



### Overview

#### Highlights:

- **Net Lending/Borrowing balance was \$4.2 million surplus**
- **Net Operating Balance was also a surplus of \$29.2 million**
- **Revenue collection amount to \$152.9 million for December 2017**
- **Total Government Expenditure \$148.6 million increases by 4.0 percent**
- **Debt balance was \$1.1 billion**

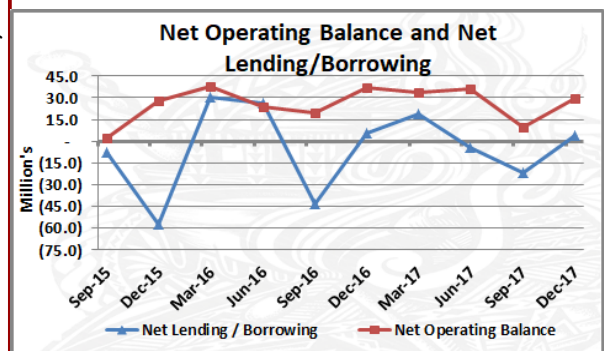
The Central Budgetary Government (CBG) operations for the quarter ending December 2017 recorded a Net Lending/Borrowing surplus balance of \$4.2 million.

The positive outturn was mainly fueled by good revenue collection of \$152.9 million during the quarter reflecting an increase from the December 2016 and September 2017 quarters of \$16.3 million (2.3 percent) and \$23.7 million (3.5 percent) respectively. The increase in revenue was more than enough to offset the increase of \$5.7 million in CBG's total expenditure from last December to stand at \$148.6 million in the current review. Nonetheless, the overall balance had recorded a slight shortfall of \$1.5 million from last year's amount.

The Net Operating Balance on the other hand also recorded a surplus of \$29.2 million for the quarter under review. This can be translated into a significant decrease of \$7.7 million (20.9 percent) if compared to December on a yearly basis. The contributing factor was largely due to the increase in operating expenses at \$11.9 million (10.7 percent) from last year offsetting the increase in revenue over the period. Chart 1 depicts the composition of the two balancing items in millions.

The improved government operation for the period resulted in an increase of governments financial resources with the banking system of \$12.5 million.

**Chart 1: Net Operating and Net Lending/Borrowing: September 2015 – December 2017**



#### Revenue By Type

The aggregated revenue amount consists of 94.9 percent of Taxes (\$145.0 million), 4.8 percent of Other revenues (\$7.4 million) and Grants which contributed 0.3 percent (\$0.5 million) to the overall amount. Total receipts for the quarter under review increased by 2.8 percent on a year-on-year basis with tax being the dominant component.

#### Taxes

The aggregated Taxes for December 2017 amounted to \$145.0 million being 12.7% higher compared to December 2016. As given in the table attached (Table 2), all tax components had positive growth compared to December 2016 with differences ranging from \$0.1 million to \$9.1 million. The biggest contribution were from Taxes on Goods and Services with a total of (\$95.8 million); this comprises of General taxes on goods and services (\$56.1 million), Excise Tax (\$36.2 million) and Taxes on specific services (\$3.5 million) only accounting for 3.7% of total tax on goods and

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services. As a result, Taxes on Goods and Services contributed 7.1 percentage points to overall Tax change from December 2016.

Taxes on income, profits and capital gains was the second largest contributor to Tax revenue (31.9 million); amount for period under review experienced an increase of \$5.2 million compared to its corresponding quarter 2016. It contributed positively with 4.0 percentage points to the overall Tax annual change.

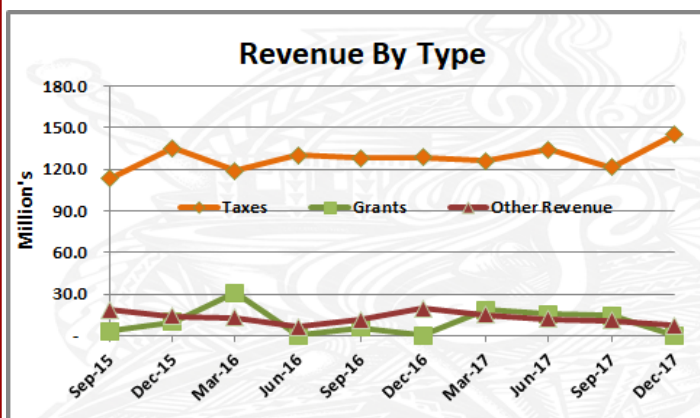
### Grants

Total Grants received as of December 2017 amounted to \$0.5 million reflecting a 150% increase in grants for period under review compared to December 2016 (\$0.2 million). Also, a decline of \$14.3 million in grants is experienced when compared to September 2017.

### Other Revenue

Total shares from the Other Revenue category amounted to \$7.4 million where the Sales of goods and services had contributed 86.5 percent (\$6.4 million). As shown in the chart below the category's performance started to deteriorate in December 2016 declining at an average rate of 20.3 percent in the last twelve months primarily due to the drop of revenue from Administrative fees. As a result, other revenue contributed negatively to overall revenue annual change at 8.3 percent.

Chart 2: Revenue by type: September 2015 – December 2017



### Expenditure By Type

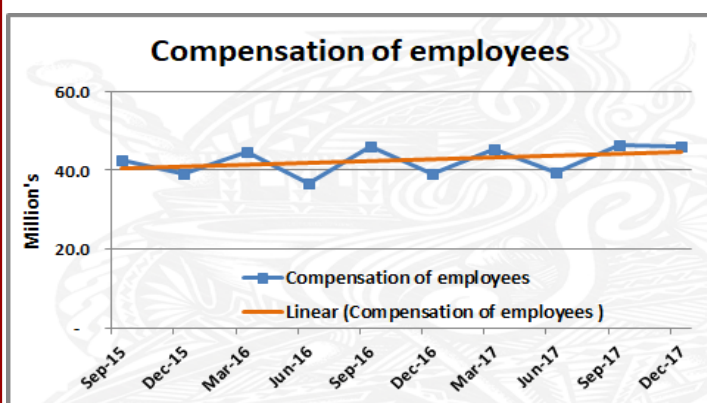
The Budgetary Central Government total expenditure for the quarter ending December 2017 stood at \$148.6 million. Within the amount, \$123.6 million (82.3 percent) were current expenses and \$25.0 million (16.8 percent) was allocated for Acquisition of Non-financial Assets. At this level, the total spending was \$5.7 million more than December 2016's level; however it recorded a significant decrease from September 2017 of \$20.4 million. In

terms of expenditure composition, current expenses was significantly higher in period under review at \$11.9 million compared to December 2016. The surge was mainly fuelled by growth in Compensation of employees as well as expenses on the use of Goods and Services. More detail is provided hereunder. However, spending for Acquisition of NFA's was below par at \$6.2 million being the lowest ever recorded since June 2016.

### Compensation of Employees

Total spending for compensation of employees was \$46.1 million. The amount was increased by \$6.9 million over its comparable quarter of 2016 and contributes 6.2 percentage points to the overall current expense annual change.

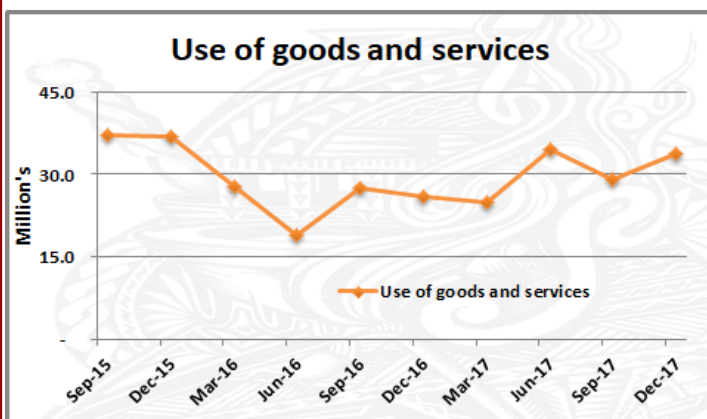
Chart 3: Compensation of Employees: Sept 2015 – Dec 2017



### Use of Goods and Services

Total costs for the use of Goods and Services during the quarter aggregated to \$33.6 million which was an increase of \$7.8 million from December 2017. The largest component in terms of spending had contributed 7.0 percentage points to the overall annual change and 27.2 percent of total operating expenses.

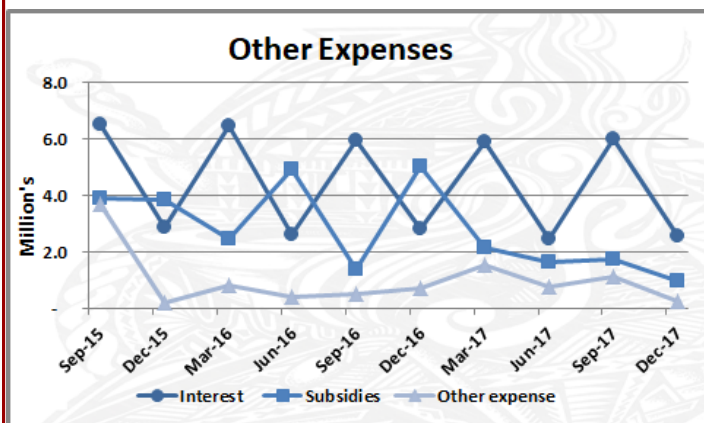
Chart 4: Use of Goods and Services: September 2015 – December 2017



## Other Expenses

Other expenses (which consists of Interest Payments, Subsidies, Social Benefits and Other Expenses not elsewhere classified) amounted to \$8.6 million for the current review. The combined amount was decreased by 35.1 percent from its comparable quarter to save \$4.6 million for December 2017.

Chart 5: Other Expenses: September 2015 – December 2017



## Expenditure By Function of Government

Total government spending according to classifications using COFOG amounted to \$148.6 million showed a slight increase in spending of 4.0 percent (equivalent to \$5.7 million) when compared to corresponding period of previous year.

In terms of composition, the Economic affairs which mainly consists of Government services and ministries received \$45.2 million with 30.4 percent of total spending for the quarter. Even so, the amount went down by 20.4 percent which was \$11.6 million less compared to December 2016. However, it significantly went up compared to September 2017 by \$24.4 million due to disbursements for projects in the energy sector. General Public Services was the second largest sector having received a total share of \$29.5 million for the quarter under review. This accounts for 19.8 percent of total COFOG expenditure and registering an increase of \$5.6 million from December 2017.

The Education and Health sectors received a combined amount of \$41.9 million with shares of 14.3 percent to Education and 13.9 percent for Health. The sectors shares have increased by \$4.9 million (13.3 percent) from December 2016.

Other minor functions such as Public Order and Safety, Environmental Protection, Social Protection, Housing and Community Amenities and Recreation, Culture, and Religion received a

combined amount of \$32.0 million increasing by 26.7 percent from December 2016 as indicated in the table below.

Summary Table 1: Expenditure by Function

Government Functions	Dec-16	Sep-17	Dec-17	% change Mar 16	% Contribution to Change	Composition
General Public Services	23.9	62.2	29.5	23.3	3.9	19.8%
Economic Affairs	56.8	20.8	45.2	-20.4	-8.1	30.4%
Health	18.7	19.7	20.7	10.9	1.4	13.9%
Education	18.3	30.0	21.2	15.8	2.0	14.3%
Public Order and Safety	10.1	11.8	11.4	12.9	0.9	7.7%
Environmental Protection	4.4	8.0	10.0	127.6	3.9	6.7%
Housing and Community Amenities	2.7	7.5	2.6	-1.9	0.0	1.8%
Recreation, Culture, and Religion	1.3	1.3	1.2	-0.9	0.0	0.8%
Social Protection	6.8	7.7	6.7	-1.4	-0.1	4.5%
<b>Total Expenditure by Function</b>	<b>143.0</b>	<b>169.0</b>	<b>148.6</b>	<b>4.0</b>	<b>4.0</b>	<b>100%</b>

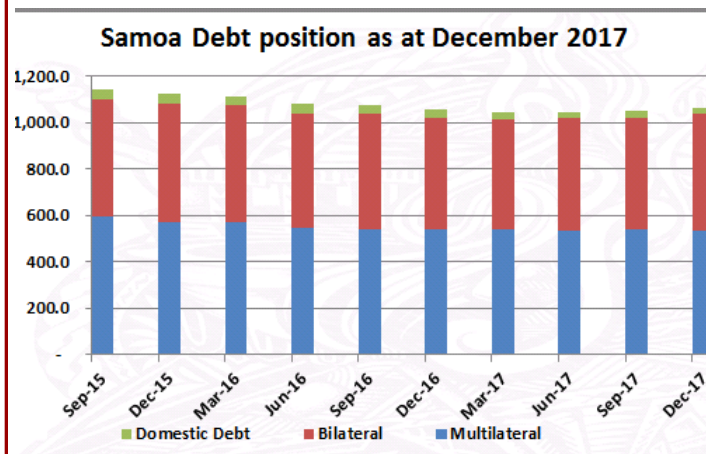
## Government Debt

Total Government Debt still remained at \$1.1 billion with external debt at \$1.01 billion and the rest are owed to domestic banks. Total debt went up by \$6.8 million (0.6 percent) compared to December 2016.

Given in table 6, Multilateral loans amounted to \$532.3 million; 94.2 percent of the amount are outstanding to the ADB and the World Bank. Multilateral loans was however lower than December 2016 by 7.4 percent (\$1.4 million). Bilateral loans on the other hand went up from December last year by \$23.8 million to stand at \$505.0 million during the review. The amount is comprised of loans to the PRC and Japan through JICA at \$416.0 million and \$89.1 million respectively. Bilateral loans increases by 5.0 percent or \$23.9 million over the last twelve months.

Domestic Debts for December 2017 quarter stood at \$24.4 million, going down by \$9.6 million (28.3 percent) from last year.

Chart 6: External and Domestic Debt Stock: September 2015 - December 2017





**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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**Table 6: External and Domestic Debt Stock: September 2015 - December 2017**

## 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.

The Bureau is currently working on improving the Framework to extend the coverage to include the Government Public Bodies.

This is expected to be published before the end of the financial year 2017/18.

**Table 1: Statement of Government Operations**

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		FINANCIAL YEAR			2015-16				2016-17				2017-18	
		2014-15	2015-16	2016-17	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17 (a)
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>													
<b>A1</b>	<b>Revenue</b>	<b>534.4</b>	<b>595.6</b>	<b>617.4</b>	<b>135.5</b>	<b>159.6</b>	<b>163.2</b>	<b>137.3</b>	<b>146.2</b>	<b>148.7</b>	<b>160.0</b>	<b>162.6</b>	<b>147.6</b>	<b>152.9</b>
A11	Taxes .....	442.0	497.6	517.5	113.2	135.3	118.9	130.2	128.3	128.7	126.1	134.3	121.5	145.0
A13	Grants .....	41.2	45.4	40.8	3.6	10.1	31.3	0.4	6.1	0.2	18.6	16.0	14.8	0.5
A14	Other revenue .....	51.2	52.6	59.1	18.7	14.1	13.1	6.7	11.7	19.8	15.3	12.3	11.3	7.4
<b>A2</b>	<b>Expense</b>	<b>526.7</b>	<b>503.9</b>	<b>490.5</b>	<b>133.5</b>	<b>131.5</b>	<b>125.1</b>	<b>113.9</b>	<b>126.4</b>	<b>111.7</b>	<b>126.0</b>	<b>126.4</b>	<b>137.9</b>	<b>123.6</b>
A21	Compensation of employees .....	154.6	163.5	170.0	42.6	39.2	44.8	36.8	46.0	39.2	45.5	39.3	46.3	46.1
A22	Use of goods and services .....	151.7	120.3	112.7	37.0	36.8	27.7	18.9	27.5	25.8	24.9	34.5	29.1	33.6
A24	Interest .....	17.9	18.4	17.2	6.5	2.9	6.4	2.6	5.9	2.8	5.9	2.5	6.0	2.6
A25	Subsidies .....	17.8	15.1	10.2	3.9	3.8	2.5	4.9	1.4	5.0	2.1	1.6	1.7	1.0
A26	Grants .....	165.2	163.6	158.8	34.9	44.1	38.5	46.2	40.2	33.5	41.5	43.7	47.5	35.3
A27	Social benefits .....	17.6	17.9	18.1	4.9	4.5	4.5	4.0	4.9	4.7	4.5	4.0	6.1	4.8
A28	Other expense .....	1.8	5.1	3.5	3.7	0.2	0.8	0.4	0.5	0.7	1.6	0.8	1.1	0.3
<b>NOB</b>	<b>Net operating balance</b>	<b>7.7</b>	<b>91.7</b>	<b>126.9</b>	<b>2.0</b>	<b>28.1</b>	<b>38.1</b>	<b>23.5</b>	<b>19.8</b>	<b>36.9</b>	<b>34.0</b>	<b>36.2</b>	<b>9.7</b>	<b>29.2</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>													
<b>A31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>83.3</b>	<b>100.1</b>	<b>149.5</b>	<b>10.0</b>	<b>85.1</b>	<b>8.0</b>	<b>-3.0</b>	<b>62.9</b>	<b>31.2</b>	<b>14.9</b>	<b>40.4</b>	<b>31.1</b>	<b>25.0</b>
A311	Fixed assets .....	83.3	100.1	149.5	10.0	85.1	8.0	-3.0	62.9	31.2	14.9	40.4	31.1	25.0
<b>2M</b>	<b>Expenditure (A2+A31).....</b>	<b>610.0</b>	<b>604.0</b>	<b>639.9</b>	<b>143.5</b>	<b>216.6</b>	<b>133.1</b>	<b>110.9</b>	<b>189.3</b>	<b>143.0</b>	<b>140.9</b>	<b>166.8</b>	<b>169.0</b>	<b>148.6</b>
<b>NLB</b>	<b>Net lending / borrowing</b>	<b>(75.7)</b>	<b>(8.4)</b>	<b>(22.5)</b>	<b>-8.0</b>	<b>-57.0</b>	<b>30.1</b>	<b>26.4</b>	<b>-43.1</b>	<b>5.7</b>	<b>19.1</b>	<b>-4.2</b>	<b>-21.4</b>	<b>4.2</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>													
<b>A32</b>	<b>Net acquisition of financial assets .....</b>	<b>(35.2)</b>	<b>(9.3)</b>	<b>(29.3)</b>	<b>-17.3</b>	<b>-32.4</b>	<b>21.6</b>	<b>18.8</b>	<b>-33.9</b>	<b>-4.9</b>	<b>9.3</b>	<b>0.3</b>	<b>-27.0</b>	<b>12.5</b>
A321	Domestic .....	(35.2)	(9.3)	(29.3)	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3	0.3	-27.0	12.5
<b>A33</b>	<b>Net incurrence of liabilities .....</b>	<b>40.4</b>	<b>(0.8)</b>	<b>(6.8)</b>	<b>-9.3</b>	<b>24.6</b>	<b>-8.5</b>	<b>-7.7</b>	<b>9.1</b>	<b>-10.6</b>	<b>-9.8</b>	<b>4.5</b>	<b>-5.6</b>	<b>8.3</b>
A331	Domestic .....	(4.9)	(9.9)	(9.5)	-3.6	-2.1	-2.3	-2.0	-2.6	-2.3	-2.3	-2.4	-2.4	-2.5
A332	Foreign .....	45.3	9.1	2.8	-5.7	26.7	-6.2	-5.7	11.7	-8.3	-7.5	6.9	-3.2	10.8
Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0) .....		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GDP Estimates (nominal) (financial Year)</b>		<b>1,949</b>	<b>2,055</b>	<b>2,133</b>	<b>523.2</b>	<b>513.4</b>	<b>510.5</b>	<b>508.2</b>	<b>550.2</b>	<b>539.6</b>	<b>533.0</b>	<b>510.4</b>	<b>549.9</b>	<b>533.2</b>
<b>Indicators as % of GDP</b>														
	<i>Net Operating Balance</i>	0.4	4.5	6.0	0.4	5.5	7.5	4.6	3.6	6.8	6.4	7.1	1.8	5.5
	<i>Net Lending / Borrowing</i>	-3.9	-0.4	-1.1	-1.5	-11.1	5.9	5.2	-7.8	1.1	3.6	-0.8	-3.9	0.8
	<i>Debt Service Ratio</i>	-3.9	-0.4	-1.1	-1.5	-11.1	5.9	5.2	-7.8	1.1	3.6	-0.8	-3.9	0.8
	<i>Total Expenditure</i>	27.4	29.0	28.9	25.9	31.1	32.0	27.0	26.6	27.6	30.0	31.9	26.8	28.7
	<i>Total Expense</i>	27.0	24.5	23.0	25.5	25.6	24.5	22.4	23.0	20.7	23.6	24.8	25.1	23.2
<b>Revenue component as % of total revenue</b>														
	<i>Taxes</i>	82.7	83.5	83.8	83.6	84.8	72.8	94.8	87.8	86.5	78.8	82.6	82.3	94.9
	<i>Grants</i>	7.7	7.6	6.6	2.6	6.3	19.2	0.3	4.2	0.1	11.6	9.8	10.0	0.3
	<i>Other revenue</i>	9.6	8.8	9.6	13.8	8.9	8.0	4.9	8.0	13.3	9.6	7.6	7.6	4.8
<b>Expense component as % of total expense</b>														
	<i>Compensation of employees</i>	29.3	32.4	34.7	31.9	29.8	35.8	32.4	36.4	35.1	36.1	31.1	33.6	37.3
	<i>Use of goods and services</i>	28.8	23.9	23.0	27.7	28.0	22.1	16.6	21.7	23.1	19.7	27.3	21.1	27.2
	<i>Interest</i>	3.4	3.7	3.5	4.9	2.2	5.2	2.3	4.7	2.5	4.7	1.9	4.4	2.1
	<i>Subsidies</i>	3.4	3.0	2.1	2.9	2.9	2.0	4.3	1.1	4.5	1.7	1.3	1.2	0.8
	<i>Grants</i>	31.4	32.5	32.4	26.1	33.5	30.8	40.6	31.8	30.0	32.9	34.5	34.5	28.5
	<i>Social benefits</i>	3.4	3.5	3.7	3.7	3.4	3.6	3.5	3.9	4.2	3.6	3.2	4.4	3.9
	<i>Other expense</i>	0.3	1.0	0.7	2.8	0.2	0.6	0.4	0.4	0.6	1.2	0.6	0.8	0.2

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

a) Provisional Estimates

**Table 2: Revenue by Type**

REVENUE		Financial Year			2015-16				2016-17					
		2014-15	2015-16	2016-17	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17 (a)
A1	<b>REVENUE</b>	534.4	595.6	617.4	135.5	159.6	163.2	137.3	146.2	148.7	160.0	162.6	147.6	152.9
A11	<b>Taxes</b>	442.0	497.6	517.5	113.2	135.3	118.9	130.2	128.3	128.7	126.1	134.3	121.5	145.0
A111	<b>Taxes on income, profits, and capital gains</b> .....	107.4	114.3	117.0	30.0	26.6	29.2	28.5	30.6	26.7	32.2	27.6	30.9	31.9
A1111	Payable by individuals .....	59.4	63.8	68.7	16.2	16.1	16.0	15.5	18.0	15.9	17.8	17.1	17.3	17.8
A1112	Payable by corporations and other enterprises.....	48.0	50.5	48.3	13.8	10.5	13.2	13.0	12.6	10.8	14.4	10.5	13.6	14.1
A113	<b>Taxes on property</b> .....	2.4	2.9	3.3	0.4	0.9	0.9	0.7	0.6	0.9	1.2	0.6	0.6	1.1
A114	<b>Taxes on goods and services</b> .....	282.2	326.0	342.2	70.4	90.9	76.7	87.9	82.3	86.6	80.1	93.1	75.3	95.8
A1141	General taxes on goods and services (Value-added Taxes	177.2	199.6	198.1	44.1	59.6	45.9	50.0	52.6	50.4	46.2	48.9	51.2	56.1
A1142	Excises .....	99.3	120.5	133.8	24.5	30.3	28.9	36.8	28.1	33.0	30.4	42.3	20.5	36.2
A1144	Taxes on specific services .....	5.6	5.8	10.3	1.9	1.0	1.9	1.0	1.6	3.2	3.5	1.9	3.6	3.5
A115	<b>Taxes on international trade and transactions</b> .....	50.1	54.4	54.9	12.4	16.9	12.0	13.1	14.8	14.4	12.7	13.0	14.8	16.3
A1151	Customs and other import duties .....	50.1	54.4	54.9	12.4	16.9	12.0	13.1	14.8	14.4	12.7	13.0	14.8	16.3
A13	<b>Grants</b>	41.2	45.4	40.8	3.6	10.1	31.3	0.4	6.1	0.2	18.6	16.0	14.8	0.5
A131	<b>From foreign governments</b> .....	41.2	45.4	40.8	3.6	10.1	31.3	0.4	6.1	0.2	18.6	16.0	14.8	0.5
A1311	Current .....	41.2	45.4	40.8	3.6	10.1	31.3	0.4	6.1	0.2	18.6	16.0	14.8	0.5
A14	<b>Other revenue</b>	51.2	52.6	59.1	18.7	14.1	13.1	6.7	11.7	19.8	15.3	12.3	11.3	7.4
A141	<b>Property income</b> .....	11.1	7.0	6.4	3.9	0.8	1.1	1.1	0.9	4.9	0.2	0.4	1.4	0.3
A1411	Interest .....	0.3	0.5	0.5	0.0	0.3	0.1	0.1	0.1	0.2	-0.1	0.3	1.0	0.2
A1412	Dividends .....	10.3	6.0	5.3	3.6	0.5	0.9	1.0	0.6	4.6	0.1	0.0	0.3	0.0
A1415	Rent .....	0.5	0.6	0.7	0.3	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.2	0.2
A142	<b>Sales of goods and services</b> .....	33.4	37.5	41.3	10.2	12.2	10.3	4.8	5.9	13.0	13.1	9.4	5.2	6.4
A1422	Administrative fees .....	23.3	26.3	28.3	7.6	9.1	7.4	2.2	3.2	9.8	9.6	5.7	2.2	3.6
A1423	Incidental sales by nonmarket establishments .....	10.1	11.2	13.0	2.6	3.0	2.9	2.6	2.7	3.2	3.5	3.7	3.0	2.8
A143	<b>Fines, penalties, and forfeits</b> .....	6.7	8.1	11.4	4.6	1.1	1.6	0.8	4.9	2.0	2.0	2.5	4.7	0.7
A145	<b>Miscellaneous and unidentified revenue</b> .....	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 3: Expense by Type**

EXPENSES		Financial Year			2015-16				2016-17					
		2014-15	2015-16	2016-17	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17 (a)
<b>A2</b>	<b>EXPENSE .....</b>	<b>526.7</b>	<b>503.9</b>	<b>490.5</b>	<b>133.5</b>	<b>131.5</b>	<b>125.1</b>	<b>113.9</b>	<b>126.4</b>	<b>111.7</b>	<b>126.0</b>	<b>126.4</b>	<b>137.9</b>	<b>123.6</b>
<b>A21</b>	<b>Compensation of employees .....</b>	<b>154.6</b>	<b>163.5</b>	<b>170.0</b>	<b>42.6</b>	<b>39.2</b>	<b>44.8</b>	<b>36.8</b>	<b>46.0</b>	<b>39.2</b>	<b>45.5</b>	<b>39.3</b>	<b>46.3</b>	<b>46.1</b>
A211	Wages and salaries .....	146.1	153.0	157.8	39.9	36.8	41.9	34.4	42.7	36.4	42.1	36.4	43.0	42.8
A2111	Wages and salaries in cash.....	146.0	152.9	157.7	39.9	36.8	41.9	34.4	42.7	36.4	42.1	36.4	42.9	42.7
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 .....	8.5	10.4	12.3	2.7	2.4	2.9	2.4	3.3	2.8	3.3	2.9	3.4	3.4
<b>A22</b>	<b>Use of goods and services .....</b>	<b>151.7</b>	<b>120.3</b>	<b>112.7</b>	<b>37.0</b>	<b>36.8</b>	<b>27.7</b>	<b>18.9</b>	<b>27.5</b>	<b>25.8</b>	<b>24.9</b>	<b>34.5</b>	<b>29.1</b>	<b>33.6</b>
<b>A24</b>	<b>Interest .....</b>	<b>17.9</b>	<b>18.4</b>	<b>17.2</b>	<b>6.5</b>	<b>2.9</b>	<b>6.4</b>	<b>2.6</b>	<b>5.9</b>	<b>2.8</b>	<b>5.9</b>	<b>2.5</b>	<b>6.0</b>	<b>2.6</b>
A241	To nonresidents .....	13.6	14.8	14.3	5.5	2.0	5.5	1.8	5.2	2.1	5.2	1.8	5.4	2.0
A242	To residents other than general government .....	4.4	3.7	2.9	1.0	0.9	0.9	0.8	0.8	0.7	0.7	0.6	0.6	0.5
<b>A25</b>	<b>Subsidies .....</b>	<b>17.8</b>	<b>15.1</b>	<b>10.2</b>	<b>3.9</b>	<b>3.8</b>	<b>2.5</b>	<b>4.9</b>	<b>1.4</b>	<b>5.0</b>	<b>2.1</b>	<b>1.6</b>	<b>1.7</b>	<b>1.0</b>
A2511	To non financial public corporations .....	15.9	11.5	7.7	3.3	3.1	1.6	3.5	1.3	3.8	1.4	1.2	1.4	1.0
A2512	To financial public corporations .....	0.5	1.9	1.0	0.6	0.5	0.0	0.9	0.0	1.0	0.0	0.0	0.0	0.0
A2521	To non financial private enterprises .....	1.4	1.6	1.4	0.1	0.2	0.9	0.5	0.1	0.2	0.8	0.4	0.3	0.0
<b>A26</b>	<b>Grants .....</b>	<b>165.2</b>	<b>163.6</b>	<b>158.8</b>	<b>34.9</b>	<b>44.1</b>	<b>38.5</b>	<b>46.2</b>	<b>40.2</b>	<b>33.5</b>	<b>41.5</b>	<b>43.7</b>	<b>47.5</b>	<b>35.3</b>
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 .....	165.2	163.6	158.8	34.9	44.1	38.5	46.2	40.2	33.5	41.5	43.7	47.5	35.3
A2631	Current .....	165.2	163.6	158.8	34.9	44.1	38.5	46.2	40.2	33.5	41.5	43.7	47.5	35.3
<b>A27</b>	<b>Social benefits .....</b>	<b>17.6</b>	<b>17.9</b>	<b>18.1</b>	<b>4.9</b>	<b>4.5</b>	<b>4.5</b>	<b>4.0</b>	<b>4.9</b>	<b>4.7</b>	<b>4.5</b>	<b>4.0</b>	<b>6.1</b>	<b>4.8</b>
A2721	Social assistance benefits .....	17.6	17.9	18.1	4.9	4.5	4.5	4.0	4.9	4.7	4.5	4.0	6.1	4.8
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
<b>A28</b>	<b>Other expense .....</b>	<b>1.8</b>	<b>5.1</b>	<b>3.5</b>	<b>3.7</b>	<b>0.2</b>	<b>0.8</b>	<b>0.4</b>	<b>0.5</b>	<b>0.7</b>	<b>1.6</b>	<b>0.8</b>	<b>1.1</b>	<b>0.3</b>
A282	Miscellaneous other expense .....	1.8	5.1	3.5	3.7	0.2	0.8	0.4	0.5	0.7	1.6	0.8	1.1	0.3
A2821	Current .....	1.8	5.1	3.4	3.7	0.2	0.8	0.4	0.5	0.7	1.5	0.7	1.1	0.3
A2822	Capital .....	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	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			2015-16				2016-17				2017-18	
		2014-15	2015-16	2016-17	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17 (a)
A3	CHANGE IN NET WORTH: TRANSACTIONS c/ .....	7.7	91.7	126.9	2.0	28.1	38.1	23.5	19.8	36.9	34.0	36.2	9.7	29.2
A31	Net acquisition of nonfinancial assets d/ .....	83.3	100.1	149.5	10.0	85.1	8.0	-3.0	62.9	31.2	14.9	40.4	31.1	25.0
A311	Fixed assets .....	83.3	100.1	149.5	10.0	85.1	8.0	-3.0	62.9	31.2	14.9	40.4	31.1	25.0
A3111	Acquisitions: fixed assets .....	83.3	100.1	149.5	10.0	85.1	8.0	-3.0	62.9	31.2	14.9	40.4	31.1	25.0
A32	Net acquisition of financial assets [321+322+323] .....	-35.2	-9.3	-29.3	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3	0.3	-27.0	12.5
A3202	Currency and deposits [3212+3222] .....	-35.2	-9.3	-29.3	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3	0.3	-27.0	12.5
A321	Domestic .....	-35.2	-9.3	-29.3	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3	0.3	-27.0	12.5
A3212	Currency and deposits .....	-35.2	-9.3	-29.3	-17.3	-32.4	21.6	18.8	-33.9	-4.9	9.3	0.3	-27.0	12.5
A33	Net incurrence of liabilities [331+332] .....	40.4	-0.8	-6.8	-9.3	24.6	-8.5	-7.7	9.1	-10.6	-9.8	4.5	-5.6	8.3
A3304	Loans [3314+3324] .....	40.4	-0.8	-6.8	-9.3	24.6	-8.5	-7.7	9.1	-10.6	-9.8	4.5	-5.6	8.3
A331	Domestic .....	-4.9	-9.9	-9.5	-3.6	-2.1	-2.3	-2.0	-2.6	-2.3	-2.3	-2.4	-2.4	-2.5
A3314	Loans .....	-4.9	-9.9	-9.5	-3.6	-2.1	-2.3	-2.0	-2.6	-2.3	-2.3	-2.4	-2.4	-2.5
A332	Foreign .....	45.3	9.1	2.8	-5.7	26.7	-6.2	-5.7	11.7	-8.3	-7.5	6.9	-3.2	10.8
A3324	Loans .....	45.3	9.1	2.8	-5.7	26.7	-6.2	-5.7	11.7	-8.3	-7.5	6.9	-3.2	10.8
A3M2	Change in net financial worth: transactions (=32-33) i/ ...	-75.7	-8.4	-22.5	-8.0	-57.0	30.1	26.4	-43.1	5.7	19.1	-4.2	-21.4	4.2

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			2015-16				2016-17				2017-18	
		2014-15	2015-16	2016-17	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17 (a)
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>153.1</b>	<b>139.3</b>	<b>121.6</b>	<b>49.5</b>	<b>35.7</b>	<b>35.6</b>	<b>18.5</b>	<b>38.4</b>	<b>23.9</b>	<b>31.2</b>	<b>28.2</b>	<b>62.2</b>	<b>29.5</b>
	Executive and legislative organs, financial and fiscal affairs, external affairs	121.1	99.5	81.7	39.6	28.2	22.7	9.1	27.4	15.3	19.4	19.6	50.5	21.5
70111	Executive and legislative (CS)	22.1	23.7	22.1	6.2	4.8	6.2	6.4	6.1	5.0	5.7	5.3	6.6	5.4
70112	Financial and Fiscal Affairs (CS)	66.0	54.3	39.6	27.9	18.9	11.0	(3.6)	16.5	5.2	9.3	8.6	8.3	10.4
70113	External Affairs (CS)	33.0	21.5	19.9	5.4	4.4	5.4	6.2	4.7	5.1	4.4	5.8	35.6	5.7
<b>7013</b>	<b>General services</b>	<b>18.5</b>	<b>18.8</b>	<b>19.4</b>	<b>5.0</b>	<b>4.2</b>	<b>4.9</b>	<b>4.8</b>	<b>4.4</b>	<b>5.1</b>	<b>4.9</b>	<b>5.1</b>	<b>5.2</b>	<b>4.9</b>
70131	General personnel services (CS)	3.8	4.1	3.3	1.0	1.1	1.0	1.0	0.9	0.7	0.8	0.8	1.1	1.0
70132	Overall planning and statistical services (CS)	3.5	3.8	3.9	1.0	0.9	0.9	1.1	1.0	1.3	0.9	0.6	1.0	0.7
70133	Other genral services (CS)	11.2	10.9	12.2	3.0	2.3	3.0	2.7	2.4	3.1	3.2	3.6	3.0	3.2
<b>7016</b>	<b>General public services n.e.c.</b>	<b>2.1</b>	<b>3.2</b>	<b>2.6</b>	<b>0.6</b>	<b>0.5</b>	<b>1.3</b>	<b>0.8</b>	<b>0.6</b>	<b>0.6</b>	<b>0.8</b>	<b>0.6</b>	<b>0.5</b>	<b>0.5</b>
<b>7017</b>	<b>Public debt transactions</b>	<b>11.4</b>	<b>17.8</b>	<b>17.9</b>	<b>4.4</b>	<b>2.8</b>	<b>6.6</b>	<b>3.9</b>	<b>6.1</b>	<b>2.9</b>	<b>6.1</b>	<b>2.8</b>	<b>6.0</b>	<b>2.6</b>
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>40.2</b>	<b>41.5</b>	<b>44.0</b>	<b>11.7</b>	<b>9.1</b>	<b>10.1</b>	<b>10.6</b>	<b>10.1</b>	<b>10.1</b>	<b>11.4</b>	<b>12.4</b>	<b>11.8</b>	<b>11.4</b>
<b>7031</b>	<b>Police services</b>	<b>14.7</b>	<b>14.9</b>	<b>14.9</b>	<b>4.6</b>	<b>3.3</b>	<b>3.7</b>	<b>3.4</b>	<b>3.5</b>	<b>3.3</b>	<b>4.4</b>	<b>3.8</b>	<b>4.1</b>	<b>3.6</b>
<b>7032</b>	<b>Fire protection services</b>	<b>3.8</b>	<b>4.1</b>	<b>4.3</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.5</b>	<b>1.5</b>
<b>7033</b>	<b>Law courts</b>	<b>11.1</b>	<b>11.2</b>	<b>12.1</b>	<b>3.1</b>	<b>2.5</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>3.1</b>	<b>3.4</b>	<b>3.2</b>	<b>3.2</b>
<b>7034</b>	<b>Prisons</b>	<b>3.9</b>	<b>4.6</b>	<b>5.0</b>	<b>2.1</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>	<b>1.0</b>	<b>0.9</b>	<b>1.3</b>	<b>1.9</b>	<b>1.1</b>	<b>1.3</b>
<b>7036</b>	<b>Public order and safety n.e.c.</b>	<b>6.7</b>	<b>6.7</b>	<b>7.6</b>	<b>1.0</b>	<b>1.6</b>	<b>1.7</b>	<b>2.4</b>	<b>1.7</b>	<b>2.1</b>	<b>1.6</b>	<b>2.3</b>	<b>1.8</b>	<b>1.8</b>
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>136.1</b>	<b>173.2</b>	<b>233.6</b>	<b>24.7</b>	<b>101.5</b>	<b>26.0</b>	<b>21.0</b>	<b>84.9</b>	<b>56.8</b>	<b>34.2</b>	<b>57.7</b>	<b>20.8</b>	<b>45.2</b>
<b>7041</b>	<b>General economic, commercial, and labor affairs</b>	<b>8.6</b>	<b>8.8</b>	<b>10.9</b>	<b>2.1</b>	<b>1.8</b>	<b>2.6</b>	<b>2.4</b>	<b>2.7</b>	<b>3.0</b>	<b>2.7</b>	<b>2.6</b>	<b>2.3</b>	<b>2.6</b>
<b>7042</b>	<b>Agriculture, forestry, fishing, and hunting</b>	<b>22.0</b>	<b>14.8</b>	<b>44.8</b>	<b>4.3</b>	<b>4.2</b>	<b>5.3</b>	<b>1.0</b>	<b>4.2</b>	<b>17.5</b>	<b>12.3</b>	<b>10.7</b>	<b>4.8</b>	<b>7.3</b>
70421	Agriculture (CS)	18.2	11.1	41.3	3.3	3.4	4.3	0.1	3.4	16.7	11.5	9.8	4.0	6.4
70422	Forestry (CS)	1.8	1.7	1.6	0.4	0.4	0.4	0.5	0.4	0.3	0.4	0.5	0.4	0.4
70423	Fishing and hunting (CS)	1.9	2.0	1.8	0.6	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5
<b>7043</b>	<b>Fuel and energy</b>	<b>25.8</b>	<b>22.2</b>	<b>34.8</b>	<b>6.9</b>	<b>5.0</b>	<b>8.1</b>	<b>2.1</b>	<b>0.9</b>	<b>23.1</b>	<b>7.7</b>	<b>3.2</b>	<b>1.1</b>	<b>22.9</b>
<b>7044</b>	<b>Mining, manufacturing, and construction</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>0.4</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>	<b>0.5</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.5</b>	<b>0.5</b>
<b>7045</b>	<b>Transport</b>	<b>59.1</b>	<b>100.5</b>	<b>114.2</b>	<b>5.3</b>	<b>84.4</b>	<b>4.5</b>	<b>6.3</b>	<b>67.7</b>	<b>4.9</b>	<b>5.0</b>	<b>36.5</b>	<b>5.6</b>	<b>5.7</b>
70451	Road transport (CS)	24.4	21.1	18.5	5.0	5.8	4.2	6.0	4.6	4.6	4.6	4.6	5.4	5.4
70452	Water transport (CS)	0.5	0.6	0.5	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
70454	Air transport (CS)	34.2	78.8	95.1	0.1	78.4	0.2	0.2	63.0	0.1	0.3	31.8	0.1	0.2
<b>7046</b>	<b>Communication</b>	<b>3.9</b>	<b>5.9</b>	<b>6.7</b>	<b>2.2</b>	<b>1.0</b>	<b>1.6</b>	<b>1.1</b>	<b>2.0</b>	<b>2.7</b>	<b>1.3</b>	<b>0.7</b>	<b>1.1</b>	<b>0.9</b>
<b>7047</b>	<b>Other industries</b>	<b>10.2</b>	<b>9.3</b>	<b>9.0</b>	<b>2.6</b>	<b>2.2</b>	<b>2.3</b>	<b>2.1</b>	<b>3.2</b>	<b>2.3</b>	<b>2.1</b>	<b>1.4</b>	<b>3.5</b>	<b>2.7</b>
<b>7048</b>	<b>R&amp;D Economic affairs</b>	<b>2.7</b>	<b>2.6</b>	<b>2.4</b>	<b>0.7</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.7</b>	<b>0.6</b>
<b>7049</b>	<b>Economic affairs n.e.c.</b>	<b>2.2</b>	<b>7.6</b>	<b>9.2</b>	<b>0.2</b>	<b>1.9</b>	<b>0.6</b>	<b>4.9</b>	<b>3.2</b>	<b>2.3</b>	<b>2.0</b>	<b>1.7</b>	<b>1.3</b>	<b>2.2</b>
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>19.3</b>	<b>18.1</b>	<b>19.2</b>	<b>5.8</b>	<b>6.6</b>	<b>4.6</b>	<b>1.1</b>	<b>3.5</b>	<b>4.4</b>	<b>4.9</b>	<b>6.5</b>	<b>8.0</b>	<b>10.0</b>
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>28.8</b>	<b>21.4</b>	<b>20.8</b>	<b>3.2</b>	<b>4.8</b>	<b>4.1</b>	<b>9.3</b>	<b>2.9</b>	<b>2.7</b>	<b>9.4</b>	<b>5.8</b>	<b>7.5</b>	<b>2.6</b>
<b>707</b>	<b>HEALTH</b>	<b>103.4</b>	<b>86.8</b>	<b>82.7</b>	<b>19.2</b>	<b>28.5</b>	<b>17.8</b>	<b>21.3</b>	<b>18.6</b>	<b>18.7</b>	<b>21.5</b>	<b>24.0</b>	<b>19.7</b>	<b>20.7</b>
<b>708</b>	<b>RECREATION, CULTURE, AND RELIGION</b>	<b>4.4</b>	<b>4.8</b>	<b>4.5</b>	<b>1.2</b>	<b>1.2</b>	<b>1.3</b>	<b>1.1</b>	<b>1.1</b>	<b>1.3</b>	<b>1.1</b>	<b>1.1</b>	<b>1.3</b>	<b>1.2</b>
<b>709</b>	<b>EDUCATION</b>	<b>85.4</b>	<b>86.9</b>	<b>87.4</b>	<b>19.5</b>	<b>18.4</b>	<b>27.4</b>	<b>21.5</b>	<b>23.4</b>	<b>18.3</b>	<b>21.0</b>	<b>24.7</b>	<b>30.0</b>	<b>21.2</b>
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>39.3</b>	<b>32.1</b>	<b>26.0</b>	<b>8.6</b>	<b>10.7</b>	<b>6.3</b>	<b>6.5</b>	<b>6.4</b>	<b>6.8</b>	<b>6.3</b>	<b>6.5</b>	<b>7.7</b>	<b>6.7</b>
	<b>TOTAL Expenditure by Function</b>	<b>610.0</b>	<b>604.0</b>	<b>639.9</b>	<b>143.5</b>	<b>216.6</b>	<b>133.1</b>	<b>110.9</b>	<b>189.3</b>	<b>143.0</b>	<b>140.9</b>	<b>166.8</b>	<b>169.0</b>	<b>148.6</b>

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, September 2015 - December 2017**

Institutions	2015	2016	2017	Sep-15	Dec-15	Mar-16	Jun-16	Sep-16	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17
<b>Multilateral</b>	<b>570.2</b>	<b>539.7</b>	<b>532.3</b>	<b>595.2</b>	<b>570.2</b>	<b>570.2</b>	<b>546.9</b>	<b>542.7</b>	<b>539.7</b>	<b>539.7</b>	<b>534.5</b>	<b>543.8</b>	<b>532.3</b>
Asian Development Bank	287.5	263.1	233.0	303.0	287.5	285.9	270.2	268.7	263.1	261.5	256.1	254.6	233.0
World Bank	256.5	246.2	268.5	265.6	256.5	253.8	247.3	245.0	246.2	246.2	247.2	257.9	268.5
OPEC	16.9	22.3	22.9	17.9	16.9	21.2	20.7	20.4	22.3	23.9	23.2	23.1	22.9
European Investment Bank	5.4	4.6	4.4	6.0	5.4	5.5	5.1	5.0	4.6	4.6	4.6	4.7	4.4
International Food Agricultural Development Organisation	3.9	3.6	3.5	2.8	3.9	3.8	3.6	3.5	3.6	3.5	3.5	3.4	3.5
<b>Bilateral</b>	<b>511.5</b>	<b>481.2</b>	<b>505.0</b>	<b>504.5</b>	<b>511.5</b>	<b>505.0</b>	<b>495.0</b>	<b>496.7</b>	<b>481.2</b>	<b>473.1</b>	<b>483.5</b>	<b>477.9</b>	<b>505.0</b>
Government of the People's Republic of China	441.1	408.4	416.0	432.0	441.1	430.5	413.7	415.0	408.4	398.3	410.0	404.8	416.0
Japanese International Co-operation Agency (JICA)	70.4	72.7	89.1	72.5	70.4	74.5	81.3	81.7	72.7	74.8	73.5	73.2	89.1
<b>Total External Debt</b>	<b>1,081.7</b>	<b>1,020.9</b>	<b>1,037.3</b>	<b>1,099.7</b>	<b>1,081.7</b>	<b>1,075.2</b>	<b>1,041.8</b>	<b>1,039.4</b>	<b>1,020.9</b>	<b>1,012.8</b>	<b>1,018.0</b>	<b>1,021.7</b>	<b>1,037.3</b>
<b>Total Domestic Debt</b>	<b>43.1</b>	<b>34.1</b>	<b>24.4</b>	<b>44.3</b>	<b>43.1</b>	<b>41.0</b>	<b>38.9</b>	<b>36.4</b>	<b>34.1</b>	<b>31.7</b>	<b>29.4</b>	<b>26.9</b>	<b>24.4</b>
<b>Total Government Debt</b>	<b>1,124.8</b>	<b>1,054.9</b>	<b>1,061.7</b>	<b>1,144.0</b>	<b>1,124.8</b>	<b>1,116.2</b>	<b>1,080.8</b>	<b>1,075.7</b>	<b>1,054.9</b>	<b>1,044.5</b>	<b>1,047.3</b>	<b>1,048.7</b>	<b>1,061.7</b>
<i>GDP \$000' (Nominal)</i>	<i>1,982.3</i>	<i>2,108.6</i>	<i>2,126.5</i>										
<b>Total External Debt as % of GDP:</b>	<b>54.6</b>	<b>48.4</b>	<b>48.8</b>										
<b>Total Government Debt as % of GDP</b>	<b>56.7</b>	<b>50.0</b>	<b>49.9</b>										

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