



GFSM 2001 7th Release

This publication is the 7th quarterly report using the Government Finance Statistics Manual 2001 (GFSM 2001). This also provides the second release of the Government Expenditure classified by Functions of Government (COFOG). 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.

Special points of interest:

- Total Revenue was \$556.5 million (FY 2013/14) where \$191.2 million for June Quarter
- Total Expenditure (operating & Acquisition of Non-Financial Assets) was \$213.3 million in June
- Net Operating Balance was \$26.6 million for the FY 2013/14.
- Total debt had reached \$1.0 billion in June 2014

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JUNE 2014

Overview

Fiscal Year Outturn 2013/2014

The Central Budgetary Government operations for the fiscal year ending June 2014 recorded a **Net Operating balance surplus (Current Balance)** of \$26.6 million. This compares with a level of \$11.7 million in the previous FY2012/13. In terms of GDP the balance increased from 0.6% to 1.4% of GDP in FY2013/14 compared to FY2012/13.

Table 1: Summary table of government operations in the fiscal year 2013/14

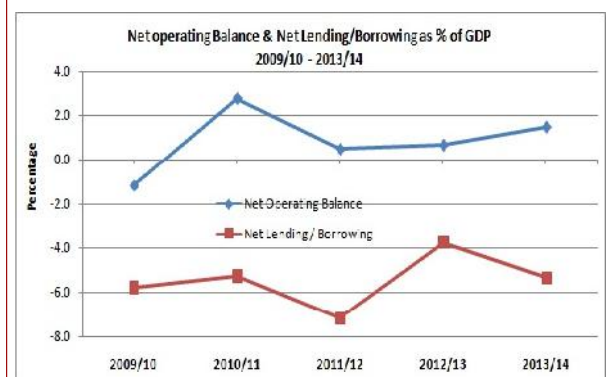
In millions	FY 2011/12	FY 2012/13	FY 13/14	% Change from previous year	
Revenue	466,124.6	491,546.7	556,454.1	5.5	13.2
Tax & Other revenues	416,807.8	443,420.4	474,620.5	6.4	7.0
Grants	49,316.9	48,126.3	81,833.6	-2.1	70.0
Expenditure	598,310.1	561,111.3	655,176.2	-6.2	16.8
Ordinary Expense	457,741.2	479,800.8	529,805.8	4.8	10.4
Acquisition of Fixed Assets	140,569.2	81,250.5	125,310.1	-42.2	51.2
Net Operating balance	8,383.4	11,685.9	26,588.3	39.1	127.5
Net Lending/Borrowing balance	-132,185.8	-69,564.6	-98,722.1	-47.4	41.9
% of GDP					
Revenue	51.7	26.8	30.2	-48.1	12.5
Taxes & Other revenues	89.4	90.2	85.3	0.9	5.4
Grants	10.6	9.8	14.7	-7.5	50.2
Expenditure	66.3	30.6	35.5	-53.8	16.1
Ordinary Expense	50.7	26.2	28.7	48.4	9.8
Acquisition of Fixed assets	15.6	4.4	6.8	-71.5	53.3
Net Operating Balance	0.9	0.6	1.4	-31.4	126.2
Net Lending/Borrowing Balance	14.7	3.8	5.4	41.1	41.1

This was the third consecutive year with surplus Net Operating Balance. However major infrastructural improvements, particularly the preparations for the SIDS conference plus other government parallel financing commitments, saw the **Acquisition of non financial assets** increasing significantly to \$125.3 million, up by 54.2 percent from last year. Consequently, Governments **Net Lending/Borrowing balance** position was a deficit of \$98.7 million.

The borrowing requirement was financed through both external and domestic borrowing totaling \$88.3 million together with a draw down of \$10.4 million from the government's deposits with the banking system.

The chart below illustrates the composition of the two balances, the area between the two balances indicates the demand for borrowings to finance government's objectives for each fiscal year.

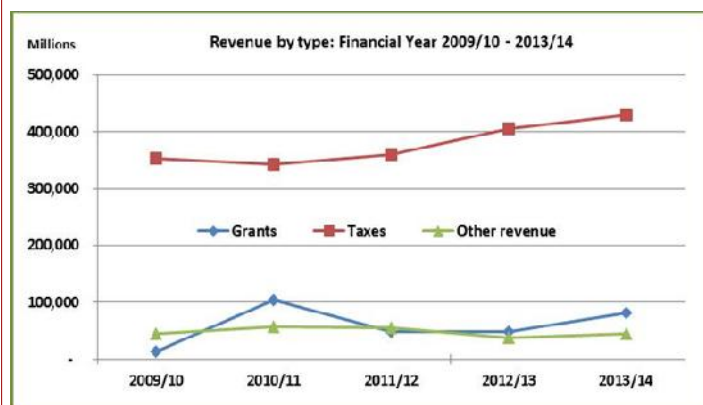
Chart 1: Net operating balance and Net Lending/Borrowing, FY 2009/10—FY 2013/14



Revenues

Revenue collection for the fiscal year ending June 2014 totaled \$556.5 million. This represents an increase of 13.2 percent from the previous year and was 19.4% above the level of FY2011/12. Grants was the major contributor to the increase with a percentage contribution of 70.0 percentage points followed by other revenues at 18.4 percentage points with taxes contribution of 6.0 percentage points.

Chart 2: Revenue by type in the last three fiscal years.

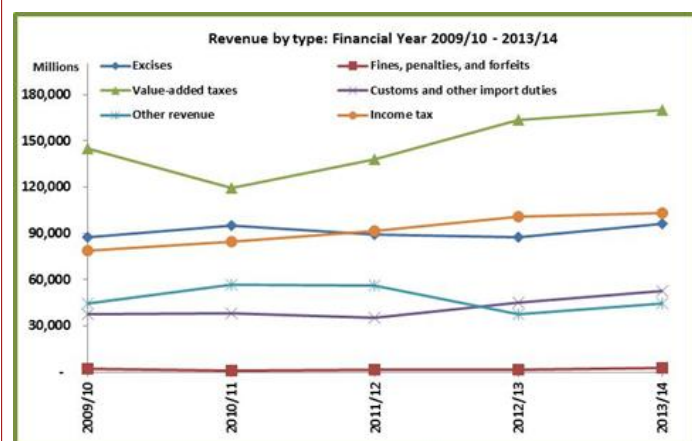


For the 2013/14 financial year, total tax revenue was \$430.4 million, other revenue was \$44.3 million and cash grant of \$81.8 million.

Improved collection of Excise taxes, VAGST and custom duties with significant increases of 10.0 percent 3.7 percent and 17.7 percent boost the tax revenues. The result was consistent with the increase in value of imports into the country of 14.1 percent for the comparable financial year periods. Other revenues with positive contributions were income taxes, property income and miscellaneous with budget support provided by the SIFA included in it. Provided in Table 2 attached are the details of the revenue by type on a quarterly as well financial year basis.

Chart 3 depicts the trends of the major tax revenues by type for the past 5 years, with the overall trend growth of 5.8 percent over the 5 years.

Chart 3: Major Tax Revenue for fiscal years 2009/10—2013/14



Expenditure by Type

Total expenditures for the 2013/14 fiscal year was \$655.2 million as in the summary Table 1 in the first page. It comprised of ordinary expenses of a total at \$529.9 million and Acquisition of NFA's contribution of \$125.3 million.

At that level, overall expenditure increased by \$94.0 million or a 16.8 percent over the financial year ending June 2013 following a reduction of \$37.2 million from FY 2011/2012. The notable increase in expenditure is evident of the government's commitment in preparation to host the Small Island Development States 3rd Conference as well as acquiring other assets (mainly infrastructure) for economic development in the period under review.

Summary Table 2: Expense by Type, FY 2011/12 - FY 2013/14

Expense by type	2011-12	2012-13	2013-14
Compensation of employees	135,503.8	137,173.8	143,863.4
Use of goods and services	115,786.2	115,022.0	142,685.3
Interest	13,366.6	14,873.5	14,883.8
Subsidies	22,657.1	27,237.7	17,791.6
Grants	130,436.9	153,579.8	189,697.1
Social benefits	22,763.1	19,527.9	17,609.6
Other expense	17,227.5	12,446.2	3,334.9
Total Expense	451,141.2	479,860.8	529,865.8

Expenditure by Function (COFOG)

Total spending at the sector level was in line with the overall spending, a total of \$655.2 million at the end of the fiscal year 2013/14. As can be noted in the table, there have been notable increases in expenses for Economic Affairs, General Public Services and also the Social Sectors like Education and Health as well as Housing and Social Protection. Find below is the summary table of the composition of expenses with more details in Table 5 attached.

Summary Table 3: Government Expenditure by Function 2011/2012 - 2013/14

SECTORS	Financial Year		
	2011-12	2012-13	2013-14
Economic Affairs	162,996,924	129,570,594	156,461,877
General Public Services	131,900,381	135,110,233	146,383,663
Education	126,351,882	117,493,748	146,053,486
Health	76,388,669	77,832,083	84,381,858
Housing, Community Amenities and Social Protection	46,432,754	45,534,506	64,249,703
Public Order and Safety	33,788,898	37,375,287	37,585,240
Environmental Protection	20,450,894	18,194,870	20,060,393
TOTAL Expenditure by Function	598,310,401	561,111,320	655,176,220

June Quarter 2013/14

The Central Government operations during the April—June 2014 period recorded a **Net Borrowing** of \$22.1 million. Underpinning the deficit was the \$75.4 million required for the acquisition of non financial asset during the period, despite the surplus recorded in the net operating balance. The quarterly financing requirement was funded through external and domestic borrowings of \$14.2 million with the remaining balance of \$7.9 million being financed through bank-deposit draw downs.

Net operating Balance for the period recorded a surplus of \$53.3 million, as illustrated in table 4 below. This was notable when compared to the surplus of \$1.2 million recorded for the same period last year. Underpinning the performance were improvements in grant revenue received amounted to \$59.7 million compared to \$8.6 million in June 2013 and tax receipts and other revenues increased by \$14.5 million for the comparative periods. Ordinary expenses were \$13.6 million higher in June 2014 quarter compared to June 2013.

Summary Table 4: Government fiscal data summary, June 2012—June 2014

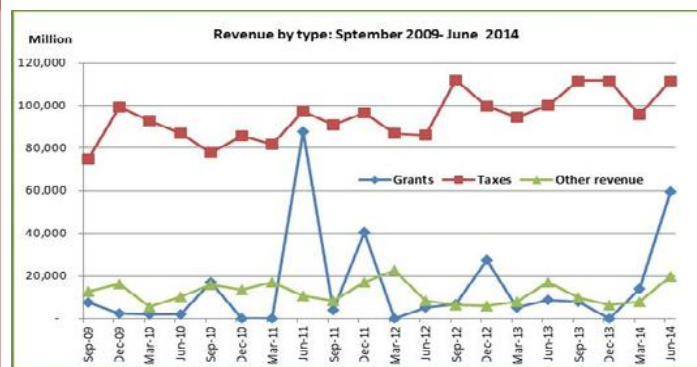
In millions	June 2012	June 2013	June 2014
Revenue	99,414.2	125,543.3	191,231.0
Tax & Other revenues	94,451.0	116,969.3	131,503.1
Grants	4,963.2	8,573.9	59,728
Expenditure	137,577.8	133,028.0	213,311.9
Ordinary Expense	117,766.5	124,370.0	137,938.6
Acquisition of Fixed Assets	19,811.3	8,658.0	75,373.2
Net Operating balance	-18,352.4	1,173.3	53,292.4
Net Lending/Borrowing balance	-38,163.7	-7,484.7	-22,080.8

Revenues

June quarter recorded the highest revenue collection for the year with a total of \$191.2 million as shown in summary table 2. Of the total revenue, \$111.6 million were taxes, \$59.7 million were grants received and \$19.9 million was from other revenues. When compared to June 2013, it went up by \$65.7 million, and was primarily a result of the significant increase in the level of grants in the quarter. Revenue from taxes contributed the most with a share of 58.4 percent, grants contributed 31.2 percent and 10.4 percent came from other revenues. Total revenue for the quarter was equivalent to 41.4 percent of nominal GDP

Taxes were \$111.6 million at quarter end. The largest collection was taxes on the use of goods and service (VAGST), contributing 68.7 percent or \$76.7 million to overall tax revenue. Taxes paid by individuals (PAYE) and other enterprises totaled at \$22.9 million, a shortfall of 6.5 percent compared to last year; Taxes related to trade activities increase slightly by \$0.6 million over June 2013 to registered a total of \$11.2 million for the review quarter.

Chart 4: Revenue by Type , September 2009 - June 2014



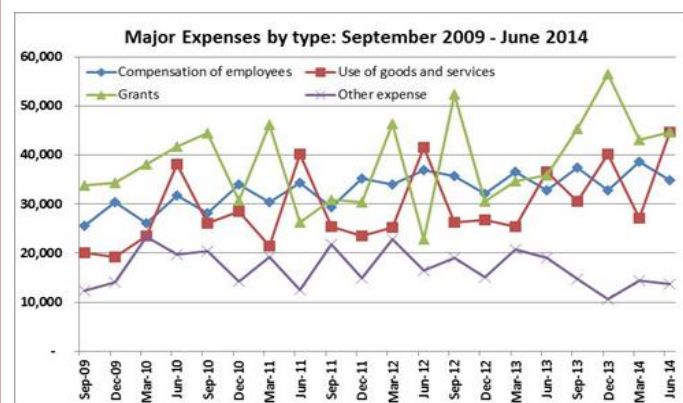
Shown in chart 4 is the trend in the level of grants received in the past 5 years, with peaks in June and December 2011, December 2012 and again in June 2014. This illustrates the nature of grant revenues which depends more on the incidence of natural disasters and other external shocks that affect the country from time to time. In June 2014 grants received amounted to \$59.7 million, contributing 31.2 per cent to overall revenues. Taxes as expected fluctuates from quarter to quarter, depending on the nature of the taxes, but overall, taxes grew at a trend growth rate of 1.39 per cent over the period ending June 2014.

Expenditures

Total expenditure for the June quarter stood at \$213.3 million, with operating expense at \$137.9 million and Acquisition of NFA's at \$75.3 million respectively. Total expenditure was notable for the financial year, with an increase of 60.4 percent over the same period last year, and was primarily due to the \$75.4 million expenditure for the purchase of non-financial assets.

Operating expenses also went up by 10.9 percent compared to June 2013. This was primarily due to increases of 24.5 percent in Grants to Public Bodies and expenses on Goods and Services that went up by 22.2 percent. These two expenses have been increasing continuously at a trend growth of 3.9 and 3.6 percent over the past three years respectively. Compensation of employees has also been growing but at a moderate rate of 0.9 percent. Chart 4 depicts the expenditure pattern on quarterly basis.

Chart 4: Major expenses by type, September 2009 - June 2014



Expenditure by Function (COFOG)

For June 2014, total expenditure at sector level stood at \$213.3 million, with its composition in details provided in Table 5 below.

Summary Table 5: Expenditure at sector level in the last three fiscal years

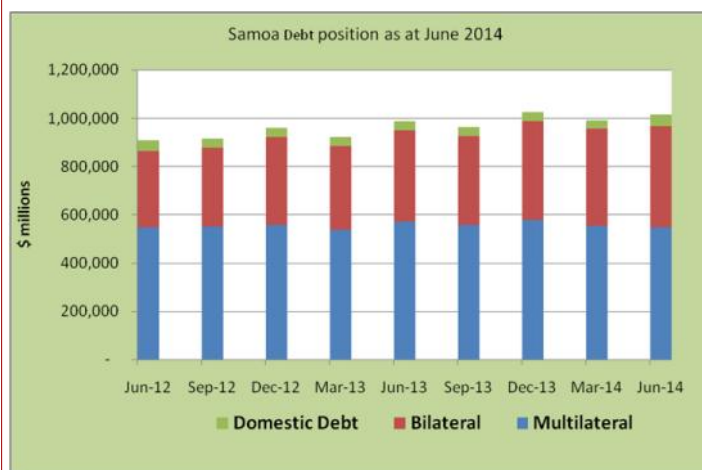
SECTORS	Financial Year		
	2011-12	2012-13	2013-14
Economic Affairs	162,996,924	129,570,594	156,461,877
General Public Services	131,900,381	135,110,233	146,383,663
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Environmental Protection	20,450,894	18,194,870	20,060,393
TOTAL Expenditure by Function	598,310,401	561,111,320	655,176,220

Government Debt :

Total Government outstanding Debt reached \$1.0 billion as at the end of June 2014; this was equivalent to 55.2 percent of GDP. External debt amounted to \$966.2 million, and Domestic debt stood at \$49.2 million, as presented in Table 6 attached. The debt amount went up slightly by 3.0 percent when compared to the end June 2013 level. Illustrated in the chart below is the composition of debt level over the last ten quarters.

External Borrowings and/or loan disbursements through Bilateral agreements, especially with the PRC and JICA, totalled to \$418.1 million. On going projects such as the new Health Headquarters, new school of Maritime Centre and other projects funded by these countries contributes to the increase of \$41.2 million in June 2014 compared to June 2013.

Chart 6: Samoa's External and Domestic Debt stock as of June 2014



Domestic Debt position as at the end of June 2014 registered an increase of \$11.8 million compared June 2013 quarter. Domestic debt stood at \$49.2 million, and comprised 4.8 percent of total Government debt.

Attached tables:

Table 1: Statement of Operations: Budgetary Central Government: March 2012 — June 2014

Table 2: Revenue: Budgetary Central Government: March 2012 — June 2014

Table 3: Expense: Budgetary Central Government: March 2012—June 2014

Table 4: Transactions in Assets and Liabilities: Budgetary Central Government: March 2012—June 2014

Table 5: Classification of Function of Government (Expenditure by Function): March 2012—June 2014

Table 6: External and Domestic Debt Stock: March 2012—June 2014



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What are Government Finance Statistics?

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

This publication is the seventh release of Government Finance Statistics 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.

GFS New Developments

Work is continuing in extending the coverage to include the public bodies detail information enabling the General Government sector to be published in the near future

Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2012-13						2013-14			
		2011-12	2012-13	2013-14	Mar-12	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	a) Jun-14
	TRANSACTIONS AFFECTING NET WORTH:													
A1	Revenue	466,124.6	491,546.7	556,454.1	109,534.8	99,414.2	125,034.6	133,126.1	107,842.8	125,543.3	129,614.9	118,131.4	117,476.8	191,231.0
A11	Taxes	360,533.9	406,029.5	430,360.0	86,888.6	86,256.3	111,929.6	99,631.3	94,431.9	100,036.7	111,494.9	111,618.7	95,632.0	111,614.4
A13	Grants	49,316.9	48,126.3	81,833.6	39.6	4,963.2	6,742.5	27,496.8	5,313.1	8,573.9	8,046.2	0.0	14,059	59,728
A14	Other revenue	56,273.8	37,390.9	44,260.5	22,606.5	8,194.6	6,362.6	5,998.0	8,097.8	16,932.6	10,073.8	6,512.8	7,785.3	19,888.7
A2	Expense	457,741.2	479,860.8	529,865.8	128,413.6	117,766.5	133,500.3	104,532.9	117,457.7	124,370.0	128,293.9	140,184.2	123,449.1	137,938.6
A21	Compensation of employees	135,503.8	137,173.8	143,863.4	33,983.8	36,912.1	35,686.5	32,135.7	36,549.5	32,802.1	37,476.7	32,780.5	38,715.4	34,890.8
A22	Use of goods and services	115,786.2	115,022.0	142,685.3	25,299.3	41,614.1	26,243.0	26,757.0	25,452.2	36,569.8	30,598.2	40,216.9	27,176.2	44,694.1
A24	Interest	13,366.6	14,873.5	14,883.8	4,185.9	2,326.6	5,148.4	2,534.9	4,856.0	2,334.3	5,152.8	2,069.2	5,512.1	2,149.8
A25	Subsidies	22,657.1	27,237.7	17,791.6	5,678.9	6,608.8	5,050.9	6,071.8	7,322.5	8,792.4	4,878.6	3,876.6	4,511.5	4,524.9
A26	Grants	130,436.9	153,579.8	189,697.1	46,295.5	22,798.6	52,440.2	30,512.3	34,729.1	35,898.2	45,399.8	56,516.3	43,082.7	44,698.2
A27	Social benefits	22,763.1	19,527.9	17,609.6	5,211.8	4,039.5	5,915.0	4,289.7	5,489.2	3,834.0	4,641.6	4,355.5	4,346.9	4,265.6
A28	Other expense	17,227.5	12,446.2	3,334.9	7,758.4	3,467.0	3,016.4	2,231.5	3,059.2	4,139.2	146.2	369.2	104.3	2,715.3
NOB	Net operating balance (1-2+NOBz) c/.....	8,383.4	11,685.9	26,588.3	-18,878.9	-18,352.4	-8,465.7	28,593.2	-9,614.9	1,173.3	1,321.0	-22,052.8	-5,972.3	53,292.4
	TRANSACTIONS IN NONFINANCIAL ASSETS:													
A31	Net Acquisition of Nonfinancial Assets	140,569.2	81,250.5	125,310.4	26,358.2	19,811.3	15,397.1	46,896.2	10,299.2	8,658.0	20,629.5	28,259.7	1,048.0	75,373.2
A311	Fixed assets	140,569.2	81,250.5	125,310.4	26,358.2	19,811.3	15,397.1	46,896.2	10,299.2	8,658.0	20,629.5	28,259.7	1,048.0	75,373.2
NLB	Net lending / borrowing (1-2+NOBz-31)	-132,185.8	-69,564.6	-98,722.1	-45,237.1	-38,163.7	-23,862.8	-18,303.0	-19,914.1	-7,484.7	-19,308.5	-50,312.5	-7,020.3	-22,080.8
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):													
A32	Net acquisition of financial assets	-5,549.0	13,508.0	-10,425.0	-42,017.0	18,997.0	-7,949.0	18,152.0	-19,306.0	22,611.0	21,579.0	-13,506.0	-10,593.0	-7,905.0
A321	Domestic	-5,549.0	13,508.0	-10,425.0	-42,017.0	18,997.0	-7,949.0	18,152.0	-19,306.0	22,611.0	21,579.0	-13,506.0	-10,593.0	-7,905.0
A33	Net incurrence of liabilities	126,636.8	83,072.6	88,297.1	3,220.1	57,160.7	15,913.8	36,455.0	608.1	30,095.7	40,887.5	36,806.5	-3,572.7	14,175.8
A331	Domestic	-7,160.1	15,851.3	35,384.9	-1,815.5	-2,068.5	-1,136.1	-1,051.6	-968.0	19,006.9	38,739.4	-635.5	-1,864.2	-854.7
A332	Foreign	133,796.9	67,221.3	52,912.2	5,035.6	59,229.2	17,049.9	37,506.5	1,576.1	11,088.8	2,148.2	37,442.0	-1,708.5	15,030.5
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)		905,390	1,835,161	1,841,564	448,302	457,088	472,548	453,512	451,376	457,724	478,952	466,419	455,401	462,101
<i>Indicators as % of GDP</i>														
	Net Operating Balance	0.9	0.6	1.4	-4.2	-4.0	-1.8	6.3	-2.1	0.3	0.3	-4.7	-1.3	11.5
	Net Lending / Borrowing	-14.6	-3.8	-5.4	-10.1	-8.3	-5.0	-4.0	-4.4	-1.6	-4.0	-10.8	-1.5	-4.8
	Total Revenue & Grants	51.5	26.8	30.2	24.4	21.7	26.5	29.4	23.9	27.4	27.1	25.3	25.8	41.4
	Total Expense	50.6	26.1	28.8	28.6	25.8	28.3	23.0	26.0	27.2	26.8	30.1	27.1	29.9
Revenue component as % of total revenue														
	Taxes	77.3	82.6	77.3	79.3	86.8	89.5	74.8	87.6	79.7	86.0	94.5	81.4	58.4
	Grants	10.6	9.8	14.7	0.0	5.0	5.4	20.7	4.9	6.8	6.2	0.0	12.0	31.2
	Other revenue	12.1	7.6	8.0	20.6	8.2	5.1	4.5	7.5	13.5	7.8	5.5	6.6	10.4
Expense component as % of total expense														
	Compensation of employees	29.6	28.6	27.2	26.5	31.3	26.7	30.7	31.1	26.4	29.2	23.4	31.4	25.3
	Use of goods and services	25.3	24.0	26.9	19.7	35.3	19.7	25.6	21.7	29.4	23.9	28.7	22.0	32.4
	Interest	2.9	3.1	2.8	3.3	2.0	3.9	2.4	4.1	1.9	4.0	1.5	4.5	1.6
	Subsidies	4.9	5.7	3.4	4.4	5.6	3.8	5.8	6.2	7.1	3.8	2.8	3.7	3.3
	Grants	28.5	32.0	35.8	36.1	19.4	39.3	29.2	29.6	28.9	35.4	40.3	34.9	32.4
	Social benefits	5.0	4.1	3.3	4.1	3.4	4.4	4.1	4.7	3.1	3.6	3.1	3.5	3.1
	Other expense	3.8	2.6	0.6	6.0	2.9	2.3	2.1	2.6	3.3	0.1	0.3	0.1	2.0

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2012-13						2012-14			
		2011-12	2012-13	2013-14	Mar-12	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	a) Jun-14
A1	REVENUE	466,124.6	491,546.7	556,454.1	109,534.8	99,414.2	125,034.6	133,126.1	107,842.8	125,543.3	129,614.9	118,131.4	117,476.8	191,231.0
A11	Taxes	360,533.9	406,029.5	430,360.0	86,888.6	86,256.3	111,929.6	99,631.3	94,431.9	100,036.7	111,494.9	111,618.7	95,632.0	111,614.4
A111	Taxes on income, profits, and capital gains	91,392.1	101,116.2	103,319.0	18,867.6	27,617.3	27,664.0	25,626.4	23,246.5	24,579.3	23,646.6	29,447.8	27,237.3	22,987.3
A1111	Payable by individuals	52,824.5	55,020.5	57,843.4	12,342.4	13,724.5	12,375.1	12,419.6	14,056.6	16,169.3	13,847.8	13,874.3	15,197.3	14,924.0
A1112	Payable by corporations and other enterprises.....	38,567.7	46,095.7	45,475.6	6,525.2	13,892.9	15,288.9	13,206.8	9,189.9	8,410.0	9,798.8	15,573.5	12,040.0	8,063.3
A113	Taxes on property.....	1,788.5	2,542.4	3,012.5	488.6	607.4	927.8	470.8	577.3	566.6	925.8	669.7	637.0	780.1
A114	Taxes on goods and services	232,383.8	257,567.3	271,297.0	56,955.6	54,461.6	67,865.6	62,929.1	62,470.7	64,301.9	71,822.4	67,698.5	55,109.0	76,667.1
A1141	General taxes on goods and services.....	137,725.5	163,863.2	169,928.1	35,018.7	27,462.8	49,382.3	38,521.4	36,495.0	39,464.6	46,673.6	44,335.0	33,619.9	45,299.6
A11411	Value-added taxes.....	137,725.5	163,863.2	169,928.1	35,018.7	27,462.8	49,382.3	38,521.4	36,495.0	39,464.6	46,673.6	44,335.0	33,619.9	45,299.6
A1142	Excises	89,310.1	87,471.9	96,232.8	20,241.6	26,647.1	16,823.8	23,460.1	23,898.2	23,289.8	23,664.2	22,097.6	20,273.8	30,197.3
A1144	Taxes on specific services	5,348.2	6,232.2	5,136.1	1,695.3	351.7	1,659.5	947.6	2,077.6	1,547.4	1,484.6	1,265.9	1,215.4	1,170.3
A115	Taxes on international trade and transactions	34,969.5	44,803.6	52,731.4	10,576.9	3,570.0	15,472.3	10,605.0	8,137.4	10,589.0	15,100.1	13,802.7	12,648.7	11,179.9
A1151	Customs and other import duties	34,969.5	44,803.6	52,731.4	10,576.9	3,570.0	15,472.3	10,605.0	8,137.4	10,589.0	15,100.1	13,802.7	12,648.7	11,179.9
A13	Grants.....	49,316.9	48,126.3	81,833.6	39.6	4,963.2	6,742.5	27,496.8	5,313.1	8,573.9	8,046.2	0.0	14,059.5	59,727.9
A131	From foreign governments	49,316.9	48,126.3	81,833.6	39.6	4,963.2	6,742.5	27,496.8	5,313.1	8,573.9	8,046.2	0.0	14,059.5	59,727.9
A1311	Current	49,316.9	48,126.3	81,833.6	39.6	4,963.2	6,742.5	27,496.8	5,313.1	8,573.9	8,046.2	0.0	14,059.5	59,727.9
A14	Other revenue	56,273.8	37,390.9	44,260.5	22,606.5	8,194.6	6,362.6	5,998.0	8,097.8	16,932.6	10,073.8	6,512.8	7,785.3	19,888.7
A141	Property income	18,549.5	4,829.5	3,708.6	13,765.4	1,081.8	1,388.1	601.0	1,756.9	1,083.6	424.5	1,128.4	1,079.6	1,076.1
A1411	Interest	4,078.5	2,193.5	1,867.4	2,089.6	744.2	483.0	357.8	658.3	694.4	242.2	475.5	545.0	604.7
A1412	Dividends	13,903.9	2,103.2	1,217.3	11,607.9	124.2	801.6	123.9	936.9	240.8	37.4	524.1	371.4	284.5
A1415	Rent	567.1	532.8	623.9	67.9	213.4	103.4	119.2	161.7	148.4	145.0	128.8	163.2	186.9
A142	Sales of goods and services	23,317.1	19,015.6	22,671.3	2,549.8	4,280.1	2,209.3	2,950.3	2,574.8	11,281.2	5,525.0	2,222.3	3,324.2	11,599.8
A1422	Administrative fees	18,653.8	12,727.9	14,786.2	2,373.1	3,764.7	402.3	556.4	1,405.2	10,363.9	609.5	1,256.4	2,335.3	10,585.0
A1423	Incidental sales by nonmarket establishments	4,663.2	6,287.7	7,885.1	176.7	515.3	1,807.0	2,393.9	1,169.6	917.2	4,915.5	965.9	988.9	1,014.8
A143	Fines, penalties, and forfeits	1,453.8	1,631.2	2,503.4	524.6	282.3	341.6	308.0	518.7	463.0	1,005.6	583.2	487.3	427.3
A145	Miscellaneous and unidentified revenue	12,953.4	11,914.6	15,377.2	5,766.7	2,550.4	2,423.5	2,138.8	3,247.3	4,104.9	3,118.7	2,578.9	2,894.2	6,785.5

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

a) Provisional Estimates

Table 3: Expense by Type

EXPENSES		Financial Year			2011-12		2012-13				2013-14			
		2011-12	2012-13	2013-14	Mar-12	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	a) Jun-14
A2	EXPENSE	457,741.2	479,860.8	529,865.8	128,413.6	117,766.5	133,500.3	104,532.9	117,457.7	124,370.0	128,293.9	140,184.2	123,449.1	137,938.6
A21	Compensation of employees	135,503.8	137,173.8	143,863.4	33,983.8	36,912.1	35,686.5	32,135.7	36,549.5	32,802.1	37,476.7	32,780.5	38,715.4	34,890.8
A211	Wages and salaries	128,335.4	129,681.0	135,989.7	32,329.0	34,963.2	33,713.9	30,398.5	34,546.7	31,021.9	35,409.4	30,993.2	36,577.8	33,009.2
A2111	Wages and salaries in cash.....	128,294.3	129,620.6	135,857.4	32,317.3	34,956.5	33,701.5	30,392.4	34,523.1	31,003.6	35,359.5	30,959.2	36,534.0	33,004.8
A2112	Wages and salaries in kind.....	41.1	60.3	132.3	11.7	6.7	12.4	6.1	23.6	18.3	50.0	33.9	43.9	4.5
A212	Social contributions	7,168.4	7,492.8	7,873.8	1,654.8	1,948.8	1,972.6	1,737.2	2,002.8	1,780.2	2,067.3	1,787.4	2,137.5	1,881.6
A2121	Actual social contributions	7,168.4	7,492.8	7,873.8	1,654.8	1,948.8	1,972.6	1,737.2	2,002.8	1,780.2	2,067.3	1,787.4	2,137.5	1,881.6
A22	Use of goods and services	115,786.2	115,022.0	142,685.3	25,299.3	41,614.1	26,243.0	26,757.0	25,452.2	36,569.8	30,598.2	40,216.9	27,176.2	44,694.1
A24	Interest	13,366.6	14,873.5	14,883.8	4,185.9	2,326.6	5,148.4	2,534.9	4,856.0	2,334.3	5,152.8	2,069.2	5,512.1	2,149.8
A241	To nonresidents	9,988.7	11,356.2	12,176.5	3,361.4	1,766.1	3,900.8	1,724.0	4,108.5	1,623.0	4,378.3	1,630.0	4,499.9	1,668.4
A242	To residents other than general government	3,377.9	3,517.3	2,707.3	824.5	560.5	1,247.6	810.9	747.5	711.3	774.5	439.2	1,012.2	481.4
A25	Subsidies	22,657.1	27,237.7	17,791.6	5,678.9	6,608.8	5,050.9	6,071.8	7,322.5	8,792.4	4,878.6	3,876.6	4,511.5	4,524.9
A2511	To non financial public corporations	18,071.8	17,659.3	13,813.6	4,838.3	4,795.2	4,032.3	3,956.7	4,502.9	5,167.4	4,228.6	3,326.6	3,029.5	3,228.9
A2512	To financial public corporations	2,400.0	5,017.1	2,400.0	600.0	600.0	941.6	1,074.5	1,607.5	1,393.5	600.0	400.0	800.0	600.0
A2521	To non financial private enterprises	2,185.4	1,561.3	1,578.0	240.6	1,213.5	77.0	540.6	210.9	732.7	50.0	150.0	682.0	696.0
A26	Grants	130,436.9	153,579.8	189,697.1	46,295.5	22,798.6	52,440.2	30,512.3	34,729.1	35,898.2	45,399.8	56,516.3	43,082.7	44,698.2
A262	To international organizations	1,078.6	1,803.0	-	229.0	646.4	127.3	-3.6	333.1	1,346.2	0.0	0.0	0.0	0.0
A2621	Current	1,078.6	1,803.0	-	229.0	646.4	127.3	-3.6	333.1	1,346.2	0.0	0.0	0.0	0.0
A263	To other general government units	129,358.3	151,776.8	189,697.1	46,066.5	22,152.2	52,312.9	30,515.9	34,396.0	34,552.0	45,399.8	56,516.3	43,082.7	44,698.2
A2631	Current	129,358.3	151,776.8	189,697.1	46,066.5	22,152.2	52,312.9	30,515.9	34,396.0	34,552.0	45,399.8	56,516.3	43,082.7	44,698.2
A27	Social benefits	22,763.1	19,527.9	17,609.6	5,211.8	4,039.5	5,915.0	4,289.7	5,489.2	3,834.0	4,641.6	4,355.5	4,346.9	4,265.6
A2721	Social assistance benefits	22,744.3	19,510.7	17,609.6	5,205.4	4,036.8	5,910.2	4,284.9	5,485.2	3,830.4	4,641.6	4,355.5	4,346.9	4,265.6
A2731	Employer social benefits	18.8	17.2	-	6.4	2.7	4.8	4.8	4.0	3.6	0.0	0.0	0.0	0.0
A28	Other expense	17,227.5	12,446.2	3,334.9	7,758.4	3,467.0	3,016.4	2,231.5	3,059.2	4,139.2	146.2	369.2	104.3	2,715.3
A282	Miscellaneous other expense	16,956.9	11,255.0	3,334.9	7,670.4	3,467.0	2,968.7	1,271.5	2,997.3	4,017.6	146.2	369.2	104.3	2,715.3
A2821	Current	16,956.9	11,255.0	3,334.9	7,670.4	3,467.0	2,968.7	1,271.5	2,997.3	4,017.6	146.2	369.2	104.3	2,715.3

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			2011-12		2012-13				2012-14			
		2011-12	2012-13	2013-14	Mar-12	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	a) Jun-14
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	8,383.4	11,685.9	26,588.3	-18,878.9	-18,352.4	-8,465.7	28,593.2	-9,614.9	1,173.3	1,321.0	-22,052.8	-5,972.3	53,292.4
A31	Net acquisition of nonfinancial assets d/	140,569.2	81,250.5	125,310.4	26,358.2	19,811.3	15,397.1	46,896.2	10,299.2	8,658.0	20,629.5	28,259.7	1,048.0	75,373.2
A311	Fixed assets	140,569.2	81,250.5	125,310.4	26,358.2	19,811.3	15,397.1	46,896.2	10,299.2	8,658.0	20,629.5	28,259.7	1,048.0	75,373.2
A311.1	Acquisitions: fixed assets	140,569.2	81,250.5	125,310.4	26,358.2	19,811.3	15,397.1	46,896.2	10,299.2	8,658.0	20,629.5	28,259.7	1,048.0	75,373.2
A32	Net acquisition of financial assets [321+322+323]	-5,549.0	13,508.0	-10,425.0	-42,017.0	18,997.0	-7,949.0	18,152.0	-19,306.0	22,611.0	21,579.0	-13,506.0	-10,593.0	-7,905.0
A3202	Currency and deposits [3212+3222]	-5,549.0	13,508.0	-10,425.0	-42,017.0	18,997.0	-7,949.0	18,152.0	-19,306.0	22,611.0	21,579.0	-13,506.0	-10,593.0	-7,905.0
A321	Domestic	-5,549.0	13,508.0	-10,425.0	-42,017.0	18,997.0	-7,949.0	18,152.0	-19,306.0	22,611.0	21,579.0	-13,506.0	-10,593.0	-7,905.0
A3212	Currency and deposits	-5,549.0	13,508.0	-10,425.0	-42,017.0	18,997.0	-7,949.0	18,152.0	-19,306.0	22,611.0	21,579.0	-13,506.0	-10,593.0	-7,905.0
A33	Net incurrence of liabilities [331+332]	126,636.8	83,072.6	88,297.1	3,220.1	57,160.7	15,913.8	36,455.0	608.1	30,095.7	40,887.5	36,806.5	-3,572.7	14,175.8
A3304	Loans [3314+3324]	126,636.8	83,072.6	88,297.1	3,220.1	57,160.7	15,913.8	36,455.0	608.1	30,095.7	40,887.5	36,806.5	-3,572.7	14,175.8
A331	Domestic	-7,160.1	15,851.3	35,384.9	-1,815.5	-2,068.5	-1,136.1	-1,051.6	-968.0	19,006.9	38,739.4	-635.5	-1,864.2	-854.7
A3314	Loans	-7,160.1	15,851.3	35,384.9	-1,815.5	-2,068.5	-1,136.1	-1,051.6	-968.0	19,006.9	38,739.4	-635.5	-1,864.2	-854.7
A332	Foreign	133,796.9	67,221.3	52,912.2	5,035.6	59,229.2	17,049.9	37,506.5	1,576.1	11,088.8	2,148.2	37,442.0	-1,708.5	15,030.5
A3324	Loans	133,796.9	67,221.3	52,912.2	5,035.6	59,229.2	17,049.9	37,506.5	1,576.1	11,088.8	2,148.2	37,442.0	-1,708.5	15,030.5
A3M2	Change in net financial worth: transactions (=32-33) i/	-132,185.8	-69,564.6	-98,722.1	-45,237.1	-38,163.7	-23,862.8	-18,303.0	-19,914.1	-7,484.7	-19,308.5	-50,312.5	-7,020.3	-22,080.8

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

a) Provisional Estimates

Table S: Classification of Functions of Government

CLASSIFICATION OF FUNCTION OF GOVERNMENT		Financial Year			2011-12			2012-13			2012-14			
		2011-12	2012-13	2013-14	Mar-12	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	a) Jun14
701	GENERAL PUBLIC SERVICES	131,900,381	135,110,233	146,383,663	29,625,628	40,731,471	32,247,578	30,828,484	34,730,412	37,303,759	33,269,868	38,814,988	37,372,887	36,925,921
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	94,190,854	100,783,259	114,117,167	20,554,960	34,744,581	22,358,633	23,662,567	25,247,217	29,514,841	23,206,090	33,878,418	23,430,907	33,601,751
70111	Executive and legislative (CS)	20,915,371	18,893,162	20,729,463	4,427,330	7,792,288	4,365,765	4,641,124	4,009,315	5,876,958	5,103,701	4,013,461	5,100,881	6,511,421
70112	Financial and Fiscal Affairs (CS)	56,025,422	58,412,430	63,188,839	11,715,367	21,924,966	13,350,354	14,282,871	15,109,073	15,670,133	13,253,963	21,628,475	11,856,936	16,449,466
70113	External Affairs (CS)	17,250,061	23,477,668	30,198,864	4,412,262	5,027,326	4,642,515	4,738,572	6,128,830	7,967,750	4,848,427	8,236,483	6,473,090	10,640,864
7013	General services	20,361,283	18,278,728	16,814,027	4,233,800	2,482,153	4,092,317	4,376,006	4,308,356	5,502,049	4,026,703	4,258,380	4,120,285	4,408,659
70131	General personnel services (CS)	2,517,649	2,942,999	3,172,540	555,503	730,846	893,495	618,863	642,364	788,278	761,333	698,898	859,951	852,359
70132	Overall planning and statistical services (CS)	4,712,569	4,993,820	3,538,804	1,278,868	1,086,849	1,042,521	1,592,176	1,011,514	1,347,610	871,032	956,317	941,979	769,476
70133	Other general services (CS)	13,131,064	10,341,909	10,102,682	2,399,429	664,459	2,156,301	2,164,967	2,654,479	3,366,162	2,394,339	2,603,164	2,318,356	2,786,823
7016	General public services n.e.c.	3,850,813	1,172,312	1,497,867	650,982	1,059,905	282,490	255,057	318,885	315,880	357,957	378,715	349,511	411,685
7017	Public debt transactions	13,497,431	14,875,863	13,954,577	4,185,886	2,444,832	5,514,138	2,534,854	4,855,953	1,970,918	5,679,117	299,475	9,472,184	(1,496,198)
703	PUBLIC ORDER AND SAFETY	33,788,898	37,375,287	37,585,240	7,705,298	9,718,529	10,530,703	8,156,506	9,250,555	9,437,524	9,652,278	8,336,415	10,001,966	9,594,581
7031	Police services	15,216,957	15,574,986	13,582,903	3,521,379	4,863,915	4,035,129	3,375,157	3,968,147	4,196,554	3,150,328	2,813,629	3,572,341	4,046,605
7032	Fire protection services	2,723,284	3,196,939	3,659,542	907,761	453,881	1,065,646	532,823	799,235	799,235	897,494	888,798	927,060	946,190
7033	Law courts	8,118,621	8,869,659	9,544,753	1,807,216	2,527,780	2,028,386	1,991,438	2,272,517	2,577,319	2,392,018	2,395,476	2,425,670	2,331,590
7034	Prisons	2,952,001	3,190,334	3,863,008	433,708	614,299	1,526,216	640,465	526,953	496,700	1,457,657	403,381	1,424,259	577,710
7036	Public order and safety n.e.c.	4,778,035	6,543,369	6,935,033	1,035,234	1,258,653	1,875,325	1,616,623	1,683,704	1,367,717	1,754,781	1,835,130	1,652,636	1,692,487
704	ECONOMIC AFFAIRS	162,996,924	129,570,594	156,461,877	53,319,032	24,833,709	37,046,727	40,768,525	28,084,756	23,670,586	34,821,844	48,512,637	26,389,007	46,738,389
7041	General economic, commercial, and labor affairs	7,152,524	8,065,539	9,418,419	1,547,399	1,944,517	2,253,043	1,747,095	2,109,377	1,956,024	1,997,368	1,917,828	2,546,900	2,956,323
7042	Agriculture, forestry, fishing, and hunting	11,926,032	13,439,963	12,023,378	2,762,538	3,961,293	3,695,852	3,020,416	3,084,678	3,639,017	3,656,573	2,800,859	2,960,862	2,605,084
70421	Agriculture (CS)	8,586,040	9,966,260	8,374,704	1,906,464	3,159,902	2,674,289	2,241,780	2,181,401	2,868,790	2,682,547	1,988,030	2,077,982	1,626,145
70422	Forestry (CS)	1,633,123	1,683,140	1,838,879	401,425	389,934	474,382	347,978	423,802	436,978	501,007	409,214	424,040	504,618
70423	Fishing and hunting (CS)	1,706,868	1,790,563	1,809,795	454,649	411,457	547,181	430,658	479,476	333,248	473,019	403,614	458,841	474,322
7043	Fuel and energy	86,332,285	40,153,012	35,019,481	28,016,072	2,958,135	5,729,198	22,478,867	5,813,033	6,131,915	13,744,567	8,673,145	3,773,206	8,828,563
7044	Mining, manufacturing, and construction	6,807,357	2,418,395	1,688,728	4,662,685	1,044,942	567,799	613,413	643,662	593,522	469,812	431,684	407,397	379,835
7045	Transport	20,886,222	34,012,709	40,854,419	8,841,606	3,253,048	12,133,939	6,137,557	9,049,896	6,691,316	10,637,028	8,787,759	11,791,632	9,638,000
70451	Road transport (CS)	20,053,815	33,110,530	35,734,198	8,663,812	3,044,671	11,932,324	5,943,114	8,790,688	6,444,403	8,367,572	8,568,248	9,500,331	9,298,047
70452	Water transport (CS)	497,569	506,067	4,535,017	116,904	123,219	124,320	109,351	143,468	128,927	2,155,059	126,365	2,141,335	112,257
70454	Air transport (CS)	334,838	396,113	585,205	60,891	85,157	77,294	85,092	115,741	117,986	114,397	93,146	149,965	227,697
7046	Communication	4,079,259	10,374,409	42,699,242	934,304	800,357	7,605,901	851,135	790,190	1,127,183	563,069	22,282,636	1,188,869	18,664,668
7047	Other industries	19,381,288	17,374,163	12,013,588	3,591,412	9,202,678	3,943,655	4,793,068	5,737,299	2,900,141	3,056,222	2,989,306	3,034,725	2,933,335
7048	R&D Economic affairs	2,215,745	2,534,292	2,412,634	387,865	639,010	629,354	644,189	663,287	597,462	626,351	558,713	666,588	560,983
7049	Economic affairs n.e.c.	4,216,212	1,198,110	331,987	2,575,152	1,029,728	487,987	482,784	193,333	34,006	70,854	70,708	18,828	171,596
705	ENVIRONMENTAL PROTECTION	20,450,894	18,194,870	20,060,393	3,597,309	6,806,492	4,279,731	4,668,902	5,221,540	4,024,696	4,338,488	5,994,808	4,437,217	5,289,880
706	HOUSING AND COMMUNITY AMENITIES	16,616,917	16,127,078	28,366,251	4,861,653	5,817,291	3,863,102	7,767,743	2,203,455	2,292,778	8,205,220	8,710,628	3,039,757	8,410,646
707	HEALTH	76,388,669	77,832,083	84,381,858	22,253,461	14,163,454	25,893,848	14,593,365	18,800,977	18,543,893	16,762,073	25,747,113	19,939,466	21,933,205
708	RECREATION, CULTURE, AND RELIGION	5,263,684	4,677,803	4,516,176	1,168,212	1,480,908	1,372,358	1,173,810	1,145,359	986,276	1,208,640	1,093,262	965,245	1,249,029
709	EDUCATION	126,351,882	117,493,748	146,053,486	26,830,311	27,590,773	25,272,667	38,003,241	22,565,480	31,652,360	28,158,946	24,373,550	16,408,801	77,112,189
710	SOCIAL PROTECTION	24,552,152	24,729,624	31,367,276	5,410,934	6,435,224	8,390,686	5,468,486	5,754,360	5,116,093	12,506,092	6,860,493	5,942,683	6,058,009
	TOTAL Expenditure by Function	598,310,401	561,111,320	655,176,220	154,771,837	137,577,849	148,897,400	151,429,063	127,756,894	133,027,964	148,923,447	168,443,894	124,497,028	213,311,851

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 Multilateral and Bilateral Institutions, March 2012 - June 2014

Institutions	2012	2013	2014	Mar-12	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14
Multilateral	546,887	571,315	548,100	520,859	546,887	550,472	556,425	536,313	571,315	555,469	577,520	555,038	548,100
Asian Development Bank	291,120	303,591	290,415	267,502	291,120	291,372	296,347	284,782	303,591	296,945	305,052	294,188	290,415
World Bank	233,652	247,309	236,359	230,508	233,652	237,350	238,834	231,138	247,309	236,685	249,411	238,560	236,359
OPEC	9,535	8,564	10,160	9,737	9,535	9,167	8,891	8,605	8,564	9,645	10,960	10,679	10,160
European Investment Bank	8,256	8,009	7,183	8,748	8,256	8,347	8,116	7,780	8,009	8,126	7,877	7,629	7,183
International Food Agricultural Development Organisation	4,324	3,841	3,983	4,363	4,324	4,237	4,237	4,009	3,841	4,067	4,219	3,983	3,983
Bilateral	317,750	376,981	418,137	276,304	317,750	324,977	363,381	347,822	376,981	370,853	410,318	399,603	418,137
French Government	(0)	-	-	13	(0)	-	-	-	-	-	-	-	-
Government of the People's Republic of China	257,740	315,164	350,581	224,190	257,740	263,081	296,032	286,139	315,164	308,330	346,339	335,105	350,581
Japanese International Co-operation Agency (JICA)	60,010	61,817	67,556	52,101	60,010	61,896	67,348	61,683	61,817	62,523	63,978	64,497	67,556
Total External Debt	864,637	948,296	966,237	797,163	864,637	875,448	919,806	884,135	948,296	926,322	987,838	954,641	966,237
Total Domestic Debit	41,396	37,435	49,217	42,702	41,396	40,260	39,494	38,280	37,435	36,081	35,838	34,185	49,217
Total Government Debit	906,033	985,731	1,015,453	839,865	906,033	915,708	959,300	922,416	985,731	962,403	1,023,676	988,826	1,015,453
<i>GDP \$000' (Nominal)</i>	<i>1,841,472</i>	<i>1,835,161</i>	<i>1,862,873</i>										
Total External Debt as % of GDP:	49.2	53.7	54.5										

NOTE:

**This debts consist entirely of concessional loans that are mostly financed by the Asian Development Bank, World bank and China