



Samoa Bureau of Statistics

Government Finance Statistics

**GFSM 2001
September
Quarter,
2015**

Report Highlights

- *Net Operating balance was a surplus of \$5.8 million*
- *The Net Acquisition of Fixed Assets was increased by \$5.8 million for September 2015*
- *A drawdown of \$17.3 million was to finance the borrowing requirement*
- *Total revenues for the 1st quarter was \$135.5 million, increased by \$13.8 million from last year*
- *Current Expenses was \$129.7 million, grew by \$4.8 million*
- *Government debt level remained at \$1.1 billion as of September 2015*

Inside this issue:

Overview	1
Revenue	2
Expense	2
External Debt Stock	3
GFS Background	4
Annex: GFS main tables & Debt Stock	

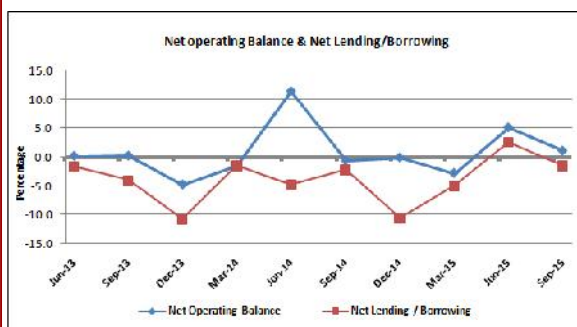
Overview

The overall balance (**Net Lending/Borrowing**) for the September quarter 2015 recorded a deficit of \$8.0 million. This was largely due to the aggregated expenditure amounted to \$143.5 million exceeding the total revenue collection for the period of \$135.5 million. Aggregated expenditure comprised a \$129.7 million of operating expense with the net acquisition of non financial asset amounted to \$13.8 million. The \$8.0 deficit follows the only surplus balance of \$11.9 million recorded in June 2015, after 8 consecutive quarters recording overall deficits with an average of \$24.2 million. When compared to the same period in 2014/15 overall balance improved by \$3.2 million.

The overall deficit of \$8.0 million and the deficit net in incurrence of liabilities of \$9.3 million has resulted in a drawdown of Government financial resources with the banking system of \$17.3 million.

Net operating balance on the other hand for the period recorded a surplus of \$5.8 million. Presented in Table 1 attached, the most contributing factor to the outturn was the significant increase in revenue for September 2015 compared to September 2014 at \$13.8 million. The improved revenue collection was enough to retain a slight increase in expenses of \$4.8 million for the September quarter.

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



Illustrated in Chart 1 are trend lines for both balances for the period June 2013 to September 2015. As can be seen, the last 3 quarters seemed to be trending the same direction with narrow margins, and was due to lower expenditure on developments.

Revenues

Total Revenue for the quarter under review amounted to \$135.5 million. Revenue from taxes contributed 83.6 percent. Other Revenue comprised 2.9 percent and cash grants received 2.6 percent.

Total receipts from taxes aggregated to \$113.2 million, a slight increase of \$1.3 million from September 2014. Taxes on Income went up by \$4.4 million from last year to record a total of \$30.0 million this year. The result contained \$1.3 million increase in PAYE Taxes and \$3.1 million of corporate taxes. Excise Taxes registered the highest increase of \$6.7 million from September 2014, to record a total of \$24.5 million for the current reporting quarter.

On the contrary, custom fees and import duties went down by \$5.0 million. This was in line with the drop in value of imports from September 2014 this year of 9.3 percent (*source: Merchandise Trade Report September 2015, Samoa Bureau of Statistics*). Consistently, Taxes on Goods and Services also fell short of last year's amount by \$5.1 million, with its total collection of \$44.1 million for September 2015.

The "Other Revenue" component was the major contributor to the change for the period with an increase of \$9.8 million and contributed 8.1 percentage points to the overall increase. Fines and Penalties went up \$4.0 million, dividends received from LTA, SSC and UTOS (totaled at \$3.6 million) were the contributing factors to the Property Income's category increase of \$3.5 million. Sales of goods and service also contributed positively to the revenue with an increase of \$2.4 million. The change reflects revision made to fees and charges on Government services commenced this this year.

Expenditure by type

Total expenditures (Current expense *plus* Net Acquisition of Fixed Assets) was \$143.5 million for September 2015. Of this amount, 90.3 percent were current expenses at \$129.7 million and 9.7 percent were NFA's. The aggregated expenditures went up by 8.0 percent (\$10.6 million) from its comparable September 2014 quarter.

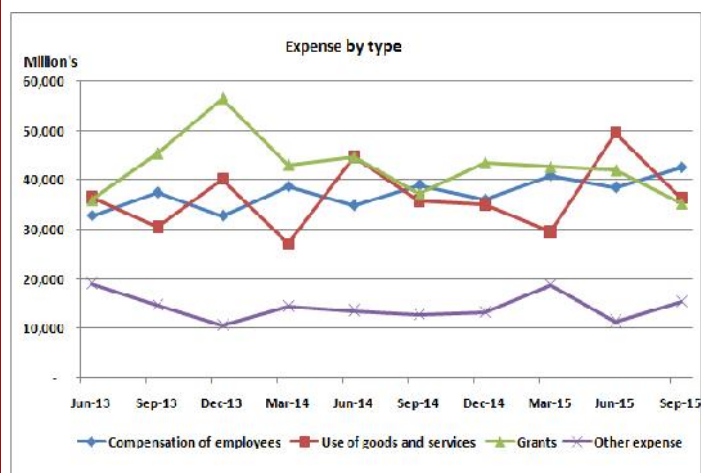
Total Operating Expenses for the September quarter 2015 amounted to \$129.7 million, increased by \$4.8 million over the corresponding period last year. The aggregated amount comprised the following: i. Compensation of employees at \$42.6 million (32.8 percent), ii. Use of goods and services at \$36.4 million (28.1 percent), iii. Grants mainly to public bodies at \$35.2 million (27.2 percent), iv. Interest, Subsidies, Social benefits and Other expenses at a combined \$15.5 million equivalent to 11.9 percent portion of total expenses.

Compensation of employees recorded the biggest increase amongst all other components. It went up by \$3.6 million from last year, reflecting the increase in number of employees in the public sector of 0.4 percent for the last three months.

Other minor increases noted were the use of goods and services, Interest, subsidies and social benefits where all went up by a total amount of \$3.2 million. Total Grants to public bodies declined by \$1.9 million compared to last year as full disbursement of funds are yet to be disbursed. As illustrated in the chart below, the trend growths of major expense components.

“Other expenses” as in the graph legend is a combination of Interest, Subsidies, Social Benefits and Other expenses. The respective amounts of this categories are given in table 3 attached.

Chart 3: Expense by Type: Mar 13 - September 15



The NFA's registered an increase of \$5.8 million from last September to record its total spending of \$13.8 million for the quarterly review. The increase was evident of ongoing projects and implementation of infrastructural project like the four lane road from Vaiusu to Vaitele funded by the World Bank, the first phase of the “Pacific Hub” Faleolo airport project and the finishing touches for the Marine Training Centre at Mulinuu funded by the PRC.

Expenditures by Function of Government

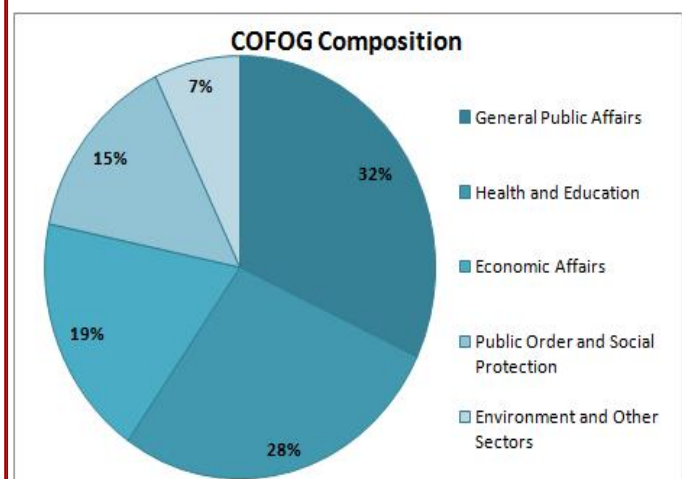
Total government expenditure by functions or by various sectors of the economy totaled at \$143.5 million, summarised in the table below with more details provided in table 5 attached.

Table 1: COFOG

Functions	Sep-14	Jun-15	Sep-15	% Change Sept 15	% Change Jun 15	Composition
GENERAL PUBLIC SERVICES	38.5	42.0	45.8	19.1	9.1	31.9
ECONOMIC AFFAIRS	20.4	23.6	26.7	30.5	13.0	18.6
HEALTH	28.2	27.6	20.1	-28.8	-27.2	14.0
EDUCATION	18.2	20.2	19.8	8.6	-1.9	13.8
PUBLIC ORDER AND SAFETY	10.6	9.3	11.7	10.4	25.4	8.2
SOCIAL PROTECTION	6.8	12.5	9.2	35.7	26.5	6.4
ENVIRONMENTAL PROTECTION	3.9	5.7	5.8	45.9	1.1	4.0
HOUSING AND COMMUNITY AMENITIES	5.7	12.1	3.7	-37.5	-73.3	2.3
RECREATION, CULTURE, AND RELIGION	1.1	1.1	1.2	16.1	9.3	0.9

The composition of government spending to various sectors has been line with the Government priorities stipulated in the Strategy for Development 2012 - 2016 (SDS). The general public services received \$45.8 million, equivalent to 31.9 percent of total COFOG, Economic affairs got \$26.7 million the second largest, Health and Education received \$39.9 million (27.8 percent) and the rest was disbursed to other sectors as shown. The biggest increase noted was for Environmental protection. This was consistent with both global and national aim to encourage sustainable green environment as it is now one of the high priorities of the government. The composition of government's spending to various sectors is illustrated more in the pie chart below

Chart 4: COFOG composition for September 2015



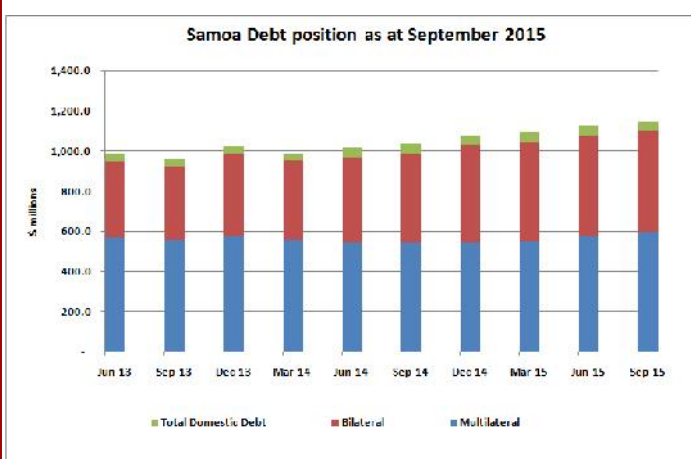
Government Debt:

Total Government Debt remained at \$1.14 billion as of the end of September 2015. The biggest proportion of outstanding debts were mainly from External borrowings totaled at \$1.1 billion with the rest of domestic borrowings.

Of the External Debt amount, 45.9 percent are with the Bilateral partners mainly with the government of People's Republic of China and Japan and the rest with the Multilateral institutions like the World Bank, ADB and others. From the last twelve months, external debt increased by \$114.9 million. The increase in external debt was a result of projects implemented and completed with some ongoing, projects that includes, the new airport and tarmac commenced late last fiscal year, the road expansion from Malifa to Saina, Agricultural enhancement program and the Marines Training Center at Mulinuu just to name a few.

Domestic debts on the other hand has reduced by \$6.5 million from last September to \$44.3 million at the end of this quarter. Table 6 gives all the details of total loans per institution including domestic borrowings.

Chart 5: Debt growth as from March 13 - September 2015



ATTACHED TABLES

Table 1: Statement of Operations Jun 2013 - Sept 2015

Table 2: Revenue: Budgetary Central Government:

Jun 2013 - Sept 2015

Table 3: Expense: Budgetary Central Government:

Jun 2013 - Sept 2015

Table 4: Transactions in Assets and Liabilities:

Jun 2013 - Sept 2015

Table 5: Classification of Function of Government

Jun 2013 - Sept 2015

Table 6: Government Debt Stock: Jun 2013 - Sept 2015

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 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

Samoa Bureau of Statistics

SBS Vision:
"Samoa Bureau of Statistics to be the leader in providing relevant and quality statistics for the benefit of Samoa"

National Accounts & Finance Statistics Division
FMFM II Building, Level 2 PO Box 1151
Apia, Samoa

Phone: (685) 62006 / 29326
Fax: (685) 24675
E-mail: fsd@sbs.gov.ws

Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2012-13	2013-14				2014-15				2015-16
		2012-13	2013-14	2014-15	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sept-15 (a)
TRANSACTIONS AFFECTING NET WORTH:														
A1	Revenue	490.7	555.4	534.4	125.3	129.5	117.9	117.2	190.9	121.7	127.7	118.9	166.0	135.5
A11	Taxes	406.0	430.4	442.0	100.0	111.5	111.6	95.6	111.6	111.9	111.1	102.8	116.2	113.2
A13	Grants	48.1	81.8	41.2	8.6	8.0	-	14.1	59.7	0.9	0.5	1.4	38.4	3.6
A14	Other revenue	36.6	43.2	51.2	16.7	9.9	6.2	7.5	19.5	8.9	16.2	14.7	11.4	18.7
A2	Expense	479.9	529.9	526.7	124.4	128.3	140.2	123.4	137.9	124.9	128.1	132.2	141.5	129.7
A21	Compensation of employees	137.2	143.9	154.6	32.8	37.5	32.8	38.7	34.9	39.0	36.1	40.9	38.5	42.6
A22	Use of goods and services	115.0	142.7	150.2	36.6	30.6	40.2	27.2	44.7	35.9	35.2	29.7	49.5	36.4
A24	Interest	14.9	14.9	17.9	2.3	5.2	2.1	5.5	2.1	5.5	3.5	6.2	2.7	6.5
A25	Subsidies	27.2	17.8	19.3	8.8	4.9	3.9	4.5	4.5	2.4	4.9	8.1	3.9	3.9
A26	Grants	153.6	189.7	165.2	35.9	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2
A27	Social benefits	19.5	17.6	17.6	3.8	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0	4.9
A28	Other expense	12.4	3.3	1.8	4.1	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1
NOB	Net operating balance	10.8	25.5	7.7	0.9	1.2	-22.3	-6.3	52.9	-3.2	-0.4	-13.3	24.5	5.8
TRANSACTIONS IN NONFINANCIAL ASSETS:														
A31	Net Acquisition of Nonfinancial Assets	80.4	124.2	83.3	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8
A311	Fixed assets	80.4	124.2	83.3	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8
ZM	Expenditure (A2+A31)	560.3	654.1	610.0	132.7	148.8	168.2	124.2	213.0	132.9	180.3	142.7	154.1	143.5
NLB	Net lending / borrowing	-69.6	-98.7	-75.7	-7.5	-19.3	-50.3	-7.0	-22.1	-11.2	-52.6	-23.8	11.9	-8.0
TRANSACTIONS IN FINANCIAL ASSETS AND														
A32	Net acquisition of financial assets	13.5	-10.4	-35.2	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3
A321	Domestic	13.5	-10.4	-35.2	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3
A33	Net incurrence of liabilities	83.1	88.3	40.4	30.1	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3
A331	Domestic	15.9	35.4	-4.9	19.0	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6
A332	Foreign	67.2	52.9	45.3	11.1	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7
Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0)		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GDP Estimates (nominal)		1,839	1,866	1,955	459.0	480.2	467.7	456.1	462.4	503.2	499.7	476.9	475.1	525.4
Indicators as % of GDP														
Net Operating Balance		0.6	1.4	0.4	0.2	0.2	-4.8	-1.4	11.4	-0.6	-0.1	-2.8	5.2	1.1
Net Lending / Borrowing		-3.8	-5.3	-3.9	-1.6	-4.0	-10.8	-1.5	-4.8	-2.2	-10.5	-5.0	2.5	-1.5
Total Revenue & Grants		26.7	29.8	27.3	27.3	27.0	25.2	25.7	41.3	24.2	25.6	24.9	34.9	25.8
Total Expense		26.1	28.4	26.9	27.1	26.7	30.0	27.1	29.8	24.8	25.6	27.7	29.8	24.7
Revenue component as % of total revenue														
Taxes		82.7	77.5	82.7	79.9	86.1	94.7	81.6	58.5	91.9	87.0	86.5	70.0	83.6
Grants		9.8	14.7	7.7	6.8	6.2	0.0	12.0	31.3	0.8	0.4	1.2	23.1	2.6
Other revenue		7.4	7.8	9.6	13.3	7.7	5.3	6.4	10.2	7.3	12.7	12.3	6.9	13.8
Expense component as % of total expense														
Compensation of employees		28.6	27.2	29.3	26.4	29.2	23.4	31.4	25.3	31.2	28.2	31.0	27.2	32.8
Use of goods and services		24.0	26.9	28.5	29.4	23.9	28.7	22.0	32.4	28.7	27.4	22.4	35.0	28.1
Interest		3.1	2.8	3.4	1.9	4.0	1.5	4.5	1.6	4.4	2.7	4.7	1.9	5.0
Subsidies		5.7	3.4	3.7	7.1	3.8	2.8	3.7	3.3	1.9	3.8	6.1	2.7	3.0
Grants		32.0	35.8	31.4	28.9	35.4	40.3	34.9	32.4	29.8	34.0	32.3	29.6	27.2
Social benefits		4.1	3.3	3.4	3.1	3.6	3.1	3.5	3.1	3.8	3.5	3.4	2.8	3.8
Other expense		2.6	0.6	0.3	3.3	0.1	0.3	0.1	2.0	0.2	0.4	0.2	0.6	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			2012-13	2013-14				2014-15				2015-16
		2012-13	2013-14	2014-15	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sept-15 (a)
A1	REVENUE	490.7	555.4	534.4	125.3	129.5	117.9	117.2	190.9	121.7	127.7	118.9	166.0	135.5
A11	Taxes	406.0	430.4	442.0	100.0	111.5	111.6	95.6	111.6	111.9	111.1	102.8	116.2	113.2
A111	Taxes on income, profits, and capital gains	101.1	103.3	107.4	24.6	23.6	29.4	27.2	23.0	25.6	27.4	25.5	28.9	30.0
A1111	Payable by individuals	55.0	57.8	59.4	16.2	13.8	13.9	15.2	14.9	14.8	15.1	15.1	14.4	16.2
A1112	Payable by corporations and other enterprises.....	46.1	45.5	48.0	8.4	9.8	15.6	12.0	8.1	10.8	12.3	10.4	14.5	13.8
A113	Taxes on property.....	2.5	3.0	2.4	0.6	0.9	0.7	0.6	0.8	0.7	0.6	0.6	0.6	0.4
A114	Taxes on goods and services	257.6	271.3	282.2	64.3	71.8	67.7	55.1	76.7	68.3	69.3	66.4	78.1	70.4
A1141	General taxes on goods and services.....	163.9	169.9	177.2	39.5	46.7	44.3	33.6	45.3	49.2	44.5	39.5	43.9	44.1
A11411	Value-added taxes.....	163.9	169.9	177.2	39.5	46.7	44.3	33.6	45.3	49.2	44.5	39.5	43.9	44.1
A1142	Excises	87.5	96.2	99.3	23.3	23.7	22.1	20.3	30.2	17.7	22.9	25.9	32.8	24.5
A1144	Taxes on specific services	6.2	5.1	5.6	1.5	1.5	1.3	1.2	1.2	1.4	1.9	1.0	1.4	1.9
A115	Taxes on international trade and transactions	44.8	52.7	50.1	10.6	15.1	13.8	12.6	11.2	17.4	13.8	10.3	8.6	12.4
A1151	Customs and other import duties	44.8	52.7	50.1	10.6	15.1	13.8	12.6	11.2	17.4	13.8	10.3	8.6	12.4
A13	Grants	48.1	81.8	41.2	8.6	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6
A131	From foreign governments	48.1	81.8	41.2	8.6	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6
A1311	Current	48.1	81.8	41.2	8.6	8.0	0.0	14.1	59.7	0.9	0.5	1.4	38.4	3.6
A14	Other revenue	36.6	43.2	51.2	16.7	9.9	6.2	7.5	19.5	8.9	16.2	14.7	11.4	18.7
A141	Property income	4.0	2.6	11.1	0.8	0.3	0.9	0.8	0.7	0.5	8.0	0.7	2.0	3.9
A1411	Interest	1.4	0.8	0.3	0.4	0.1	0.2	0.3	0.3	0.1	0.0	0.1	0.1	0.0
A1412	Dividends	2.1	1.2	10.3	0.2	0.0	0.5	0.4	0.3	0.3	7.8	0.5	1.8	3.6
A1415	Rent	0.5	0.6	0.5	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.3
A142	Sales of goods and services	19.0	22.7	33.4	11.3	5.5	2.2	3.3	11.6	7.8	3.5	13.3	8.7	10.2
A1422	Administrative fees	12.7	14.8	23.3	10.4	0.6	1.3	2.3	10.6	4.3	1.7	10.7	6.5	7.6
A1423	Incidental sales by nonmarket establishments	6.3	7.9	10.1	0.9	4.9	1.0	1.0	1.0	3.5	1.8	2.6	2.2	2.6
A143	Fines, penalties, and forfeits	1.6	2.5	6.7	0.5	1.0	0.6	0.5	0.4	0.6	4.7	0.7	0.7	4.6
A145	Miscellaneous and unidentified revenue	11.9	15.4	0.0	4.1	3.1	2.6	2.9	6.8	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			2012-13	2013-14				2014-15				2015-16
		2012-13	2013-14	2014-15	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sept-15 (a)
A2	EXPENSE	479.9	529.9	526.7	124.4	128.3	140.2	123.4	137.9	124.9	128.1	132.2	141.5	129.7
A21	Compensation of employees	137.2	143.9	163.0	32.8	37.5	32.8	38.7	34.9	39.0	36.1	40.9	38.5	42.6
A211	Wages and salaries	129.7	136.0	146.1	31.0	35.4	31.0	36.6	33.0	36.9	34.1	38.7	36.4	39.9
A2111	Wages and salaries in cash.....	129.6	135.9	146.0	31.0	35.4	31.0	36.5	33.0	36.8	34.1	38.6	36.4	39.9
A2112	Wages and salaries in kind.....	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A212	Social contributions	7.5	7.9	8.5	1.8	2.1	1.8	2.1	1.9	2.2	1.9	2.3	2.1	2.7
A2121	Actual social contributions	7.5	7.9	8.5	1.8	2.1	1.8	2.1	1.9	2.2	1.9	2.3	2.1	2.7
A22	Use of goods and services	115.0	142.7	150.2	36.6	30.6	40.2	27.2	44.7	35.9	35.2	29.7	49.5	36.4
A24	Interest	14.9	14.9	17.9	2.3	5.2	2.1	5.5	2.1	5.5	3.5	6.2	2.7	6.5
A241	To nonresidents	11.4	12.2	13.6	1.6	4.4	1.6	4.5	1.7	4.8	2.0	5.1	1.7	5.5
A242	To residents other than general government	3.5	2.7	4.3	0.7	0.8	0.4	1.0	0.5	0.7	1.5	1.0	1.0	1.0
A25	Subsidies	27.2	17.8	19.3	8.8	4.9	3.9	4.5	4.5	2.4	4.9	8.1	3.9	3.9
A2511	To non financial public corporations	17.7	13.8	15.9	5.2	4.2	3.3	3.0	3.2	1.9	3.8	7.3	2.9	3.3
A2512	To financial public corporations	5.0	2.4	1.9	1.4	0.6	0.4	0.8	0.6	0.5	0.5	0.5	0.5	0.6
A2521	To non financial private enterprises	1.6	1.6	1.4	0.7	0.1	0.2	0.7	0.7	0.1	0.7	0.2	0.5	0.1
A26	Grants	153.6	189.7	165.2	35.9	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2
A262	To international organizations	1.8	-	-	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A2621	Current	1.8	-	-	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A263	To other general government units	151.8	189.7	165.2	34.6	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2
A2631	Current	151.8	189.7	165.2	34.6	45.4	56.5	43.1	44.7	37.2	43.5	42.6	42.0	35.2
A27	Social benefits	19.5	17.6	17.6	3.8	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0	4.9
A2721	Social assistance benefits	19.5	17.6	17.6	3.8	4.6	4.4	4.3	4.3	4.7	4.5	4.4	4.0	4.9
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
A28	Other expense	12.4	3.3	1.8	4.1	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1
A282	Miscellaneous other expense	11.3	3.3	1.8	4.0	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1
A2821	Current	11.3	3.3	1.8	4.0	0.1	0.4	0.1	2.7	0.2	0.5	0.3	0.9	0.1
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			2012-13	2013-14				2014-15				2015-16
		2012-13	2013-14	2014-15	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sept-15 (a)
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	10.8	25.5	7.7	0.9	1.2	-22.3	-6.3	52.9	-3.2	-0.4	-13.3	24.5	5.8
A31	Net acquisition of nonfinancial assets d/	80.4	124.2	83.3	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8
A311	Fixed assets	80.4	124.2	83.3	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8
A311.1	Acquisitions: fixed assets	80.4	124.2	83.3	8.4	20.5	28.0	0.8	75.0	8.0	52.2	10.5	12.6	13.8
A32	Net acquisition of financial assets [321+322+323]	13.5	-10.4	-35.2	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3
A3202	Currency and deposits [3212+3222]	13.5	-10.4	-35.2	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3
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	13.5	-10.4	-35.2	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3
A3212	Currency and deposits	13.5	-10.4	-35.2	22.6	21.6	-13.5	-10.6	-7.9	-12.0	-10.8	-23.9	11.4	-17.3
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]	83.1	88.3	40.4	30.1	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3
A3304	Loans [3314+3324]	83.1	88.3	40.4	30.1	40.9	36.8	-3.6	14.2	-0.8	41.9	-0.1	-0.5	-9.3
A331	Domestic	15.9	35.4	-4.9	19.0	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6
A3314	Loans	15.9	35.4	-4.9	19.0	38.7	-0.6	-1.9	-0.9	-1.6	-0.7	-1.6	-1.0	-3.6
A332	Foreign	67.2	52.9	45.3	11.1	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7
A3324	Loans	67.2	52.9	45.3	11.1	2.1	37.4	-1.7	15.0	0.8	42.5	1.5	0.5	-5.7
A3M2	Change in net financial worth: transactions (=32-33) i/	-69.6	-98.7	-75.7	-7.5	-19.3	-50.3	-7.0	-22.1	-11.2	-52.6	-23.8	11.9	-8.0

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			2012-13				2013-14				2014-15				2015-16
	2012-13	2013-14	2014-15	Sep-12	Dec-12	Mar-13	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sept-15 (a)
701 GENERAL PUBLIC SERVICES <i>Executive and legislative organs, internal and external affairs, external affairs</i>	135.1	146.4	153.1	32.2	30.8	34.7	37.3	33.3	38.8	37.4	36.9	38.5	38.5	34.2	42.0	45.8
7011	100.8	114.1	120.7	22.4	23.7	25.2	29.5	23.2	33.9	23.4	33.6	30.7	29.3	24.7	36.0	35.9
70111 Executive and legislative (CS)	18.9	20.7	22.1	4.4	4.6	4.0	5.9	5.1	4.0	5.1	6.5	5.8	4.6	5.0	6.5	6.2
70112 Financial and Fiscal Affairs (CS)	58.4	63.2	66.0	13.4	14.3	15.1	15.7	13.3	21.6	11.9	16.4	13.5	16.8	14.0	21.7	24.3
70113 External Affairs (CS)	23.5	30.2	32.6	4.6	4.7	6.1	8.0	4.8	8.2	6.5	10.6	11.3	7.9	5.7	7.7	5.4
7013 General services	18.3	16.8	18.5	4.1	4.4	4.3	5.5	4.0	4.3	4.1	4.4	4.6	5.1	4.2	4.6	5.0
70131 General personnel services (CS)	2.9	3.2	3.8	0.9	0.6	0.6	0.8	0.8	0.7	0.9	0.9	0.9	0.9	0.9	1.1	1.0
70132 Overall planning and statistical services (CS)	5.0	3.5	3.5	1.0	1.6	1.0	1.3	0.9	1.0	0.9	0.8	1.1	0.9	0.8	0.8	1.0
70133 Other general services (CS)	10.3	10.1	11.2	2.2	2.2	2.7	3.4	2.4	2.6	2.3	2.8	2.6	3.4	2.5	2.7	3.0
7016 General public services n.e.c.	1.2	1.5	2.1	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.5	0.4	0.5	0.8	0.6
7017 Public debt transactions	14.9	14.0	11.4	5.5	2.5	4.9	2.0	5.7	0.3	9.5	(1.5)	2.7	3.5	4.7	0.5	4.4
703 PUBLIC ORDER AND SAFETY	37.4	37.6	40.2	10.5	8.2	9.3	9.4	9.7	8.3	10.0	9.6	10.6	9.7	10.5	9.3	11.7
7031 Police services	15.6	13.6	14.7	4.0	3.4	4.0	4.2	3.2	2.8	3.6	4.0	3.8	3.6	4.2	3.1	4.6
7032 Fire protection services	3.2	3.7	3.8	1.1	0.5	0.8	0.8	0.9	0.9	0.9	0.9	1.0	1.0	1.3	0.6	1.0
7033 Law courts	8.9	9.5	11.1	2.0	2.0	2.3	2.6	2.4	2.4	2.4	2.3	2.8	2.7	2.7	2.9	3.1
7034 Prisons	3.2	3.9	3.9	1.5	0.6	0.5	0.5	1.5	0.4	1.4	0.6	1.5	0.5	1.0	0.9	2.1
7036 Public order and safety n.e.c.	6.5	6.9	6.7	1.9	1.6	1.7	1.4	1.8	1.8	1.7	1.7	1.6	1.8	1.4	1.8	1.0
704 ECONOMIC AFFAIRS	129.2	155.7	136.1	37.0	40.7	28.0	23.6	34.7	48.3	26.1	46.6	20.4	58.9	33.2	23.6	26.7
7041 General economic, commercial, and labor affairs	8.1	9.4	8.6	2.3	1.7	2.1	2.0	2.0	1.9	2.5	3.0	1.6	2.6	2.0	2.5	2.1
7042 Agriculture, forestry, fishing, and hunting	13.4	12.0	22.0	3.7	3.0	3.1	3.6	3.7	2.8	3.0	2.6	3.9	4.9	6.4	6.8	4.6
70421 Agriculture (CS)	10.0	8.4	18.2	2.7	2.2	2.2	2.9	2.7	2.0	2.1	1.6	2.9	3.9	5.5	5.8	3.6
70422 Forestry (CS)	1.7	1.8	1.8	0.5	0.3	0.4	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.4
70423 Fishing and hunting (CS)	1.8	1.8	1.9	0.5	0.4	0.5	0.3	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.6
7043 Fuel and energy	39.9	34.7	25.8	5.7	22.4	5.8	6.0	13.7	8.6	3.6	8.8	3.7	6.4	9.5	6.2	8.5
7044 Mining, manufacturing, and construction	2.4	1.7	1.6	0.6	0.6	0.6	0.6	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
7045 Transport	34.0	40.9	59.1	12.1	6.1	9.0	6.7	10.6	8.8	11.8	9.6	6.3	40.0	8.6	4.3	5.3
70451 Road transport (CS)	33.1	35.7	24.4	11.9	5.9	8.8	6.4	8.4	8.6	9.5	9.3	6.0	6.1	8.2	4.1	5.0
70452 Water transport (CS)	0.5	4.5	0.5	0.1	0.1	0.1	0.1	2.2	0.1	2.1	0.1	0.1	0.1	0.1	0.1	0.1
70454 Air transport (CS)	0.4	0.6	34.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	33.8	0.3	0.1	0.1
7046 Communication	10.3	42.3	3.9	7.5	0.9	0.8	1.1	0.6	22.1	1.0	18.6	0.5	0.8	1.9	0.7	2.2
7047 Other industries	17.3	12.0	10.2	3.9	4.8	5.7	2.9	3.1	3.0	3.0	2.9	2.8	2.7	3.2	1.5	2.6
7048 R&D Economic affairs	2.5	2.4	2.7	0.6	0.6	0.7	0.6	0.6	0.6	0.7	0.6	0.7	0.8	0.6	0.6	0.7
7049 Economic affairs n.e.c.	1.2	0.3	2.2	0.5	0.5	0.2	0.0	0.1	0.1	0.0	0.2	0.6	0.4	0.7	0.6	0.2
705 ENVIRONMENTAL PROTECTION	18.2	20.1	19.3	4.3	4.7	5.2	4.0	4.3	6.0	4.4	5.3	3.9	5.1	4.6	5.7	5.8
706 HOUSING AND COMMUNITY AMENITIES	16.1	28.4	28.8	3.9	7.8	2.2	2.3	8.2	8.7	3.0	8.4	5.2	7.3	4.1	12.1	3.2
707 HEALTH	112.8	135.0	103.4	27.9	37.6	23.2	24.1	16.8	25.7	19.9	72.6	28.2	30.9	16.8	27.6	20.1
708 RECREATION, CULTURE, AND RELIGION	4.7	4.5	4.4	1.4	1.2	1.1	1.0	1.2	1.1	1.0	1.2	1.1	1.1	1.1	1.1	1.2
709 EDUCATION	82.1	95.1	85.4	23.2	14.9	18.1	25.9	28.1	24.4	16.4	26.2	18.2	21.9	25.1	20.2	19.8
710 SOCIAL PROTECTION	24.7	31.4	39.3	8.4	5.5	5.8	5.1	12.5	6.9	5.9	6.1	6.8	7.0	13.1	12.5	9.2
TOTAL Expenditure by Function	560.3	654.1	610.0	148.8	151.2	127.6	132.7	148.8	168.2	124.2	213.0	132.9	180.3	142.7	154.1	143.5

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 2013 - September 2015

Institutions	2012	2013	2014	Jun-13	Sep-13	Dec-13	Mar-14	Jun-14	Sep-14	Dec-14	Mar-15	Jun-15	Sep-15
Multilateral	556.4	577.5	546.1	571.3	555.5	577.5	555.0	548.1	545.9	546.1	552.1	572.1	595.2
Asian Development Bank	296.3	305.1	286.6	303.6	296.9	305.1	294.2	290.4	290.1	286.6	285.3	292.5	303.0
World Bank	238.8	249.4	235.7	247.3	236.7	249.4	238.6	236.4	235.1	235.7	241.7	254.1	265.6
OPEC	8.9	11.0	13.3	8.6	9.6	11.0	10.7	10.2	10.2	13.3	15.9	15.8	17.9
European Investment Bank	8.1	7.9	6.5	8.0	8.1	7.9	7.6	7.2	6.7	6.5	5.5	5.7	6.0
International Food Agricultural Development Organisation	4.2	4.2	3.9	3.8	4.1	4.2	4.0	4.0	3.9	3.9	3.8	4.0	2.8
Bilateral	363.4	410.3	483.7	377.0	370.9	410.3	399.6	418.1	438.9	483.7	490.9	506.1	504.5
French Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Government of the People's Republic of China	296.0	346.3	420.6	315.2	308.3	346.3	335.1	350.6	373.1	420.6	426.6	439.4	432.0
Japanese International Co-operation Agency (JICA)	67.3	64.0	63.1	61.8	62.5	64.0	64.5	67.6	65.7	63.1	64.2	66.7	72.5
Total External Debt	919.8	987.8	1,029.8	948.3	926.3	987.8	954.6	966.2	984.8	1,029.8	1,043.0	1,078.2	1,099.7
Total Domestic Debt	39.5	35.8	50.1	37.4	36.1	35.8	34.2	49.2	50.8	50.1	48.5	47.9	44.3
Total Government Debt	959.3	1,023.7	1,079.9	985.7	962.4	1,023.7	988.8	1,015.5	1,035.5	1,079.9	1,091.5	1,126.1	1,144.0
<i>GDP \$000' (Nominal)</i>	<i>1,834.4</i>	<i>1,859.7</i>	<i>1,921.5</i>										
Total External Debt as % of GDP:	50.1	53.1	53.6										
Total Government Debt as % of GDP	52.3	55.0	56.2										

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