

# Samoa Public Financial Management Profile



## Introduction

This note presents a series of charts which provide an **overview** of Samoa's recent public financial management (PFM) performance based on this country's 2014 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Samoa's performance and the performance of the other twenty-three countries that had PEFA assessments published in 2014-2015. All analyses have been prepared using results reported from using the 2011 PEFA methodology.

## Overall PFM performance

Individual country PFM performance has been determined by applying the following points scale to reported individual performance indicator (PI) scores as presented in Table 1. No points were allocated to PIs that were not scored because either data was unavailable, a D score was given or the PI was not applicable.

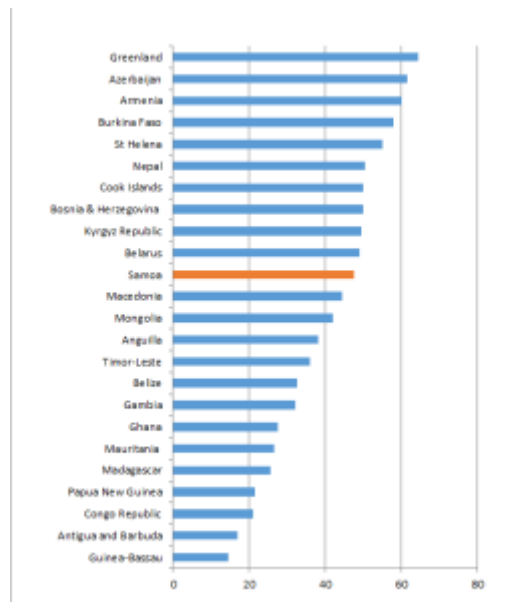
**Table 1: PI scoring methodology**

PEFA PI score	Points allocated
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A	3
B+	2.5
B	2
C+	1.5
C	1
D+	.5
D	0

The graph in Figure 1 below shows Samoa's overall score was ranked 11th out of the twenty-four countries.

**Figure 1: Aggregate PEFA scores for 24 countries**



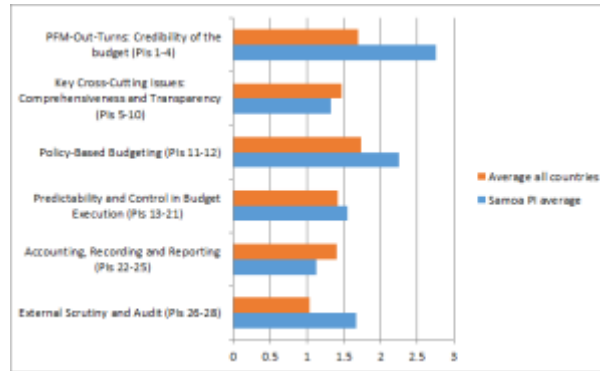
Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Samoa's overall score was 47.5 points.

**Table 2: Distribution of country PFM performance levels**

PFM performance	Overall Scores	Number of countries
Very strong	66.37-84	0
Strong	49.57-66.36	8
Moderate	32.77-49.56	7



**Figure 3: Samoa key PFM activity comparisons**



Four key PFM activities recorded scores above the country average whilst the remaining two key PFM activities recorded scores below the country average.

### **PEFA ASSESSMENT**

You can download the 2014 PEFA assessment for Samoa [here](#).