



**March
Quarter,
2017**

Highlights:

- ◆ *The Net Lending Operating Balance was a surplus of \$19.1 million*
- ◆ *Net Operating Balance also registered a surplus of \$34.3 million for the quarter under review*
- ◆ *Revenue collection increases from the last quarter to \$160.0 million in March 2017*
- ◆ *Operating Expenses was on par compared to March 2016 but increases from the last quarter by \$14.3 million*
- ◆ *NFA's was \$15.2 million for the current review, \$7.3 million more than last year*
- ◆ *Outstanding debt dropped by \$10.4 million from December of 2016.*

Overview

The Central Budgetary Government operations for the third quarter ending March 2017 resulted in a surplus of \$19.1 million in the Net Lending/Borrowing balance (NLB).

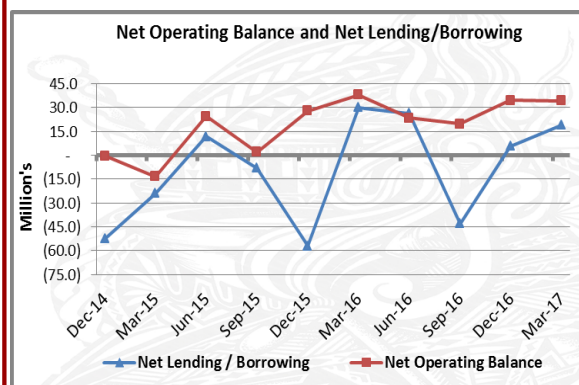
The positive outturn was a result of good revenue collection during the quarter of \$160.0 million accumulating an increase of \$14.1 million (9.6 percent) from December 2016 but fell short compared to March 2016 by \$3.2 million (2.0 percent). Total expenditures as at the end of the period stood at \$140.9 million, representing an increase of \$7.8 million from last year. This was largely due to the notable increase in Net Acquisition of Fixed Assets of \$7.3 million (91.1 percent) following the disbursements of funds for projects such as the SACEP (Ministry of Agriculture and Fishing), Petroleum Storage Project and the Power Expansion Project (EPC) in the last twelve months.

The Net Operating Balance for March 2017 was a surplus of \$34.3 million making it the eighth quarter of positive outturns in a row. Nonetheless, the surplus was reduced by \$3.8 million (10.0 percent) and \$0.3 million (0.7 percent) if compared to the March and December quarters of 2016 respectively. Underpinning the shortfall was the increase in operating

expense at \$14.3 million (12.9 percent) from December coupled with the decrease of \$3.2 million in revenue collection from last year.

Illustrated in Chart 1 is the trend of both balances with Net Operating Balance growing at a rate of 19.6 percent since June 2015 and Net Lending/Borrowing balance continuing its positive trend growth from December 2016 to March 2017 after a huge deficit in the first quarter of the current fiscal year.

Chart 1: Net Operating and Net Lending/Borrowing Balances, Dec-14 to Mar-17



Revenues

Total receipts for March quarter stood at \$160.0 million. The amount is comprised of Taxes (the main revenue provider for the Central Budgetary Government) at \$126.1 million, registering a notable increase of \$7.2 million (6.1 percent) from last year and contributing 4.5 percentage points to overall revenue change, Grants was

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\$18.6 million, a significant decrease of \$12.8 million (40.7 percent) if compared to March 2016 with the least revenue contribution of \$15.3 million from the “other revenue” category having to record a slight increase of \$2.3 million (17.4 percent) from its comparable 2017 quarter. Total Revenue accounted for 30.3 percent of GDP as given in the summary table below.

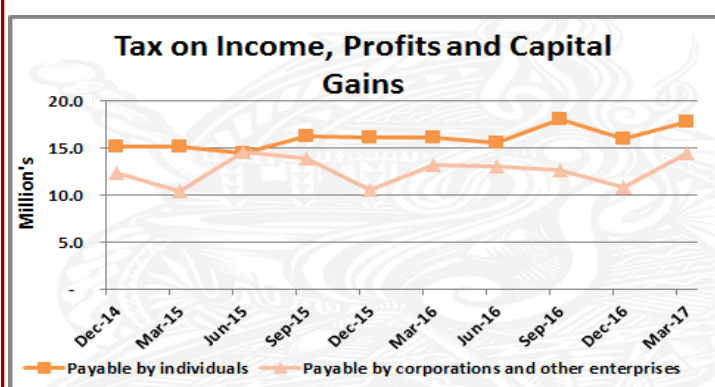
Summary Table 1: Revenue by type

In Millions	Mar-16	Dec-16	Mar-17	% Chng. frm prev yr	% Chng. frm prev qtr	Contribtn to Change
Total Revenue	163.2	145.9	160.0	-2.0	9.6	-2.0
Tax	118.9	128.7	126.1	6.1	-2.0	4.5
Grants	31.3	0.2	18.6	-40.7	100.0	-8.0
Other Revenue (Non Tax)	13.1	17.1	15.3	17.4	-10.3	1.4
As % of GDP						
Total Revenue	32.0	27.0	30.3	-5.1	12.2	
Tax	72.8	88.2	78.8	8.2	-10.6	
Grants	19.2	0.1	11.6	-39.5	100.0	
Other Revenue (Non Tax)	8.0	11.7	9.6	19.7	-18.2	

Income Tax

Income tax category collected \$32.2 million. The category's performance during the quarter was outstanding, considering the notable increases of \$3.0 million and \$5.5 million from the March and December quarters of 2016. As shown in the chart below, revenue from Income tax grew by \$1.2 million on average since December 2014 with the quarter under review being the highest.

Chart 2. Income tax — December 2014 - Mar 2017

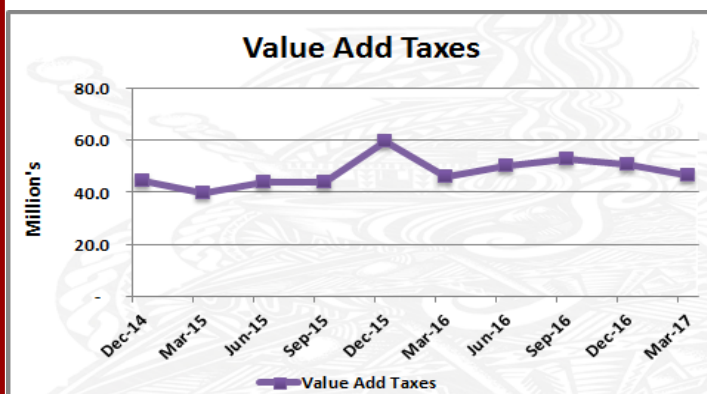


VAGST

Total VAGST collected during the period stood at \$46.2 million, accounting for 36.6 percent of total taxes. Despite being the biggest revenue earner, its collection fell short of December 2016 at \$4.2 million (8.4 percent) and on par

relative to last year's level. The VAGST component contributed 57.7 percent to total Taxes on Goods and Services with an average growth rate of 1.9 percent in the last ten quarters as given in the chart below.

Chart 3. VAGST — December 2014 - Mar 2017



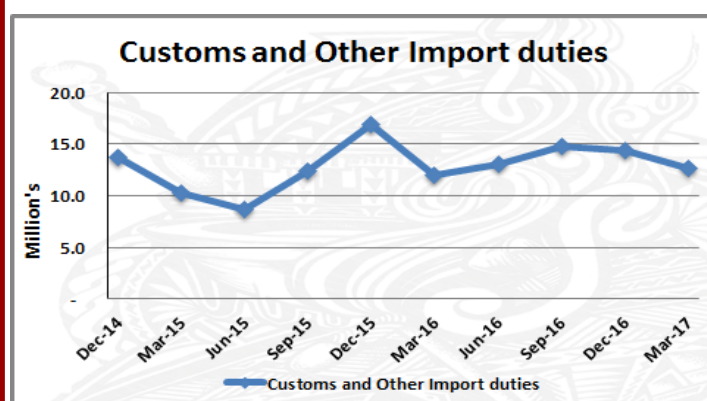
Excise Tax

Revenue earned from Excise Tax category amounted to \$30.4 million, representing a small increase of \$1.5 million from March 2016 but fell short of the previous quarter at \$2.6 million.

Import Duties and Other Custom Fees

Revenue from Import duties stood at \$12.7 million, exceeding the March 2016 quarter by \$0.6 million. However, if compared to the previous quarter, revenue from ports of trade went down by \$1.7 million following strong collection in the quarters of June, September and December of 2016. The shortfall in revenue from Import Duties and Customs fees reflect the drop in value of imports at \$10.7 million (4.8 percent) from last year. (source: Samoa Bureau of Statistics, Trade Report).

Chart 4. Import Duties and Custom fees — December 2014 - Mar 2017



Other Taxes

“Other Taxes” revenue (comprised of *Taxes on Properties and Taxes on Specific Services*) aggregated to \$4.7 million for the period under review, registering the increases of \$0.5 million and \$1.9 million from the quarters of December and March 2016 respectively.

Grants

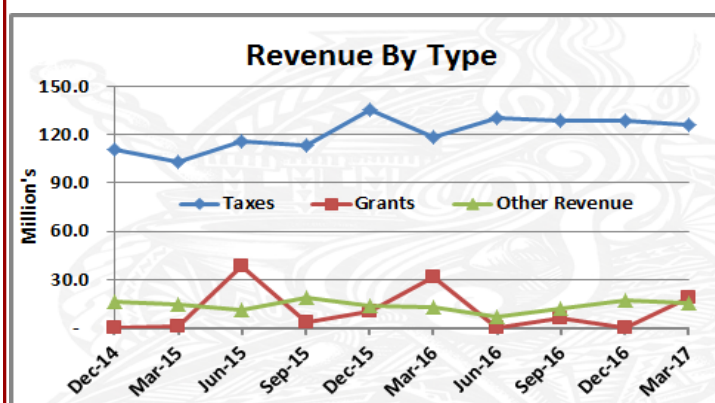
Grants received from foreign donors amounted to \$18.6 million. Total grants was reduced by 40.7 percent (\$12.8 million) compared to its corresponding quarter of last year but significantly higher than the previous quarters of September and December at \$12.4 million and \$18.4 million due to the delay in disbursement of funds at the beginning of the fiscal year. The grants category has contributed negative 8.0 percent to overall revenue change from March 2016.

Cost recoveries and Other revenues

Total receipts from the category was \$15.3 million. Within the amount, *Sales of Goods and Services* remained dominant at \$13.1 million, contributing 85.5 percent to the category’s overall collection.

Despite the promising performances by the two broad categories of Taxes and Other Revenues (*formerly known as Non-Tax Revenue*) over the year, it was not enough to offset the loss of revenue from Grants as shown in the chart below with more details provided in table 2 attached.

Chart 5. Revenue by Type - December 2014 - March 2017



Government Expenditure

Total expenditure by the Central Budgetary Government for quarter ending March 2017 amounted to \$140.9 million. The amount went up by \$7.8 million from last year’s level due to the increase of spending on Acquisition of Fixed Assets at \$7.3 million. In terms of composition, 89.2 percent of total expenditures was allocated for Central Government operations and the rest was to fund the Acquisition of Fixed Assets.

For ease of reference, the table below summarizes the seven broad categories of expenses (excluding Acquisition of Fixed Assets) with their percentage changes from the previous quarter and in comparison with the corresponding quarter of March 2017. However, table 3 as attached provides more detailed information related to these categories and time series for the last ten quarters.

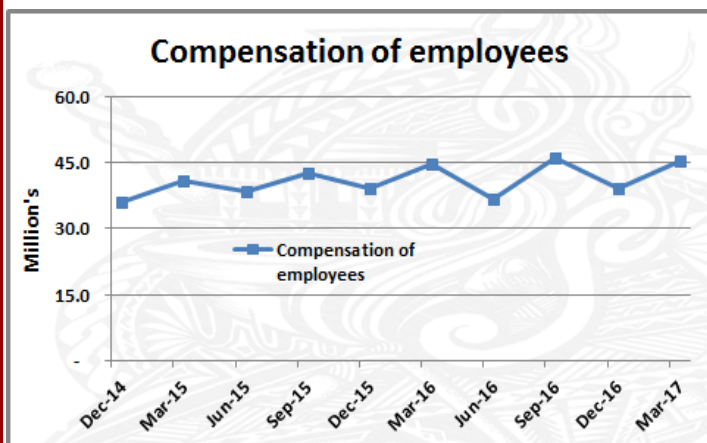
Summary Table 2: Expense by Component

In Millions	Mar-16	Dec-16	Mar-17	% Change from previous year	% Change from previous year	% Contribution to Change
Total Expense	125.1	111.4	125.7	0.4	12.9	0.4
Compensation of Employees	44.8	39.2	45.5	1.5	16.0	0.5
Use of Goods and Services	27.7	25.6	24.8	-10.5	-3.4	-2.3
Grants	38.5	33.4	41.4	7.5	24.0	2.3
Interest Payments	6.4	2.8	5.9	-8.2	109.2	-0.4
Subsidies	2.5	5.0	2.1	-12.9	-57.4	-0.3
Social Benefit	4.5	4.7	4.5	1.0	-3.5	0.0
Other Expense	0.8	0.7	1.5	88.2	122.7	0.6
Operating Expense as % of GDP	24.5	20.6	23.8			

Compensation of employees

Total payments towards Central Government work force increased by \$6.3 million (16.0 percent) from December 2016 to stand at \$45.5 million in the current review. The increase in spending was in line with the 1.0 percent increase in the number of employees within the public sector during the period (*source: SBS Employment report - March Quarter 2017*) .

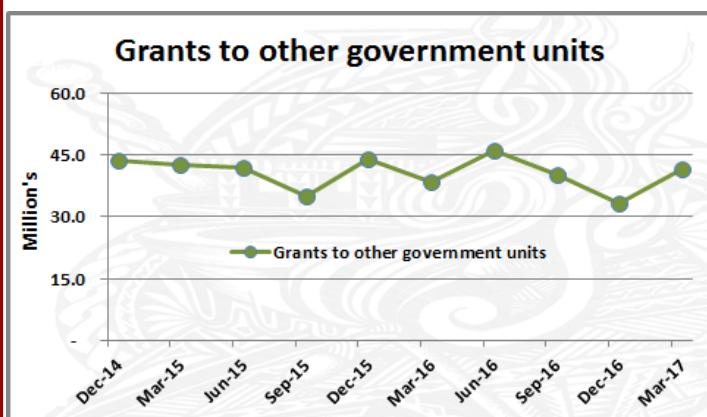
Chart 6. Compensation of employees — December 2014 - Mar 2017



Grants to other Government Units

Government grants given to public bodies stood at \$41.4 million for March 2017, representing the increases of \$2.9 million and \$8.0 million from March 2016 and the previous quarter after a drop from September to December of \$6.8 million as shown in the chart below.

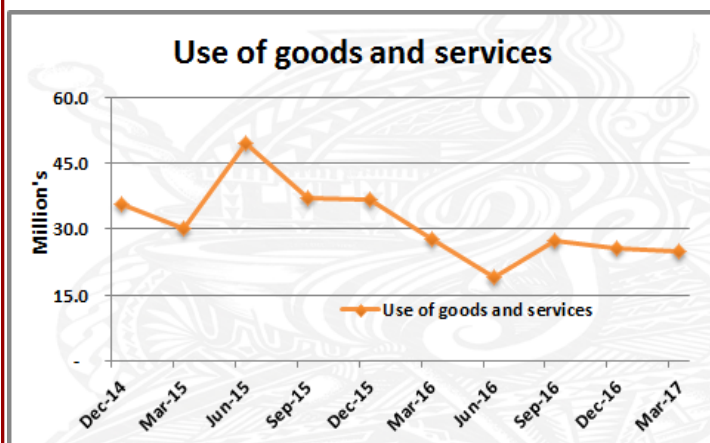
Chart 7. Grant expense - December 2014 - March 2017



Use of Goods and services

Payments for the use of Goods and Services during the quarter aggregated to \$24.8 million, \$2.9 million lower than March 2016 and contributing 19.7 percent to overall expenses amount. As given in table 3 attached, expense pertaining to the category continued to decrease since June 2015 at a rate of negative 9.0 percent.

Chart 8. Use of Goods and Services — December 2014 - Mar 2017



Other Expenses

Expenses for categories including Interest Payments, Subsidies, Social Benefits and Other Expenses *not elsewhere classified* totaled to \$14.1 million. The combined amount increased by \$0.9 million from December 2016.

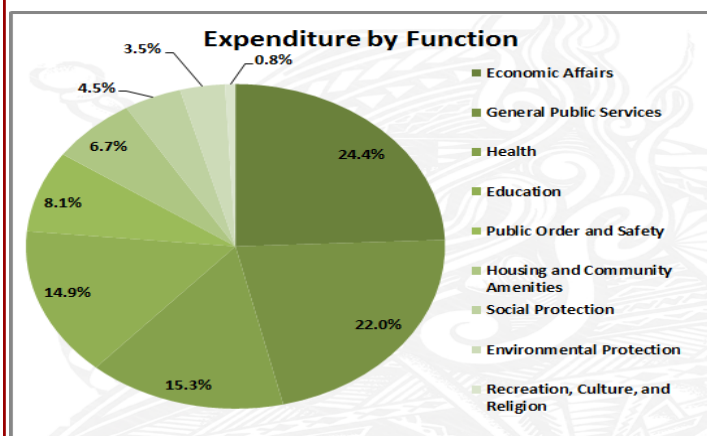
Acquisition of Fixed Assets

Total allocations for purchasing of Fixed Assets amounted to \$15.2 million, 10.8 percent of total expenditures. The amount was considerably low if compared to the first two quarters of September and December where the marginal differences was \$13.6 million and \$47.7 million respectively. However, the significant increase from last year of \$7.3 million was evident of projects still in progress such as the SACEP Project, Faleolo Airport project, Power Expansion project and others that are funded by our international donor partners.

Expenditure by Function of Government

Total government spending according to classification by function of Government amounted to \$140.9 million as at the end of March 2017. This was a significant increase in spending of 5.9 percent (equivalent to \$7.8 million) if compared to the same quarter of last year.

Chart 9: COFOG Composition for March 2017



In terms of composition, Economic Affairs topped the list receiving a share of \$34.3 million (24.4 percent of the total expenditure) during the quarter. This translates into a 31.9 percent increase from last year, contributing 5.9 percent to overall COFOG change. General Public Services was the second largest sector having to receive a total share of \$31.0 million for the quarter under review. This is accounted for 22.0 percent of total COFOG expenditure and registering a minor decrease of \$4.6 million from last year.

The Health and Education sectors received a combined amount of \$42.5 million with a share of 50 percent each. The sectors shares have increased by \$5.5 million from December 2016 after a decrease from March 2016 by \$2.7 million. The Environment Sector share for the reviewed quarter was on par with last year's amount and the previous quarter at \$4.9 million with small differences ranging from \$0.3 million to \$0.4 million.

Summary Table 3: Expenditure by Function

Function	Mar-16	Dec-16	Mar-17	% change Mar 16	% change Dec 16	Composition
General Public Services	35.6	24.9	31.0	-12.9	24.4	22.0%
Economic Affairs	26.0	53.0	34.3	31.9	-35.2	24.4%
Health	17.8	18.7	21.5	20.7	15.2	15.3%
Education	27.4	18.3	21.0	-23.3	14.7	14.9%
Public Order and Safety	10.1	10.2	11.4	13.4	12.2	8.1%
Environmental Protection	4.6	4.5	4.9	7.0	8.9	3.5%
Housing and Community Amenities	4.1	2.7	9.4	131.0	253.9	6.7%
Recreation, Culture, and Religion	1.3	1.3	1.1	-12.2	-10.1	0.8%
Social Protection	6.3	6.8	6.3	-1.0	-8.1	4.5%

Government Debt position

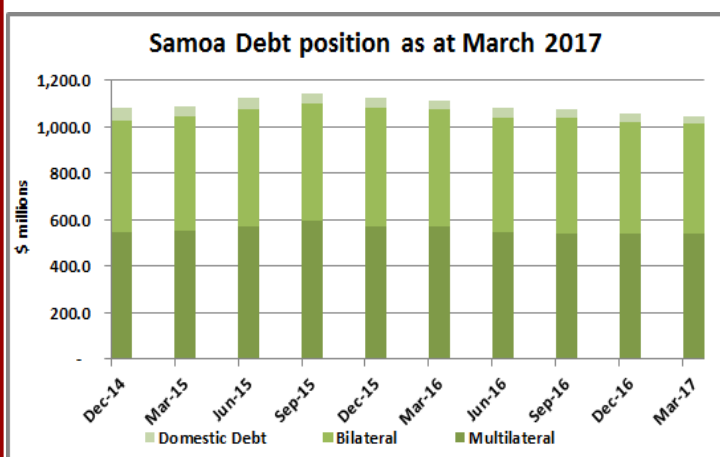
The Government outstanding Debt as at the end of March 2017 stood at \$1.04 billion. Within the amount, total external debt amounted to \$1.01 billion with 53.3 percent pertaining to Multilateral loans and 46.7 percent Bilateral. The outstanding debt amount has reduced by \$10.4 million (1.0 percent) compared to the previous December 2016 quarter.

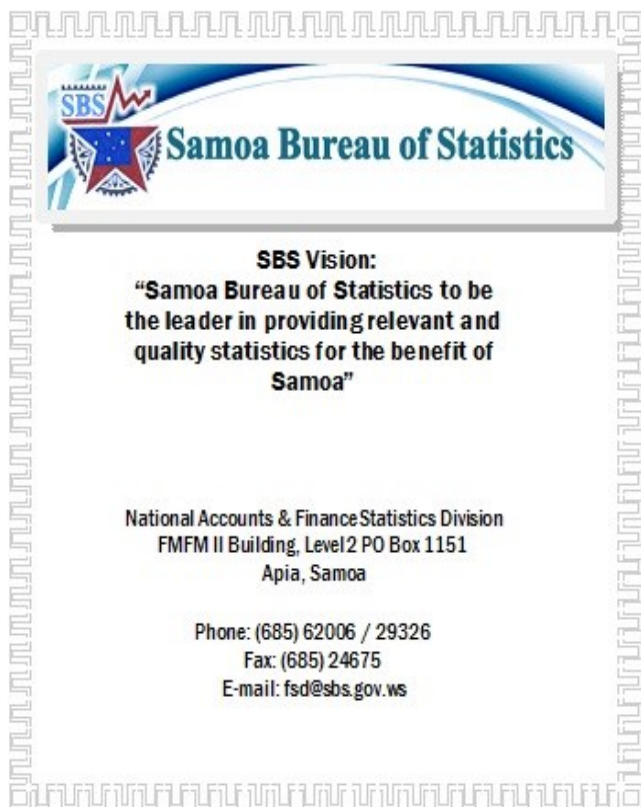
Moreover, loans based on **Multilateral** agreements remained at \$539.7 million although there was an increase in loans with the OPEC but it was offset by the repayments made to ADB during the quarter.

Bilateral loans on the other hand went down from December quarter by \$8.1 million to stand at \$473.1 million in March 2017. Loans to the Government of the Peoples Republic of China (PRC) was \$398.3 million being reduced by \$10.1 million from the last quarter however, loans to the Government of Japan through JICA went up in March by \$2.0 million from the previous quarter to \$74.8 million in the current review.

Domestic Debts for September 2016 quarter stood at \$31.7 million, \$2.3 million (6.8 percent) lower than the previous quarter.

Chart 10: Government outstanding debt, December 2014 - March 2017





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Table 6: External and Domestic Debt Stock: December 2014 - March 2017

What are Government Finance Statistics?

Government Finance Statistics provide statistics that enable policy-makers 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.

Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2014-15			2015-16				2016-17		
		2013-14	2014-15	2015-16	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17
	TRANSACTIONS AFFECTING NET WORTH:													
A1	Revenue	555.4	534.4	595.6	127.7	118.9	166.0	135.5	159.6	163.2	137.3	146.2	145.9	160.0
A11	Taxes	430.4	442.0	497.6	111.1	102.8	116.2	113.2	135.3	118.9	130.2	128.3	128.7	126.1
A13	Grants	81.8	41.2	45.4	0.5	1.4	38.4	3.6	10.1	31.3	0.4	6.1	0.2	18.6
A14	Other revenue	43.2	51.2	52.6	16.2	14.7	11.4	18.7	14.1	13.1	6.7	11.7	17.1	15.3
A2	Expense	529.9	526.7	503.9	128.1	132.2	141.5	133.5	131.5	125.1	113.9	126.4	111.4	125.7
A21	Compensation of employees	143.9	154.6	163.5	36.1	40.9	38.5	42.6	39.2	44.8	36.8	46.0	39.2	45.5
A22	Use of goods and services	142.7	151.7	120.3	35.6	30.1	49.5	37.0	36.8	27.7	18.9	27.4	25.6	24.8
A24	Interest	14.9	17.9	18.4	3.5	6.2	2.7	6.5	2.9	6.4	2.6	5.9	2.8	5.9
A25	Subsidies	17.8	17.8	15.1	4.4	7.6	3.9	3.9	3.8	2.5	4.9	1.4	5.0	2.1
A26	Grants	189.7	165.2	163.6	43.5	42.6	42.0	34.9	44.1	38.5	46.2	40.2	33.4	41.4
A27	Social benefits	17.6	17.6	17.9	4.5	4.4	4.0	4.9	4.5	4.5	4.0	4.9	4.7	4.5
A28	Other expense	3.3	1.8	5.1	0.5	0.3	0.9	3.7	0.2	0.8	0.4	0.5	0.7	1.5
NOB	Net operating balance	25.5	7.7	91.7	-0.4	-13.3	24.5	2.0	28.1	38.1	23.5	19.8	34.6	34.3
	TRANSACTIONS IN NONFINANCIAL ASSETS:													
A31	Net Acquisition of Nonfinancial Assets	124.2	83.3	100.1	52.2	10.5	12.6	10.0	85.1	8.0	-3.0	62.9	28.9	15.2
A311	Fixed assets	124.2	83.3	100.1	52.2	10.5	12.6	10.0	85.1	8.0	-3.0	62.9	28.9	15.2
2M	Expenditure (A2+A31).....	654.1	610.0	604.0	180.3	142.7	154.1	143.5	216.6	133.1	110.9	189.3	140.2	140.9
NLB	Net lending / borrowing	(98.7)	(75.7)	(8.4)	-52.6	-23.8	11.9	-8.0	-57.0	30.1	26.4	-43.1	5.7	19.1
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):													
A32	Net acquisition of financial assets	(10.4)	(35.2)	(9.3)	-10.8	-23.9	11.4	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3
A321	Domestic	(10.4)	(35.2)	(9.3)	-10.8	-23.9	11.4	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3
A33	Net incurrence of liabilities	88.3	40.4	(0.8)	41.9	-0.1	-0.5	-9.3	24.6	-8.5	-7.7	9.1	-10.6	-9.8
A331	Domestic	35.4	(4.9)	(9.9)	-0.7	-1.6	-1.0	-3.6	-2.1	-2.3	-2.0	-2.6	-2.3	-2.3
A332	Foreign	52.9	45.3	9.1	42.5	1.5	0.5	-5.7	26.7	-6.2	-5.7	11.7	-8.3	-7.5
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
GDP Estimates (nominal)		1,866	1,949	2,055	499.9	474.0	471.8	523.2	513.4	510.5	508.2	550.2	539.6	533.1
Indicators as % of GDP														
Net Operating Balance		1.4	0.4	4.5	-0.1	-2.8	5.2	0.4	5.5	7.5	4.6	3.6	6.4	6.4
Net Lending / Borrowing		-5.3	-3.9	-0.4	-10.5	-5.0	2.5	-1.5	-11.1	5.9	5.2	-7.8	1.1	3.6
Debt Service Ratio		2.1	2.3	2.6	1.7	3.1	1.7	3.5	1.6	3.5	1.8	3.1	1.9	3.1
Total Revenue & Grants		29.8	27.4	29.0	25.6	25.1	35.2	25.9	31.1	32.0	27.0	26.6	27.0	30.0
Total Expense		28.4	27.0	24.5	25.6	27.9	30.0	25.5	25.6	24.5	22.4	23.0	20.6	23.6
Revenue component as % of total revenue														
Taxes		77.5	82.7	83.5	87.0	86.5	70.0	83.6	84.8	72.8	94.8	87.8	88.2	78.8
Grants		14.7	7.7	7.6	0.4	1.2	23.1	2.6	6.3	19.2	0.3	4.2	0.1	11.6
Other revenue		7.8	9.6	8.8	12.7	12.3	6.9	13.8	8.9	8.0	4.9	8.0	11.7	9.6
Expense component as % of total expense														
Compensation of employees		27.2	29.3	32.4	28.2	31.0	27.2	31.9	29.8	35.8	32.4	36.4	35.2	36.2
Use of goods and services		26.9	28.8	23.9	27.8	22.8	35.0	27.7	28.0	22.1	16.6	21.7	23.0	19.7
Interest		2.8	3.4	3.7	2.7	4.7	1.9	4.9	2.2	5.2	2.3	4.7	2.5	4.7
Subsidies		3.4	3.4	3.0	3.5	5.7	2.7	2.9	2.9	2.0	4.3	1.1	4.5	1.7
Grants		35.8	31.4	32.5	34.0	32.2	29.6	26.1	33.5	30.8	40.6	31.8	29.9	32.9
Social benefits		3.3	3.4	3.5	3.5	3.4	2.8	3.7	3.4	3.6	3.5	3.9	4.2	3.6
Other expense		0.6	0.3	1.0	0.4	0.2	0.6	2.8	0.2	0.6	0.4	0.4	0.6	1.2

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2014-15			2015-16				2016-17		
		2013-14	2014-15	2015-16	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17
A1	REVENUE	555.4	534.4	595.6	127.7	118.9	166.0	135.5	159.6	163.2	137.3	146.2	145.9	160.0
A11	Taxes	430.4	442.0	497.6	111.1	102.8	116.2	113.2	135.3	118.9	130.2	128.3	128.7	126.1
A111	Taxes on income, profits, and capital gains	103.3	107.4	114.3	27.4	25.5	28.9	30.0	26.6	29.2	28.5	30.6	26.7	32.2
A1111	Payable by individuals	57.8	59.4	63.8	15.1	15.1	14.4	16.2	16.1	16.0	15.5	18.0	15.9	17.8
A1112	Payable by corporations and other enterprises.....	45.5	48.0	50.5	12.3	10.4	14.5	13.8	10.5	13.2	13.0	12.6	10.8	14.4
A113	Taxes on property.....	3.0	2.4	2.9	0.6	0.6	0.6	0.4	0.9	0.9	0.7	0.6	0.9	1.2
A114	Taxes on goods and services	271.3	282.2	326.0	69.3	66.4	78.1	70.4	90.9	76.7	87.9	82.3	86.6	80.1
A1141	General taxes on goods and services (Value-added Taxes.....	169.9	177.2	199.6	44.5	39.5	43.9	44.1	59.6	45.9	50.0	52.6	50.4	46.2
A1142	Excises	96.2	99.3	120.5	22.9	25.9	32.8	24.5	30.3	28.9	36.8	28.1	33.0	30.4
A1144	Taxes on specific services	5.1	5.6	5.8	1.9	1.0	1.4	1.9	1.0	1.9	1.0	1.6	3.2	3.5
A115	Taxes on international trade and transactions	52.7	50.1	54.4	13.8	10.3	8.6	12.4	16.9	12.0	13.1	14.8	14.4	12.7
A1151	Customs and other import duties	52.7	50.1	54.4	13.8	10.3	8.6	12.4	16.9	12.0	13.1	14.8	14.4	12.7
A13	Grants	81.8	41.2	45.4	0.5	1.4	38.4	3.6	10.1	31.3	0.4	6.1	0.2	18.6
A131	From foreign governments	81.8	41.2	45.4	0.5	1.4	38.4	3.6	10.1	31.3	0.4	6.1	0.2	18.6
A1311	Current	81.8	41.2	45.4	0.5	1.4	38.4	3.6	10.1	31.3	0.4	6.1	0.2	18.6
A14	Other revenue	43.2	51.2	52.6	16.2	14.7	11.4	18.7	14.1	13.1	6.7	11.7	17.1	15.3
A141	Property income	2.6	11.1	7.0	8.0	0.7	2.0	3.9	0.8	1.1	1.1	0.9	2.1	0.2
A1411	Interest	0.8	0.3	0.5	0.0	0.1	0.1	0.0	0.3	0.1	0.1	0.1	0.1	-0.1
A1412	Dividends	1.2	10.3	6.0	7.8	0.5	1.8	3.6	0.5	0.9	1.0	0.6	1.9	0.1
A1415	Rent	0.6	0.5	0.6	0.2	0.1	0.1	0.3	0.1	0.1	0.1	0.2	0.1	0.2
A142	Sales of goods and services	22.7	33.4	37.5	3.5	13.3	8.7	10.2	12.2	10.3	4.8	5.9	13.0	13.1
A1422	Administrative fees	14.8	23.3	26.3	1.7	10.7	6.5	7.6	9.1	7.4	2.2	3.2	9.8	9.6
A1423	Incidental sales by nonmarket establishments	7.9	10.1	11.2	1.8	2.6	2.2	2.6	3.0	2.9	2.6	2.7	3.2	3.5
A143	Fines, penalties, and forfeits	2.5	6.7	8.1	4.7	0.7	0.7	4.6	1.1	1.6	0.8	4.9	2.0	2.0
A145	Miscellaneous and unidentified revenue	15.4	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 3: Expense by Type

EXPENSES		Financial Year			2014-15			2015-16				2016-17		
		2013-14	2014-15	2015-16	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17
A2	EXPENSE	529.9	526.7	503.9	128.1	132.2	141.5	133.5	131.5	125.1	113.9	126.4	111.4	125.7
A21	Compensation of employees	143.9	154.6	163.5	36.1	40.9	38.5	42.6	39.2	44.8	36.8	46.0	39.2	45.5
A211	Wages and salaries	136.0	146.1	153.0	34.1	38.7	36.4	39.9	36.8	41.9	34.4	42.7	36.4	42.1
A2111	Wages and salaries in cash.....	135.9	146.0	152.9	34.1	38.6	36.4	39.9	36.8	41.9	34.4	42.7	36.4	42.1
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	1.9	2.3	2.1	2.7	2.4	2.9	2.4	3.3	2.8	3.3
A22	Use of goods and services	142.7	151.7	120.3	35.6	30.1	49.5	37.0	36.8	27.7	18.9	27.4	25.6	24.8
A24	Interest	14.9	17.9	18.4	3.5	6.2	2.7	6.5	2.9	6.4	2.6	5.9	2.8	5.9
A241	To nonresidents	12.2	13.6	14.8	2.0	5.1	1.7	5.5	2.0	5.5	1.8	5.2	2.1	5.2
A242	To residents other than general government	2.7	4.4	3.7	1.5	1.1	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7
A25	Subsidies	17.8	17.8	15.1	4.4	7.6	3.9	3.9	3.8	2.5	4.9	1.4	5.0	2.1
A2511	To non financial public corporations	13.8	15.9	11.5	3.8	7.3	2.9	3.3	3.1	1.6	3.5	1.3	3.8	1.4
A2512	To financial public corporations	2.4	0.5	1.9	0.0	0.0	0.5	0.6	0.5	0.0	0.9	0.0	1.0	0.0
A2521	To non financial private enterprises	1.6	1.4	1.6	0.7	0.2	0.5	0.1	0.2	0.9	0.5	0.1	0.2	0.8
A26	Grants	189.7	165.2	163.6	43.5	42.6	42.0	34.9	44.1	38.5	46.2	40.2	33.4	41.4
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	43.5	42.6	42.0	34.9	44.1	38.5	46.2	40.2	33.4	41.4
A2631	Current	189.7	165.2	163.6	43.5	42.6	42.0	34.9	44.1	38.5	46.2	40.2	33.4	41.4
A27	Social benefits	17.6	17.6	17.9	4.5	4.4	4.0	4.9	4.5	4.5	4.0	4.9	4.7	4.5
A2721	Social assistance benefits	17.6	17.6	17.9	4.5	4.4	4.0	4.9	4.5	4.5	4.0	4.9	4.7	4.5
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	0.5	0.3	0.9	3.7	0.2	0.8	0.4	0.5	0.7	1.5
A282	Miscellaneous other expense	3.3	1.8	5.1	0.5	0.3	0.9	3.7	0.2	0.8	0.4	0.5	0.7	1.5
A2821	Current	3.3	1.8	5.1	0.5	0.3	0.9	3.7	0.2	0.8	0.4	0.5	0.7	1.5
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			2014-15			2015-16				2016-17		
		2013-14	2014-15	2015-16	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	25.5	7.7	91.7	-0.4	-13.3	24.5	2.0	28.1	38.1	23.5	19.8	34.6	34.3
A31	Net acquisition of nonfinancial assets d/	124.2	83.3	100.1	52.2	10.5	12.6	10.0	85.1	8.0	-3.0	62.9	28.9	15.2
A311	Fixed assets	124.2	83.3	100.1	52.2	10.5	12.6	10.0	85.1	8.0	-3.0	62.9	28.9	15.2
A3111	Acquisitions: fixed assets	124.2	83.3	100.1	52.2	10.5	12.6	10.0	85.1	8.0	-3.0	62.9	28.9	15.2
A32	Net acquisition of financial assets [321+322+323]	-10.4	-35.2	-9.3	-10.8	-23.9	11.4	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3
A3202	Currency and deposits [3212+3222]	-10.4	-35.2	-9.3	-10.8	-23.9	11.4	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3
A321	Domestic	-10.4	-35.2	-9.3	-10.8	-23.9	11.4	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3
A3212	Currency and deposits	-10.4	-35.2	-9.3	-10.8	-23.9	11.4	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3
A33	Net incurrence of liabilities [331+332]	88.3	40.4	-0.8	41.9	-0.1	-0.5	-9.3	24.6	-8.5	-7.7	9.1	-10.6	-9.8
A3304	Loans [3314+3324]	88.3	40.4	-0.8	41.9	-0.1	-0.5	-9.3	24.6	-8.5	-7.7	9.1	-10.6	-9.8
A331	Domestic	35.4	-4.9	-9.9	-0.7	-1.6	-1.0	-3.6	-2.1	-2.3	-2.0	-2.6	-2.3	-2.3
A3314	Loans	35.4	-4.9	-9.9	-0.7	-1.6	-1.0	-3.6	-2.1	-2.3	-2.0	-2.6	-2.3	-2.3
A332	Foreign	52.9	45.3	9.1	42.5	1.5	0.5	-5.7	26.7	-6.2	-5.7	11.7	-8.3	-7.5
A3324	Loans	52.9	45.3	9.1	42.5	1.5	0.5	-5.7	26.7	-6.2	-5.7	11.7	-8.3	-7.5
A3M2	Change in net financial worth: transactions (=32-33) i/	-98.7	-75.7	-8.4	-52.6	-23.8	11.9	-8.0	-57.0	30.1	26.4	-43.1	5.7	19.1

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			2014-15			2015-16				2016-17		
		2013-14	2014-15	2015-16	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17
701	GENERAL PUBLIC SERVICES	146.4	153.1	139.3	38.5	34.2	42.0	49.5	35.7	35.6	18.5	38.6	24.9	31.0
	Executive and legislative organs, financial and fiscal affairs, external affairs													
7011	Executive and legislative (CS)	114.1	121.1	99.5	29.4	24.8	36.1	39.6	28.2	22.7	9.1	27.6	16.4	19.3
70111	Executive and legislative (CS)	20.7	22.1	23.7	4.6	5.0	6.5	6.2	4.8	6.2	6.4	6.1	4.9	5.7
70112	Financial and Fiscal Affairs (CS)	63.2	66.0	54.3	16.8	14.0	21.7	27.9	18.9	11.0	(3.6)	16.8	6.4	9.2
70113	External Affairs (CS)	30.2	33.0	21.5	8.0	5.8	7.8	5.4	4.4	5.4	6.2	4.7	5.0	4.4
7013	General services	16.8	18.5	18.8	5.1	4.2	4.6	5.0	4.2	4.9	4.8	4.5	5.2	5.0
70131	General personnel services (CS)	3.2	3.8	4.1	0.9	0.9	1.1	1.0	1.1	1.0	1.0	1.1	0.8	1.0
70132	Overall planning and statistical services (CS)	3.5	3.5	3.8	0.9	0.8	0.8	1.0	0.9	0.9	1.1	1.0	1.3	0.9
70133	Other genral services (CS)	10.1	11.2	10.9	3.4	2.5	2.7	3.0	2.3	3.0	2.7	2.4	3.1	3.2
7016	General public services n.e.c.	1.5	2.1	3.2	0.4	0.5	0.8	0.6	0.5	1.3	0.8	0.4	0.5	0.7
7017	Public debt transactions	14.0	11.4	17.8	3.5	4.7	0.5	4.4	2.8	6.6	3.9	6.1	2.8	5.9
703	PUBLIC ORDER AND SAFETY	37.6	40.2	41.5	9.7	10.5	9.3	11.7	9.1	10.1	10.6	10.1	10.2	11.4
7031	Police services	13.6	14.7	14.9	3.6	4.2	3.1	4.6	3.3	3.7	3.4	3.5	3.3	4.4
7032	Fire protection services	3.7	3.8	4.1	1.0	1.3	0.6	1.0	1.0	1.0	1.0	1.1	1.1	1.1
7033	Law courts	9.5	11.1	11.2	2.7	2.7	2.9	3.1	2.5	2.8	2.8	2.8	2.9	3.1
7034	Prisons	3.9	3.9	4.6	0.5	1.0	0.9	2.1	0.8	0.9	0.9	1.0	0.9	1.3
7036	Public order and safety n.e.c.	6.9	6.7	6.7	1.8	1.4	1.8	1.0	1.6	1.7	2.4	1.7	2.1	1.6
704	ECONOMIC AFFAIRS	155.7	136.1	173.2	58.9	33.2	23.6	24.7	101.5	26.0	21.0	84.7	53.0	34.3
7041	General economic, commercial, and labor affairs	9.4	8.6	8.8	2.6	2.0	2.5	2.1	1.8	2.6	2.4	2.7	2.0	2.7
7042	Agriculture, forestry, fishing, and hunting	12.0	22.0	14.8	4.9	6.4	6.8	4.3	4.2	5.3	1.0	3.9	16.6	12.5
70421	Agriculture (CS)	8.4	18.2	11.1	3.9	5.5	5.8	3.3	3.4	4.3	0.1	3.1	15.8	11.6
70422	Forestry (CS)	1.8	1.8	1.7	0.4	0.4	0.6	0.4	0.4	0.4	0.5	0.4	0.3	0.4
70423	Fishing and hunting (CS)	1.8	1.9	2.0	0.5	0.5	0.4	0.6	0.5	0.5	0.4	0.5	0.5	0.5
7043	Fuel and energy	34.7	25.8	22.2	6.4	9.5	6.2	6.9	5.0	8.1	2.1	0.9	21.3	7.8
7044	Mining, manufacturing, and construction	1.7	1.6	1.6	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.5	0.4	0.4
7045	Transport	40.9	59.1	100.5	40.0	8.6	4.3	5.3	84.4	4.5	6.3	67.8	4.9	5.0
70451	Road transport (CS)	35.7	24.4	21.1	6.1	8.2	4.1	5.0	5.8	4.2	6.0	4.6	4.6	4.6
70452	Water transport (CS)	4.5	0.5	0.6	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1
70454	Air transport (CS)	0.6	34.2	78.8	33.8	0.3	0.1	0.1	78.4	0.2	0.2	63.0	0.1	0.3
7046	Communication	42.3	3.9	5.9	0.8	1.9	0.7	2.2	1.0	1.6	1.1	2.0	2.7	1.3
7047	Other industries	12.0	10.2	9.3	2.7	3.2	1.5	2.6	2.2	2.3	2.1	3.2	2.3	2.1
7048	R&D Economic affairs	2.4	2.7	2.6	0.8	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6
7049	Economic affairs n.e.c.	0.3	2.2	7.6	0.4	0.7	0.6	0.2	1.9	0.6	4.9	3.2	2.1	1.9
705	ENVIRONMENTAL PROTECTION	20.1	19.3	18.1	5.1	4.6	5.7	5.8	6.6	4.6	1.1	3.5	4.5	4.9
706	HOUSING AND COMMUNITY AMENITIES	28.4	28.8	21.4	7.3	4.1	12.1	3.2	4.8	4.1	9.3	2.9	2.7	9.4
707	HEALTH	135.0	103.4	86.8	30.9	16.8	27.6	19.2	28.5	17.8	21.3	18.6	18.7	21.5
708	RECREATION, CULTURE, AND RELIGION	4.5	4.4	4.8	1.1	1.1	1.1	1.2	1.2	1.3	1.1	1.1	1.3	1.1
709	EDUCATION	95.1	85.4	86.9	21.9	25.1	20.2	19.5	18.4	27.4	21.5	23.4	18.3	21.0
710	SOCIAL PROTECTION	31.4	39.3	32.1	7.0	13.0	12.5	8.6	10.7	6.3	6.5	6.4	6.8	6.3
	TOTAL Expenditure by Function	654.1	610.0	604.0	180.3	142.7	154.1	143.5	216.6	133.1	110.9	189.3	140.2	140.9

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, December 2014 - March 2017

Institutions	2014	2015	2016	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17
Multilateral	546.1	570.2	539.7	546.1	552.1	572.1	595.2	570.2	570.2	546.9	542.7	539.7	539.7
Asian Development Bank	286.6	287.5	263.1	286.6	285.3	292.5	303.0	287.5	285.9	270.2	268.7	263.1	261.5
World Bank	235.7	256.5	246.2	235.7	241.7	254.1	265.6	256.5	253.8	247.3	245.0	246.2	246.2
OPEC	13.3	16.9	22.3	13.3	15.9	15.8	17.9	16.9	21.2	20.7	20.4	22.3	23.9
European Investment Bank	6.5	5.4	4.6	6.5	5.5	5.7	6.0	5.4	5.5	5.1	5.0	4.6	4.6
International Food Agricultural Development Organisation	3.9	3.9	3.6	3.9	3.8	4.0	2.8	3.9	3.8	3.6	3.5	3.6	3.5
Bilateral	483.7	511.5	481.2	483.7	490.9	506.1	504.5	511.5	505.0	495.0	496.7	481.2	473.1
Government of the People's Republic of China	420.6	441.1	408.4	420.6	426.6	439.4	432.0	441.1	430.5	413.7	415.0	408.4	398.3
Japanese International Co-operation Agency (JICA)	63.1	70.4	72.7	63.1	64.2	66.7	72.5	70.4	74.5	81.3	81.7	72.7	74.8
Total External Debt	1,029.8	1,081.7	1,020.9	1,029.8	1,043.0	1,078.2	1,099.7	1,081.7	1,075.2	1,041.8	1,039.4	1,020.9	1,012.8
Total Domestic Debt	50.1	43.1	34.1	50.1	48.5	47.9	44.3	43.1	41.0	38.9	36.4	34.1	31.7
Total Government Debt	1,079.9	1,124.8	1,054.9	1,079.9	1,091.5	1,126.1	1,144.0	1,124.8	1,116.2	1,080.8	1,075.7	1,054.9	1,044.5
<i>GDP \$000' (Nominal)</i>	<i>1,921.7</i>	<i>1,982.3</i>	<i>2,108.6</i>										
Total External Debt as % of GDP:	53.6	54.6	48.4										
Total Government Debt as % of GDP	56.2	56.7	50.0										

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