



Samoa Bureau of Statistics

Government Finance Statistics

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FY ending June 2016

**FY
2015/16
Report**

Report Highlights

- **Net Operating Balance** was \$91.7m surplus for the FY 2015/16
- **Net Lending/Borrowing balance** was \$7.6 m, reduced by \$68.0m from last year
- **Revenue collection** recorded a record collection of \$595.6m for FY 2015/16
- **Government Debt** maintained at \$1.1 billion in June

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June Quarter Overview

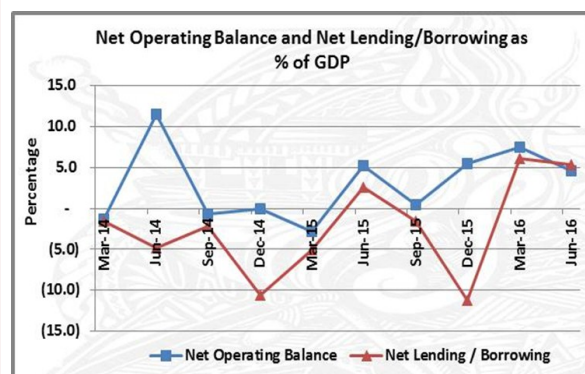
The Central Budgetary Government operations for the final quarter of FY 2015/16 resulted in a (Net Lending Borrowing Balance) surplus of \$26.8 million. The outturn has been consistent from the previous quarter following deficits of \$8.0 million and \$57.6 million in the September and December quarters. Underpinning the favorable result was the reduction in the level of expenditure at \$21.6 million (16.3 percent) from March 2016 and \$43.6 million (28.3 percent) from last year. This was largely due to the drop in the Net Acquisition of Fixed Assets to \$3.3 million for June coupled with a significant decrease in operating expenses of \$27.7 million from last year.

As a result, the government's financial position with the banking system went up by \$19.1 after deducting \$7.7 million for loan repayments at the end of the period.

The **Net Operating Balance (NoB)** continued to record surpluses having recorded an outturn surplus of \$23.5 million for June 2016 after two outstanding results in December and March quarters. The continuing surpluses balance in the NoB was a result of operating expenses being contained at \$113.9 million in June with improvements in

revenue collection to stand at \$137.3 million despite its shortfalls compared to March 2016 and June 2015 by \$25.9 million and \$28.7 million respectively. The trends of the two balances as percentage of GDP are shown in the chart below.

Chart 1: Net Operating Balance & Net Lending/Borrowing balance as % GDP from March 2014 - June 2016



Revenues

Total receipts for June 2016 amounted to \$137.3 million. Of this amount, \$130.2 million was from Taxes representing a total contribution to overall revenue of 94.8 percent; \$6.7 million was from Other revenues at 4.9 percent and \$0.4 million from grants. Total revenues for June was \$25.9 million lower compared to March 2016. It was largely due to decreases of \$30.9 million and \$6.4 million respectively in Grants and Other revenues categories. Similarly, revenues went down by 17.3 percent on a yearly basis. As a

result, revenues contribution to overall GDP has reduced by 5.0 percent from March 2016 and 8.2 percent from last year registering its contribution to GDP of 27.3 percent for the quarter under review.

The continuous growth in the Taxes category was primarily due to outstanding performances from components namely the VAGST, Excise Tax and Customs and Import Duties where all categories increased against their corresponding levels at \$6.1 million, \$4.1 million and \$4.5 million.

Other revenue collection as of June 2016 congregated to \$6.2 million, \$4.7m lower if compared to June 2015. The category's quarterly performance was heavily affected by the drop of \$3.9 million in Sales of Goods and Services and a shortfall of \$4.4million in Administrative fees.

Grants received in June 2016 went down by \$37.9 million registering \$0.4 million in total. This reflects the completion of one of the major projects in the country towards the end of June.

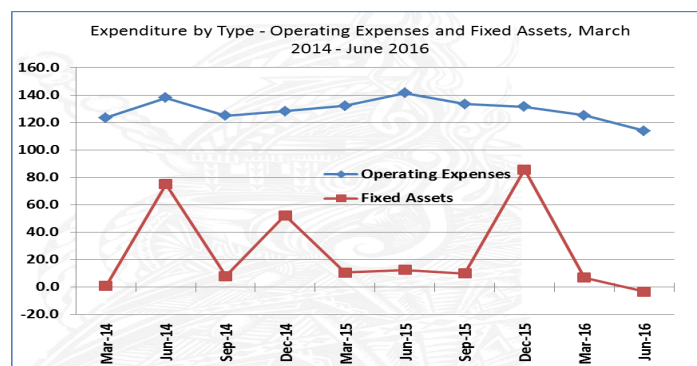
Expenditures

Total expenditure commitment by the Central Government for the June quarter aggregated to \$110.5 million, \$43.6 million lower than June 2015 and \$21.6 million than the previous quarter. The level of spending in June was low considering the average spending for June quarters from 2011 - 2015 of \$163.9 million, this was \$53.4 million lower than the average spending over the five year period.

Operating expenses for June totaled to \$113.9 million. This was a significant drop of \$27.7 million (19.5 percent) from last June and contributing 25.0 percentage points to overall expenditure percentage change. Within the amount, Grants given to other government units and Subsidies were increased by \$5.2 million; however, it was not enough to off-

set the low level of spending for Use of Goods and Services of \$30.6 million.

Chart 2: Expenditure by type - March 2014 - June 2016 - Operating expense & Capital expenditure



In terms of spending for sector operations, education sector and health sector received the most amounts at \$21.5 million and \$21.3 million each. This was consistent with government prioritize given to these sectors as stipulated in the national plan. Economic affairs received \$20.6 million which consist mainly of other governmental operations and services delivered by Ministries followed by the General Public Services and Public Order and Safety at \$18.5 million and \$10.6 million. The remaining amount of \$18.0 million was disbursed among the sectors of Housing (\$9.3 million), Social Protection (\$6.5 million) with Environmental Protection and Recreation, Culture, Religion both received shares of \$1.1 million each.

2015/2016 financial year outturn

The Central Budgetary Government operations for the fiscal year 2015/16 recorded a surplus of \$91.7 million in the Net Operating Balance. The amount has increased from last year by \$84.0 million and the biggest surplus ever recorded for the last seven fiscal years. The outstanding outturn performance was a result of good revenue collection, totaled at \$595.6 million and increased by 11.5% (\$61.2 million) from last year coupled with the huge reduction in operating expenses on a yearly basis at \$22.8 million to record its ag-

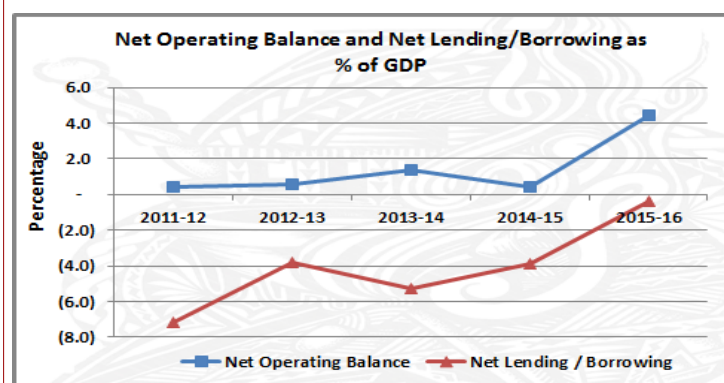
gregated spending of \$503.9 million for the year under review.

The final phase of the Malifa - Vaitele road together with other infrastructural developments implemented and continued within the year saw an increase in spending for Acquisition of Fixed Assets of \$16.0 million accounted for 16.5 percent of total expenditures. However, due to the consistency in revenue collection, the **Net Lending Borrowing Balance deficit** has been reduced by \$68.0 million from last year to \$7.6 million for the FY 2015/16.

As a result, the **NLB** deficit fell within the fiscal target at **0.4 percent** with the **NoB** at **4.5 percent** in terms of GDP as shown in the chart below.

A drawdown of \$8.5 million from financial assets through the banking system was to finance the deficit.

Chart 3: Net Operating and Net lending/Borrowing as % of GDP 2011/2012–2015/16



Revenues

Total government Revenue for the Financial Year 15/16 amounted to \$595.6 million. In terms of revenue composition, Taxes dominate the total amount by 83.5 percent at \$497.6 million, Other revenue was 8.8 percent at \$52.6 million and 7.6 percent was from Grants at \$45.4 million. Revenue for the FY15/16 recorded a positive improvement of 11.5 percent over the last FY 14/15, increasing its contribution to GDP by 1.8 percent from last year. The summary

table 2 below highlights the overall performance per component over the last three fiscal years.

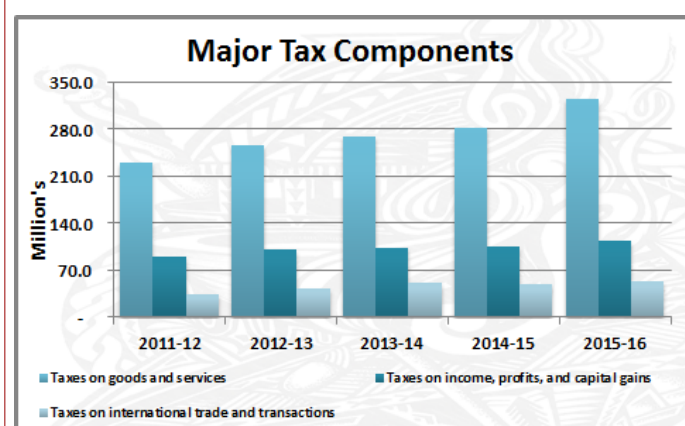
Summary Table 1: Revenue by Type, FY 2013/14 - FY 2015/16

Revenue (In millions)	Financial Years			%	%
	2013/14	2014/15	2015/16	Change from previous yr	Contribution to Change
Total Revenue	555.4	534.4	595.6	11.5	11.5
Taxes	430.4	442.0	497.6	12.6	9.3
Grants	81.8	41.2	45.4	10.3	0.7
Other Revenues	43.2	51.2	52.6	2.8	0.2
Revenue as % of GDP	29.8	27.4	29.1	6.0	N/A

Taxes

From the table above (with full details provided in table 2), Taxes growth has been consistent over the years. Being the main revenue provider, the component grew by \$3.6 million on average from FY 2013/14 - 2015/16. This was largely due to good performances from all components of taxes over the period. On that note, the most outstanding collections were from VAGST of \$199.6 million and Excise Tax at \$120.5 million. The categories exceeds there corresponding 2015 levels by \$22.5 million and \$21.1 million respectively. Furthermore, the two components contribute 8.8 percent to overall revenue change on annual basis. The graph below illustrates the growing trends of each tax component from the last five years.

Chart 4: Taxes components trend growth, FY 2011/14 - FY 2015/16



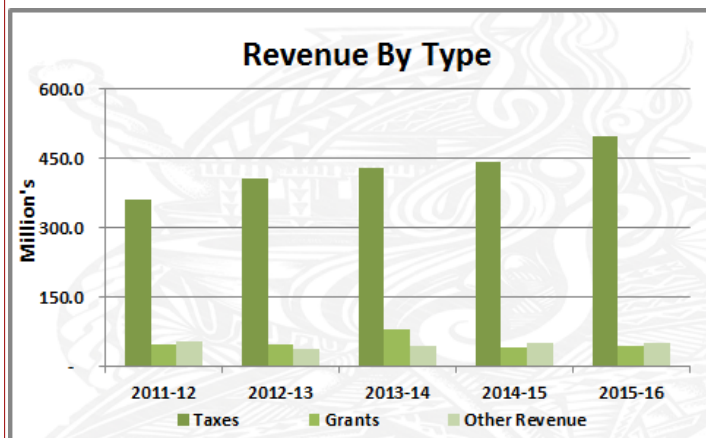
Grant

Total Grant received from foreign governments amounted to \$45.4 million for the year under review. The Grant level has increased by 10.3 percent if compared to last year due to late disbursements for the construction of the highway. Moreover, grants increase has contribute 0.7 percent points to the overall change in revenue.

Other revenue

Other revenue received aggregated to \$52.6 million with a positive change of 2.8 percent equivalent to a slight increase of \$1.8 million from last year. Sales of Goods and Services recorded an increase of \$4.1 million at the year end; however, this was offset by the drop in revenues from Property Income at approximately the same amount. The category has contributed 0.2 percentage points to the overall Revenues change. Depicted in the chart below is the movement of the three major revenue components from the last five fiscal years.

Chart 5: Revenue by Type trend growths, FY 2011/12 - FY 2015/16



Expenditures

Total expenditures for the year stood at \$603.2 million. This represents a decrease of \$6.8 million from last year largely due to the huge reductions in operating expenses

amounting to \$22.8 million offsetting the increase in the Acquisition of Fixed Assets of \$16.0 million.

In the summary table below, the decreasing level of expenses for the use of goods and services was primarily the contributing factor to the shortfall in current expenses. The total payments for the category as of June 2016 was \$120.3 million, \$31.3 million or 20.7 percent lower than last year.

However, expenses for compensation of employees was the only significant increase noted, going up by \$8.9 million, standing at \$163.5 million at the year end. Grants to other public bodies remained on par relative to last year's level at \$163.6 million, although it increased by \$1.6 million in comparison.

Summary Table 2: Expenditure at glance for the last three fiscal years

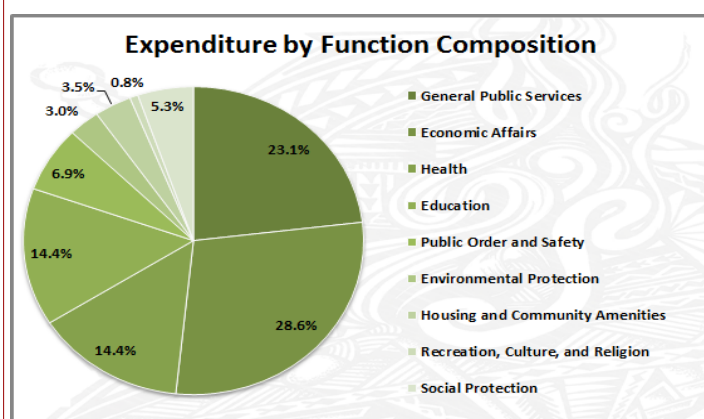
Expense by Type (In Millions)	Financial Years			%	
	2013/14	2014/15	2015/16	Change from previous yr	Contribution to Change
Total Expense	529.9	526.7	503.9	-4.3	-4.3
Compensation of employees	143.9	154.6	163.5	5.8	1.7
Use of Goods and Services	142.7	151.7	120.3	-20.7	-6.0
Interest payments	14.9	17.9	18.4	2.9	0.1
Subsidies	17.8	17.8	15.1	-15.4	-0.5
Grants	189.7	165.2	163.6	-1.0	-0.3
Social Benefit	17.6	17.6	17.9	1.3	0.0
Other Expense	3.3	1.8	5.1	18.2	0.6

Ongoing commitments to improve infrastructure through donor funded projects contributed to the increase in Acquisition of Non Financial Assets at \$16.0 million from last year registering a total of \$99.3 million and accounted for 16.5 percent of total expenditures.

Classification of Function of Government

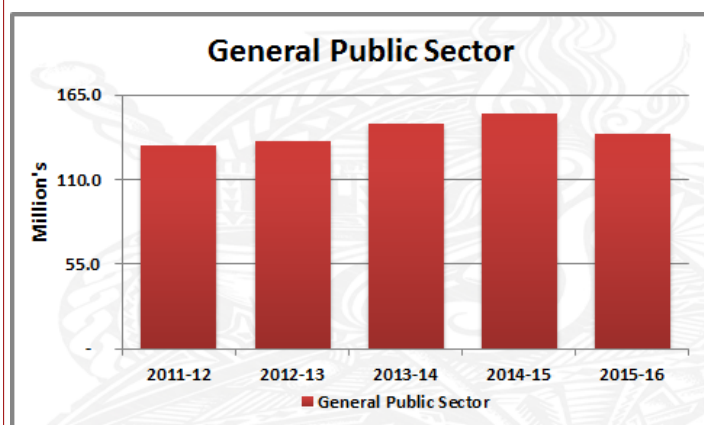
At the aggregated level, total money given to sectors classified under COFOG was \$603.2 million. Of the amount, 28.6 percent was allocated for Economic Affairs, General Public services received a share valued at 23.1 percent, 28.0 percent was given to Health and Education at 50 - 50 each, with the remaining balance allocated for other sectors such as Environment, Housing, Community and Social Protection as depicted in the chart below.

Chart 6: COFOG composition, FY 2015/16



Expenditure by Sector

General Public Sector

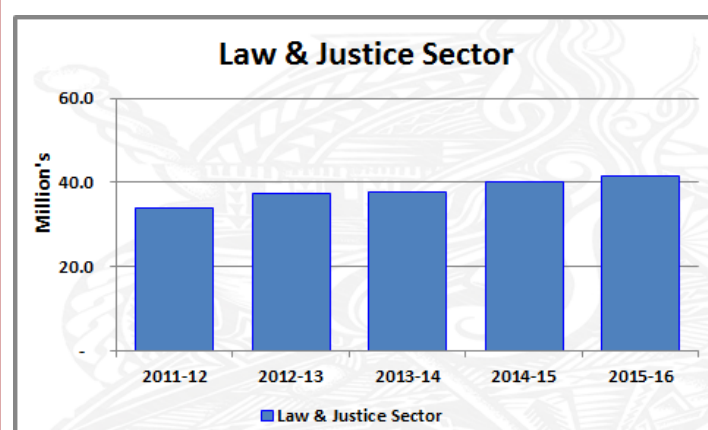


The twelve months total expenditure for the General Public Sector was \$139.3 million. As highlighted, total expenditure for the sector significantly went down from the previous year by \$13.8 million. This was mainly due to high

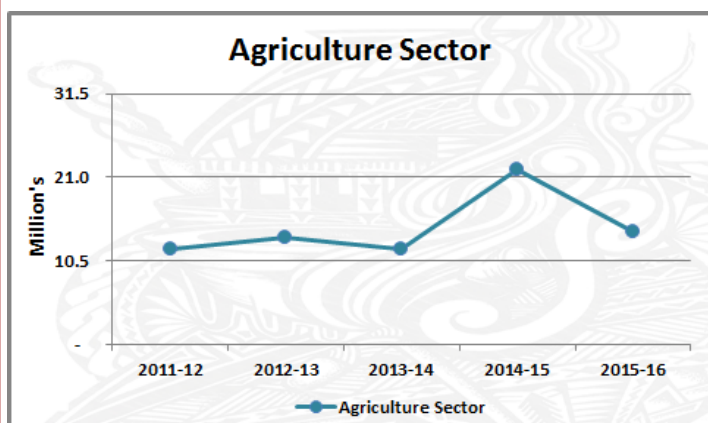
loan repayments in the last quarter of fiscal year 2015/16 with less disbursements.

Public Order and Safety Sector

Total disbursements to Law and Order was \$41.5 million, representing a small increase of \$1.3 million from the previous year. Within this amount, police services and Courts of Law received the most at \$14.9 and \$11.2 million respectively.

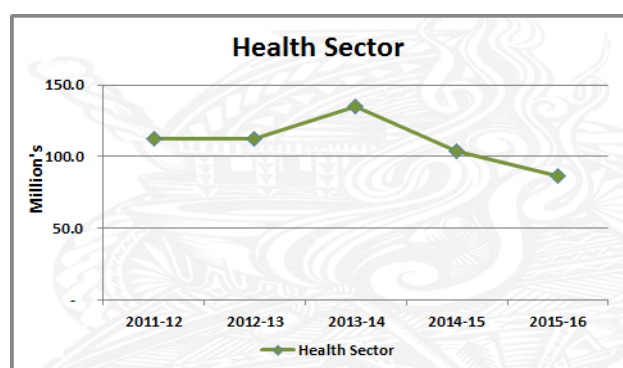


Agriculture Sector



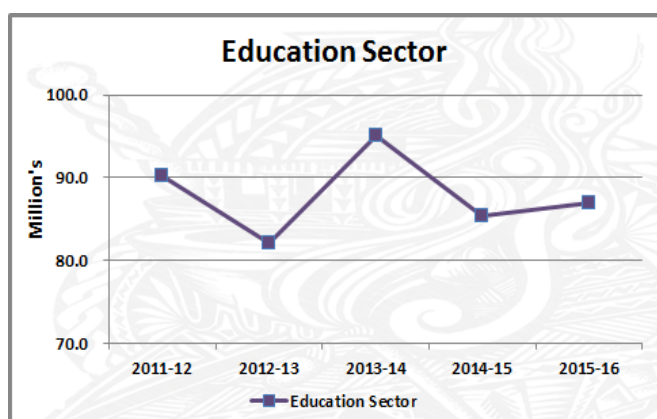
Appropriations to assist Agricultural developments went down from the previous year at \$7.7 million to stand at \$14.2 million for the year under review. Underpinning the shortfall was mainly due to reductions in Agricultural and Forestry expenditures of \$7.7 and \$0.2 million which offset the increase in spending for Fishing of \$0.1 million.

Health Sector



Expenditures pertaining to the Health sector went down for the third consecutive year to register its amount of \$86.8 million for 2015/16. In comparison to last year, monies received by the sector recorded a decrease of \$16.7 million with an average deteriorating growth of \$108.4 million from 2013/14 - 2015/16.

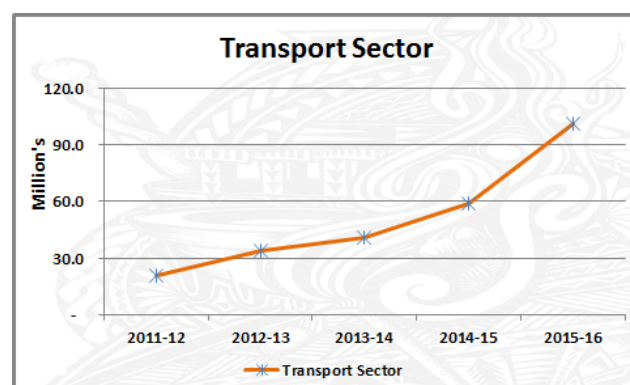
Education Sector



As one of the priority areas in the National Plan, Government's spending towards education increase slightly in 2015/16 by \$1.5 million compared to last year's level. Total expenditures accumulated in the year was \$86.9 million registering a contribution of 14.4 percent to overall sectorial expenditures.

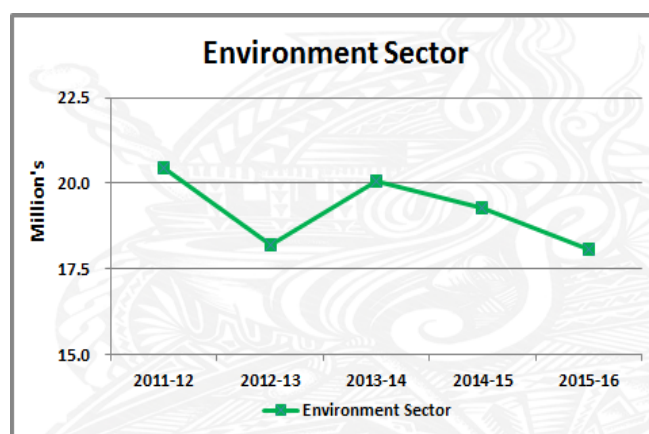
Transport Sector

Total spending towards the sector aggregated to \$101.1 million, \$42.0 million above last year. Of the amount, 78.5 percent (\$79.4 million) was allocated for the Faleolo new



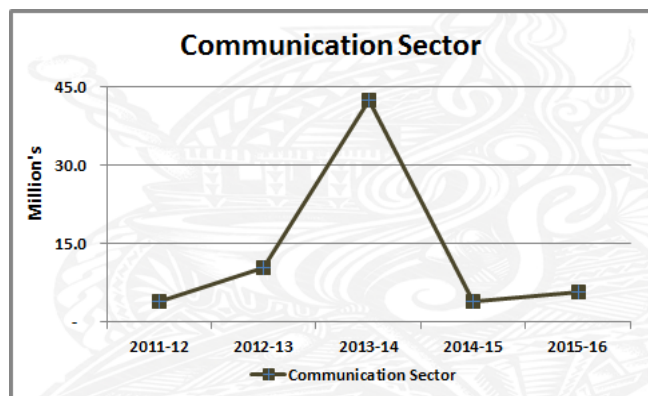
Airport construction funded both by the PRC and World Bank and 20.9 percent (\$21.1 million) was for road constructions. From the chart, expenditures for the sector consistently grow from 2011/2012 to 2015/16 at a magnitude of \$51.2 million on average.

Environment Sector



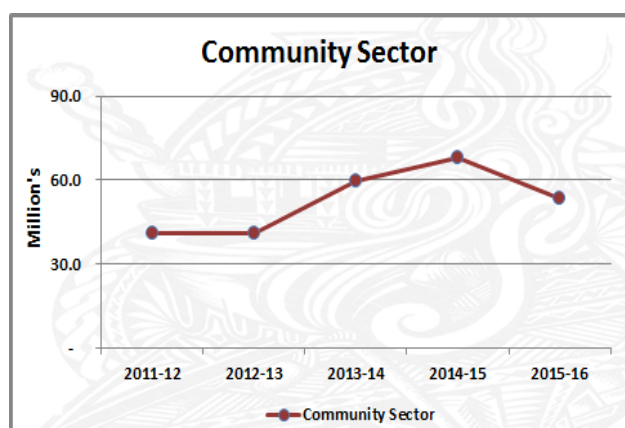
Total appropriations for the environment sector as of June 2015/2016 amounted to \$18.1 million registering a shortfall of \$1.2 million from the year before.

Communication Sector



Total expenditures for the sector was \$5.9 million. Despite its insignificant compared to other sectors, total spending went up slightly by \$1.9 million from the year indicating minor developments to maintain its compatibility form.

Community Sector



The community sector is comprised of minor sectors namely the Housing and Community affairs, Recreation and Cultural and Social Protection. Total disbursements to these sectors add up to \$19.4 million, reduced from last year by \$4.8 million after two years of consistent growths as depicted in the chart

Government Debt

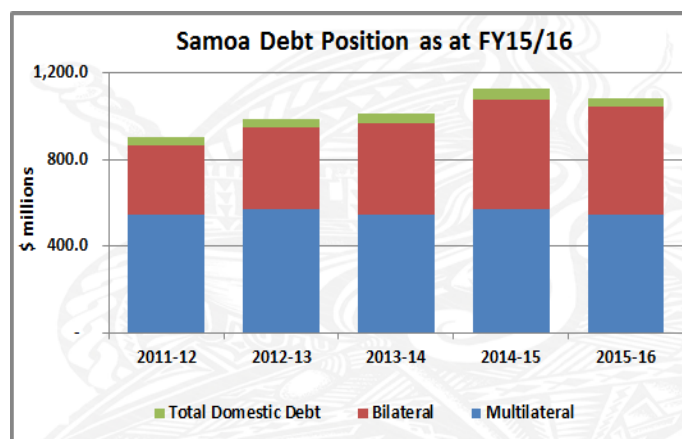
Total outstanding debt as of June 2016 amounted to \$1.08 billion. This was a reduction of \$35.0 million from the previous year where it stood at \$1.11 billion. Within the outstanding loans amount, \$1.04 billion (96.0 percent) were owes to other governments and financial institutions (Bilateral and Multilateral partners) with the remaining balance owed to domestic institutions.

Furthermore, external borrowings through bilateral agreements with major donating governments totaled to \$495.0 million where 83.6 percent of the amount is owed to the government of the PRC's and the Government of Japan through JICA.

On the other hand, loans to international institutions aggregated to \$549.9 million. The World Bank and ADB were the two considerable institutions with total loans by the Government of \$247.3 million and \$270.2 million respectively. On year-on-year comparison, it went down by \$23.4 million with a total contribution to change of external debt of negative 2.2 percent.

The chart below shows the composition of loans both domestic and external with there grwoths from the last five fiscal years.

Chart 6: Government outstanding Debt from FY 2011/12 - FY 2015/16





SBS Vision:
"Samoa Bureau of Statistics to be
the leader in providing relevant and
quality statistics for the benefit of
Samoa"

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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: March 2014 - June 2016

Table 2: Revenue: Budgetary Central Government: March 2014 - June 2016

Table 3: Expense: Budgetary Central Government: March 2014 - June 2016

Table 4: Transactions in Assets and Liabilities: Budgetary Central Government: March 2014 - June 2016

Table 5: Classification of Function of Government (Expenditure by Function): March 2014 - June 2016

Table 6: External and Domestic Debt Stock: March 2014 - June 2016

Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2013-14		2014-15				2015-16			
	TRANSACTIONS AFFECTING NET WORTH:	2013-14	2014-15	2015-16	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16 (a)
A1	Revenue	555.4	534.4	595.6	117.2	190.9	121.7	127.7	118.9	166.0	135.5	159.6	163.2	137.3
A11	Taxes	430.4	442.0	497.6	95.6	111.6	111.9	111.1	102.8	116.2	113.2	135.3	118.9	130.2
A13	Grants	81.8	41.2	45.4	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1	31.3	0.4
A14	Other revenue	43.2	51.2	52.6	7.5	19.5	8.9	16.2	14.7	11.4	18.7	14.1	13.1	6.7
A2	Expense	529.9	526.7	503.9	123.4	137.9	124.9	128.1	132.2	141.5	133.5	131.5	125.1	113.9
A21	Compensation of employees	143.9	154.6	163.5	38.7	34.9	39.0	36.1	40.9	38.5	42.6	39.2	44.8	36.8
A22	Use of goods and services	142.7	151.7	120.3	27.2	44.7	36.4	35.6	30.1	49.5	37.0	36.8	27.7	18.9
A24	Interest	14.9	17.9	18.4	5.5	2.1	5.5	3.5	6.2	2.7	6.5	2.9	6.4	2.6
A25	Subsidies	17.8	17.8	15.1	4.5	4.5	1.9	4.4	7.6	3.9	3.9	3.8	2.5	4.9
A26	Grants	189.7	165.2	163.6	43.1	44.7	37.2	43.5	42.6	42.0	34.9	44.1	38.5	46.2
A27	Social benefits	17.6	17.6	17.9	4.3	4.3	4.7	4.5	4.4	4.0	4.9	4.5	4.5	4.0
A28	Other expense	3.3	1.8	5.1	0.1	2.7	0.2	0.5	0.3	0.9	3.7	0.2	0.8	0.4
NOB	Net operating balance	25.5	7.7	91.7	-6.3	52.9	-3.2	-0.4	-13.3	24.5	2.0	28.1	38.1	23.5
TRANSACTIONS IN NONFINANCIAL ASSETS:														
A31	Net Acquisition of Nonfinancial Assets	124.2	83.3	99.3	0.8	75.0	8.0	52.2	10.5	12.6	10.0	85.7	6.9	-3.3
A311	Fixed assets	124.2	83.3	99.3	0.8	75.0	8.0	52.2	10.5	12.6	10.0	85.7	6.9	-3.3
2M	Expenditure (A2+A31).....	654.1	610.0	603.2	124.2	213.0	132.9	180.3	142.7	154.1	143.5	217.2	132.1	110.5
NLB	Net lending / borrowing	(98.7)	(75.7)	(7.6)	-7.0	-22.1	-11.2	-52.6	-23.8	11.9	-8.0	-57.6	31.2	26.8
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):														
A32	Net acquisition of financial assets	(10.4)	(35.2)	(8.5)	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0	22.6	19.1
A321	Domestic	(10.4)	(35.2)	(8.5)	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0	22.6	19.1
A33	Net incurrence of liabilities	88.3	40.4	(0.8)	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3	24.6	-8.5	-7.7
A331	Domestic	35.4	(4.9)	(9.9)	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6	-2.1	-2.3	-2.0
A332	Foreign	52.9	45.3	9.1	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7	26.7	-6.2	-5.7
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
GDP Estimates (nominal)		1,866	1,949	2,055	456.1	462.4	503.4	499.9	474.0	471.8	523.2	513.4	509.8	508.8
Indicators as % of GDP														
Net Operating Balance		1.4	0.4	4.5	-1.4	11.4	-0.6	-0.1	-2.8	5.2	0.4	5.5	7.5	4.6
Net Lending / Borrowing		-5.3	-3.9	-0.4	-1.5	-4.8	-2.2	-10.5	-5.0	2.5	-1.5	-11.2	6.1	5.3
Debt Service Ratio		2.1	2.3	2.6	3.0	1.7	2.8	1.7	3.1	1.7	3.5	1.6	3.5	1.8
Total Revenue & Grants		29.8	27.4	29.0	25.7	41.3	24.2	25.6	25.1	35.2	25.9	31.1	32.0	27.0
Total Expense		28.4	27.0	24.5	27.1	29.8	24.8	25.6	27.9	30.0	25.5	25.6	24.5	22.4
Revenue component as % of total revenue														
Taxes		77.5	82.7	83.5	81.6	58.5	91.9	87.0	86.5	70.0	83.6	84.8	72.8	94.8
Grants		14.7	7.7	7.6	12.0	31.3	0.8	0.4	1.2	23.1	2.6	6.3	19.2	0.3
Other revenue		7.8	9.6	8.8	6.4	10.2	7.3	12.7	12.3	6.9	13.8	8.9	8.0	4.9
Expense component as % of total expense														
Compensation of employees		27.2	29.3	32.4	31.4	25.3	31.2	28.2	31.0	27.2	31.9	29.8	35.8	32.4
Use of goods and services		26.9	28.8	23.9	22.0	32.4	29.1	27.8	22.8	35.0	27.7	28.0	22.1	16.6
Interest		2.8	3.4	3.7	4.5	1.6	4.4	2.7	4.7	1.9	4.9	2.2	5.2	2.3
Subsidies		3.4	3.4	3.0	3.7	3.3	1.5	3.5	5.7	2.7	2.9	2.9	2.0	4.3
Grants		35.8	31.4	32.5	34.9	32.4	29.8	34.0	32.2	29.6	26.1	33.5	30.8	40.6
Social benefits		3.3	3.4	3.5	3.5	3.1	3.8	3.5	3.4	2.8	3.7	3.4	3.6	3.5
Other expense		0.6	0.3	1.0	0.1	2.0	0.2	0.4	0.2	0.6	2.8	0.2	0.6	0.4

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2013-14		2014-15				2015-16			
		2013-14	2014-15	2015-16	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16 (a)
A1	REVENUE	555.4	534.4	595.6	117.2	190.9	121.7	127.7	118.9	166.0	135.5	159.6	163.2	137.3
A11	Taxes	430.4	442.0	497.6	95.6	111.6	111.9	111.1	102.8	116.2	113.2	135.3	118.9	130.2
A111	Taxes on income, profits, and capital gains	103.3	107.4	114.3	27.2	23.0	25.6	27.4	25.5	28.9	30.0	26.6	29.2	28.5
A1111	Payable by individuals	57.8	59.4	63.8	15.2	14.9	14.8	15.1	15.1	14.4	16.2	16.1	16.0	15.5
A1112	Payable by corporations and other enterprises.....	45.5	48.0	50.5	12.0	8.1	10.8	12.3	10.4	14.5	13.8	10.5	13.2	13.0
A113	Taxes on property.....	3.0	2.4	2.9	0.6	0.8	0.7	0.6	0.6	0.6	0.4	0.9	0.9	0.7
A114	Taxes on goods and services	271.3	282.2	326.0	55.1	76.7	68.3	69.3	66.4	78.1	70.4	90.9	76.7	87.9
A1141	General taxes on goods and services (Value-added Taxes.....	169.9	177.2	199.6	33.6	45.3	49.2	44.5	39.5	43.9	44.1	59.6	45.9	50.0
A1142	Excises	96.2	99.3	120.5	20.3	30.2	17.7	22.9	25.9	32.8	24.5	30.3	28.9	36.8
A1144	Taxes on specific services	5.1	5.6	5.8	1.2	1.2	1.4	1.9	1.0	1.4	1.9	1.0	1.9	1.0
A115	Taxes on international trade and transactions	52.7	50.1	54.4	12.6	11.2	17.4	13.8	10.3	8.6	12.4	16.9	12.0	13.1
A1151	Customs and other import duties	52.7	50.1	54.4	12.6	11.2	17.4	13.8	10.3	8.6	12.4	16.9	12.0	13.1
A13	Grants	81.8	41.2	45.4	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1	31.3	0.4
A131	From foreign governments	81.8	41.2	45.4	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1	31.3	0.4
A1311	Current	81.8	41.2	45.4	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1	31.3	0.4
A14	Other revenue	43.2	51.2	52.6	7.5	19.5	8.9	16.2	14.7	11.4	18.7	14.1	13.1	6.7
A141	Property income	2.6	11.1	7.0	0.8	0.7	0.5	8.0	0.7	2.0	3.9	0.8	1.1	1.1
A1411	Interest	0.8	0.3	0.5	0.3	0.3	0.1	0.0	0.1	0.1	0.0	0.3	0.1	0.1
A1412	Dividends	1.2	10.3	6.0	0.4	0.3	0.3	7.8	0.5	1.8	3.6	0.5	0.9	1.0
A1415	Rent	0.6	0.5	0.6	0.2	0.2	0.1	0.2	0.1	0.1	0.3	0.1	0.1	0.1
A142	Sales of goods and services	22.7	33.4	37.5	3.3	11.6	7.8	3.5	13.3	8.7	10.2	12.2	10.3	4.8
A1422	Administrative fees	14.8	23.3	26.3	2.3	10.6	4.3	1.7	10.7	6.5	7.6	9.1	7.4	2.2
A1423	Incidental sales by nonmarket establishments	7.9	10.1	11.2	1.0	1.0	3.5	1.8	2.6	2.2	2.6	3.0	2.9	2.6
A143	Fines, penalties, and forfeits	2.5	6.7	8.1	0.5	0.4	0.6	4.7	0.7	0.7	4.6	1.1	1.6	0.8
A145	Miscellaneous and unidentified revenue	15.4	0.0	0.0	2.9	6.8	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 3: Expense by Type

EXPENSES		Financial Year			2013-14		2014-15				2015-16			
		2013-14	2014-15	2015-16	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16 (a)
A2	EXPENSE	529.9	526.7	351.1	123.4	137.9	124.9	128.1	132.2	141.5	133.5	131.5	125.1	113.9
A21	Compensation of employees	143.9	154.6	10.6	38.7	34.9	39.0	36.1	40.9	38.5	42.6	39.2	44.8	36.8
A211	Wages and salaries	136.0	146.1	0.2	36.6	33.0	36.9	34.1	38.7	36.4	39.9	36.8	41.9	34.4
A2111	Wages and salaries in cash.....	135.9	146.0	0.1	36.5	33.0	36.8	34.1	38.6	36.4	39.9	36.8	41.9	34.4
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
A212	Social contributions	7.9	8.5	10.4	2.1	1.9	2.2	1.9	2.3	2.1	2.7	2.4	2.9	2.4
A22	Use of goods and services	142.7	151.7	120.3	27.2	44.7	36.4	35.6	30.1	49.5	37.0	36.8	27.7	18.9
A24	Interest	14.9	17.9	18.4	5.5	2.1	5.5	3.5	6.2	2.7	6.5	2.9	6.4	2.6
A241	To nonresidents	12.2	13.6	14.8	4.5	1.7	4.8	2.0	5.1	1.7	5.5	2.0	5.5	1.8
A242	To residents other than general government	2.7	4.4	3.7	1.0	0.5	0.7	1.5	1.1	1.0	1.0	0.9	0.9	0.8
A25	Subsidies	17.8	17.8	15.1	4.5	4.5	1.9	4.4	7.6	3.9	3.9	3.8	2.5	4.9
A2511	To non financial public corporations	13.8	15.9	11.5	3.0	3.2	1.9	3.8	7.3	2.9	3.3	3.1	1.6	3.5
A2512	To financial public corporations	2.4	0.5	1.9	0.8	0.6	0.0	0.0	0.0	0.5	0.6	0.5	0.0	0.9
A2521	To non financial private enterprises	1.6	1.4	1.6	0.7	0.7	0.1	0.7	0.2	0.5	0.1	0.2	0.9	0.5
A26	Grants	189.7	165.2	163.6	43.1	44.7	37.2	43.5	42.6	42.0	34.9	44.1	38.5	46.2
A262	To international organizations	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
A2621	Current	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
A263	To other general government units	189.7	165.2	163.6	43.1	44.7	37.2	43.5	42.6	42.0	34.9	44.1	38.5	46.2
A2631	Current	189.7	165.2	163.6	43.1	44.7	37.2	43.5	42.6	42.0	34.9	44.1	38.5	46.2
A27	Social benefits	17.6	17.6	17.9	4.3	4.3	4.7	4.5	4.4	4.0	4.9	4.5	4.5	4.0
A2721	Social assistance benefits	17.6	17.6	17.9	4.3	4.3	4.7	4.5	4.4	4.0	4.9	4.5	4.5	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
A28	Other expense	3.3	1.8	5.1	0.1	2.7	0.2	0.5	0.3	0.9	3.7	0.2	0.8	0.4
A282	Miscellaneous other expense	3.3	1.8	5.1	0.1	2.7	0.2	0.5	0.3	0.9	3.7	0.2	0.8	0.4
A2821	Current	3.3	1.8	5.1	0.1	2.7	0.2	0.5	0.3	0.9	3.7	0.2	0.8	0.4
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

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

a) Provisional Estimates

Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year			2013-14		2014-15				2015-16			
		2013-14	2014-15	2015-16	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16 (a)
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	25.5	7.7	91.7	-6.3	52.9	-3.2	-0.4	-13.3	24.5	2.0	28.1	38.1	23.5
A31	Net acquisition of nonfinancial assets d/	124.2	83.3	99.3	0.8	75.0	8.0	52.2	10.5	12.6	10.0	85.7	6.9	-3.3
A311	Fixed assets	124.2	83.3	99.3	0.8	75.0	8.0	52.2	10.5	12.6	10.0	85.7	6.9	-3.3
A3111	Acquisitions: fixed assets	124.2	83.3	99.3	0.8	75.0	8.0	52.2	10.5	12.6	10.0	85.7	6.9	-3.3
A32	Net acquisition of financial assets [321+322+323]	-10.4	-35.2	-8.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0	22.6	19.1
A3202	Currency and deposits [3212+3222]	-10.4	-35.2	-8.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0	22.6	19.1
A321	Domestic	-10.4	-35.2	-8.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0	22.6	19.1
A3212	Currency and deposits	-10.4	-35.2	-8.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0	22.6	19.1
A33	Net incurrence of liabilities [331+332]	88.3	40.4	-0.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3	24.6	-8.5	-7.7
A3304	Loans [3314+3324]	88.3	40.4	-0.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3	24.6	-8.5	-7.7
A331	Domestic	35.4	-4.9	-9.9	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6	-2.1	-2.3	-2.0
A3314	Loans	35.4	-4.9	-9.9	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6	-2.1	-2.3	-2.0
A332	Foreign	52.9	45.3	9.1	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7	26.7	-6.2	-5.7
A3324	Loans	52.9	45.3	9.1	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7	26.7	-6.2	-5.7
A3M2	Change in net financial worth: transactions (=32-33) i/	-98.7	-75.7	-7.6	-7.0	-22.1	-11.2	-52.6	-23.8	11.9	-8.0	-57.6	31.2	26.8

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

a) Provisional Estimates

Table 5: Expenditure by Function of Government

EXPENDITURE BY FUNCTION OF GOVERNMENT		Financial Year			2013-14		2014-15				2015-16			
		2013-14	2014-15	2015-16	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16 (a)
701	GENERAL PUBLIC SERVICES	146.4	153.1	139.3	37.4	36.9	38.5	38.5	34.2	42.0	49.5	35.7	35.6	18.5
	Executive and legislative organs, financial and fiscal affairs, external affairs	114.1	121.1	99.5	23.4	33.6	30.7	29.4	24.8	36.1	39.6	28.2	22.7	9.1
70111	Executive and legislative (CS)	20.7	22.1	23.7	5.1	6.5	5.8	4.6	5.0	6.5	6.2	4.8	6.2	6.4
70112	Financial and Fiscal Affairs (CS)	63.2	66.0	54.3	11.9	16.4	13.5	16.8	14.0	21.7	27.9	18.9	11.0	(3.6)
70113	External Affairs (CS)	30.2	33.0	21.5	6.5	10.6	11.4	8.0	5.8	7.8	5.4	4.4	5.4	6.2
7013	General services	16.8	18.5	18.8	4.1	4.4	4.6	5.1	4.2	4.6	5.0	4.2	4.9	4.8
70131	General personnel services (CS)	3.2	3.8	4.1	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.1	1.0	1.0
70132	Overall planning and statistical services (CS)	3.5	3.5	3.8	0.9	0.8	1.1	0.9	0.8	0.8	1.0	0.9	0.9	1.1
70133	Other genral services (CS)	10.1	11.2	10.9	2.3	2.8	2.6	3.4	2.5	2.7	3.0	2.3	3.0	2.7
7016	General public services n.e.c.	1.5	2.1	3.2	0.3	0.4	0.5	0.4	0.5	0.8	0.6	0.5	1.3	0.8
7017	Public debt transactions	14.0	11.4	17.8	9.5	(1.5)	2.7	3.5	4.7	0.5	4.4	2.8	6.6	3.9
703	PUBLIC ORDER AND SAFETY	37.6	40.2	41.5	10.0	9.6	10.6	9.7	10.5	9.3	11.7	9.1	10.1	10.6
7031	Police services	13.6	14.7	14.9	3.6	4.0	3.8	3.6	4.2	3.1	4.6	3.3	3.7	3.4
7032	Fire protection services	3.7	3.8	4.1	0.9	0.9	1.0	1.0	1.3	0.6	1.0	1.0	1.0	1.0
7033	Law courts	9.5	11.1	11.2	2.4	2.3	2.8	2.7	2.7	2.9	3.1	2.5	2.8	2.8
7034	Prisons	3.9	3.9	4.6	1.4	0.6	1.5	0.5	1.0	0.9	2.1	0.8	0.9	0.9
7036	Public order and safety n.e.c.	6.9	6.7	6.7	1.7	1.7	1.6	1.8	1.4	1.8	1.0	1.6	1.7	2.4
704	ECONOMIC AFFAIRS	155.7	136.1	172.4	26.1	46.6	20.4	58.9	33.2	23.6	24.7	102.0	25.0	20.6
7041	General economic, commercial, and labor affairs	9.4	8.6	8.8	2.5	3.0	1.6	2.6	2.0	2.5	2.1	1.8	2.6	2.4
7042	Agriculture, forestry, fishing, and hunting	12.0	22.0	14.2	3.0	2.6	3.9	4.9	6.4	6.8	4.3	4.2	5.0	0.7
70421	Agriculture (CS)	8.4	18.2	10.5	2.1	1.6	2.9	3.9	5.5	5.8	3.3	3.4	4.1	(0.3)
70422	Forestry (CS)	1.8	1.8	1.7	0.4	0.5	0.4	0.4	0.4	0.6	0.4	0.4	0.4	0.5
70423	Fishing and hunting (CS)	1.8	1.9	2.0	0.5	0.5	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.4
7043	Fuel and energy	34.7	25.8	21.3	3.6	8.8	3.7	6.4	9.5	6.2	6.9	5.0	7.3	2.1
7044	Mining, manufacturing, and construction	1.7	1.6	1.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4
7045	Transport	40.9	59.1	101.1	11.8	9.6	6.3	40.0	8.6	4.3	5.3	84.9	4.5	6.3
70451	Road transport (CS)	35.7	24.4	21.1	9.5	9.3	6.0	6.1	8.2	4.1	5.0	5.8	4.2	6.0
70452	Water transport (CS)	4.5	0.5	0.6	2.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
70454	Air transport (CS)	0.6	34.2	79.4	0.1	0.2	0.1	33.8	0.3	0.1	0.1	78.9	0.2	0.2
7046	Communication	42.3	3.9	5.9	1.0	18.6	0.5	0.8	1.9	0.7	2.2	1.0	1.6	1.1
7047	Other industries	12.0	10.2	9.3	3.0	2.9	2.8	2.7	3.2	1.5	2.6	2.2	2.3	2.1
7048	R&D Economic affairs	2.4	2.7	2.6	0.7	0.6	0.7	0.8	0.6	0.6	0.7	0.6	0.6	0.6
7049	Economic affairs n.e.c.	0.3	2.2	7.6	0.0	0.2	0.6	0.4	0.7	0.6	0.2	1.9	0.6	4.9
705	ENVIRONMENTAL PROTECTION	20.1	19.3	18.1	4.4	5.3	3.9	5.1	4.6	5.7	5.8	6.6	4.6	1.1
706	HOUSING AND COMMUNITY AMENITIES	28.4	28.8	21.4	3.0	8.4	5.2	7.3	4.1	12.1	3.2	4.8	4.1	9.3
707	HEALTH	135.0	103.4	86.8	19.9	72.6	28.2	30.9	16.8	27.6	19.2	28.5	17.8	21.3
708	RECREATION, CULTURE, AND RELIGION	4.5	4.4	4.8	1.0	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.1
709	EDUCATION	95.1	85.4	86.9	16.4	26.2	18.2	21.9	25.1	20.2	19.5	18.4	27.4	21.5
710	SOCIAL PROTECTION	31.4	39.3	32.1	5.9	6.1	6.8	7.0	13.0	12.5	8.6	10.7	6.3	6.5
	TOTAL Expenditure by Function	654.1	610.0	603.2	124.2	213.0	132.9	180.3	142.7	154.1	143.5	217.2	132.1	110.5

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

a) Provisional Estimates

Table 6: Quarterly External Debt Stock as at end of periods with Domestic, Multilateral and Bilateral Institutions, March 2014 - June 2016

Institutions	2013-14	2014-15	2015-16	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16 (a)
Multilateral	548.1	572.1	546.9	555.0	548.1	545.9	546.1	552.1	572.1	595.2	570.2	570.2	546.9
Asian Development Bank	290.4	292.5	270.2	294.2	290.4	290.1	286.6	285.3	292.5	303.0	287.5	285.9	270.2
World Bank	236.4	254.1	247.3	238.6	236.4	235.1	235.7	241.7	254.1	265.6	256.5	253.8	247.3
OPEC	10.2	15.8	20.7	10.7	10.2	10.2	13.3	15.9	15.8	17.9	16.9	21.2	20.7
European Investment Bank	7.2	5.7	5.1	7.6	7.2	6.7	6.5	5.5	5.7	6.0	5.4	5.5	5.1
International Food Agricultural Development Organisatio	4.0	4.0	3.6	4.0	4.0	3.9	3.9	3.8	4.0	2.8	3.9	3.8	3.6
Bilateral	418.1	506.1	495.0	399.6	418.1	438.9	483.7	490.9	506.1	504.5	511.5	505.0	495.0
French Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Government of the People's Republic of China	350.6	439.4	413.7	335.1	350.6	373.1	420.6	426.6	439.4	432.0	441.1	430.5	413.7
Japanese International Co-operation Agency (JICA)	67.6	66.7	81.3	64.5	67.6	65.7	63.1	64.2	66.7	72.5	70.4	74.5	81.3
Total External Debt	966.2	1,078.2	1,041.8	954.6	966.2	984.8	1,029.8	1,043.0	1,078.2	1,099.7	1,081.7	1,075.2	1,041.8
Total Domestic Debt	49.2	47.9	38.9	34.2	49.2	50.8	50.1	48.5	47.9	44.3	43.1	41.0	38.9
Total Government Debt	1,015.5	1,126.1	1,080.8	988.8	1,015.5	1,035.5	1,079.9	1,091.5	1,126.1	1,144.0	1,124.8	1,116.2	1,080.8
<i>GDP \$000' (Nominal)</i>	<i>1,866.4</i>	<i>1,948.9</i>	<i>2,055.2</i>										
Total External Debt as % of GDP:	51.8	55.3	50.7										
Total Government Debt as % of GDP	54.4	57.8	52.6										

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

a) Provisional Estimates