Access Roads	71,166	84,086	12,920
10.0 Youth Development and Training Programme	251,965	282,739	30,774
11.0 Government Printing, Stationery and Publication ⁷	738,081	722,417	(15,664)
Total Outputs	4,382,411	4,560,318	177,907
Transactions on Behalf of State			
Membership Fees			
Commonwealth Youth Programme	39,991	40,000	9
	39,991	40,000	9
Fuataga o Ie o le Malo	117,845	120,000	2,155
Mother's Day of Samoa	39,543	40,000	457
National Youth Week	53,380	60,000	6,620
Rents and Leases	170,000	149,000	(21,000)
Village Competition and Access Roads	691,714	1,000,000	308,286
VAGST	562,317	588,665	26,348
Total Transactions on Behalf of State	1,674,790	1,997,665	322,875
TOTAL EXPENDITURE - WOMEN, COMMUNITY & SOCIAL DEVELOPMENT	6,057,201	6,557,983	500,782

¹ Personnel & Overhead Overspending

² Personnel & Overhead Overspending

³ Personnel & Overhead Overspending

⁴ Overhead Overspending

⁵ Personnel & Overhead Overspending

⁶ Operating, Capital & Overhead Overspending

⁷ Personnel, Operating, Capital & Overhead Overspending

GOVERNMENT OF SAMOA

SCHEDULE 2.19

STATEMENT OF DEPARTMENTAL EXPENDITURE BY OUTPUT APPROPRIATION ACCOUNT

for the financial year ended 30 June 2004

WORKS, TRANSPORT & INFRASTRUCTURE	2004 \$	Estimate \$	(Over)/Under \$
Outputs			
1.0 Policy Advice to the Minister ¹	509,807	509,318	(489)
2.0 Ministerial Support	615,769	630,131	14,362
3.0 Civil Aviation Policy Administration and Regulation ²	236,598	230,776	(5,822)
4.0 Maritime Policy Administration and Regulation ³	444,871	442,214	(2,657)
5.0 Transport Control Board Policy and Administration of Road Traffic Law ⁴	389,667	376,434	(13,233)
6.0 Road Asset Management - Upolu	11,242,461	11,721,852	479,391
7.0 Road Asset Management - Savaii	3,786,405	3,826,517	40,112
8.0 Asset Management - Buildings	1,446,674	1,666,411	219,737
Total Outputs	18,672,253	19,403,653	731,400
Transactions on Behalf of State			
Membership Fees			
International Civil Aviation and Organisation	83,092	110,000	26,908
International Maritime Organisation	20,341	21,000	659
Pacific Aviation Safety Officer (PASO)	29,668	30,200	532
	133,102	161,200	28,098
IAMP Counterpart Costs	3,784,368	2,700,000	(1,084,368)
Port Development Project	26,481	30,000	3,519
Electricity for Traffic Lights	40,025	42,000	1,975
Retirement/Untaken Leave Benefits	25,170	24,000	(1,170)
Electricity for Street Lights	534,063	500,000	(34,063)
Government Official Residence (Capital Works)	0	50,000	50,000
Transport Control Board Office & Vehicle Testing Station	330,313	373,000	42,687
Hosting of IMO Seminar	12,310	40,000	27,690
Salelologa Township	764,548	1,350,000	585,452
Fagaloa Road	466,136	0	(466,136)
Schools Access Roads	237,444	250,000	12,556
Roads Rehabilitation Works	1,682,918	2,000,000	317,082
Rents and Leases	23,512	0	(23,512)
VAGST	3,057,449	2,980,831	(76,618)
Total Transactions on Behalf of State	11,117,839	10,501,031	(616,808)
TOTAL EXPENDITURE - WORKS, TRANSPORT & INFRASTRUCTURE	29,790,092	29,904,684	114,592

¹ Overhead Overspending

² Operating, Capital & Overhead Overspending

³ Overhead Overspending

⁴ Operating, Capital & Overhead Overspending

STATEMENT OF STATUTORY EXPENDITURE

for the financial year ended 30 June 2004

	Schedule	2004 \$	Estimate \$	(Over)/Under \$	2003 \$
EXPENDITURE BY CATEGORY					
Foreign Debt Servicing Expenditure	3.1	16,345,272	17,808,021	1,462,749	16,196,017
Statutory Remuneration	3.2	3,333,430	4,000,966	667,536	3,703,566
Other Expenditure	3.3	9,895,811	10,687,000	791,189	10,885,524
TOTAL STATUTORY EXPENDITURE		<u>29,574,513</u>	<u>32,495,987</u>	<u>2,921,474</u>	<u>30,785,107</u>

EXPENDITURE BY PURPOSE

Loan Principal Repayments	12,108,553	13,373,200	1,264,647	11,873,568
Loan Interest and Service Charges	4,236,719	4,434,821	198,102	4,322,449
Statutory Remuneration and Expenses	3,333,430	4,000,966	667,536	3,703,566
Tax Refunds	9,000,000	9,000,000	0	8,844,238
IMF Capital Contribution and Charges	62,814	200,000	137,186	1,092,022
Other Expenditure	832,997	1,487,000	654,003	949,264
TOTAL STATUTORY EXPENDITURE	<u>29,574,513</u>	<u>32,495,987</u>	<u>2,921,474</u>	<u>30,785,107</u>

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE

FOREIGN DEBT SERVICING

for the financial year ended 30 June 2004

	2004 \$	Estimate \$	(Over)/Under \$	2003 \$
EXPENDITURE BY LENDER/LOAN ¹				
Asian Development Bank (ADB)				
Faleolo Airport and Road Supplementary Loan 1974	37,698	72,553	34,855	34,254
Development Bank Loan 1975	343,628	135,871	(207,756)	185,777
Development Bank Loan 1976	273,496	421,925	148,429	255,067
Development Bank Loan 1978	477,098	576,958	99,860	348,149
Development Bank Loan 1981	449,180	580,895	131,715	420,755
Development Bank Loan 1985	398,333	463,865	65,532	381,092
Electric Power Supplementary Loan 1976	383,682	196,664	(187,018)	389,496
Fale-ole-Fee Power Project Loan 1979	304,813	462,292	157,479	281,990
Afulilo Hydropower Project Loan 1986	531,241	555,606	24,365	532,230
Afulilo Hydropower Supplementary Loan 1993	206,557	191,601	(14,956)	56,165
S.T.E.C. Agricultural Development Loan 1977	291,552	427,525	135,973	277,230
S.T.E.C. Agricultural Development Loan 1980	258,286	274,993	16,707	292,366
S.T.E.C. Special Assistance Loan 1983	127,052	213,223	86,171	71,716
Coconut Oil Mill Loan 1977	331,897	318,853	(13,044)	378,569
Forestry Development Loan 1980	222,811	244,290	21,479	206,773
Agriculture Program Loan 1989	1,455,587	1,530,248	74,661	1,448,072
Multiproject Loan 1985	508,722	516,876	8,154	501,136
Telecommunications Loan 1989	729,964	730,500	536	749,436
Emergency Power Rehabilitation Loan 1990	29,214	29,675	461	31,631
Cyclone Damage Rehabilitation Project 1993	715,613	773,754	58,142	470,791
Financial Sector Program Loan 1998	234,182	245,766	11,584	256,849
Small Education Project 2000	0	98,330	98,330	0
Small Business Development Project 2001	0	20,780	20,780	0
Power Sector Improvement Project 2002	0	205,864	205,864	0
Total ADB Loan Payments	8,310,605	9,288,907	978,302	7,569,544
European Economic Community (EEC) and European Investment Bank (EIB)				
Savaii Agricultural Development Loan 1979	29,494	35,164	5,670	28,494
Regional Telecommunications Loan 1979	529,508	728,491	198,983	694,452
Pacific Forum Line Loan 1982	0	0	0	100,736
Afulilo Hydropower Project Loan 1988	703,370	735,942	32,572	702,504
Development Bank Loan 1988	196,141	203,574	7,433	188,236
Total EEC and EIB Loan Payments	1,458,513	1,703,171	244,658	1,714,422
International Development Association (IDA)				
Highway Road Development Loan 1975	451,524	480,199	28,675	504,382
Savaii Agricultural Development Loan 1979	681,895	732,567	50,671	770,972
Second Agriculture Development Loan 1980	128,971	135,343	6,372	134,464

GOVERNMENT OF SAMOA

SCHEDULE 3.1

STATEMENT OF STATUTORY EXPENDITURE

FOREIGN DEBT SERVICING

for the financial year ended 30 June 2004

	2004 \$	Estimate \$	(Over)/Under \$	2003 \$
International Development Association (IDA) - continued				
Development Bank Loan 1985	129,336	136,570	7,234	133,044
Multiproject Loan 1985	162,545	170,623	8,078	169,214
Afulilo Hydropower Project Loan 1987	174,021	178,660	4,639	179,509
Afulilo Hydropower Supplementary Loan 1993	18,494	35,043	16,549	19,100
Telecommunications Loan 1989	412,868	423,202	10,334	426,323
Emergency Road Rehabilitation Loan 1991	1,649,181	1,724,439	75,258	1,711,067
Infrastructure Assets Management Loan 1999	285,789	63,205	(222,583)	235,235
Health Sector Management Project 2000	49,757	92,546	42,788	0
Postal & Telecommunication Reform Project 2003	37,177	48,088	10,912	0
Total IDA Loan Payments	<u>4,181,558</u>	<u>4,220,485</u>	<u>38,927</u>	<u>4,283,308</u>
Organisations of Petroleum Exporting Countries (OPEC)				
Upolu Power Rehabilitation Project Loan 1991	491,412	527,752	36,341	569,374
Petroleum Facilities Project Loan 1996	615,666	691,139	75,472	723,187
Petroleum Facilities Phase II 2000	85,379	13,628	(71,751)	12,909
Total OPEC Loan Payments	<u>1,192,457</u>	<u>1,232,519</u>	<u>40,062</u>	<u>1,305,470</u>
Other Lenders				
French Rural Telecommunications Loan 1989	44,419	94,954	50,535	92,107
I.F.A.D. Livestock Development Loan 1981	119,073	124,725	5,652	124,387
I.F.A.D Rural Activation Project 1993	148,721	188,561	39,840	98,508
Saudi Apia Water Supply Project Loan 1986	889,926	954,700	64,774	1,008,270
Total Other Lenders' Payments	<u>1,202,139</u>	<u>1,362,939</u>	<u>160,800</u>	<u>1,323,272</u>
TOTAL EXPENDITURE	<u>16,345,272</u>	<u>17,808,021</u>	<u>1,462,749</u>	<u>16,196,017</u>
EXPENDITURE BY PURPOSE				
Principal Repayments ¹	12,108,553	13,373,200	1,264,647	11,873,568
Interest and Service Charges ¹	4,236,719	4,434,821	198,102	4,322,449
TOTAL EXPENDITURE	<u>16,345,272</u>	<u>17,808,021</u>	<u>1,462,749</u>	<u>16,196,017</u>

¹ Principal repayments, interest and service charges on foreign debt are paid from the Treasury Fund.

GOVERNMENT OF SAMOA

SCHEDULE 3.2

**STATEMENT OF STATUTORY EXPENDITURE
STATUTORY REMUNERATION**

for the financial year ended 30 June 2004

	2004 \$	Estimate \$	(Over)/Under \$	2003 \$
Head of State Act 1965	152,040	164,386	12,346	157,503
Civil List Act 1964	2,185,014	2,223,537	38,523	2,259,963
Judicature Ordinance Act 1961	284,580	428,046	143,466	286,231
Audit Office Ordinance 1961	74,729	78,985	4,256	78,507
Parliamentary Under-Secretaries Act 1968	560,201	594,719	34,518	457,428
Ombudsman Act 1988	76,865	66,741	(10,124)	76,865
Statutory VAGST	0	444,552	444,552	387,070
TOTAL EXPENDITURE	<u>3,333,430</u>	<u>4,000,966</u>	<u>667,536</u>	<u>3,703,566</u>

GOVERNMENT OF SAMOA

SCHEDULE 3.3

STATEMENT OF STATUTORY EXPENDITURE OTHER EXPENDITURE

for the financial year ended 30 June 2004

	2004 \$	Estimate \$	(Over)/Under \$	2003 \$
International Monetary Fund Service ¹ Charges	62,814	200,000	137,186	1,092,022
Legal Awards - Government Proceedings Act 1974	500	0	(500)	50,781
Awards - Merit Act 1999	23,363	75,000	51,638	20,506
Parliamentary Pension Scheme Contributions	0	262,000	262,000	161,703
Grant to the Public Trust Office - Public Trust Office Act 1975	650,000	650,000	0	650,000
Income Tax Refunds - Income Tax Administration Act 1974	2,000,000	2,000,000	0	2,017,362
VAGST Refunds - VAGST Tax Act 1992/1993	7,000,000	7,000,000	0	6,826,876
Government Guarantee Loans - Payments - Public Finance Management Act 2001	159,135	500,000	340,865	66,274
TOTAL EXPENDITURE	9,895,811	10,687,000	791,189	10,885,524

¹ The International Bank for Reconstruction and Development (IBRD) Account was set up with the Central Bank of Samoa in accordance with the Bank's Articles of Agreement (Article II, Section 9), which required members to maintain value at the time of subscription - currently at \$1,006,221 tala - in the currency held by the Bank.

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2004

	2004 <u>Actual</u> \$
<i>Total Estimates for 2003/2004</i>	2,616,796
Education, Sports & Culture	5,000
Finance	1,724,679
Foreign Affairs & Trade	361,528
Justice & Courts Administration	133,012
Police, Prisons & Fire Services	86,407
Prime Minister's	166,385
TOTAL Unforeseen Expenditure	<u><u>2,477,010</u></u>

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2004

	Cabinet Ref No	<u>2004 Actual</u> \$
<i>Total Estimates for 2003/2004</i>		2,616,796
<hr/>		
Hosting of PINA Convention	FK (03) 27	38,735
Pact between the Government of Samoa and Mobil Oil (Samoa) Ltd	FK (03) 28	1,000,000
Pacific Regional Preparatory Meeting	FK (03) 28	11,229
Government Assistance		
Samoa Rugby Union	FK (03) 28	200,000
Samoa Netball Association	FK (03) 28	100,000
Samoa Soccer Association	FK (03) 28	50,000
Softball Association of Samoa	FK (03) 28	50,000
SASNOC	FK (03) 28	100,000
Samoa Police Delegation to the Solomon Islands - United Nations Peacekeeping Programme	FK (03) 32	86,407
Additional Funds for Independence Day Celebrations	FK (03) 32	70,000
Vehicle for the Ministry of Foreign Affairs & Trade	FK (03) 37	58,667
Donation for the Opening of Neiafu School Building	FK (03) 40	3,000
Government Donation		
Small Manu	FK (03) 41	5,000
Ailao Club	FK (03) 45	1,000
Nuanua o le Alofa Incorporated	FK (03) 45	8,000
Pacific Mission Training	FK (03) 45	1,000
Polokalame o le 13 Aso	FK (03) 45	10,000
Samoa Tennis Association	FK (03) 45	8,000
Electoral Commissioner - Tanuvasa M Lemisio	FK (03) 27	133,012
Press Secretariat - Uale Taimalelagi & Press Secretariat Officer	FK (03) 35	43,837
Official Visit by the Governor General of New Zealand	FK (03) 43	23,901
Attendance at the Commonwealth Heads of Government Meeting: Abuja, Nigeria & Official Visit by the Prime Minister to Berlin, Germany	FK (03) 45	105,235

GOVERNMENT OF SAMOA

SCHEDULE 4

STATEMENT OF UNFORESEEN EXPENDITURE

for the financial year ended 30 June 2004

	Cabinet Ref No	2004 Actual
		\$
Attendance at the World Summit Information Society: Geneva Switzerland	FK (03) 45	157,944
Inter-Religious and International Federation of World Peace Symposium and Consultation: Apia, Samoa	FK (04) Faapitua (04)	13,932
Immigration Officers for the Ministry of the Prime Minister	FK (03) 38	49,548
Transfer of funds for Overseas Missions of the Ministry of Foreign Affairs & Trade	FK (03) 46	148,563
TOTAL UNFORESEEN EXPENDITURE		<u>2,477,010</u>

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES

as at 30 June 2004

		2004		2003
	\$	\$	\$	\$
CASH ON HAND		28,910		48,386
DOMESTIC BANK BALANCES				
ANZ Bank (Samoa) Limited				
Treasury Fund Accounts:				
Direct Transfers	801,128		4,791,543	
General Disbursement	(12,072,808)		(12,836,125)	
Inland Revenue Tax Refund Imprest	100,000		100,000	
Inland Revenue VAGST Refund Imprest	250,000		250,000	
Treasury Fund	8,175,099		13,343,373	
ADB Power Sector Improvement	2,651,114		0	
		(95,467)		5,648,791
Westpac (Samoa) Limited				
Treasury Fund		207,295		0
Central Bank of Samoa				
Treasury Fund Deposit		1,883,768		3,133,880
Other Deposits:				
ADB Financial Sector Program Loan	9,893,237		12,893,237	
Coins Transfer account	456,866		456,866	
Health Sector Management Project	266,399		29,117	
IAMP Special US account	290,156		574,607	
IAMP Japanese Grant	0		98,925	
IDA Emergency Road Rehabilitation	178,205		185,932	
IFAD Pilot Credit Loan Fund	507,144		507,144	
IFAD Rural Activation Project	95,899		100,057	
Japan Social Development Fund ¹	0		20,807	
Samoa Education Sector Management Project	377,421		168,596	
Small Business Development Project US	936,340		285,049	
Stabex deposits	2,563,169		2,563,169	
Telecommunications & Postal Sector Reform Project	67,186		0	
		17,515,788		21,017,386
Total Domestic Bank Balances		17,627,616		26,666,177
FOREIGN BANK BALANCES				
ANZ Banking Group, New Zealand				
Consulate General Operating - Auckland	(617)		26,667	
High Commission Operating - Wellington	41,435		40,851	
Student Counsellor - Fiji	2,165		2,866	
Samoa House Operating - Auckland	2,385,075		2,212,079	
British Pound Account	434,847		404,699	
Treasury Operating	3,712,353		7,971,166	
		6,575,258		10,658,328

GOVERNMENT OF SAMOA

SCHEDULE 5

STATEMENT OF CASH BALANCES

as at 30 June 2004

	2004		2003	
	\$	\$	\$	\$
FOREIGN BANK BALANCES (continued)				
Westpac Banking Corporation, Australia				
High Commission Operating - Canberra	267,374		206,018	
		267,374		206,018
Riggs National Bank, United States of America				
Treasury Automatic Investment	4,239,557		3,697,654	
Treasury Operating	856,579		893,942	
		5,096,137		4,591,595
Chase Manhattan Bank, United States of America ²				
United Nations Mission Operating		39,565		117,698
Crown Agents, Great Britain				
Treasury Operating		26,123		78,788
Fortis Banque, Belgium ³				
Embassy Operating		(119)		1,122
International Monetary Fund				
		10,066,221		9,940,490
Total Foreign Bank Balances		22,070,558		25,594,038
TOTAL CASH BALANCES		39,727,084		52,308,602
Cash on hand and at bank		51,800,628		65,144,727
Bank overdrafts		(12,073,545)		(12,836,125)
TOTAL CASH BALANCES		39,727,084		52,308,602

¹ Special account set up with grants from the government of Japan for protection of poor and vulnerable groups during the Health Sector Reform. The account is jointly operated by the Health Department and Treasury.

² Formerly known as Chemical Bank, United States of America

³ Formerly known as Generale de Banque Bruxelles Lambert, Belgium

GOVERNMENT OF SAMOA

SCHEDULE 6

STATEMENT OF RECEIVABLES

as at 30 June 2004

	2004	2003
	\$	\$
GOVERNMENT ORGANISATIONS RECEIVABLES		
Development Bank of Samoa	13,886,769	16,288,770
Electric Power Corporation	67,369,685	70,769,685
Polynesian Airlines (Holdings) Limited	2,557,012	2,557,012
Public Trust Office	6,500,000	5,850,000
Samoa Airport Authority	19,775,905	19,775,905
SamoaTel Limited	35,827,980	35,627,981
Samoa Forest Products Limited ¹	261,745	261,745
Samoa Land Corporation Limited	21,286,761	21,286,761
Samoa Trust Estates Corporation	100,000	100,000
Central Bank of Samoa	5,314,891	0
Total Government Organisations Receivables	172,880,748	172,517,859
INTERNATIONAL FINANCE INSTITUTIONS RECEIVABLES	11,553,028	7,403,721
OTHER RECEIVABLES		
Unacquitted Advances	(43)	0
Receivables from other Government Funds	0	660,894
Miscellaneous	143,070	74,143
Total Other Receivables	143,027	735,037
TOTAL RECEIVABLES	184,576,802	180,656,618

¹ **Doubtful Debts:** The following receivable is considered doubtful and is unlikely to be recovered or realised in full.

Government Organisations:

Samoa Forest Products Limited

261,745

GOVERNMENT OF SAMOA

SCHEDULE 7

STATEMENT OF INVESTMENTS

as at 30 June 2004

	%	2004	2003
	Ownership	\$	\$
GOVERNMENT ORGANISATIONS			
Agriculture Store Corporation	100.0	1,286,579	1,286,579
Apia Park Board	100.0	8,104,998	8,104,998
Central Bank of Samoa	100.0	10,000,000	10,000,000
Development Bank of Samoa	100.0	15,000,000	15,000,000
Electric Power Corporation ¹	100.0	82,276,658	78,876,658
National University of Samoa	100.0	26,321,647	26,321,647
Polynesian Airlines (Holdings) Limited ²	100.0	120,389,277	120,389,277
Polynesian Airlines (Investments) Limited ²	100.0	45,598,218	26,098,217
Samoa Airport Authority	100.0	62,700,296	62,700,296
Samoa Housing Corporation ²	100.0	8,320,000	7,920,000
SamoaTel Limited	100.0	15,801,130	15,801,130
Samoa Land Corporation Limited	100.0	2,400,000	2,400,000
Samoa Polytechnic	100.0	4,108,000	4,108,000
Samoa Ports Authority	100.0	49,328,175	49,328,175
Samoa Shipping Corporation Limited	100.0	2,091,164	2,091,164
Samoa Trust Estates Corporation	100.0	1,221,340	1,221,340
Samoa Water Authority ³	100.0	84,660,413	107,535,523
Televise Samoa Corporation ³	100.0	2,855,680	3,087,301
Samoa Shipping Services Limited	50.0	5,000	5,000
Total Investment in Government Organisations		542,468,575	542,275,305
OTHER ENTITIES			
Air Pacific Limited	12.0	51,555	51,555
Computer Services Limited	40.0	140,000	140,000
Hellaby Samoa Limited	9.0	61,200	61,200
National Pacific Insurance Limited	30.0	600,000	600,000
Pacific Forum Line Limited	7.0	1,552,826	1,552,826
Samoa Breweries Limited	15.5	1,731,078	1,731,078
Samoa Forest Products Limited ⁴	40.0	2,050,000	2,050,000
Telecom Samoa Cellular	10.0	50,000	50,000
Total Investment in Other Entities		6,236,659	6,236,659
TOTAL INVESTMENTS		548,705,234	548,511,965

GOVERNMENT OF SAMOA

SCHEDULE 7

STATEMENT OF INVESTMENTS

as at 30 June 2004

¹ The Government Investment has increased by \$3,400,000. This being the Community Service Obligation of the Government paid to the Corporation.

² Capital Injection

	Ownership	\$
Polynesian Airlines (Holdings) Limited	100%	0
Polynesian Airlines (Investment) Limited	100%	19,500,000
Samoa Housing Corporation	100%	<u>400,000</u>
		<u>19,900,000</u>

³ The adjustment for Samoa Water Authority and Televisé Samoa Corporation is to correct government's investment which reflects the actual investment of Government and not the Equity.

⁴ Doubtful Investments

The following organisation is no longer trading and therefore the investment is considered unlikely to be recovered or realised in full:

	\$
Samoa Forest Products Limited	2,050,000

GOVERNMENT OF SAMOA

SCHEDULE 8

STATEMENT OF CAPITAL SUBSCRIPTIONS AND OBLIGATIONS ¹

International Finance Institutions

as at 30 June 2004

	2004	2003
	\$	\$
CAPITAL SUBSCRIPTIONS		
Asian Development Bank		
12 Shares of 10,000 SDRs each fully paid	500,835	499,272
International Bank for Reconstruction and Development		
Partially paid shares	3,851,186	4,018,081
International Development Association		
361 Subscriptions fully paid	108,237	109,578
International Finance Corporation		
35 Shares of USD\$1,000 each fully paid	99,630	103,950
International Fund for Agricultural Development		
USD\$50,000 investment in subscriptions	142,328	148,500
Multilateral Investment Guarantee Agency		
5 Shares of USD\$10,820 each partially paid	153,999	160,677
International Monetary Fund ²		
Subscription	48,414,023	48,252,912
TOTAL CAPITAL SUBSCRIPTIONS	53,270,239	53,292,970
CAPITAL OBLIGATIONS		
International Monetary Fund (IMF) ²		
Special Drawing Rights (SDR)	4,766,277	4,750,416
Repurchase Obligations:		
IMF No 1 Account	11,220,927	11,726,152
IMF Securities Account	27,955,780	29,230,275
IMF Valuation Adjustment Account	6,343,439	4,405,907
Administrative Expenses (No 2) Account	48,414	54,717
Total Obligations IMF	50,334,837	50,167,467
World Bank Deposits ³		
International Bank for Reconstruction and Development	2,044	2,044
International Development Association	12,031	12,031
Total World Bank Obligations	14,075	14,075
TOTAL CAPITAL OBLIGATIONS	50,348,912	50,181,542

¹ Value of Capital Subscriptions and Obligations

A review of capital subscriptions has been completed and the value of the Government's paid and uncalled portions of subscriptions have been adjusted in 2003/2004 to more accurately reflect the subscription values. The unpaid portions of subscriptions are reflected in Schedule 13, Contingent Liabilities.

All capital subscriptions and obligations are stated at current value with the balances converted to Tala at the mid-exchange rate of balance date.

	2004	2003
	\$	\$
² Net International Monetary Fund Obligations		
IMF Total Obligations	50,334,837	50,167,467
<i>less</i>		
IMF Capital Subscription	48,414,023	48,252,912
Net IMF Obligations	<u>1,920,814</u>	<u>1,914,555</u>

GOVERNMENT OF SAMOA

SCHEDULE 9

STATEMENT OF FIXED ASSETS

as at 30 June 2004

	2004	2003
	\$	\$
LAND AND BUILDINGS OVERSEAS		
Wellington, New Zealand ¹	5,203,824	3,555,555
Auckland, New Zealand - Remuera Property ²	0	3,082,437
Auckland, New Zealand - Samoa House ³	2,724,014	2,724,014
Canberra, Australia ¹	1,052,726	1,052,726
TOTAL LAND AND BUILDINGS OVERSEAS	8,980,564	10,414,732

¹ These estates were revalued during the year. The independent valuations reflect the current market values based on existing use. Note that the exchange rate used was the mid rate of June 30th 2004 which is .5544

² The Remuera Property was sold on July 2003.

³ Samoa House was built approximately 20 years ago and was financed from a loan from the New Zealand government. The main purpose of the building was to house the Consular Generals office, and to offer office space to earn revenue to service the loan. The loan has been fully repaid in 2002

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF TERM DEBTS

as at 30 June 2004

	2004	2003
	\$	\$
TERM DEBT BY LENDER		
Asian Development Bank (ADB)		
Faleolo Airport and Road Supplementary Loan 1974	317,408	352,494
Development Bank Loan 1975	3,331,475	3,402,608
Development Bank Loan 1976	4,763,599	4,942,278
Development Bank Loan 1978	7,899,755	7,970,638
Development Bank Loan 1981	7,857,724	8,127,573
Development Bank Loan 1985	11,983,791	12,136,615
Electric Power Supplementary Loan 1976	3,871,491	3,939,828
Fale-o-le-Fe'e Power Project Loan 1979	6,378,724	6,471,401
Afulilo Hydropower Project Loan 1986	15,222,245	15,267,917
Afulilo Hydropower Supplementary Loan 1993	5,805,831	5,864,914
S.T.E.C. Agricultural Development Loan 1977	5,722,406	5,757,920
S.T.E.C. Agricultural Development Loan 1980	4,265,117	4,317,017
S.T.E.C. Special Assistance Loan 1983	2,104,001	2,267,000
Coconut Oil Mill Loan 1977	6,995,376	6,822,701
Forestry Development Loan 1980	3,041,227	3,312,499
Agriculture Program Loan 1989	48,975,657	47,749,060
Multiproject Loan 1985	14,850,931	14,863,252
Telecommunications Loan 1989	22,610,422	22,341,940
Emergency Power Rehabilitation Loan 1990	839,222	859,966
Cyclone Damage Rehabilitation Project 1993	22,777,246	22,674,361
Financial Sector Program Loan 1998	23,653,838	23,302,273
Education Sector Infrastructure Project	10,925,527	4,621,201
Small Business Development Project	3,068,317	984,556
Power Sector Improvement Project	626,596	0
Total ADB Loan Debt	237,887,929	228,350,010
European Economic Community (EEC) and European Investment Bank (EIB)		
Savai'i Agricultural Development Loan 1979	558,824	608,072
Regional Telecommunications Loan 1979	4,964,729	5,179,031
Regional Telecommunications Loan 1991	8,625,598	8,619,231
Afulilo Hydropower Project Loan 1988	2,668,445	3,246,018
Development Bank Loan 1988	1,741,323	1,864,398
Total EEC and EIB Loan Debt	18,558,919	19,516,749
International Development Association (IDA)		
Highway Road Development Loan 1975	7,890,692	8,624,889
Savai'i Agricultural Development Loan 1979	14,205,027	15,402,198
Agriculture Development Loan 1981	2,890,533	2,877,156
Development Bank Loan 1985	7,144,867	6,928,546

GOVERNMENT OF SAMOA

SCHEDULE 10

STATEMENT OF TERM DEBTS

as at 30 June 2004

	2004	2003
	\$	\$
TERM DEBT BY LENDER		
International Development Association (IDA) - continued		
Multiproject Loan 1985	8,955,319	8,683,673
Afulilo Hydropower Project Loan 1987	9,446,809	9,159,184
Afulilo Hydropower Supplementary Loan 1993	1,004,184	973,605
Telecommunications Loan 1989	13,780,342	13,511,602
Emergency Road Rehabilitation Loan 1991	56,954,574	55,817,498
Infrastructure Asset Management Project Loan 1999	43,160,819	35,780,763
Health Sector Management Project	2,564,123	1,364,574
Telecommunications & Postal Sector Reform	446,618	0
Total IDA Loan Debt	168,443,906	159,123,686
Organisation of Petroleum Exporting Countries (OPEC)		
Upolu Power Rehabilitation Project Loan 1991	1,805,964	2,302,985
Petroleum Storage Facilities Project Loan 1996	2,649,588	3,259,460
Petroleum Storage Facilities Phase II Loan 2000	3,072,210	3,205,427
Total OPEC Loan Debt	7,527,761	8,767,872
People's Republic of China (PRC)		
Apia Park Gymnasium Loan 1981	3,473,489	3,622,886
Government Building Construction Project Loan 1989	17,783,505	18,548,387
Women's and Youth Centre Loan 1992	12,027,481	12,544,792
Total PRC Loan Debt	33,284,475	34,716,065
Other Lenders		
French Rural Telecommunications Loan 1989	633,106	660,187
I.F.A.D. Livestock Development Loan 1981	2,595,318	2,579,917
I.F.A.D. Rural Activation Project 1993	4,180,009	4,113,535
Saudi Apia Water Supply Project Loan 1986	1,621,293	2,528,063
ANZ (Samoa) Televisio Samoa Loan FK (03) 18	253,625	512,041
Total Other Lenders' Debt	9,283,351	10,393,744
TOTAL TERM DEBTS	474,986,340	460,868,126

GOVERNMENT OF SAMOA

SCHEDULE 11

STATEMENT OF MOVEMENT IN PROJECT AID FUNDS

for the financial year ended 30 June 2004

	2004	Expenditure	Receipts	Adjustment(s) 1	2003
	\$	\$	\$	\$	\$
Project Aid Funds - by Donor					
Australia	1,041,169	(471,814)	546,324	600	966,060
Canada ²	293,009				302,330
Commonwealth Youth Programme	3,350	(1,162)			4,512
Forum Fisheries Agency	1,723,036	(272,355)	621,832		1,373,559
Great Britain	608				608
International Plant Genetic Resources Institute	34,076	(4,262)			38,337
Japan	(60,299)				(60,299)
New Zealand	2,542,420	(535,391)	264,057		2,813,754
Pacific Regional Environment Programme (SPREP) ²	214,677	(227,238)	290,192		142,403
South Pacific Commission	62,561				62,561
Stabex	(6,374,540)	(164,447)			(6,210,093)
United Nations Development Programme	285,390	(1,637,177)	1,260,049	1,568	660,951
United Nations Educational Social and Cultural Organisation	353,423	(37,282)		250	390,454
United Nations Fund for Population Activity	10,115	(18,324)	508		27,931
United Nations International Children Educational Fund	10,995	(12,040)			23,035
United States of America	142,216				142,216
World Health Organisation	88,424	(29,208)	3,140		114,491
Other	2,069,546	(828,771)	1,280,618		1,617,698
Total Project Aid Funds	2,440,177	(4,239,470)	4,266,720	2,418	2,410,508
Project Aid Funds - by Sector					
Agriculture ²	850,695	(318,445)	22,345		2,243,328
Commerce	(2,063)				(2,063)
Education	1,497,942	(323,079)	291,169		1,529,852
Finance	124,293				124,293
Fisheries	1,567,082	(272,355)	621,832		1,217,604
Health	185,433	(29,208)	26,334		188,307
Infrastructure ²	(5,536,428)	(1,383,615)	781,518	1,568	(6,032,433)
Public Administration	1,938,761	(714,065)	597,626		2,055,200
Tourism	253,433	(302,484)	153,286		402,631
Welfare and Social Services	985,373	(475,863)	1,285,461	850	174,925
Other	575,656	(420,356)	487,149		508,863
Total Project Aid Funds	2,440,177	(4,239,470)	4,266,720	2,418	2,410,508

¹ Adjustments are a result of movements in previous year(s) recognised and booked in the 2003/2004 financial year.

² Due to the reclassification of CBDAMPIC Project (GDP06025), previously under Canadian Aid to SPREP and the reclassification of Upolu Urban Water Supply (GDP08303), previously under Agriculture to the Infrastructure sector, the closing balances from the previous financial year may differ.

GOVERNMENT OF SAMOA

SCHEDULE 12

STATEMENT OF DEPOSITS AND OTHER PAYABLES

as at 30 June 2004

	2004	2003
	\$	\$
DEPOSITS		
Insurance Act	738,052	738,052
Offshore Bank	100,000	100,000
Samoa Consulate Residence (Remuera)	4,758,012	0
Total Deposits	5,596,064	838,052
SPECIAL PURPOSE ACCOUNTS		
Livestock Programme Security Deposits - <i>Agriculture</i>	18,443	18,443
Government Housing Bond Moneys - <i>Works, Transport & Infrastructure</i>	60,258	51,008
Exporter of the Year Moneys - <i>Commerce, Industry & Labour</i>	28,546	28,546
National Road Safety Program - <i>Works, Transport & Infrastructure</i>	3,591	3,591
National Museum Fund - <i>Education, Sports & Culture</i>	5,042	3,226
British American Tobacco Deposit - <i>Finance</i>	10,000	0
Total Special Purpose Accounts	125,880	104,814
OTHER PAYABLES		
Sundry Creditors	276,523	7,654,739
Total Other Payables	276,523	7,654,739
TOTAL DEPOSITS AND OTHER PAYABLES	5,998,467	8,597,606

GOVERNMENT OF SAMOA

SCHEDULE 13

STATEMENT OF CONTINGENT LIABILITIES ¹

as at 30 June 2004

	2004	2003
	\$	\$
UNCALLED CAPITAL SUBSCRIPTIONS		
Asian Development Bank (1,040,000 SDR)	4,340,568	4,327,023
International Bank for Reconstruction and Development (USD\$62,704,263)	178,492,068	186,231,849
Multilateral Investment Guarantee Agency (USD\$432,800)	1,231,995	1,285,417
Total Uncalled Capital Subscriptions	184,064,631	191,844,289
PROMISSORY NOTES		
Asian Development Bank	1,386	1,386
International Bank for Reconstruction and Development	2,963,389	2,963,389
International Development Association	5,812	5,812
Multilateral Investment Guarantee Agency	153,999	160,677
Total Promissory Notes	3,124,587	3,131,264
GUARANTEES ISSUED		
ANZ Bank (Samoa) Limited		
Electric Power Corporation ²	3,930,967	750,000
National Provident Fund (Bank of Butterfield)	0	498,960
Polynesian Airlines Limited	3,026,820	17,418,000
Public Trust Office	218,187	0
	7,175,974	18,666,960
ANZ Bank (New Zealand) Limited		
Polynesian Airlines Limited	14,695,765	26,832,072
European Economic Community		
Development Bank of Samoa	547,580	581,308
Pacific Forum Line Limited ³	786,012	0
	1,333,592	581,308
European Investment Bank		
Development Bank of Samoa	26,845,417	23,328,071

STATEMENT OF CONTINGENT LIABILITIES ¹
as at 30 June 2004

	2004 \$	2003 \$
National Provident Fund		
Apia Park Board	34,086	57,949
Development Bank of Samoa	3,089,134	3,201,138
Samoa Housing Corporation	2,300,863	2,418,955
Polynesian Airlines (Holdings) Limited ⁴	0	3,472,587
Polynesian Airlines Limited ⁴	9,952,603	6,862,307
Public Trust Office	4,359,022	2,335,000
Samoa Shipping Corporation Limited	3,903,228	3,000,000
Samoa Shipping Services Limited	2,850,563	2,833,763
	<u>26,489,499</u>	<u>24,181,698</u>
Total Guarantees Issued	<u>76,540,247</u>	<u>93,590,110</u>
CLAIMS PENDING AGAINST GOVERNMENT	<u>0</u>	<u>0</u>
TOTAL CONTINGENT LIABILITIES	<u>263,729,465</u>	<u>288,565,663</u>

¹ Guarantees have been issued by the Government pursuant to either Section 83 of the Public Finance Management Act 2001, or Section 7 of the Public Corporations (Securities) Act 1976.

² A term loan in which part of the Guarantee has been issued is fully repaid.

³ The balance at 31 December 2003 was EUR 225,271. Interest payable is fixed for the term at 1% per annum and secured by the guarantee of the Government of Samoa and Tonga.

⁴ Amalgamated loan balances from Polynesian Airlines (Holdings) to be paid by Polynesian Airlines Limited