

SBS



Samoa Bureau of Statistics

Government Finance Statistics

**December
Quarter,
2015**

Highlights:

- Revenues stood at \$159.6 million, an increase of \$31.9 million from December 2014
- Expense went up \$3.0 million over the same period last year
- A Net Operating Balance for December 2015 was a surplus of \$28.4 million
- Net lending and borrowing recorded a deficit of \$57.6 million
- Government debt increases by \$44.9 million

Overview

The Budgetary Central Government operations for December 2015 recorded an overall deficit—(Net Lending/Borrowing balance -NLB) of \$57.6 million. This represents an increase of \$5.0 million from its comparable 2014 quarter.

The large deficit was primarily due to expenditure for the acquisition of Non Financial Assets amounted to \$86.1 million for the period under review, that more than offset the notable increase of \$31.9 million compared to December 2014 in revenue. The large increase reflect government's commitment in building a strong economic infrastructure through projects like the Faleolo Airport upgrade (PRC's), Power expansion (JICA & ADB), the extension of the four lane road stretching from Malifa to Vaitele (World Bank) and the Marines Training Center at Mulinuu (PRC's) and others.

Figure 1: Four Lane extension from Malifa—Vaitele



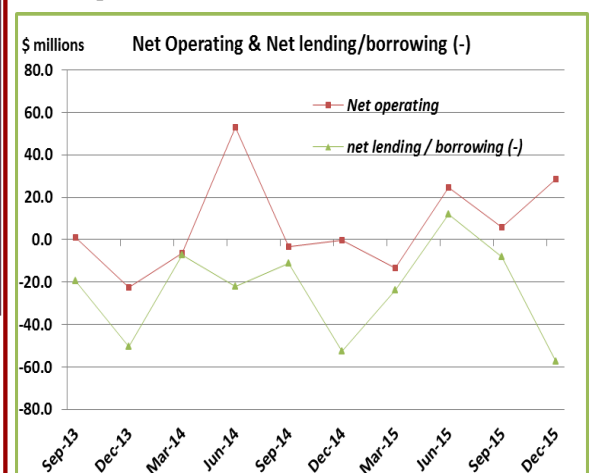
Extension of the four lane road Malifa to Vaitele, one of the Governments major infrastructural project implemented during the period

The overall deficit of \$57.6 million was funded by disbursements of concessional loans amounting to \$24.6 million and a drawdown of \$33.0 million from Governments available resources in the banking system.

Net Operating balance (Revenue minus Operating Expense) on the other hand registered a surplus of \$28.4 million, a notable improvement when compared to the deficit of \$0.4 million in December 2014. This was largely due to improvement in revenue collection went up by \$31.9 million during the December quarter, with notable increases in of \$15.0 million and \$7.0 million from VAGST and Excise Taxes respectively. Grant revenue also contribute significantly to the revenue collection with an increase of \$9.7 million.

Expense on government operations only went up by \$3.0 million compared to December 2014 to stand at \$131.1 million.

Chart 1: Net lending/borrowing (-) & Net Operating balance: September 2013—December 2015



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Revenues

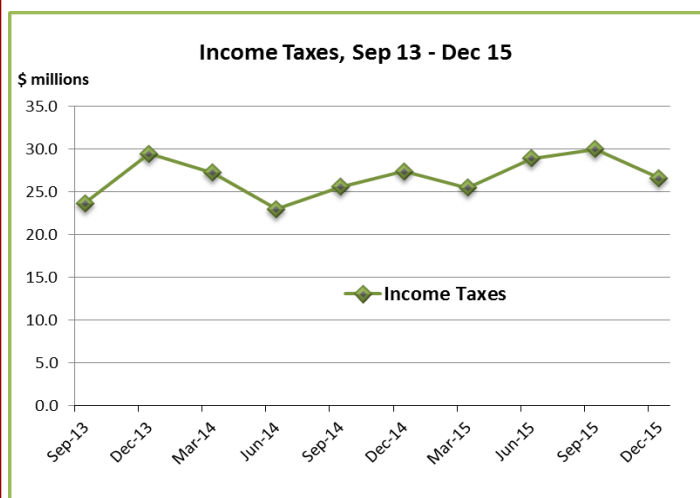
Total Revenue for the period amounted to \$159.6 million, an increase of 24.9 percent over December 2014 and 17.8 percent (\$22.1 million) over September 2015 quarter. Presented in Table 1 is the summary for the December quarter and comparable quarters, with details provided in the Annex Table 2. Followed by the Table are the trends of revenue by type on a quarterly basis, September 2013 to December 2015.

Table 1: Revenue by type

Revenues	Dec 15	Sept 15	Dec 14	% change Sept 15	% change Dec 14
Taxes	135.3	113.2	111.1	19.5	21.8
Grants	10.1	3.6	0.5	180.0	1920.0
Other Revenue	14.2	18.7	16.2	-24.1	-12.3
Total	159.6	135.5	127.7	17.8	24.9

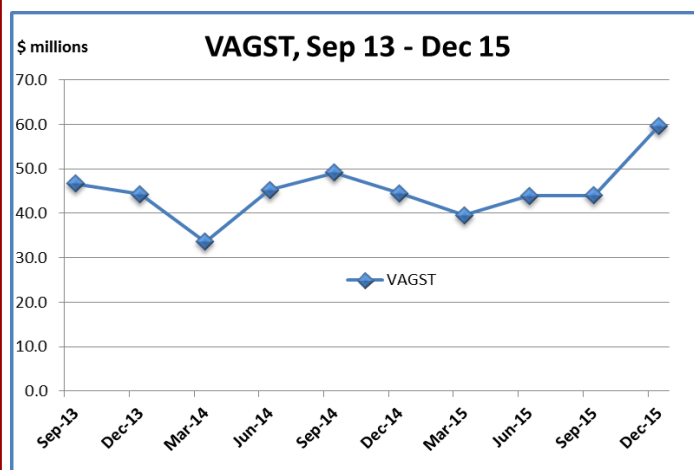
Income Tax

Income tax with individual PAYE and corporate tax (*line A111, table 2 attached*) amounted to \$26.6 million, a shortfall of \$0.8 million compared to December 2014. This comprised \$16.1 million of PAYE and \$10.5 million of corporate taxes from corporations and private enterprises. Presented in the chart below is the trend of the Income tax over the past 10 quarters, with its trend growth of 1.1 percent.



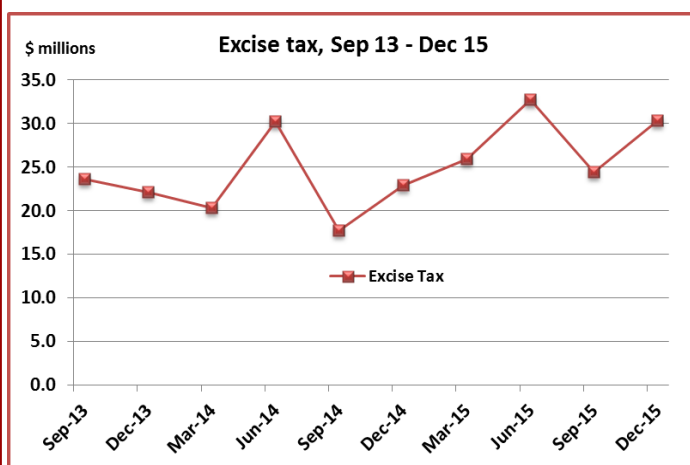
VAGST

VAGST surged in December quarter with a total of \$59.6 million, a notable increase of \$15.0 million compared December 2014 and \$15.5 million over the previous quarter. This is the largest sum ever collected since the last review of the VAGST in 2002/03, with an increase of 35.2 percent over the corresponding period last year. VAGST comprised 37.3 percent of the total revenue and 44 percent of tax revenue. VAGST tax has been growing at a trend growth of 1.8 percent over the past ten quarters, with its highest in December 2015 and its lowest in March 2014.



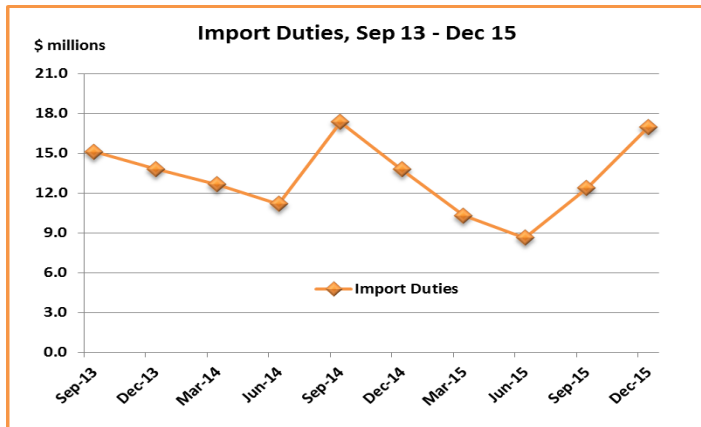
Excise Tax

Revenue from Excise Tax stood at \$30.3 million registering increases of \$5.9 million and \$7.4 million over September 2015 and December 2014. It is the second largest source of tax revenue after VAGST with a share of 22.4 percent in the period under review. Shown in the Chart below is the volatility of the excise tax with its lowest in September 2014 at around \$17.7 million and its highest in June 2015 of \$32.4 million



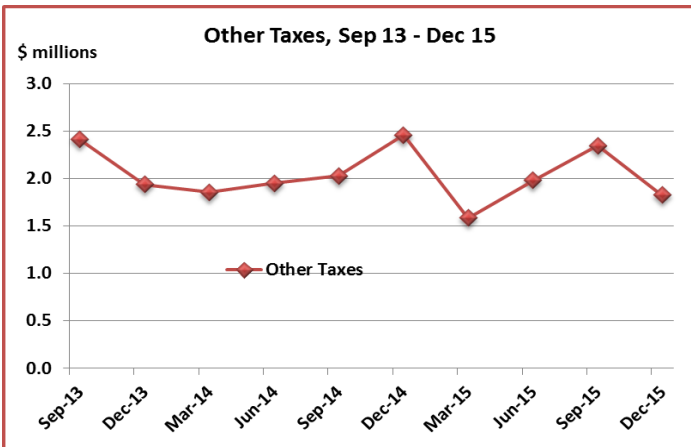
Import Duties and other custom fees

Custom fees and import duties in December 2015 aggregated to \$16.9 million, \$3.2 million higher than December 2014, and an increase of \$4.6 million compared to September 2015. This follows 3 consecutive quarters with collection felt below the quarterly average of \$13.2 million in the past 10 quarters. The recent negative trend from December 2014 to June 2015 and the period from September 2013 to June 2014 resulted in a negative quarterly trend growth of 1.3 per cent.



Other Taxes

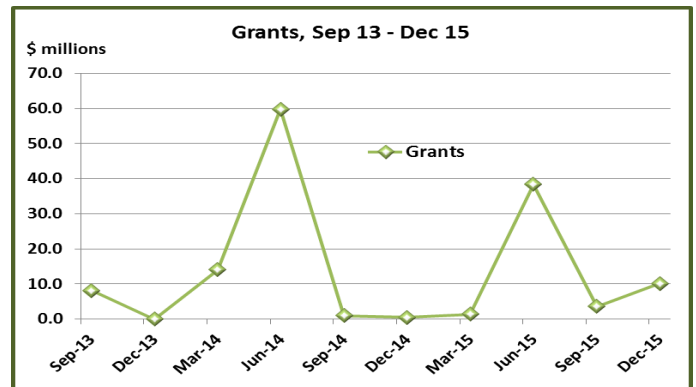
Other tax revenue that includes property income and other specific services collected \$1.9 million in December 2015, a shortfall of \$0.6 million compared to December 2014.



Grants

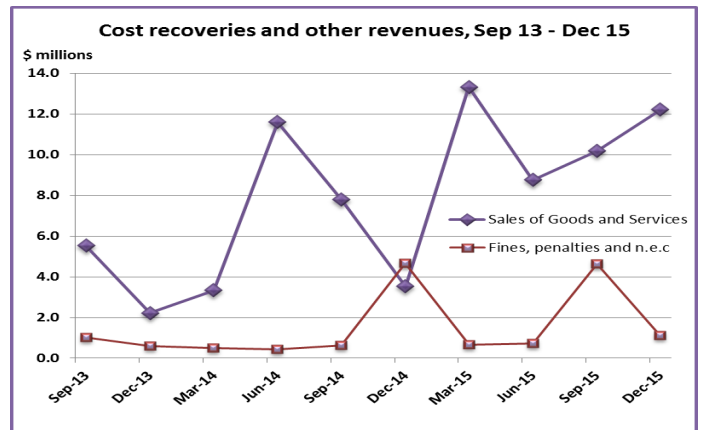
Grants received during December quarter 2015 were \$10.1 million in total. In comparison with the 2014 December quarter, grants went up by \$9.7 million. In June 2014 total grants was \$59.5 million where \$35.9 million was received from the World Bank for budget support. Likewise in June 2015, total grant was \$38.4

million where \$20.2 million was from the EU and \$18.1 million from the World Bank all for budget support.



Sales of Goods and Services (Cost recoveries)

Total revenue from sale of goods and services was \$12.2 million, increases by \$8.7 million and \$2.0 million over December 2014 and September 2015 respectively. The peaks in June 2014 and March 2015 was due to lump sum payments received from SIFA of \$10.0 million for each quarter to assist with



Fines, Penalties and Other unidentified revenues

Fines, penalties and revenues not elsewhere classified was \$1.1 million, decline by \$3.6 million compared to December 2014.

Government Expenditure

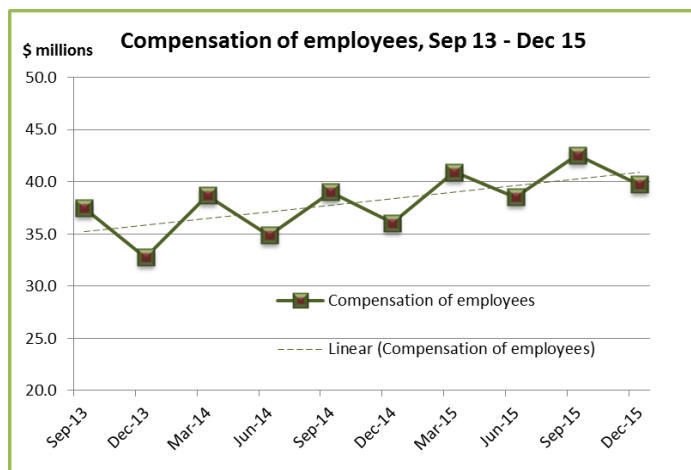
The Budgetary Central Government total expenditure for the December 2015 quarter stood at \$217.2 million. Expenditure comprised \$131.1 million (39.6 percent) spent on operations and \$86.1 million (60.4 percent) for Acquisition of Non financial Assets.

At this level, expenditure was \$36.9 million more than was in December 2014, and exceeds the September 2015 level by 73.7 million. The notable increase was primarily due to expenditure on development projects implemented during the period amounted to \$86.1 million. Expense only went up by \$3.0 million compared to December 2014.

Expenditure by type

Compensation of Employees

Expense on compensation of employees was \$39.8 million for December 2015, an increase of \$3.7 million over the comparable quarter of 2014. This was consistent with the increase of 1.5 per cent in employment numbers for the public administration in the review period. (source: *Employment data, Finance Statistics Division, Samoa Bureau of Statistics*). Shown in the chart below is the trend for the compensation of employees in the past 10 quarters with its trend growth at 1.7 per cent.



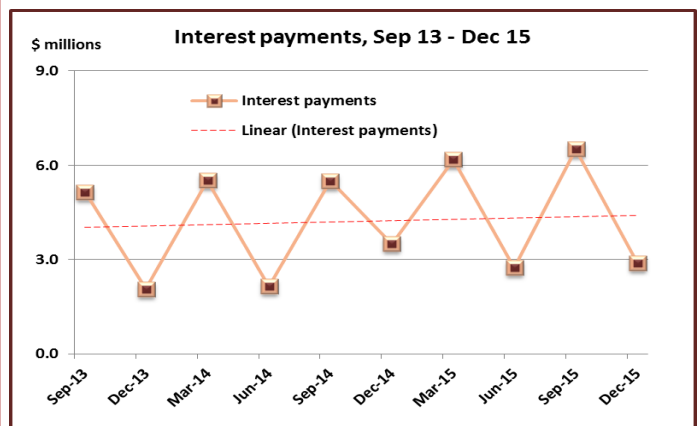
Use of Goods and Services

Total payments for the use of goods and services was \$35.9 million, a slight increase of \$0.2 million from December 2014 and \$0.5 million lower than September 2015.



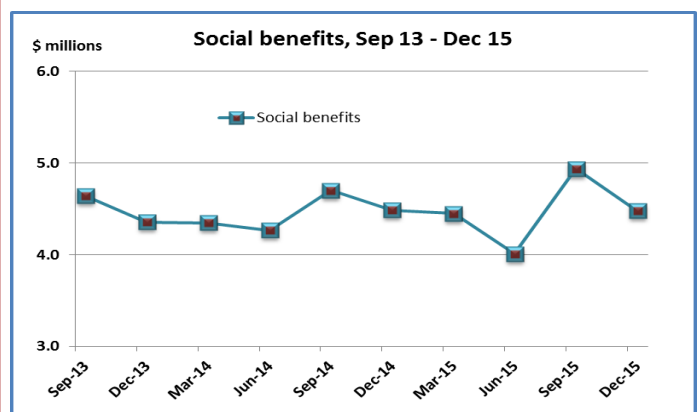
Interest payments

Total interest payments for December 2015 stood at \$2.9 million. If compared to December 2014, the amount was slightly reduced by \$0.6 million. As can be seen in the chart below, interest payments has shown a pattern, which reflects due dates for payments at different levels with points gradually moving up. The trend line is indicative of the trend growth of 1.2 per cent over the period.



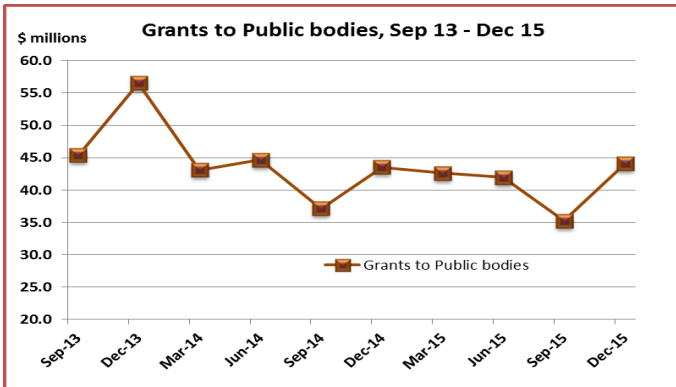
Social Benefit

Total disbursements for the social benefit (pension scheme) was \$4.5 million and was on par with last years amount. The expense has been growing only at 0.1 per cent over the period.



Grant expense

Total Grants given to other units of government (Public bodies) was \$44.1 million, \$6.9 million higher than December 2014. Over the period as depicted in the Chart, this expense has been declining at a trend growth of 2.2 per cent, and is largely driven by incidences which implementation will driven by public bodies, like December 2013 with the disbursement of the School relief scheme.



Other Expenses

Other expenses including subsidies and other expenses not else where classified have a combined total of \$4.0 million. The total amount went down by \$0.9 million compared to December 2014, and is driven mainly by subsidies given to the public trading bodies for price stabilisation.

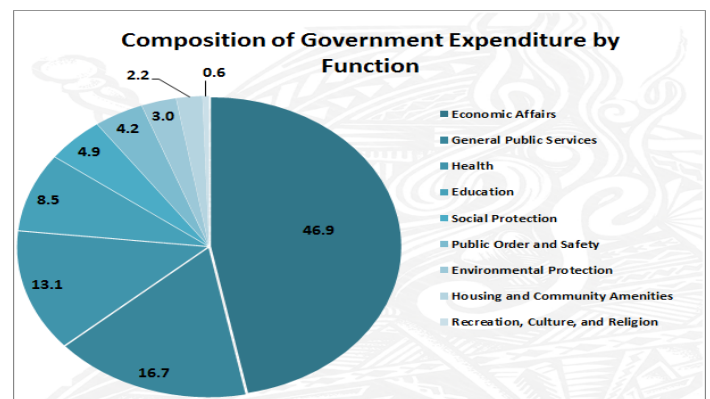
Acquisition of non-financial assets

Total expenditure for Acquisition of Non-financial Assets was \$86.1 million. This represents an increase of \$33.8 million from December 2014 which was relatively consistent with the drawdown from the banking system of \$33.0 million as reported by the Central Bank of Samoa's Depository Corporations Survey report. Major infrastructural projects such as the extension of the four lane road stretching from Malifa to Saina, finishing touches to the MTC (Marines training Center) at Mulinuu, the Faleolo airport terminals and tarmac and others were amongst the contributing factors to the growing expenditures during the period. Total expenditures accounted for 44.1 percent of GDP for the given quarter.

Expenditure by Functions of Government

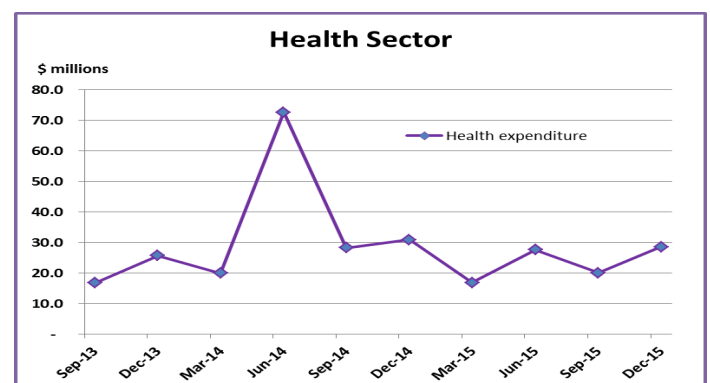
Total expenditure of government stood at \$217.2 million, \$36.9 million higher than its corresponding 2014 quarter. Economic affairs received a share of \$101.8 million with 83.7 percent going towards improvements on air transport. General Public services received \$36.2 million, Health sector at \$28.5 million, Education at \$18.4 million and the remaining balance of \$75.1 million was disbursed amongst other sectors namely the public order and safety, environmental protection, Housing and Amenities, recreation, culture and religion and social protection. The composition of spending by sector is illustrated in the chart below with more details of expenditure at sector level.

Chart 4: Composition of Government Expenditure by Function



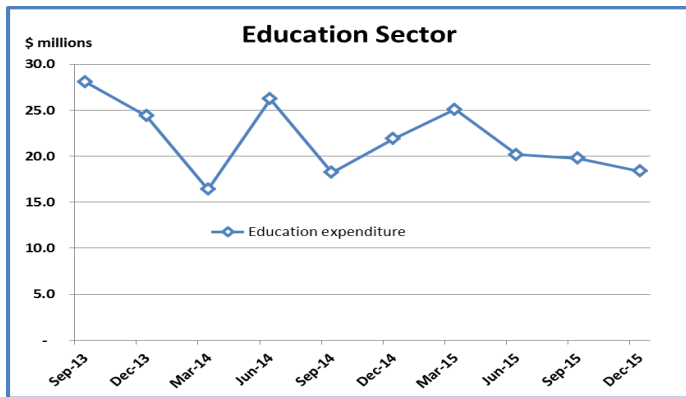
Health Sector

Total disbursement for the Health sector was \$28.5 million in December quarter 2015. The amount was \$8.4 million (42.1 percent) higher compared to September but \$2.4 million lower compared to December 2014. The high growth in June 2014 was due to commitments for the new hospital.



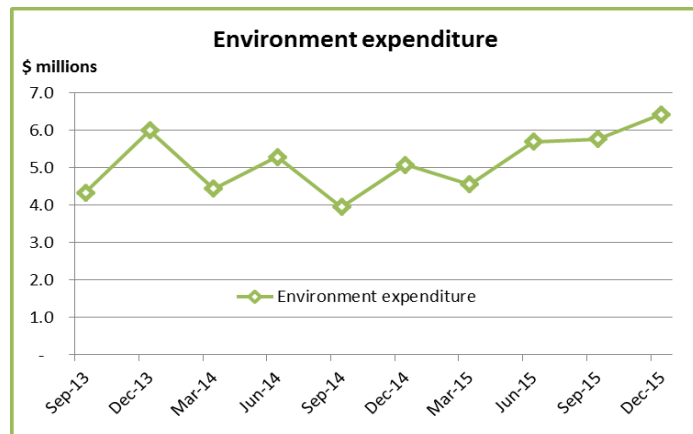
Education Sector

Expenditure for the Education sector was \$18.4 million in the period under review, down by \$3.5 million from the same period last year and was also by \$1.4 million from the previous quarter. Education sector comprised 8.5 percentage share to overall expenditure.



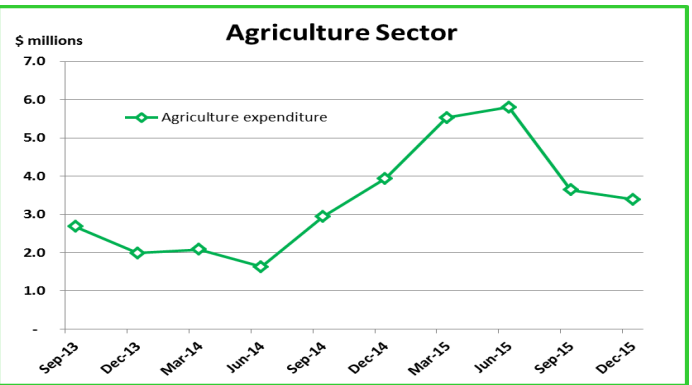
Environment Sector

Expenditures for a sustainable environment amounted to \$6.4 million. Government's commitment to protect the environment due to climate change and other issues saw a consistent growth in expenditure at \$5.6 million since March 2015 and contributed 3.1 percentage points overall expenditure by function.



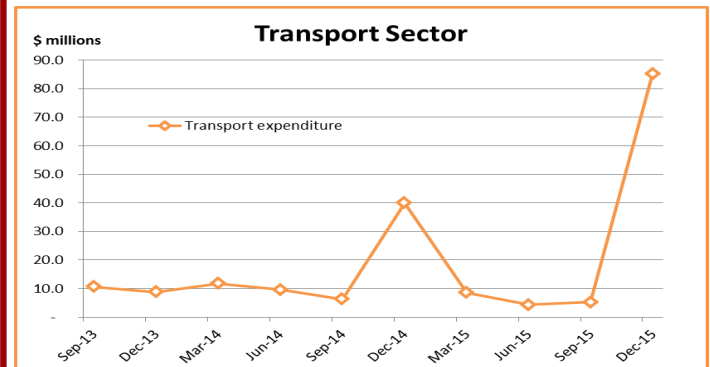
Agriculture Sector

Total expenditure for the Agriculture sector was \$4.2 million in the period under review. This amount was reduced by \$0.7 million compared to December 2014 and \$0.4 million compared to September 2015. This follows a drop in September 2015 compared to June 2015 following five consecutive quarters of positive growth.



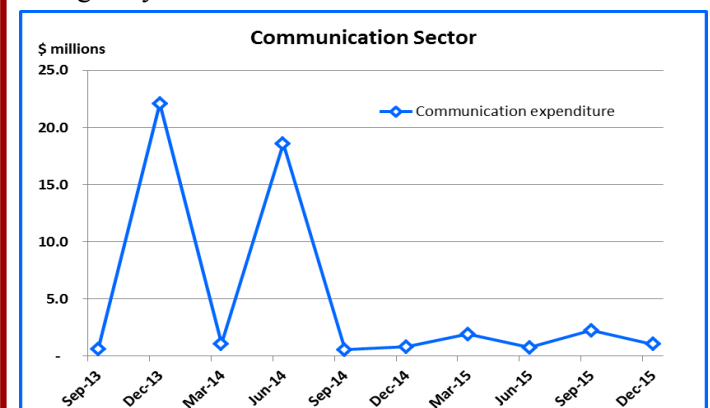
Transport Sector

Disbursements for the Faleolo Airport project and the four lane road from Malifa to Vaitele were the main contributing factors to the large increase in December 2014 and December 2015. Total expenditure was \$85.2 million, a notable increase of \$45.2 million relative to December 2014.



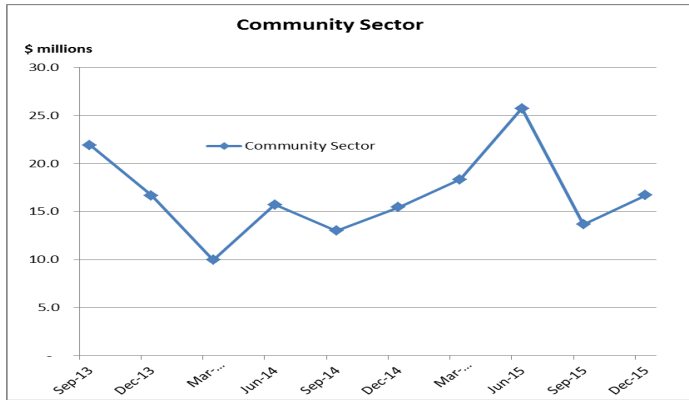
Communication Sector

Government expenditure for the communication sector has been low compared to other major sectors. At December 2015, the government spent almost \$1.0 million for communication purposes. The peaks in December 2013 and June 2014 was largely due to a disbursement of \$39.5 million during the two quarters mainly for the Broadband project managed by the MCIT in the time.



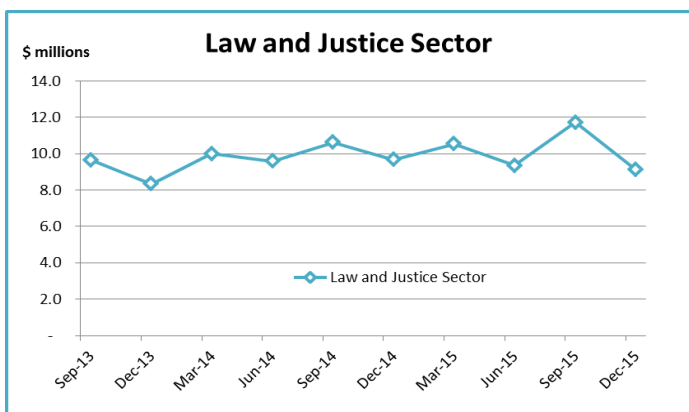
Community Sector

The community sector received \$16.7 million in December 2015. Of the amount, 64.1 percent was allocated for social protection (pension scheme) with the rest being allocated for other amenities. If compared to December 2014 and the previous quarter, it went up by \$1.3 million and \$3.1 million respectively.



Law and Justice Sector

Government’s commitment to uphold law and justice costs \$9.1 million in December quarter 2015. Of the amount, 53.5 percent was for police operations, Court of Laws spent 26.9 percent, Fire and emergency services with 11.1 percent and Correction services at 8.5 percent. In comparison, it went down by \$3.2 million compared to December 2014 and September 2015.



General Public Services

Total spending for the general public service aggregated to \$36.2 million, declined by 5.8 percent compared to December 2014. Expenditure registered a trend quarterly growth rate of 1.4 per cent in the period September 2013 to December 2015

Government Debt

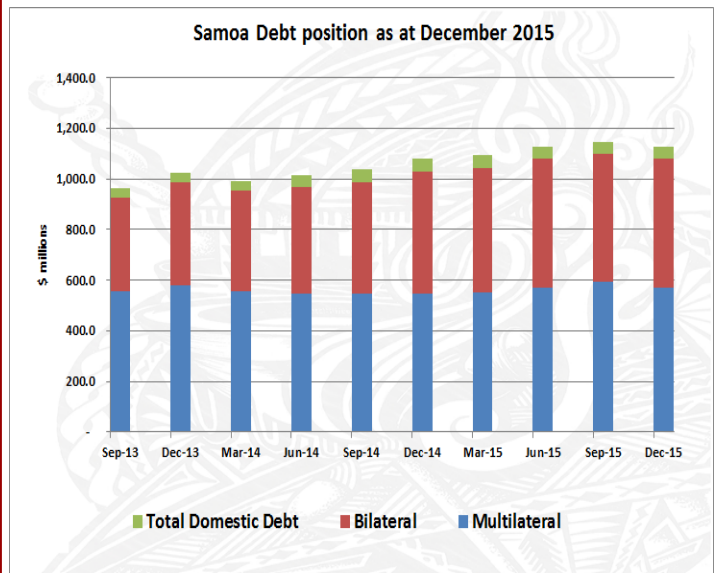
Total Government outstanding Debt as at the end of December 2015 amounted to \$1.12 billion, \$44.9 million or 4.2 percent above the 2014 level. The amount is comprised of external debt at 96.2 percent and 3.8 percent of domestic defaulted loans.

Loans based on Bilateral arrangements with our major donor governments particularly the People’s republic of China and Japan was \$511.6 million, exceeded last year’s balance by \$27.8 million reflecting the start of one of the major aviation projects in Samoa late last year.

Multilateral loans also increased by \$24.1 million in 2015 compared to 2014. This was due to loans to the ADB and the World Bank substantially went up by a combined \$21.7 million in December 2015. Provided in Table 6 are the outstanding debt details for the period September 13 to December 15, with the composition of multilateral, bilateral and domestic loans presented in the Chart 5 below.

Domestic Debt position amounted to \$41.1 million, a \$7.0 million reduction from last year. In terms of GDP, total public debt exceeds the fiscal range at 57.3 percent.

**Chart 5: Total Government Debt Position
Sept 13—Dec 15**





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 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.

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September 2013 - December 2015

Table 5: Classification of Function of Government (Expenditure by Function):

September 2013 - December 2015

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			2013-14				2014-15				2015-16	
		2012-13	2013-14	2014-15	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15
TRANSACTIONS AFFECTING NET WORTH:														
A1	Revenue	490.7	555.4	534.4	129.5	117.9	117.2	190.9	121.7	127.7	118.9	166.0	135.5	159.6
A11	Taxes	406.0	430.4	442.0	111.5	111.6	95.6	111.6	111.9	111.1	102.8	116.2	113.2	135.3
A13	Grants	48.1	81.8	41.2	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1
A14	Other revenue	36.6	43.2	51.2	9.9	6.2	7.5	19.5	8.9	16.2	14.7	11.4	18.7	14.2
A2	Expense	479.9	529.9	526.7	128.3	140.2	123.4	137.9	124.9	128.1	132.2	141.5	129.7	131.1
A21	Compensation of employees	137.2	143.9	154.6	37.5	32.8	38.7	34.9	39.0	36.1	40.9	38.5	42.6	39.8
A22	Use of goods and services	115.0	142.7	151.7	30.6	40.2	27.2	44.7	36.4	35.6	30.1	49.5	36.4	35.9
A24	Interest	14.9	14.9	17.9	5.2	2.1	5.5	2.1	5.5	3.5	6.2	2.7	6.5	2.9
A25	Subsidies	27.2	17.8	17.8	4.9	3.9	4.5	4.5	1.9	4.4	7.6	3.9	3.9	3.8
A26	Grants	153.6	189.7	165.2	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2	44.1
A27	Social benefits	19.5	17.6	17.6	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0	4.9	4.5
A28	Other expense	12.4	3.3	1.8	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1	0.2
NOB	Net operating balance	10.8	25.5	7.7	1.2	-22.3	-6.3	52.9	-3.2	-0.4	-13.3	24.5	5.8	28.4
TRANSACTIONS IN NONFINANCIAL ASSETS:														
A31	Net Acquisition of Nonfinancial Assets	80.4	124.2	83.3	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8	86.1
A311	Fixed assets	80.4	124.2	83.3	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8	86.1
2M	Expenditure (A2+A31).....	560.3	654.1	610.0	148.8	168.2	124.2	213.0	132.9	180.3	142.7	154.1	143.5	217.2
NLB	Net lending / borrowing	(69.6)	(98.7)	(75.7)	-19.3	-50.3	-7.0	-22.1	-11.2	-52.6	-23.8	11.9	-8.0	-57.6
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):														
A32	Net acquisition of financial assets	13.5	(10.4)	(35.2)	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0
A321	Domestic	13.5	(10.4)	(35.2)	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0
A33	Net incurrence of liabilities	83.1	88.3	40.4	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3	24.6
A331	Domestic	15.9	35.4	(4.9)	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6	-2.1
A332	Foreign	67.2	52.9	45.3	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7	26.7
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)		1,839	1,866	1,949	480.2	467.7	456.1	462.4	503.2	499.7	474.0	471.8	525.4	492.7
Indicators as % of GDP														
	<i>Net Operating Balance</i>	0.6	1.4	0.4	0.2	-4.8	-1.4	11.4	-0.6	-0.1	-2.8	5.2	1.1	5.8
	<i>Net Lending / Borrowing</i>	-3.8	-5.3	-3.9	-4.0	-10.8	-1.5	-4.8	-2.2	-10.5	-5.0	2.5	-1.5	-11.7
	<i>Debt Service Ratio</i>	1.8	2.1	2.3	2.1	1.6	3.0	1.7	2.8	1.7	3.1	1.7	3.5	1.7
	<i>Total Revenue & Grants</i>	26.7	29.8	27.4	27.0	25.2	25.7	41.3	24.2	25.6	25.1	35.2	25.8	32.4
	<i>Total Expense</i>	26.1	28.4	27.0	26.7	30.0	27.1	29.8	24.8	25.6	27.9	30.0	24.7	26.6
Revenue component as % of total revenue														
	<i>Taxes</i>	82.7	77.5	82.7	86.1	94.7	81.6	58.5	91.9	87.0	86.5	70.0	83.6	84.8
	<i>Grants</i>	9.8	14.7	7.7	6.2	0.0	12.0	31.3	0.8	0.4	1.2	23.1	2.6	6.3
	<i>Other revenue</i>	7.4	7.8	9.6	7.7	5.3	6.4	10.2	7.3	12.7	12.3	6.9	13.8	8.9
Expense component as % of total expense														
	<i>Compensation of employees</i>	28.6	27.2	29.3	29.2	23.4	31.4	25.3	31.2	28.2	31.0	27.2	32.8	30.3
	<i>Use of goods and services</i>	24.0	26.9	28.8	23.9	28.7	22.0	32.4	29.1	27.8	22.8	35.0	28.1	27.4
	<i>Interest</i>	3.1	2.8	3.4	4.0	1.5	4.5	1.6	4.4	2.7	4.7	1.9	5.0	2.2
	<i>Subsidies</i>	5.7	3.4	3.4	3.8	2.8	3.7	3.3	1.5	3.5	5.7	2.7	3.0	2.9
	<i>Grants</i>	32.0	35.8	31.4	35.4	40.3	34.9	32.4	29.8	34.0	32.2	29.6	27.2	33.6
	<i>Social benefits</i>	4.1	3.3	3.4	3.6	3.1	3.5	3.1	3.8	3.5	3.4	2.8	3.8	3.4
	<i>Other expense</i>	2.6	0.6	0.3	0.1	0.3	0.1	2.0	0.2	0.4	0.2	0.6	0.1	0.2

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

Table 2: Revenue by Type

REVENUE		Financial Year			2013-14				2014-15				2015-16	
		2012-13	2013-14	2014-15	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15
A1	REVENUE	490.7	555.4	534.4	129.5	117.9	117.2	190.9	121.7	127.7	118.9	166.0	135.5	159.6
A11	Taxes	406.0	430.4	442.0	111.5	111.6	95.6	111.6	111.9	111.1	102.8	116.2	113.2	135.3
A111	Taxes on income, profits, and capital gains	101.1	103.3	107.4	23.6	29.4	27.2	23.0	25.6	27.4	25.5	28.9	30.0	26.6
A1111	Payable by individuals	55.0	57.8	59.4	13.8	13.9	15.2	14.9	14.8	15.1	15.1	14.4	16.2	16.1
A1112	Payable by corporations and other enterprises.....	46.1	45.5	48.0	9.8	15.6	12.0	8.1	10.8	12.3	10.4	14.5	13.8	10.5
A113	Taxes on property.....	2.5	3.0	2.4	0.9	0.7	0.6	0.8	0.7	0.6	0.6	0.6	0.4	0.9
A114	Taxes on goods and services	257.6	271.3	282.2	71.8	67.7	55.1	76.7	68.3	69.3	66.4	78.1	70.4	90.9
A1141	General taxes on goods and services (Value-added Taxe	163.9	169.9	177.2	46.7	44.3	33.6	45.3	49.2	44.5	39.5	43.9	44.1	59.6
A1142	Excises	87.5	96.2	99.3	23.7	22.1	20.3	30.2	17.7	22.9	25.9	32.8	24.5	30.3
A1144	Taxes on specific services	6.2	5.1	5.6	1.5	1.3	1.2	1.2	1.4	1.9	1.0	1.4	1.9	1.0
A115	Taxes on international trade and transactions	44.8	52.7	50.1	15.1	13.8	12.6	11.2	17.4	13.8	10.3	8.6	12.4	16.9
A1151	Customs and other import duties	44.8	52.7	50.1	15.1	13.8	12.6	11.2	17.4	13.8	10.3	8.6	12.4	16.9
A13	Grants	48.1	81.8	41.2	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1
A131	From foreign governments	48.1	81.8	41.2	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1
A1311	Current	48.1	81.8	41.2	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6	10.1
A14	Other revenue	36.6	43.2	51.2	9.9	6.2	7.5	19.5	8.9	16.2	14.7	11.4	18.7	14.2
A141	Property income	4.0	2.6	11.1	0.3	0.9	0.8	0.7	0.5	8.0	0.7	2.0	3.9	0.8
A1411	Interest	1.4	0.8	0.3	0.1	0.2	0.3	0.3	0.1	0.0	0.1	0.1	0.0	0.3
A1412	Dividends	2.1	1.2	10.3	0.0	0.5	0.4	0.3	0.3	7.8	0.5	1.8	3.6	0.5
A1415	Rent	0.5	0.6	0.5	0.1	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.3	0.1
A142	Sales of goods and services	19.0	22.7	33.4	5.5	2.2	3.3	11.6	7.8	3.5	13.3	8.7	10.2	12.2
A1422	Administrative fees	12.7	14.8	23.3	0.6	1.3	2.3	10.6	4.3	1.7	10.7	6.5	7.6	9.1
A1423	Incidental sales by nonmarket establishments	6.3	7.9	10.1	4.9	1.0	1.0	1.0	3.5	1.8	2.6	2.2	2.6	3.1
A143	Fines, penalties, and forfeits	1.6	2.5	6.7	1.0	0.6	0.5	0.4	0.6	4.7	0.7	0.7	4.6	1.1
A145	Miscellaneous and unidentified revenue	11.9	15.4	0.0	3.1	2.6	2.9	6.8	0.0	0.0	0.0	0.0	0.0	0.0

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

Table 3: Expense by Type

EXPENSES		Financial Year			2013-14				2014-15				2015-16	
		2012-13	2013-14	2014-15	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15
A2	EXPENSE	440.1	499.9	514.3	119.0	134.7	114.4	131.7	118.2	121.7	119.5	135.9	120.3	125.3
A21	Compensation of employees	137.2	143.9	154.6	37.5	32.8	38.7	34.9	39.0	36.1	40.9	38.5	42.6	39.8
A211	Wages and salaries	129.7	136.0	146.1	35.4	31.0	36.6	33.0	36.9	34.1	38.7	36.4	39.9	37.4
A2111	Wages and salaries in cash.....	129.6	135.9	146.0	35.4	31.0	36.5	33.0	36.8	34.1	38.6	36.4	39.9	37.3
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	7.5	7.9	8.5	2.1	1.8	2.1	1.9	2.2	1.9	2.3	2.1	2.7	2.4
A22	Use of goods and services	115.0	142.7	148.5	30.6	40.2	27.2	44.7	36.4	35.6	30.1	49.5	36.4	35.9
A24	Interest	3.5	2.7	8.7	0.8	0.4	1.0	0.5	0.7	1.5	1.1	1.0	1.0	0.9
A241	To nonresidents	3.5	2.7	4.4	0.8	0.4	1.0	0.5	0.7	1.5	1.1	1.0	1.0	0.9
A242	To residents other than general government	3.5	2.7	4.4	0.8	0.4	1.0	0.5	0.7	1.5	1.1	1.0	1.0	0.9
A25	Subsidies	24.2	17.8	17.8	4.9	3.9	4.5	4.5	1.9	4.4	7.6	3.9	3.9	3.8
A2511	To non financial public corporations	17.7	13.8	15.9	4.2	3.3	3.0	3.2	1.9	3.8	7.3	2.9	3.3	3.1
A2512	To financial public corporations	5.0	2.4	0.5	0.6	0.4	0.8	0.6	-	-	-	0.5	0.6	0.5
A2521	To non financial private enterprises	1.6	1.6	1.4	0.1	0.2	0.7	0.7	0.1	0.7	0.2	0.5	0.1	0.2
A26	Grants	153.6	189.7	165.2	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2	44.1
A262	To international organizations	1.8	-	-	-	-	-	-	-	-	-	-	-	-
A2621	Current	1.8	-	-	-	-	-	-	-	-	-	-	-	-
A263	To other general government units	151.8	189.7	165.2	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2	44.1
A2631	Current	151.8	189.7	165.2	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2	44.1
A27	Social benefits	19.5	17.6	17.6	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0	4.9	4.5
A2721	Social assistance benefits	19.5	17.6	17.6	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0	4.9	4.5
A2731	Employer social benefits	0.0	-	-	-	-	-	-	-	-	-	-	-	-
A28	Other expense	11.3	3.3	1.8	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1	0.2
A282	Miscellaneous other expense	11.3	3.3	1.8	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1	0.2
A2821	Current	11.3	3.3	1.8	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1	0.2
A2822	Capital	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year			2013-14				2014-15				2015-16	
		2012-13	2013-14	2014-15	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15
A3	CHANGE IN NET WORTH: TRANSACTIONS	10.8	25.5	7.7	1.2	-22.3	-6.3	52.9	-3.2	-0.4	-13.3	24.5	5.8	28.4
A31	Net acquisition of nonfinancial assets	80.4	124.2	83.3	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8	86.1
A311	Fixed assets	80.4	124.2	83.3	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8	86.1
A3111	Acquisitions: fixed assets	80.4	124.2	83.3	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8	86.1
A32	Net acquisition of financial assets [321+322+323]	13.5	-10.4	-35.2	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0
A3202	Currency and deposits [3212+3222]	13.5	-10.4	-35.2	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0
A321	Domestic	13.5	-10.4	-35.2	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0
A3212	Currency and deposits	13.5	-10.4	-35.2	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3	-33.0
A33	Net incurrence of liabilities [331+332]	83.1	88.3	40.4	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3	24.6
A3304	Loans [3314+3324]	83.1	88.3	40.4	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3	24.6
A331	Domestic	15.9	35.4	-4.9	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6	-2.1
A3314	Loans	15.9	35.4	-4.9	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6	-2.1
A332	Foreign	67.2	52.9	45.3	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7	26.7
A3324	Loans	67.2	52.9	45.3	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7	26.7
A3M2	Change in net financial worth: transactions (=32-33) i/ ...	-69.6	-98.7	-75.7	-19.3	-50.3	-7.0	-22.1	-11.2	-52.6	-23.8	11.9	-8.0	-57.6

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

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	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15
701	GENERAL PUBLIC SERVICES	146.4	153.1	82.1	33.3	38.8	37.4	36.9	38.5	38.5	34.2	42.0	45.8	36.2
	Executive and legislative organs, financial and fiscal affairs, external affairs													
7011		114.1	121.1	64.6	23.2	33.9	23.4	33.6	30.7	29.4	24.8	36.1	35.9	28.7
70111	Executive and legislative (CS)	20.7	22.1	11.0	5.1	4.0	5.1	6.5	5.8	4.6	5.0	6.5	6.2	4.8
70112	Financial and Fiscal Affairs (CS)	63.2	66.0	43.7	13.3	21.6	11.9	16.4	13.5	16.8	14.0	21.7	24.3	19.5
70113	External Affairs (CS)	30.2	33.0	9.8	4.8	8.2	6.5	10.6	11.4	8.0	5.8	7.8	5.4	4.4
7013	General services	16.8	18.5	9.2	4.0	4.3	4.1	4.4	4.6	5.1	4.2	4.6	5.0	4.2
70131	General personnel services (CS)	3.2	3.8	2.0	0.8	0.7	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.1
70132	Overall planning and statistical services (CS)	3.5	3.5	1.9	0.9	1.0	0.9	0.8	1.1	0.9	0.8	0.8	1.0	0.9
70133	Other genral services (CS)	10.1	11.2	5.3	2.4	2.6	2.3	2.8	2.6	3.4	2.5	2.7	3.0	2.3
7016	General public services n.e.c.	1.5	2.1	1.1	0.4	0.4	0.3	0.4	0.5	0.4	0.5	0.8	0.6	0.5
7017	Public debt transactions	14.0	11.4	7.3	5.7	0.3	9.5	(1.5)	2.7	3.5	4.7	0.5	4.4	2.8
703	PUBLIC ORDER AND SAFETY	37.6	40.2	20.8	9.7	8.3	10.0	9.6	10.6	9.7	10.5	9.3	11.7	9.1
7031	Police services	13.6	14.7	7.9	3.2	2.8	3.6	4.0	3.8	3.6	4.2	3.1	4.6	3.3
7032	Fire protection services	3.7	3.8	2.0	0.9	0.9	0.9	0.9	1.0	1.0	1.3	0.6	1.0	1.0
7033	Law courts	9.5	11.1	5.5	2.4	2.4	2.4	2.3	2.8	2.7	2.7	2.9	3.1	2.4
7034	Prisons	3.9	3.9	2.8	1.5	0.4	1.4	0.6	1.5	0.5	1.0	0.9	2.1	0.8
7036	Public order and safety n.e.c.	6.9	6.7	2.6	1.8	1.8	1.7	1.7	1.6	1.8	1.4	1.8	1.0	1.6
704	ECONOMIC AFFAIRS	155.7	136.1	128.5	34.7	48.3	26.1	46.6	20.4	58.9	33.2	23.6	26.7	101.8
7041	General economic, commercial, and labor affairs	9.4	8.6	3.9	2.0	1.9	2.5	3.0	1.6	2.6	2.0	2.5	2.1	1.8
7042	Agriculture, forestry, fishing, and hunting	12.0	22.0	8.8	3.7	2.8	3.0	2.6	3.9	4.9	6.4	6.8	4.6	4.2
70421	Agriculture (CS)	8.4	18.2	7.0	2.7	2.0	2.1	1.6	2.9	3.9	5.5	5.8	3.6	3.4
70422	Forestry (CS)	1.8	1.8	0.8	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.4	0.4
70423	Fishing and hunting (CS)	1.8	1.9	1.0	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.6	0.5
7043	Fuel and energy	34.7	25.8	13.5	13.7	8.6	3.6	8.8	3.7	6.4	9.5	6.2	8.5	5.0
7044	Mining, manufacturing, and construction	1.7	1.6	0.7	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
7045	Transport	40.9	59.1	90.5	10.6	8.8	11.8	9.6	6.3	40.0	8.6	4.3	5.3	85.2
70451	Road transport (CS)	35.7	24.4	10.9	8.4	8.6	9.5	9.3	6.0	6.1	8.2	4.1	5.0	5.8
70452	Water transport (CS)	4.5	0.5	0.3	2.2	0.1	2.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
70454	Air transport (CS)	0.6	34.2	79.4	0.1	0.1	0.1	0.2	0.1	33.8	0.3	0.1	0.1	79.3
7046	Communication	42.3	3.9	3.2	0.6	22.1	1.0	18.6	0.5	0.8	1.9	0.7	2.2	1.0
7047	Other industries	12.0	10.2	4.9	3.1	3.0	3.0	2.9	2.8	2.7	3.2	1.5	2.6	2.2
7048	R&D Economic affairs	2.4	2.7	1.3	0.6	0.6	0.7	0.6	0.7	0.8	0.6	0.6	0.7	0.6
7049	Economic affairs n.e.c.	0.3	2.2	1.6	0.1	0.1	0.0	0.2	0.6	0.4	0.7	0.6	0.2	1.3
705	ENVIRONMENTAL PROTECTION	20.1	19.3	12.2	4.3	6.0	4.4	5.3	3.9	5.1	4.6	5.7	5.8	6.4
706	HOUSING AND COMMUNITY AMENITIES	28.4	28.8	8.0	8.2	8.7	3.0	8.4	5.2	7.3	4.1	12.1	3.2	4.8
707	HEALTH	135.0	103.4	48.6	16.8	25.7	19.9	72.6	28.2	30.9	16.8	27.6	20.1	28.5
708	RECREATION, CULTURE, AND RELIGION	4.5	4.4	2.4	1.2	1.1	1.0	1.2	1.1	1.1	1.1	1.1	1.2	1.2
709	EDUCATION	95.1	85.4	38.2	28.1	24.4	16.4	26.2	18.2	21.9	25.1	20.2	19.8	18.4
710	SOCIAL PROTECTION	31.4	39.3	19.9	12.5	6.9	5.9	6.1	6.8	7.0	13.0	12.5	9.2	10.7
	TOTAL Expenditure by Function	654.1	610.0	360.7	148.8	168.2	124.2	213.0	132.9	180.3	142.7	154.1	143.5	217.2

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

Table 6: Quarterly External Debt Stock as at end of periods with Multilateral and Bilateral Institutions, September 2013 - December 2015

Institutions	2013	2014	2015	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15	Dec-15
Multilateral	577.5	546.1	570.2	555.5	577.5	555.0	548.1	545.9	546.1	552.1	572.1	595.2	570.2
Asian Development Bank	305.1	286.6	287.5	296.9	305.1	294.2	290.4	290.1	286.6	285.3	292.5	303.0	287.5
World Bank	249.4	235.7	256.5	236.7	249.4	238.6	236.4	235.1	235.7	241.7	254.1	265.6	256.5
OPEC	11.0	13.3	16.9	9.6	11.0	10.7	10.2	10.2	13.3	15.9	15.8	17.9	16.9
European Investment Bank	7.9	6.5	5.4	8.1	7.9	7.6	7.2	6.7	6.5	5.5	5.7	6.0	5.4
International Food Agricultural Development Organisation	4.2	3.9	3.9	4.1	4.2	4.0	4.0	3.9	3.9	3.8	4.0	2.8	3.9
Bilateral	410.3	483.7	511.5	370.9	410.3	399.6	418.1	438.9	483.7	490.9	506.1	504.5	511.5
French Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Government of the People's Republic of China	346.3	420.6	441.1	308.3	346.3	335.1	350.6	373.1	420.6	426.6	439.4	432.0	441.1
Japanese International Co-operation Agency (JICA)	64.0	63.1	70.4	62.5	64.0	64.5	67.6	65.7	63.1	64.2	66.7	72.5	70.4
Total External Debt	987.8	1,029.8	1,081.7	926.3	987.8	954.6	966.2	984.8	1,029.8	1,043.0	1,078.2	1,099.7	1,081.7
Total Domestic Debt	35.8	50.1	43.1	36.1	35.8	34.2	49.2	50.8	50.1	48.5	47.9	44.3	43.1
Total Government Debt	1,023.7	1,079.9	1,124.8	962.4	1,023.7	988.8	1,015.5	1,035.5	1,079.9	1,091.5	1,126.1	1,144.0	1,124.8
<i>GDP \$000' (Nominal)</i>	<i>1,859.7</i>	<i>1,921.5</i>	<i>1,963.8</i>										
Total External Debt as % of GDP:	53.1	53.6	55.1										
Total Government Debt as % of GDP	55.0	56.2	57.3										

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