



**GFSM
2001
8th
Release**

Special points of interest:

- Total Revenue was \$121.7 million, a short-fall of 10.7 percent on pro-rata budget
- Total Expenditure (operating & Acquisition of Non-Financial Assets) was \$132.9 million
- Net Operating Balance was negative \$11.2 million.
- Government drawdown of \$12.0 million to finance the deficit

Inside this issue:

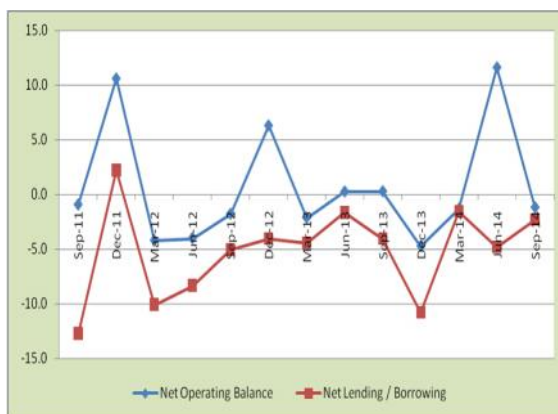
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Overview

Government operations for the September quarter 2014/15 resulted in a deficit (Net Borrowing) of \$11.2 million. This was largely due to operating expense exceeding revenue by \$5.8 million coupled with the purchase of non financial assets of \$5.3 million.

When compared to September 2013, overall balance improved by \$8.1 million when the deficit was at \$19.3 million. The year-on-year improvement in the quarter outturn was largely due to total expenditure (current expense plus acquisition of assets) being contained at \$16.0 million or 10.7 percent lower than the corresponding period 2013. Shown in Chart 1 is the notable improvement in the balance for the period under review compared to September quarter as well as the previous quarter.

Chart 1: Net Operating Balance and Net Lending /Borrowing as % of GDP



The Net Borrowing amount of \$11.2 million was fully financed by a drawdown of \$12.0 million from the banking system. In GDP terms, Net Lending/Borrowing was equivalent to 2.3 percent.

Revenues:

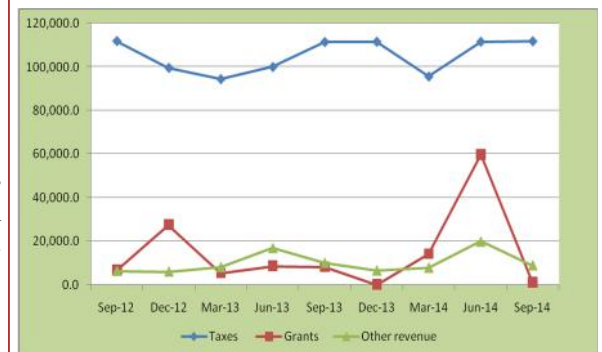
Total Revenue for September quarter 2014 amounted to \$121.7 million. This was a decrease of 6.1 percent or \$7.9 million from September 2013 level. The shortfall in revenue was primarily due to less cash grants received in September 2014 compared to 2013 couple with a shortfall of \$1.5 million in other revenues.

Tax revenue collection recorded a slight increase \$0.4 million when compared to the September quarter 2013, and \$0.3 million compared to June quarter 2014. At this level tax revenue grew at a quarterly trend growth of 0.8 percent over the period of three years ending September 2014. The increase was due mainly to increases of \$2.5 million, \$2.2 million and 1.9 million in VAGST, Custom and import duties and income tax, which more than offset a drop of \$5.9 million in excise tax for the comparable period.

Other revenues including property income and administrative fees with a combined collection of \$8.9 million were also short by \$1.2 million in the period under review. Grants received in the September quarter 2014/15 was \$0.9 million.

Details of revenues by type are provided in Table 2 attached.

Chart 2: Revenue by Type, September 2012 - September 2014



Expense by type:

Total Government Expenditure for the review period amounted to \$132.9 million. This represents an increase of \$3.3 million or 2.5 percent over the level of September 2013. Of the total amount, \$127.6 million (96.0 percent) were operating expenses and \$5.3 million was spent to acquire non financial assets needed during the period. Provided in the summary table below is the summary of expenditure by type.

Summary table 1 of Expenditure by type:

Expense by type	Sep-13	Jun-14	Sep-14	% change over June 14	% change over Sept 13
Expenditure	148,923	213,312	132,915	-37.7	-10.7
Operating Expense	128,294	137,939	127,577	-7.5	-0.6
Compensation of employees	37,477	34,891	39,019	11.8	4.1
Use of goods and services	30,598	44,694	35,827	-19.8	17.1
Interest	5,153	2,150	5,501	155.9	6.8
Subsidies	4,879	4,525	2,401	-46.9	-50.8
Grants	45,400	44,698	39,947	-10.6	-12.0
Social benefits	4,642	4,266	4,701	10.2	1.3
Other expense	146	2,715	181	-93.3	23.6
Expenditure on Fixed Assets	20,630	75,373	5,337	-92.9	-74.1

The operating expense (*excluding the Acquisition of NFA's*) for the September 2014 went down by \$0.7 million (0.6 percent) compared to the corresponding quarter 2013. The lower level of spending for the period was due primarily to a shortfall in disbursement of grants to Public Bodies. The shortfall offset the increase in the compensation of employees and an increase in spending on goods and services of more than \$5.0 million. These increases were somewhat reflects Governments commitment in hosting the SIDS meeting during the period under review.

Expenses on the *acquisition of non-financial assets (fixed assets)* amounted to \$5.3 million for the September quarter. The amount was \$15.3 million (74.1 percent) lower than the September 2013 level and was \$70.0 million (92.9 percent) below June 2014. This reflects the tailoring off of some of the infrastructural works in preparations for hosting the SIDS meeting in recent periods.

Total government spending by functions of the Government is

Expenditure by Function:

provided in the summary table below.

Summary table 2: Expenditure by Function of government

Functions	Actuals	Composition
General Public Service	41,372,666	31.1
Health	22,282,447	16.8
Education	22,091,940	16.6
Economic Affairs	19,941,879	15.0
Public Order and Safety	10,488,150	7.9
Social Protection	6,559,864	4.9
Housing and Community Amenities	5,175,819	3.9
Environment Protection	3,947,145	3.0
Recreation, Culture and Religion	1,054,823	0.8

Presented in the Table is the composition of government expenditure for the September quarter 2014 which saw General Public Services share of 31.1 percent, a total amount of \$41.4 million. When compared to September 2013, expense increased by 24.3 percent. The increase was due primarily to the cost needed for various services provided for hosting of the SIDS 2014 meeting in Samoa in late August early September 2014.

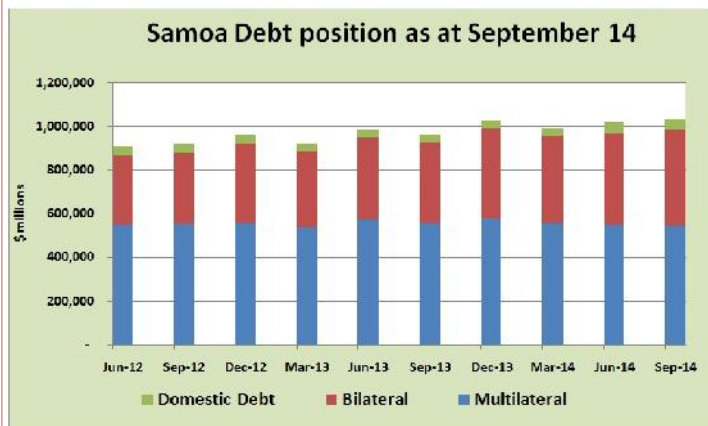
Other sectors with large shares of the total expenditure like Health, Education and Economic Services are in line with the Government priority sectors stipulated in the Samoa Strategy for the Development of Samoa 2013—2016. Table 5 provides the details and time series of the Government Expenditure by function.

Government Debt :

Total Government outstanding Debt reached \$1.04 billion as at the end of September 2014. External debt amounted to \$984.8 million, and Domestic debt stood at \$50.8 million, as presented in Table 6 attached. The total debt amount went up slightly by 2.0 percent when compared to the end June 2014 level. Illustrated in the chart below is the composition of debt level over the last ten quarters.

External Borrowings through multilateral (international organisations) amount to \$545.9 million, 0.4 percent less than what was recorded in June 14. Disbursements from Bilateral agreements (foreign government) stood at \$438.9 million, 4.9 percent higher than June 14 period, reflecting an ongoing infrastructural projects particularly for the Health and Education sectors.

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



Domestic Debt position as at the end of September 2014 registered an increase of 2.0 percent compared June 2014 quarter. Domestic debt stood at \$50.8 million, and comprised 4.9 percent of total Government debt.

Attached tables:

Table 1: Statement of Operations: Budgetary Central Government: June 2012 - September 2014

Table 2: Revenue: Budgetary Central Government: June 2012 - September 2014

Table 3: Expense: Budgetary Central Government: June 2012 - September 2014

Table 4: Transactions in Assets and Liabilities: Budgetary Central Government:

June 2012 - September 2014

Table 5: COFOG - Expenditure by Function of Government: June 2012 - September 2014

Table 6: External Debt Stock by Lender: June 2012 - September 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 eighth 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			2011-12	2012-13					2013-14				2014-15
		2011-12	2012-13	2013-14	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	
TRANSACTIONS AFFECTING NET WORTH:															
A1	Revenue	466,124.6	491,546.7	556,454.1	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	121,734.1	
A11	Taxes	360,533.9	406,029.5	430,360.0	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	111,869.7	
A13	Grants	49,316.9	48,126.3	81,833.6	4,963.2	6,742.5	27,496.8	5,313.1	8,573.9	8,046.2	0.0	14,059	59,728	944	
A14	Other revenue	56,273.8	37,390.9	44,260.5	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	8,920.0	
A2	Expense	457,741.2	479,860.8	529,865.8	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	127,577.5	
A21	Compensation of employees	135,503.8	137,173.8	143,863.4	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	39,019.2	
A22	Use of goods and services	115,786.2	115,022.0	142,685.3	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	35,827.4	
A24	Interest	13,366.6	14,873.5	14,883.8	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	5,501.2	
A25	Subsidies	22,657.1	27,237.7	17,791.6	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	2,400.9	
A26	Grants	130,436.9	153,579.8	189,697.1	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	39,947.2	
A27	Social benefits	22,763.1	19,527.9	17,609.6	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	4,700.9	
A28	Other expense	17,227.5	12,446.2	3,334.9	3,467.0	3,016.4	2,231.5	3,059.2	4,139.2	146.2	369.2	104.3	2,715.3	180.6	
NOB	Net operating balance (1-2+NOBz) c/.....	8,383.4	11,685.9	26,588.3	-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	-5,843.3	
TRANSACTIONS IN NONFINANCIAL ASSETS:															
A31	Net Acquisition of Nonfinancial Assets	140,569.2	81,250.5	125,310.4	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	5,337.3	
A311	Fixed assets	140,569.2	81,250.5	125,310.4	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	5,337.3	
NLB	Net lending / borrowing (1-2+NOBz-31)	-132,185.8	-69,564.6	-98,722.1	-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	-11,180.6	
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):															
A32	Net acquisition of financial assets	-5,549.0	13,508.0	-10,425.0	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	-11,954.0	
A321	Domestic	-5,549.0	13,508.0	-10,425.0	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	-11,954.0	
A33	Net incurrence of liabilities	126,636.8	83,072.6	88,297.1	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	-773.4	
A331	Domestic	-7,160.1	15,851.3	35,384.9	-2,068.5	-1,136.1	-1,051.6	-968.0	19,006.9	38,739.4	-635.5	-1,864.2	-854.7	-1,615.4	
A332	Foreign	133,796.9	67,221.3	52,912.2	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	842.0	
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)		1,841,472	1,835,161	1,841,564	457,088	472,548	453,512	451,376	457,724	478,952	466,419	452,338	458,411	502,424	
Indicators as % of GDP															
Net Operating Balance		0.5	0.6	1.4	-4.0	-1.8	6.3	-2.1	0.3	0.3	-4.7	-1.3	11.6	-1.2	
Net Lending / Borrowing		-7.2	-3.8	-5.4	-8.3	-5.0	-4.0	-4.4	-1.6	-4.0	-10.8	-1.6	-4.8	-2.3	
Total Revenue & Grants		25.3	26.8	30.2	21.7	26.5	29.4	23.9	27.4	27.1	25.3	26.0	41.7	24.9	
Total Expense		24.9	26.1	28.8	25.8	28.3	23.0	26.0	27.2	26.8	30.1	27.3	30.1	26.1	
Revenue component as % of total revenue															
Taxes		77.3	82.6	77.3	86.8	89.5	74.8	87.6	79.7	86.0	94.5	81.4	58.4	91.9	
Grants		10.6	9.8	14.7	5.0	5.4	20.7	4.9	6.8	6.2	0.0	12.0	31.2	0.8	
Other revenue		12.1	7.6	8.0	8.2	5.1	4.5	7.5	13.5	7.8	5.5	6.6	10.4	7.3	
Expense component as % of total expense															
Compensation of employees		29.6	28.6	27.2	31.3	26.7	30.7	31.1	26.4	29.2	23.4	31.4	25.3	30.6	
Use of goods and services		25.3	24.0	26.9	35.3	19.7	25.6	21.7	29.4	23.9	28.7	22.0	32.4	28.1	
Interest		2.9	3.1	2.8	2.0	3.9	2.4	4.1	1.9	4.0	1.5	4.5	1.6	4.3	
Subsidies		4.9	5.7	3.4	5.6	3.8	5.8	6.2	7.1	3.8	2.8	3.7	3.3	1.9	
Grants		28.5	32.0	35.8	19.4	39.3	29.2	29.6	28.9	35.4	40.3	34.9	32.4	31.3	
Social benefits		5.0	4.1	3.3	3.4	4.4	4.1	4.7	3.1	3.6	3.1	3.5	3.1	3.7	
Other expense		3.8	2.6	0.6	2.9	2.3	2.1	2.6	3.3	0.1	0.3	0.1	2.0	0.1	

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2011-12	2012-13				2013-14				2014-15
		2011-12	2012-13	2013-14	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14
A1	REVENUE	466,124.6	491,546.7	556,454.1	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	121,734.1
A11	Taxes	360,533.9	406,029.5	430,360.0	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	111,869.7
A111	Taxes on income, profits, and capital gains	91,392.1	101,116.2	103,319.0	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	25,592.4
A1111	Payable by individuals	52,824.5	55,020.5	57,843.4	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	14,832.2
A1112	Payable by corporations and other enterprises.....	38,567.7	46,095.7	45,475.6	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	10,760.2
A113	Taxes on property.....	1,788.5	2,542.4	3,012.5	607.4	927.8	470.8	577.3	566.6	925.8	669.7	637.0	780.1	650.3
A114	Taxes on goods and services	232,383.8	257,567.3	271,297.0	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	68,272.8
A1141	General taxes on goods and services.....	137,725.5	163,863.2	169,928.1	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	49,152.2
A11411	Value-added taxes.....	137,725.5	163,863.2	169,928.1	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	49,152.2
A1142	Excises	89,310.1	87,471.9	96,232.8	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	17,742.9
A1144	Taxes on specific services	5,348.2	6,232.2	5,136.1	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	1,377.8
A115	Taxes on international trade and transactions	34,969.5	44,803.6	52,731.4	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	17,354.1
A1151	Customs and other import duties	34,969.5	44,803.6	52,731.4	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	17,354.1
A13	Grants.....	49,316.9	48,126.3	81,833.6	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	944.5
A131	From foreign governments	49,316.9	48,126.3	81,833.6	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	944.5
A1311	Current	49,316.9	48,126.3	81,833.6	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	944.5
A14	Other revenue	56,273.8	37,390.9	44,260.5	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	8,920.0
A141	Property income	18,549.5	4,829.5	3,708.6	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	497.1
A1411	Interest	4,078.5	2,193.5	1,867.4	744.2	483.0	357.8	658.3	694.4	242.2	475.5	545.0	604.7	89.2
A1412	Dividends	13,903.9	2,103.2	1,217.3	124.2	801.6	123.9	936.9	240.8	37.4	524.1	371.4	284.5	273.9
A1415	Rent	567.1	532.8	623.9	213.4	103.4	119.2	161.7	148.4	145.0	128.8	163.2	186.9	134.0
A142	Sales of goods and services	23,317.1	19,015.6	22,671.3	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	4,872.2
A1422	Administrative fees	18,653.8	12,727.9	14,786.2	3,764.7	402.3	556.4	1,405.2	10,363.9	609.5	1,256.4	2,335.3	10,585.0	1,396.7
A1423	Incidental sales by nonmarket establishments	4,663.2	6,287.7	7,885.1	515.3	1,807.0	2,393.9	1,169.6	917.2	4,915.5	965.9	988.9	1,014.8	3,475.6
A143	Fines, penalties, and forfeits	1,453.8	1,631.2	2,503.4	282.3	341.6	308.0	518.7	463.0	1,005.6	583.2	487.3	427.3	629.2
A145	Miscellaneous and unidentified revenue	12,953.4	11,914.6	15,377.2	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	2,921.5

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				2014-15
		2011-12	2012-13	2013-14	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14
A2	EXPENSE	457,741.2	479,860.8	529,865.8	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	127,577.5
A21	Compensation of employees	135,503.8	137,173.8	143,863.4	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	39,019.2
A211	Wages and salaries	128,335.4	129,681.0	135,989.7	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	36,861.6
A2111	Wages and salaries in cash.....	128,294.3	129,620.6	135,857.4	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	36,843.5
A2112	Wages and salaries in kind.....	41.1	60.3	132.3	6.7	12.4	6.1	23.6	18.3	50.0	33.9	43.9	4.5	18.1
A212	Social contributions	7,168.4	7,492.8	7,873.8	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	2,157.6
A2121	Actual social contributions	7,168.4	7,492.8	7,873.8	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	2,157.6
A22	Use of goods and services	115,786.2	115,022.0	142,685.3	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	35,827.4
A24	Interest	13,366.6	14,873.5	14,883.8	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	5,501.2
A241	To nonresidents	9,988.7	11,356.2	12,176.5	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	4,768.0
A242	To residents other than general government	3,377.9	3,517.3	2,707.3	560.5	1,247.6	810.9	747.5	711.3	774.5	439.2	1,012.2	481.4	733.3
A25	Subsidies	22,657.1	27,237.7	17,791.6	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	2,400.9
A2511	To non financial public corporations	18,071.8	17,659.3	13,813.6	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	1,868.7
A2512	To financial public corporations	2,400.0	5,017.1	2,400.0	600.0	941.6	1,074.5	1,607.5	1,393.5	600.0	400.0	800.0	600.0	482.3
A2521	To non financial private enterprises	2,185.4	1,561.3	1,578.0	1,213.5	77.0	540.6	210.9	732.7	50.0	150.0	682.0	696.0	50.0
A26	Grants	130,436.9	153,579.8	189,697.1	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	39,947.2
A262	To international organizations	1,078.6	1,803.0	-	646.4	127.3	-3.6	333.1	1,346.2	0.0	0.0	0.0	0.0	0.0
A2621	Current	1,078.6	1,803.0	-	646.4	127.3	-3.6	333.1	1,346.2	0.0	0.0	0.0	0.0	0.0
A263	To other general government units	129,358.3	151,776.8	189,697.1	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	39,947.2
A2631	Current	129,358.3	151,776.8	189,697.1	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	39,947.2
A27	Social benefits	22,763.1	19,527.9	17,609.6	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	4,700.9
A2721	Social assistance benefits	22,744.3	19,510.7	17,609.6	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	4,700.9
A2731	Employer social benefits	18.8	17.2	-	2.7	4.8	4.8	4.0	3.6	0.0	0.0	0.0	0.0	0.0
A28	Other expense	17,227.5	12,446.2	3,334.9	3,467.0	3,016.4	2,231.5	3,059.2	4,139.2	146.2	369.2	104.3	2,715.3	180.6
A282	Miscellaneous other expense	16,956.9	11,255.0	3,334.9	3,467.0	2,968.7	1,271.5	2,997.3	4,017.6	146.2	369.2	104.3	2,715.3	180.6
A2821	Current	16,956.9	11,255.0	3,334.9	3,467.0	2,968.7	1,271.5	2,997.3	4,017.6	146.2	369.2	104.3	2,715.3	180.6
A2822	Capital	-	-	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

a) Provisional Estimates

Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year			2011-12	2012-13					2013-14				2014-15
		2011-12	2012-13	2013-14	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	8,383.4	11,685.9	26,588.3	-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	-5,843.3	
A31	Net acquisition of nonfinancial assets d/	140,569.2	81,250.5	125,310.4	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	5,337.3	
A311	Fixed assets	140,569.2	81,250.5	125,310.4	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	5,337.3	
A311.1	Acquisitions: fixed assets	140,569.2	81,250.5	125,310.4	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	5,337.3	
A32	Net acquisition of financial assets [321+322+323]	-5,549.0	13,508.0	-10,425.0	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	-11,954.0	
A3202	Currency and deposits [3212+3222]	-5,549.0	13,508.0	-10,425.0	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	-11,954.0	
A3203	Securities other than shares [3213+3223]	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	
A321	Domestic	-5,549.0	13,508.0	-10,425.0	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	-11,954.0	
A3212	Currency and deposits	-5,549.0	13,508.0	-10,425.0	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	-11,954.0	
A3213	Securities other than shares	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	
A33	Net incurrence of liabilities [331+332]	126,636.8	83,072.6	88,297.1	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	-773.4	
A3304	Loans [3314+3324]	126,636.8	83,072.6	88,297.1	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	-773.4	
A331	Domestic	-7,160.1	15,851.3	35,384.9	-2,068.5	-1,136.1	-1,051.6	-968.0	19,006.9	38,739.4	-635.5	-1,864.2	-854.7	-1,615.4	
A3314	Loans	-7,160.1	15,851.3	35,384.9	-2,068.5	-1,136.1	-1,051.6	-968.0	19,006.9	38,739.4	-635.5	-1,864.2	-854.7	-1,615.4	
A332	Foreign	133,796.9	67,221.3	52,912.2	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	842.0	
A3324	Loans	133,796.9	67,221.3	52,912.2	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	842.0	
A3M2	Change in net financial worth: transactions (=32-33) i/	-132,185.8	-69,564.6	-98,722.1	-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	-11,180.6	

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

a) Provisional Estimates

Table 5: Classification of Functions of Government

CLASSIFICATION OF FUNCTION OF GOVERNMENT		Financial Year			2011-12					2012-13					2013-14					2014-15
		2011-12	2012-13	2013-14	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14						
701	GENERAL PUBLIC SERVICES executive and legislative organs, financial and fiscal affairs, external affairs	131,900,381	135,110,233	146,383,663	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	41,372,666						
7011	Executive and legislative (CS)	94,190,854	100,783,259	114,117,167	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	30,657,996						
70111	Executive and legislative (CS)	20,915,371	18,893,162	20,729,463	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	5,824,198						
70112	Financial and Fiscal Affairs (CS)	56,025,422	58,412,430	63,188,839	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	13,467,188						
70113	External Affairs (CS)	17,250,061	23,477,668	30,198,864	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	11,366,609						
7013	General services	20,361,283	18,278,728	16,814,027	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	4,754,058						
70131	General personnel services (CS)	2,517,649	2,942,999	3,172,540	730,846	893,495	618,863	642,364	788,278	761,333	698,898	859,951	852,359	986,918						
70132	Overall planning and statistical services (CS)	4,712,569	4,993,820	3,538,804	1,086,849	1,042,521	1,592,176	1,011,514	1,347,610	871,032	956,317	941,979	769,476	1,158,836						
70133	Other general services (CS)	13,131,064	10,341,909	10,102,682	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	2,608,305						
7016	General public services n.e.c.	3,850,813	1,172,312	1,497,867	1,059,905	282,490	255,057	318,885	315,880	357,957	378,715	349,511	411,685	459,366						
7017	Public debt transactions	13,497,431	14,875,863	13,954,577	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)	5,501,247						
703	PUBLIC ORDER AND SAFETY	33,788,898	37,375,287	37,585,240	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	10,488,150						
7031	Police services	15,216,957	15,574,986	13,582,903	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	3,794,040						
7032	Fire protection services	2,723,284	3,196,939	3,659,542	453,881	1,065,646	532,823	799,235	799,235	897,494	888,798	927,060	946,190	960,877						
7033	Law courts	8,118,621	8,869,659	9,544,753	2,527,780	2,028,386	1,991,438	2,272,517	2,397,319	2,392,018	2,395,476	2,425,670	2,331,590	2,819,015						
7034	Prisons	2,952,001	3,190,334	3,863,008	614,299	1,526,216	640,465	526,953	496,700	1,457,657	403,381	1,424,259	577,710	1,486,277						
7036	Public order and safety n.e.c.	4,778,035	6,543,369	6,935,033	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	1,427,943						
704	ECONOMIC AFFAIRS	162,996,924	129,570,594	156,461,877	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	19,941,879						
7041	General economic, commercial, and labor affairs	7,152,524	8,065,539	9,418,419	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	1,569,295						
7042	Agriculture, forestry, fishing, and hunting	11,926,032	13,439,963	12,023,378	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	3,854,031						
70421	Agriculture (CS)	8,586,040	9,966,260	8,374,704	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	2,944,482						
70422	Forestry (CS)	1,633,123	1,683,140	1,838,879	389,934	474,382	347,978	423,802	436,978	501,007	409,214	424,040	504,618	413,460						
70423	Fishing and hunting (CS)	1,706,868	1,790,563	1,809,795	411,457	547,181	430,658	479,476	333,248	473,019	403,614	458,841	474,322	496,089						
7043	Fuel and energy	86,332,285	40,153,012	35,019,481	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	3,206,656						
7044	Mining, manufacturing, and construction	6,807,357	2,418,395	1,688,728	1,044,942	567,799	613,413	643,662	593,522	469,812	431,684	407,397	379,835	385,045						
7045	Transport	20,886,222	34,012,709	40,854,419	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	6,289,440						
70451	Road transport (CS)	20,053,815	33,110,530	35,734,198	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	6,045,626						
70452	Water transport (CS)	497,569	506,067	4,535,017	123,219	124,320	109,351	143,468	128,927	2,155,059	126,365	2,141,335	112,257	139,262						
70454	Air transport (CS)	334,838	396,113	585,205	85,157	77,294	85,092	115,741	117,986	114,397	93,146	149,965	227,697	104,553						
7046	Communication	4,079,259	10,374,409	42,699,242	800,357	7,605,901	851,135	790,190	1,127,183	563,069	22,282,636	1,188,869	18,664,668	525,348						
7047	Other industries	19,381,288	17,374,163	12,013,588	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	2,803,099						
7048	R&D Economic affairs	2,215,745	2,534,292	2,412,634	639,010	629,354	644,189	663,287	597,462	626,351	558,713	666,588	560,983	696,440						
7049	Economic affairs n.e.c.	4,216,212	1,198,110	331,987	1,029,728	487,987	482,784	193,333	34,006	70,854	70,708	18,828	171,596	612,525						
705	ENVIRONMENTAL PROTECTION	20,450,894	18,194,870	20,060,393	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	3,947,145						
706	HOUSING AND COMMUNITY AMENITIES	16,616,917	16,127,078	28,366,251	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	5,175,819						
707	HEALTH	76,388,669	77,832,083	84,381,858	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	22,282,447						
708	RECREATION, CULTURE, AND RELIGION	5,263,684	4,677,803	4,516,176	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	1,054,823						
709	EDUCATION	126,351,882	117,493,748	146,053,486	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	22,091,940						
710	SOCIAL PROTECTION	24,552,152	24,729,624	31,367,276	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	6,559,864						
	TOTAL Expenditure by Function	598,310,401	561,111,320	655,176,220	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	132,914,735						

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

a) Provisional Estimates

Table 6: Quarterly Government Debt Stock as at end of periods with Domestic, Multilateral and Bilateral Institutions, June 2012 - September 2014

Institutions	2011	2012	2013	Jun-12	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14
Multilateral	538,888	556,425	577,520	546,887	550,472	556,425	536,313	571,315	555,469	577,520	555,038	548,100	545,885
Asian Development Bank	274,245	296,347	305,052	291,120	291,372	296,347	284,782	303,591	296,945	305,052	294,188	290,415	290,055
World Bank	241,104	238,834	249,411	233,652	237,350	238,834	231,138	247,309	236,685	249,411	238,560	236,359	235,121
OPEC	10,159	8,891	10,960	9,535	9,167	8,891	8,605	8,564	9,645	10,960	10,679	10,160	10,160
European Investment Bank	8,807	8,116	7,877	8,256	8,347	8,116	7,780	8,009	8,126	7,877	7,629	7,183	6,652
International Food Agricultural Development Organisation	4,572	4,237	4,219	4,324	4,237	4,237	4,009	3,841	4,067	4,219	3,983	3,983	3,898
Bilateral	283,108	363,381	410,318	317,750	324,977	363,381	347,822	376,981	370,853	410,318	399,603	418,137	438,865
French Government	13	-	-	(0)	-	-	-	-	-	-	-	-	-
Government of the People's Republic of China	230,959	296,032	346,339	257,740	263,081	296,032	286,139	315,164	308,330	346,339	335,105	350,581	373,128
Japanese International Co-operation Agency (JICA)	52,136	67,348	63,978	60,010	61,896	67,348	61,683	61,817	62,523	63,978	64,497	67,556	65,737
Total External Debt	821,996	919,806	987,838	864,637	875,448	919,806	884,135	948,296	926,322	987,838	954,641	966,237	984,750
Total Domestic Debit	45,117	39,494	35,838	41,396	40,260	39,494	38,280	37,435	36,081	35,838	34,185	49,217	50,773
Total Government Debit	867,113	959,300	1,023,676	906,033	915,708	959,300	922,416	985,731	962,403	1,023,676	988,826	1,015,453	1,035,523
<i>GDP \$000' (Nominal)</i>	<i>1,823,236</i>	<i>1,831,451</i>	<i>1,854,471</i>										
Total External Debt as % of GDP:	47.6	52.4	55.2										

NOTE:

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