



### Report Highlights

- **Net Operating Balance** was \$7.7 million surplus for the FY 2014/15
- **Net Lending/Borrowing balance** for the FY 14/15: deficit of \$75.7 million
- **Net Lending/Borrowing** for the year round was below budget estimate by \$9.2 million
- **Government Debt** maintained at \$1.1 billion in June

### Inside this issue:

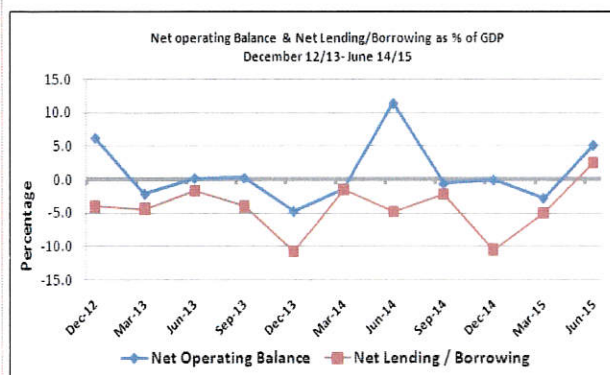
Overview	1
Revenue	2
Expense	3
COFOG (Expenditure by Function)	3
Debt Stock	4
Annex: GFS main tables	5

### June Quarter Overview

The Central Government operations during the June quarter 2015 resulted in its **Net Lending/Borrowing balance** surplus of \$11.9 million. The outturn was promising following deficits of \$11.2 million, \$52.6 million and \$23.8 million in the first three quarters of FY 2014/15. Underpinning the favorable result were grants amounted to \$38.5 million received during the period coupled with improve tax collection, mainly income tax compared to other quarters of the financial year. As a result, Government financial resources with the banking system recorded an increase of \$11.4 million at the end of the quarter.

**Net Operating Balance (NoB)** again recorded a surplus of \$24.5 million, following deficits of \$13.3 million, \$0.4 million and \$3.2 million in the last three quarters. When compared to the same quarter last financial year, NoB was \$28.4 million below the \$52.9 million for thee quarter. Underpinning the lower NoB was the reduction in overall revenue collection of \$24.9 million and a slight increase in expenses of \$3.6 million over the year.

Chart 1: Net Operating Balance & Net Lending/Borrowing balance as % GDP from Dec 2012 - June 2015



### Revenues

Total receipts recorded for June quarter was \$166.0 million. Of the total, \$116.2 million were from taxes; grants received were \$38.4 million with \$11.4 million from other revenues. The total amount was the highest during the financial year, and when compared to the same quarter last year total revenue went down by \$24.9 (13%) million. Underpinning the reduction was a reduction in grant received down by 35.8 percent and shortfall in other revenues declined by 41.5 percent. Taxes on the other hand recorded an increase of \$4.4 million equivalent to 4.1 percent.

The improvement in the Tax revenue collection was primarily due to a notable increase of 25.8 percent in income tax, followed by a slight increase of 1.8 percent in taxes on goods and services. Taxes on international trade (import duties) on the other hand dropped by 22.8 percent and contributed a negative 2.3 percent to the overall change in tax revenue. The result was consistent with the decrease in the value of imports down by 6.6 percent in the period under review, as reported in the trade report.

Other revenue collected \$11.4 million for the quarter, decline by \$8.1 million when compared to June quarter 2014.

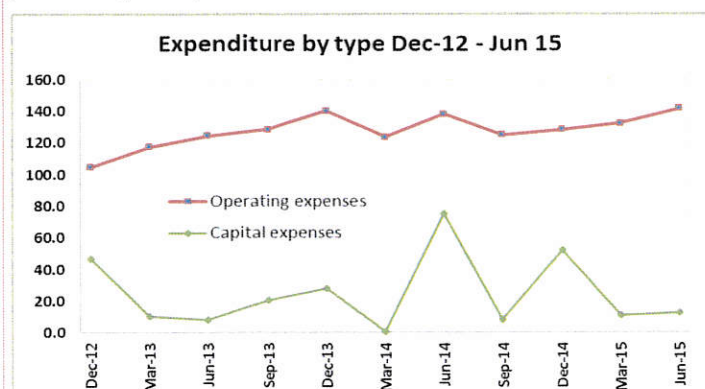
Grants received in the quarter which amounted to \$38.4million was the highest during the financial year, these were mainly receipts provided as budget support from the EU and the World bank. The amount for the period under review was \$21.4 million lower when compared to June 2014.

## Expenditures

Central Government expenditure for June quarter 2015 amounted to \$154.1 million. At this level total expenditure was \$58.9 million (27.6 percent) lower than June quarter last year. The notable reduction was primarily due to a drop in expense for purchase of fixed assets down by \$62.5 million (83.3 percent), which more than offset a slight increase of 2.6 percent in operating expense.

Operating expense on the other hand recorded an increase of 2.6 percent (\$3.6 million) for the period under review, attributed mainly to increases in Compensation of employees and the Use of goods and services. All the other operating expenses dropped compared to the same quarter of 2014.

Chart 2: Expenditure by type - Dec 2012 - June 2015 - Operating expense & Capital expenditure



At the sector level, total disbursement was \$154.1 million, down by 27.6 percent (\$58.9 million) from June 2014. General Government Service received the largest share of 27.3 percent, and has been increasing at a quarterly trend growth rate of 1.8 percent over the past twelve quarters September 2012—June 2015). Health and Economic sectors with shares of 17.9 percent, 15.3 percent were also significant during the period, but with trend growth rates declining at 0.6 percent and 0.2 percent. Education with the fourth largest share expenditure for the period was \$20.2 million.

Other sector that recorded significant increases for the quarters were Social Protection and Housing and Community Amenities, with increase of \$6.5 million and \$3.7 million when compared to June 2014. Expenditure on Environment with a share of 7.7 percent went up by 3.7 percent and recorded a quarterly trend growth rate 1.0 percent over the past three years. Others including Recreation, Culture and Religion were on par.

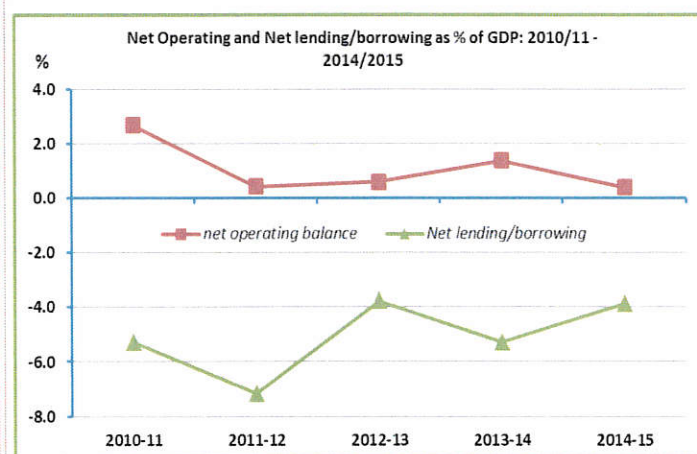
## 2014/2015 financial year outturn

The Central Government fiscal operations during the financial year 2014/15 rounded up with a **Net Operating Balance (NOB)** surplus of \$7.7 million. This was the fifth consecutive year of positive outturns since 2010/11, despite being at a lower end compared to the \$25.5 million surplus recorded in 2013/14. Underpinning the reduced surplus was primarily due to a \$40.7 million reduction in grants which more than offset the increase in the sum of the tax revenue and other revenue of 19.7 million for the period

However, Governments ongoing commitments to improve infrastructure with its capital expenditure amounted to \$83.3 million in the financial year 2014/15 resulted in the overall balance (**Net lending/borrowing**) deficit of \$75.7 million. This was equivalent to 3.9% of GDP, and was slightly higher than the fiscal target of 3.5% stipulated in the SDS 2012—2016.

The deficit was financed by disbursements of soft term borrowings amounted to \$40.4 million and a draw down of Government financial resources from the banking system of \$35.2 million

Chart 3: Net Operating and Net lending/Borrowing as % of GDP 2010/2011—2014/15



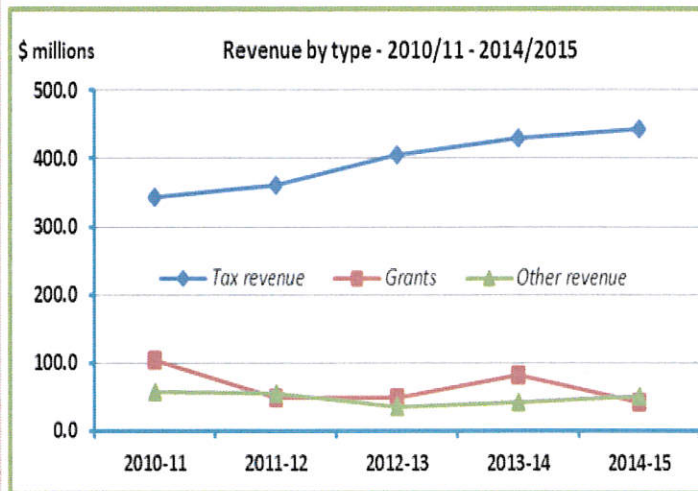
Depicted in Chart 3 is the improvement in the gap between the two balances in the period under review, largely due to the tailoring off and completion of some of the infrastructural projects in the Health, Communication and Fuel and Energy sectors in the last financial year.

## Revenues

Total revenue collection for the year under review amounted to \$534.4 million. At this level, revenue went down by 3.8 percent (\$21 million), compared to the \$555.4 million in 2013/14. The shortfall was mainly due to a notable loss in Grants of \$49.7 million (-9.4 percent), despite increases in Tax revenue and other revenue increased by 2.1 and 9.7 percent respectively.

Revenue composition remained the same with Taxes comprised of 82.7 percent (\$442.0 million), 9.6 percent (\$51.2 million) from other revenues and 7.7 percent (\$41.2 million) from grants received.

Chart 4: Revenue by type 2010/2011—2014/15



Shown in Chart 4 are the trends of revenues by type over the past 5 years. During the period, Tax revenue increased by 29 percent, with VAGST being the main contributor with a 16.8 percentage points to the change, followed by Income tax with 6.7 percentage points. Other taxes like Custom and import duties, excises and taxes on properties contributed a combined 4.1 percentage points to the change. Tax revenues have been consistently growing over the period at an annual trend growth rate of 7.1 percent. Contrastingly, Grants as expected fluctuates depending on incidence like SIDs conference preparation with Other revenue been unstable as expected with trend growth rates of -12.8 and -4.5 percent respectively. Presented in the Table 2 attached, Administrative fees paid for services offered by Ministries and dividends from Public bodies are the two major sources of this component, hence the movements based on cash flows and need for the services.

## Expenditures

Total expenditures for the year totaled at \$610.0 million representing a \$44.1 million reduction from last year. The significant drop in overall expenditures was mainly due to the reduction in *Net Acquisition of Non Financial Assets* at 32.9 percent from last year as given in the table below. Operating expenses also declined by 0.6 percent compared to 2013/14, and was due mainly to a reduction in grants to public bodies of down by 12.9 percent, which more than offset increases in the compensation of employees and expense on goods and services, interest payments and subsidies. Underpinning the reduction in grants was the shortfall of \$11.1 million to the Land Transport Authority with slight reductions between \$1.0—\$2.0 millions in other public bodies.

Summary Table 4: Expenditure for the last three fiscal years

In Millions	Financial Years			% Change		Contribution to Change
	2012/13	2013/14	2014/15	over prev. year		
<b>Expense</b>	<b>479.9</b>	<b>529.9</b>	<b>526.7</b>	<b>10.4</b>	<b>-0.6</b>	<b>-0.6</b>
Compensation of Employees	137.2	143.9	154.6	4.9	7.4	2.0
Use of Goods and Services	115.0	142.7	150.2	24.1	5.3	1.4
Interest	14.9	14.9	17.9	0.1	20.2	0.6
Subsidies	27.2	17.8	19.3	-34.7	8.3	0.3
Grants	153.6	189.7	165.2	23.5	-12.9	-4.6
Social Benefit	19.5	17.6	17.6	-9.8	0.2	0.0
Other Expense	12.4	3.3	1.8	-73.2	-45.2	-0.3
<b>Net Acquisition of Non Financial Assets</b>	<b>80.4</b>	<b>124.2</b>	<b>83.3</b>	<b>54.5</b>	<b>-32.9</b>	<b>na</b>
<b>Total Expenditure</b>	<b>560.3</b>	<b>654.1</b>	<b>610.0</b>	<b>16.7</b>	<b>-6.7</b>	<b>na</b>

Expenditure salaries and wages in the period increased by 7.4 percent and has been growing at an annual trend growth rate of 4.7 percent in the past 5 years. The increase is consistent with the growth in employment in the Government Ministries and salary adjustment for teachers and other levels of government. Use of good and services and interest rates were also significant in the period under review to record increases of 5.3 and 20.2 percent with trend growth rates of 7.5 and 8.0 percent respectively when compared to 2013/14 and in the last 5 years. Other expense like social benefits, subsidies and other expenses with a combined share 7.4 percent showed was on par relative to last year.

## Expenditure by Function

Total Expenditure for 2014/15 stood at \$610.0 million, which was \$44.1 million (6.7 percent) below the 2013/14 following an increase of 16.7 percent or \$93.8 million from 2012/13.

Health sector was the main contributor to the decline with a negative contribution of 4.8 percentage points, followed by the Economic sector with a negative contribution of 3.0 percentage points. The reduction in the Economic Sector expenses was attributed mainly to Communication declined by 90.7 percent compared last year coupled with Fuel and Energy sector down by 25.7 percent. These notable declines more that offset increase expenses for the Agriculture and Transport sectors of 82.5 percent and 44.7 percent respectively. Education expense also declined to contribute a negative 1.5 percentage points to the overall growth.

In contrast, expense on General Public Services, Law and Order and Social Protection sectors recorded an aggregated positive contribution of 2.6 percentage points.

Presented in the table below is the composition of each category at aggregated level as percentage of total expenditure.

Summary table 5: Expenditure by Function of Government, FY 2012/13 - FY 2014/15

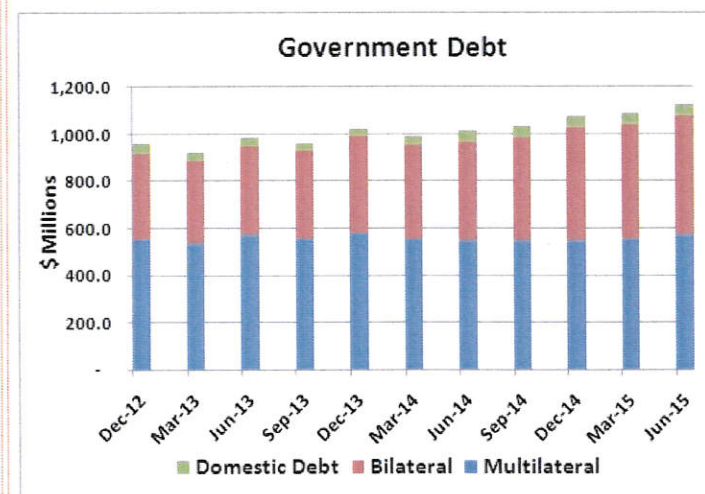
In Millions	FY	FY	FY	% Change from		Composition % for FY 2014/15
	2012/13	2013/14	2014/15	previous yr		
GENERAL PUBLIC SERVICES	135.1	146.4	153.1	8.3	4.6	25.1
ECONOMIC AFFAIRS	129.2	155.7	136.1	20.6	(12.6)	22.3
HEALTH	112.8	135.0	103.4	19.7	(23.4)	17.0
EDUCATION	82.1	95.1	85.4	15.8	(10.2)	14.0
PUBLIC ORDER AND SAFETY	37.4	37.6	40.2	0.6	6.9	6.6
SOCIAL PROTECTION	24.7	31.4	39.3	26.9	25.4	6.4
HOUSING AND COMMUNITY AMENITIES	16.1	28.4	28.8	75.9	1.4	4.7
ENVIRONMENTAL PROTECTION	18.2	20.1	19.3	10.3	(3.9)	3.2
RECREATION, CULTURE, AND RELIGION	4.7	4.5	4.4	(3.5)	(2.0)	0.7
<b>Total Expenditure</b>	<b>560.3</b>	<b>654.1</b>	<b>610.0</b>	<b>16.7</b>	<b>(6.7)</b>	

## Government Debt

Total outstanding debt as at the end of June 2015 stood at \$1.1 billion as given in Table 6 attached. Of the total debt, 95.6 percent are external loans granted on soft term basis. Loans from Multilateral institutions were \$572.1 million, went up by \$24.0 million from June 2014. Loans granted from other governments particularly the People's Republic of China (PRC) and Japan (JICA) aggregated to \$506.1, increased by \$88.0 million compared to the same period last year.

**Domestic Debt position** as at the end of June 2015 was \$47.9 million, reduced by \$1.4 million from June 2014 and comprised of 4.3 percent of total government debt. Shown in the chart below is the composition of the two in the last eleven comparable quarters.

Chart 5: Government debt position, Dec 2012 - June 2015





**SBS Vision:**

**“Samoa Bureau of Statistics to be the leader in providing relevant and quality statistics for the benefit of Samoa”**

National Accounts & Finance Statistics Division  
FMFM II Building, Level 2 PO Box 1151  
Apia, Samoa

Phone: (685) 62006 / 29326  
Fax: (685) 24675  
E-mail: fsd@sbs.gov.ws

## **What are Government Finance Statistics?**

Government Finance Statistics provide statistics that enable policymakers and analysts to study developments in the financial operations, financial position and liquidity situation of the government sector in a consistent and systematic manner. Balancing items have been created to provide summary information such as Net Operating Balance (NOB) and Net Lending (+) or Borrowing (-). The detailed data can also be used to examine specific areas of government operations, example: particular forms of taxation, level of expense and the amount of government borrowing etc. The harmonization of this system with other macroeconomic statistical systems like the System of National Accounts means that data from the GFS can be combined with data from NA to assess government performance in relation to the rest of the economy. Similarly, it can also be used for inter-country analysis of government operations, such as comparisons of ratios of taxes or expense to gross domestic product.

This publication is compiled using the GFS 2001 Manual. Changes include: changes to coverage; reclassification of revenue and expense items; compilation of data government acquisition of debt and assets (such as buildings and infrastructure); and new analytical balances. It provides detail information on revenues and expenses on a quarterly basis. Provided in this publication also is the Expenditure classified by Function of Government (COFOG) data set. This is one of the developments that the Bureau has been working on in-conjunction with the Ministry of Finance with the technical assistance provided by the IMF Expert. This dataset adds more information in monitoring and evaluating progress of the Government Sector, as well as its contribution to various sectors of the economy.

## *Attached tables:*

**Table 1: Statement of Operations: Budgetary Central Government:** December 2012 — June 2015

**Table 2: Revenue: Budgetary Central Government:** December 2012 — June 2015

**Table 3: Expense: Budgetary Central Government:** December 2012—June 2015

**Table 4: Transactions in Assets and Liabilities: Budgetary Central Government:** December 2012—June 2015

**Table 5: Classification of Function of Government (Expenditure by Function):** December 2012—June 2015

**Table 6: External and Domestic Debt Stock:** December 2012—June 2015

**Table 1: Statement of Government Operations**

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS	Financial Year																	
	2012-13			2013-14			2014-15			2012-13			2013-14			2014-15		
	2012-13	2013-14	2014-15	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	2012-13	2013-14	2014-15	
<b>TRANSACTIONS AFFECTING NET WORTH:</b>																		
A1 Revenue	490.7	555.4	534.4	132.9	107.6	125.3	129.5	117.9	117.2	190.9	121.7	127.7	118.9	166.0				
A11 Taxes	406.0	430.4	442.0	99.6	94.4	100.0	111.5	111.6	95.6	111.6	111.9	111.1	102.8	116.2				
A13 Grants	48.1	81.8	41.2	27.5	5.3	8.6	8.0	-	14.1	59.7	0.9	0.5	1.4	38.4				
A14 Other revenue	36.6	43.2	51.2	5.8	7.9	16.7	9.9	6.2	7.5	19.5	8.9	16.2	14.7	11.4				
A2 Expense	479.9	529.9	526.7	104.5	117.5	124.4	128.3	140.2	123.4	137.9	124.9	128.1	132.2	141.5				
A21 Compensation of employees	137.2	143.9	154.6	32.1	36.5	32.8	37.5	32.8	38.7	34.9	39.0	36.1	40.9	38.5				
A22 Use of goods and services	115.0	142.7	150.2	26.8	25.5	36.6	30.6	40.2	27.2	44.7	35.9	35.2	29.7	49.5				
A24 Interest	14.9	14.9	17.9	2.5	4.9	2.3	5.2	2.1	5.5	2.1	5.5	3.5	6.2	2.7				
A25 Subsidies	27.2	17.8	19.3	6.1	7.3	8.8	4.9	3.9	4.5	4.5	2.4	4.9	8.1	3.9				
A26 Grants	153.6	189.7	165.2	30.5	34.7	35.9	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0				
A27 Social benefits	19.5	17.6	17.6	4.3	5.5	3.8	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0				
A28 Other expense	12.4	3.3	1.8	2.2	3.1	4.1	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9				
NOB Net operating balance	10.8	25.5	7.7	28.4	-9.8	0.9	1.2	-22.3	-6.3	52.9	-3.2	-0.4	-13.3	24.5				
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>																		
A31 Net Acquisition of Nonfinancial Assets	80.4	124.2	83.3	46.7	10.1	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6				
A311 Fixed assets	80.4	124.2	83.3	46.7	10.1	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6				
NLB Net lending / borrowing	-69.6	-98.7	-75.7	-18.3	-19.9	-7.5	-19.3	-50.3	-7.0	-22.1	-11.2	-52.6	-23.8	11.9				
<b>TRANSACTIONS IN FINANCIAL ASSETS AND</b>																		
A32 Net acquisition of financial assets	13.5	-10.4	-35.2	18.2	-19.3	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4				
A321 Domestic	13.5	-10.4	-35.2	18.2	-19.3	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4				
A33 Net incurrence of liabilities	83.1	88.3	40.4	36.5	0.6	30.1	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5				
A331 Domestic	15.9	35.4	-4.9	-1.1	-1.0	19.0	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0				
A332 Foreign	67.2	52.9	45.3	37.5	1.6	11.1	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5				
Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0)																		
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
<b>GDP Estimates (nominal)</b>																		
Indicators as % of GDP	1,839	1,867	1,954	454.5	452.6	459.0	480.2	467.8	456.2	462.6	503.4	499.9	475.9	475.1				
Net Operating Balance	0.6	1.4	0.4	6.2	-2.2	0.2	0.2	-4.8	-1.4	11.4	-0.6	-0.1	-2.8	5.2				
Net Lending / Borrowing	-3.8	-5.3	-3.9	-4.0	-4.4	-1.6	-4.0	-10.8	-1.5	-4.8	-2.2	-10.5	-5.0	2.5				
Total Revenue & Grants	26.7	29.8	27.3	29.2	23.8	27.3	27.0	25.2	25.7	41.3	24.2	25.5	25.0	34.9				
Total Expense	26.1	28.4	27.0	23.0	26.0	27.1	26.7	30.0	27.1	29.8	24.8	25.6	27.8	29.8				
<b>Revenue component as % of total revenue</b>																		
Taxes	82.7	77.5	82.7	75.0	87.7	79.9	86.1	94.7	81.6	58.5	91.9	87.0	86.5	70.0				
Grants	9.8	14.7	7.7	20.7	4.9	6.8	6.2	0.0	12.0	31.3	0.8	0.4	1.2	23.1				
Other revenue	7.4	7.8	9.6	4.4	7.3	13.3	7.7	5.3	6.4	10.2	7.3	12.7	12.3	6.9				
<b>Expense component as % of total expense</b>																		
Compensation of employees	28.6	27.2	29.3	30.7	31.1	26.4	29.2	23.4	31.4	25.3	31.2	28.2	31.0	27.2				
Use of goods and services	24.0	26.9	28.5	25.6	21.7	29.4	23.9	28.7	22.0	32.4	28.7	27.4	22.4	35.0				
Interest	3.1	2.8	3.4	2.4	4.1	1.9	4.0	1.5	4.5	1.6	4.4	2.7	4.7	1.9				
Subsidies	5.7	3.4	3.7	5.8	6.2	7.1	3.8	2.8	3.7	3.3	1.9	3.8	6.1	2.7				
Grants	32.0	35.8	31.4	29.2	29.6	28.9	35.4	40.3	34.9	32.4	29.8	34.0	32.3	29.6				
Social benefits	4.1	3.3	3.4	4.1	4.7	3.1	3.6	3.1	3.5	3.1	3.8	3.5	3.4	2.8				
Other expense	2.6	0.6	0.3	2.1	2.6	3.3	0.1	0.3	0.1	2.0	0.2	0.4	0.2	0.6				

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa

a) Provisional Estimates

Table 2: Revenue by Type

	REVENUE													
	Financial Year			2012-13			2013-14			2014-15				
	2012-13	2013-14	2014-15	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	a) Jun-15
A1	490.7	555.4	534.4	132.9	107.6	125.3	129.5	117.9	117.2	190.9	121.7	127.7	118.9	166.0
A11	406.0	430.4	442.0	99.6	94.4	100.0	111.5	111.6	95.6	111.6	111.9	111.1	102.8	116.2
A111	101.1	103.3	107.4	25.6	23.2	24.6	23.6	29.4	27.2	23.0	25.6	27.4	25.5	28.9
A1111	55.0	57.8	59.4	12.4	14.1	16.2	13.8	13.9	15.2	14.9	14.8	15.1	15.1	14.4
A1112	46.1	45.5	48.0	13.2	9.2	8.4	9.8	15.6	12.0	8.1	10.8	12.3	10.4	14.5
A113	2.5	3.0	2.4	0.5	0.6	0.6	0.9	0.7	0.6	0.8	0.7	0.6	0.6	0.6
A114	257.6	271.3	282.2	62.9	62.5	64.3	71.8	67.7	55.1	76.7	68.3	69.3	66.4	78.1
A1141	163.9	169.9	177.2	38.5	36.5	39.5	46.7	44.3	33.6	45.3	49.2	44.5	39.5	43.9
A11411	163.9	169.9	177.2	38.5	36.5	39.5	46.7	44.3	33.6	45.3	49.2	44.5	39.5	43.9
A1142	87.5	96.2	99.3	23.5	23.9	23.3	23.7	22.1	20.3	30.2	17.7	22.9	25.9	32.8
A1144	6.2	5.1	5.6	0.9	2.1	1.5	1.5	1.3	1.2	1.2	1.4	1.9	1.0	1.4
A115	44.8	52.7	50.1	10.6	8.1	10.6	15.1	13.8	12.6	11.2	17.4	13.8	10.3	8.6
A1151	44.8	52.7	50.1	10.6	8.1	10.6	15.1	13.8	12.6	11.2	17.4	13.8	10.3	8.6
A13	48.1	81.8	41.2	27.5	5.3	8.6	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4
A131	48.1	81.8	41.2	27.5	5.3	8.6	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4
A1311	48.1	81.8	41.2	27.5	5.3	8.6	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4
A14	36.6	43.2	51.2	5.8	7.9	16.7	9.9	6.2	7.5	19.5	8.9	16.2	14.7	11.4
A141	4.0	2.6	11.1	0.4	1.6	0.8	0.3	0.9	0.8	0.7	0.5	8.0	0.7	2.0
A1411	1.4	0.8	0.3	0.1	0.5	0.4	0.1	0.2	0.3	0.3	0.1	0.0	0.1	0.1
A1412	2.1	1.2	10.3	0.1	0.9	0.2	0.0	0.5	0.4	0.3	0.3	7.8	0.5	1.8
A1415	0.5	0.6	0.5	0.1	0.2	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.1	0.1
A142	19.0	22.7	33.4	3.0	2.6	11.3	5.5	2.2	3.3	11.6	7.8	3.5	13.3	8.7
A1422	12.7	14.8	23.3	0.6	1.4	10.4	0.6	1.3	2.3	10.6	4.3	1.7	10.7	6.5
A1423	6.3	7.9	10.1	2.4	1.2	0.9	4.9	1.0	1.0	1.0	3.5	1.8	2.6	2.2
A143	1.6	2.5	6.7	0.3	0.5	0.5	1.0	0.6	0.5	0.4	0.6	4.7	0.7	0.7
A145	11.9	15.4	0.0	2.1	3.2	4.1	3.1	2.6	2.9	6.8	0.0	0.0	0.0	0.0

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa

a) Provisional Estimates

Table 3: Expense by Type

	Financial Year																	
	2012-13			2013-14			2014-15			2012-13			2013-14			2014-15		
	2012-13	2013-14	2014-15	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	
<b>A2 EXPENSE</b>	<b>479.9</b>	<b>529.9</b>	<b>526.7</b>	<b>104.5</b>	<b>117.5</b>	<b>124.4</b>	<b>128.3</b>	<b>140.2</b>	<b>123.4</b>	<b>137.9</b>	<b>124.9</b>	<b>128.1</b>	<b>132.2</b>	<b>141.5</b>				
A21 Compensation of employees	137.2	143.9	163.0	32.1	36.5	32.8	37.5	32.8	38.7	34.9	39.0	36.1	40.9	38.5				
A211 Wages and salaries	129.7	136.0	146.1	30.4	34.5	31.0	35.4	31.0	36.6	33.0	36.9	34.1	38.7	36.4				
A2111 Wages and salaries in cash	129.6	135.9	146.0	30.4	34.5	31.0	35.4	31.0	36.5	33.0	36.8	34.1	38.6	36.4				
A2112 Wages and salaries in kind	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
A212 Social contributions	7.5	7.9	8.5	1.7	2.0	1.8	2.1	1.8	2.1	1.9	2.2	1.9	2.3	2.1				
A2121 Actual social contributions	7.5	7.9	8.5	1.7	2.0	1.8	2.1	1.8	2.1	1.9	2.2	1.9	2.3	2.1				
A22 Use of goods and services	115.0	142.7	150.2	26.8	25.5	36.6	30.6	40.2	27.2	44.7	35.9	35.2	29.7	49.5				
A24 Interest	14.9	14.9	17.9	2.5	4.9	2.3	5.2	2.1	5.5	2.1	5.5	3.5	6.2	2.7				
A241 To nonresidents	11.4	12.2	13.6	1.7	4.1	1.6	4.4	1.6	4.5	1.7	4.8	2.0	5.1	1.7				
A242 To residents other than general government	3.5	2.7	4.3	0.8	0.7	0.7	0.8	0.4	1.0	0.5	0.7	1.5	1.0	1.0				
A25 Subsidies	27.2	17.8	19.3	6.1	7.3	8.8	4.9	3.9	4.5	4.5	2.4	4.9	8.1	3.9				
A2511 To non financial public corporations	17.7	13.8	15.9	4.0	4.5	5.2	4.2	3.3	3.0	3.2	1.9	3.8	7.3	2.9				
A2512 To financial public corporations	5.0	2.4	1.9	1.1	1.6	1.4	0.6	0.4	0.8	0.6	0.5	0.5	0.5	0.5				
A2521 To non financial private enterprises	1.6	1.6	1.4	0.5	0.2	0.7	0.1	0.2	0.7	0.7	0.1	0.7	0.2	0.5				
A26 Grants	153.6	189.7	165.2	30.5	34.7	35.9	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0				
A262 To international organizations	1.8	0.0	0.0	0.0	0.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
A2621 Current	1.8	0.0	0.0	0.0	0.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
A263 To other general government units	151.8	189.7	165.2	30.5	34.4	34.6	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0				
A2631 Current	151.8	189.7	165.2	30.5	34.4	34.6	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0				
A27 Social benefits	19.5	17.6	17.6	4.3	5.5	3.8	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0				
A2721 Social assistance benefits	19.5	17.6	17.6	4.3	5.5	3.8	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0				
A2731 Employer social benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
A28 Other expense	12.4	3.3	1.8	2.2	3.1	4.1	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9				
A282 Miscellaneous other expense	11.3	3.3	1.8	1.3	3.0	4.0	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9				
A2821 Current	11.3	3.3	1.8	1.3	3.0	4.0	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9				
A2822 Capital	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa

a) Provisional Estimates



Table 4: Statement of Assets and Liabilities

	Financial Year													
	2012-13			2013-14			2014-15			2014-15				
	2012-13	2013-14	2014-15	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	a) Jun-15
<b>TRANSACTIONS IN ASSETS AND LIABILITIES</b>														
A3	10.8	25.5	7.7	28.4	-9.8	0.9	1.2	-22.3	-6.3	52.9	-3.2	-0.4	-13.3	24.5
A31	80.4	124.2	83.3	46.7	10.1	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6
A311	80.4	124.2	83.3	46.7	10.1	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6
A311.1	80.4	124.2	83.3	46.7	10.1	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6
A32	13.5	-10.4	-35.2	18.2	-19.3	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4
A3202	13.5	-10.4	-35.2	18.2	-19.3	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4
A3203	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A321	13.5	-10.4	-35.2	18.2	-19.3	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4
A3212	13.5	-10.4	-35.2	18.2	-19.3	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4
A3213	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A33	83.1	88.3	40.4	36.5	0.6	30.1	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5
A3304	83.1	88.3	40.4	36.5	0.6	30.1	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5
A331	15.9	35.4	-4.9	-1.1	-1.0	19.0	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0
A3314	15.9	35.4	-4.9	-1.1	-1.0	19.0	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0
A332	67.2	52.9	45.3	37.5	1.6	11.1	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5
A3324	67.2	52.9	45.3	37.5	1.6	11.1	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5
A3M2	-69.6	-98.7	-75.7	-18.3	-19.9	-7.5	-19.3	-50.3	-7.0	-22.1	-11.2	-52.6	-23.8	11.9

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa

a) Provisional Estimates

Table 5: Expenditure by Functions of Government

CLASSIFICATION OF FUNCTION OF GOVERNMENT	Financial Year			2012-13			2013-14			2013-14			2014-15		
	2012-13	2013-14	2014-15	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	
701 GENERAL PUBLIC SERVICES <i>excluding any legislative organs, internal and external affairs, external affairs</i>	135.1	146.4	153.1	30.8	34.7	37.3	33.3	38.8	37.4	36.9	38.5	38.5	34.2	42.0	
7011	100.8	114.1	120.7	23.7	25.2	29.5	23.2	33.9	23.4	33.6	30.7	29.3	24.7	36.0	
70111 Executive and legislative (CS)	18.9	20.7	22.1	4.6	4.0	5.9	5.1	4.0	5.1	6.5	5.8	4.6	5.0	6.5	
70112 Financial and Fiscal Affairs (CS)	58.4	63.2	66.0	14.3	15.1	15.7	13.3	21.6	11.9	16.4	13.5	16.8	14.0	21.7	
70113 External Affairs (CS)	23.5	30.2	32.6	4.7	6.1	8.0	4.8	8.2	6.5	10.6	11.3	7.9	5.7	7.7	
7013 General services	18.3	16.8	18.5	4.4	4.3	5.5	4.0	4.3	4.1	4.4	4.6	5.1	4.2	4.6	
70131 General personnel services (CS)	2.9	3.2	3.8	0.6	0.6	0.8	0.8	0.7	0.9	0.9	0.9	0.9	0.9	1.1	
70132 Overall planning and statistical services (CS)	5.0	3.5	3.5	1.6	1.0	1.3	0.9	1.0	0.9	0.8	1.1	0.9	0.8	0.8	
70133 Other general services (CS)	10.3	10.1	11.2	2.2	2.7	3.4	2.4	2.6	2.3	2.8	2.6	3.4	2.5	2.7	
7016 General public services n.e.c.	1.2	1.5	2.1	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.5	0.4	0.5	0.8	
7017 Public debt transactions	14.9	14.0	11.4	2.5	4.9	2.0	5.7	0.3	9.5	(1.5)	2.7	3.5	4.7	0.5	
703 PUBLIC ORDER AND SAFETY	37.4	37.6	40.2	8.2	9.3	9.4	9.7	8.3	10.0	9.6	10.6	9.7	10.5	9.3	
7031 Police services	15.6	13.6	14.7	3.4	4.0	4.2	3.2	2.8	3.6	4.0	3.8	3.6	4.2	3.1	
7032 Fire protection services	3.2	3.7	3.8	0.5	0.8	0.8	0.9	0.9	0.9	0.9	1.0	1.0	1.3	0.6	
7033 Law courts	8.9	9.5	11.1	2.0	2.3	2.6	2.4	2.4	2.4	2.3	2.8	2.7	2.7	2.9	
7034 Prisons	3.2	3.9	3.9	0.6	0.5	0.5	1.5	0.4	1.4	0.6	1.5	0.5	1.0	0.9	
7036 Public order and safety n.e.c.	6.5	6.9	6.7	1.6	1.7	1.4	1.8	1.8	1.7	1.7	1.6	1.8	1.4	1.8	
704 ECONOMIC AFFAIRS	129.2	155.7	136.1	40.7	28.0	23.6	34.7	48.3	26.1	46.6	20.4	58.9	33.2	23.6	
7041 General economic, commercial, and labor affairs	8.1	9.4	8.6	1.7	2.1	2.0	2.0	1.9	2.5	3.0	1.6	2.6	2.0	2.5	
7042 Agriculture, forestry, fishing, and hunting	13.4	12.0	22.0	3.0	3.1	3.6	3.7	2.8	3.0	2.6	3.9	4.9	6.4	6.8	
70421 Agriculture (CS)	10.0	8.4	18.2	2.2	2.2	2.9	2.7	2.0	2.1	1.6	2.9	3.9	5.5	5.8	
70422 Forestry (CS)	1.7	1.8	1.8	0.3	0.4	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	
70423 Fishing and hunting (CS)	1.8	1.8	1.9	0.4	0.5	0.3	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.4	
7043 Fuel and energy	39.9	34.7	25.8	22.4	5.8	6.0	13.7	8.6	3.6	8.8	3.7	6.4	9.5	6.2	
7044 Mining, manufacturing, and construction	2.4	1.7	1.6	0.6	0.6	0.6	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
7045 Transport	34.0	40.9	59.1	6.1	9.0	6.7	10.6	8.8	11.8	9.6	6.3	40.0	8.6	4.3	
70451 Road transport (CS)	33.1	35.7	24.4	5.9	8.8	6.4	8.4	8.6	9.5	9.3	6.0	6.1	8.2	4.1	
70452 Water transport (CS)	0.5	4.5	0.5	0.1	0.1	0.1	2.2	0.1	2.1	0.1	0.1	0.1	0.1	0.1	
70454 Air transport (CS)	0.4	0.6	34.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	33.8	0.3	0.1	
7046 Communication	10.3	42.3	3.9	0.9	0.8	1.1	0.6	22.1	1.0	18.6	0.5	0.8	1.9	0.7	
7047 Other industries	17.3	12.0	10.2	4.8	5.7	2.9	3.1	3.0	3.0	2.9	2.8	2.7	3.2	1.5	
7048 R&D Economic affairs	2.5	2.4	2.7	0.6	0.7	0.6	0.6	0.6	0.7	0.6	0.7	0.8	0.6	0.6	
7049 Economic affairs n.e.c.	1.2	0.3	2.2	0.5	0.2	0.0	0.1	0.1	0.0	0.2	0.6	0.4	0.7	0.6	
705 ENVIRONMENTAL PROTECTION	18.2	20.1	19.3	4.7	5.2	4.0	4.3	6.0	4.4	5.3	3.9	5.1	4.6	5.7	
706 HOUSING AND COMMUNITY AMENITIES	16.1	28.4	28.8	7.8	2.2	2.3	8.2	8.7	3.0	8.4	5.2	7.3	4.1	12.1	
707 HEALTH	112.8	135.0	103.4	37.6	23.2	24.1	16.8	25.7	19.9	72.6	28.2	30.9	16.8	27.6	
708 RECREATION, CULTURE, AND RELIGION	4.7	4.5	4.4	1.2	1.1	1.0	1.2	1.1	1.0	1.2	1.1	1.1	1.1	1.1	
709 EDUCATION	82.1	95.1	85.4	14.9	18.1	25.9	28.1	24.4	16.4	26.2	18.2	21.9	25.1	20.2	
710 SOCIAL PROTECTION	24.7	31.4	39.3	5.5	5.8	5.1	12.5	6.9	5.9	6.1	6.8	7.0	13.1	12.5	
TOTAL Expenditure by Function	560.3	654.1	610.0	151.2	127.6	132.7	148.8	168.2	124.2	213.0	132.9	180.3	142.7	154.1	

Table 6: Quarterly Government Debt Stock as at end of periods with Domestic, Multilateral and Bilateral Institutions, December 12 - June 15

Institutions	2012-13	2013-14	2014-15	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15
<b>Multilateral</b>	<b>571.3</b>	<b>548.1</b>	<b>572.1</b>	<b>556.4</b>	<b>536.3</b>	<b>571.3</b>	<b>555.5</b>	<b>577.5</b>	<b>555.0</b>	<b>548.1</b>	<b>545.9</b>	<b>546.1</b>	<b>552.1</b>	<b>572.1</b>
Asian Development Bank	303.6	290.4	292.5	296.3	284.8	303.6	296.9	305.1	294.2	290.4	290.1	286.6	285.3	292.5
World Bank	247.3	236.4	254.1	238.8	231.1	247.3	236.7	249.4	238.6	236.4	235.1	235.7	241.7	254.1
OPEC	8.6	10.2	15.8	8.9	8.6	8.6	9.6	11.0	10.7	10.2	10.2	13.3	15.9	15.8
European Investment Bank	8.0	7.2	5.7	8.1	7.8	8.0	8.1	7.9	7.6	7.2	6.7	6.5	5.5	5.7
International Food Agricultural Development Organisation	3.8	4.0	4.0	4.2	4.0	3.8	4.1	4.2	4.0	4.0	3.9	3.9	3.8	4.0
<b>Bilateral</b>	<b>377.0</b>	<b>418.1</b>	<b>506.1</b>	<b>363.4</b>	<b>347.8</b>	<b>377.0</b>	<b>370.9</b>	<b>410.3</b>	<b>399.6</b>	<b>418.1</b>	<b>438.9</b>	<b>483.7</b>	<b>490.9</b>	<b>506.1</b>
French Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Government of the People's Republic of China	315.2	350.6	439.4	296.0	286.1	315.2	308.3	346.3	335.1	350.6	373.1	420.6	426.6	439.4
Japanese International Co-operation Agency(JICA)	61.8	67.6	66.7	67.3	61.7	61.8	62.5	64.0	64.5	67.6	65.7	63.1	64.2	66.7
<b>Total External Debt</b>	<b>948.3</b>	<b>966.2</b>	<b>1,078.2</b>	<b>919.8</b>	<b>884.1</b>	<b>948.3</b>	<b>926.3</b>	<b>987.8</b>	<b>954.6</b>	<b>966.2</b>	<b>984.8</b>	<b>1,029.8</b>	<b>1,043.0</b>	<b>1,078.2</b>
<b>Total Domestic Debt</b>	<b>39.5</b>	<b>35.8</b>	<b>50.1</b>	<b>39.5</b>	<b>38.3</b>	<b>37.4</b>	<b>36.1</b>	<b>35.8</b>	<b>34.2</b>	<b>49.2</b>	<b>50.8</b>	<b>50.1</b>	<b>48.5</b>	<b>47.9</b>
<b>Total Government Debt</b>	<b>987.8</b>	<b>1,002.1</b>	<b>1,128.3</b>	<b>959.3</b>	<b>922.4</b>	<b>985.7</b>	<b>962.4</b>	<b>1,023.7</b>	<b>988.8</b>	<b>1,015.5</b>	<b>1,035.5</b>	<b>1,079.9</b>	<b>1,091.5</b>	<b>1,126.1</b>
<i>GDP \$000' (Nominal)</i>	<i>1,838.9</i>	<i>1,866.4</i>	<i>1,954.9</i>											
<b>Total External Debt as % of GDP:</b>	<b>51.6</b>	<b>51.8</b>	<b>55.2</b>											
<b>Total Government Debt as % of GDP</b>	<b>53.7</b>	<b>53.7</b>	<b>57.7</b>											

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa