



GOVERNMENT FINANCE STATISTICS

December 2025 Quarter

Special Points of Interest

Net Lending /borrowing Deficit

SAT \$-0.1 m

Net operating balance:

SAT \$43.3 m

Total Revenue:

SAT \$256.7 m

Total Operating Expenses:

SAT \$213.4 m

Non-Financial Assets:

SAT \$43.4 m

Government Debt:

SAT \$725.9 m

Published Date:

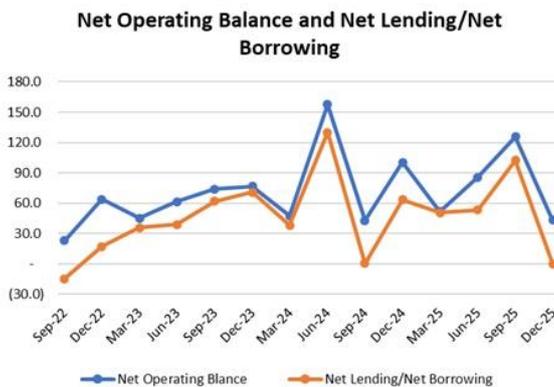
27th February 2026

Overview

The Government's central budgetary operations recorded a Net Operating Balance (NOB) surplus of \$43.3 million in the December 2025 quarter. However, fiscal pressures intensified, with total revenues declining by 9.8 percent and expenses increasing by 15.9 percent compared to the December 2024 quarter.

Net Lending/Borrowing (NLB) shifted to a marginal deficit of \$0.1 million, reflecting higher capital investment amounting to \$43.4 million, largely absorbed the operating surplus.

Chart 1: Net Operating Balance & Net Lending / Borrowing Balance, Sept 22-Dec 2025



REVENUE:

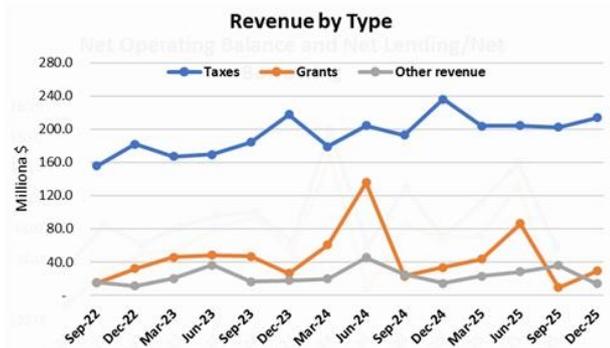
In December 2025, the Budgetary Central Government recorded total revenues of \$256.7 million, a decline of \$22.7 million compared to December 2024. The contraction was primarily driven by lower tax collections and reduced grant inflows.

Key Components in details:

- **Total Taxes: \$213.5 million** (83.2% of total revenue; ↓9.6%)
 - **Income, profits & capital gains:** \$58.9 million (↑10.5%). The growth was largely attributed to higher corporate tax collection.

- **Goods & services Tax :** \$126.2 million (↓19.7%);VAT accounted for \$81.8 million, excises contributed \$43.8 million, and specific services taxes declined to \$0.6 million.
- **International trade taxes:** \$28.4 million (↑ 10.7%); Customs duties remain steady recording a slight increase.
- **Grants:** \$29.3 million (11.4% of revenue; ↓ 13.0%)-decreased by \$4.4 million compared to the same period of 2024
- **Other Revenue: \$13.8 million** (5.4% of revenue; ↓6.0%)
 - **Property income:** increased from \$3.4 million → \$3.9million (↑13.9%)
 - **Sales of goods & services:** declined slightly from \$11.1 million → \$9.7 million (↓12.2%).
 - **Fines & penalties:** \$0.2 million (↓1.8%)

Chart 2: Revenue by Type, Sept 22-Dec 2025



EXPENDITURE BY TYPE:

Total expenditure rose from \$221.2 in December 2024 to \$256.8 in December 2025 (16.1 percent). This growth reflects a combination of higher operating costs and greater investment in nonfinancial assets. total operating expenses, these climbed from \$184.1 in December 2024 to \$213.4 in December 2025. The increase was driven primarily by higher compensation of employees, grants to other government units and Social benefits also grew, reflecting an expansion of assistance

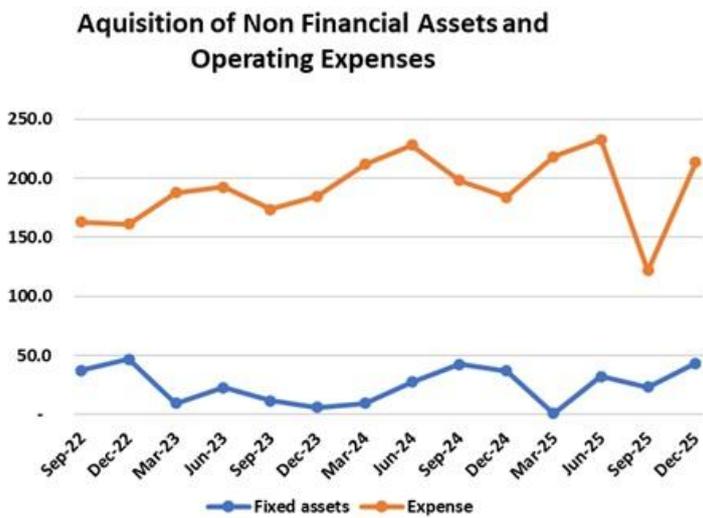


programs. These increases outweighed reductions in the use of goods and services and other expenses, resulting in a net rise in operating costs. Meanwhile, investment in nonfinancial assets also expanded, from \$37.1 in December 2024 to \$43.4 in December 2025 reflecting a focus on additional investment and infrastructure development.

Key Components in details

- **Compensation of employees:** \$73.8 million → \$80.8 million (↑ 7.0 million, ↑ 9.5%) Largest expense component, showing steady growth.
- **Use of goods and services:** \$56.1 million → \$51.3 million (↓ 4.8 million, ↓ 8.6%) Suggesting efficiency or reduced procurement.
- **Interest payments:** \$2.2 million → 2.2 million (↑ 0.01 million, ↑ 0.5%)
- **Grants (to other government units):** \$39.4 million → \$64.1 million (↑ 24.7 million, ↑ 62.6%)
- **Social benefits:** \$9.1 million → \$13.2 million (↑ 4.1 million, ↑ 45.1%) Expanded, reflecting stronger social support programs.
- **Other expense:** \$3.4 million → \$1.6 million (↓ 1.8 million, ↓ 53.2%)

Chart 3: Expenses by Type & NFA, Sept 22-Dec 2025

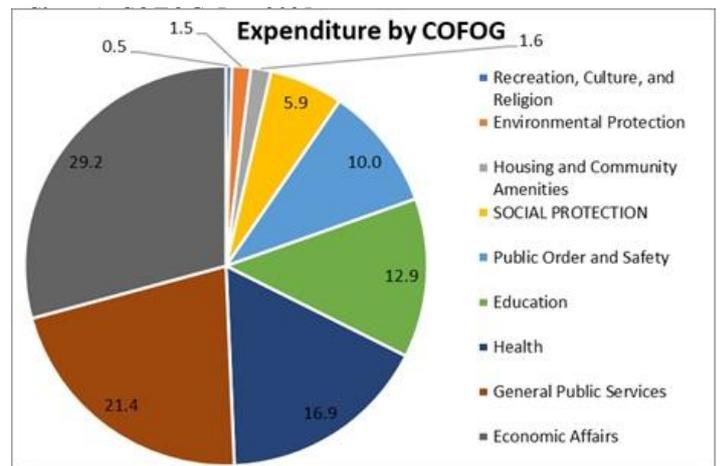


EXPENDITURE BY FUNCTION:

In December 2025, total government expenditure by function reached \$256.8 million, compared with \$221.2 million in December 2024. This represents an increase of \$35.6 million, or 16.1% year-on-year. The growth was driven largely by higher allocations to economic affairs, which more than doubled, alongside notable increases in health and education. Overall, the expenditure profile shows a rebalancing of government resources, with stronger emphasis on growth-oriented and service-delivery functions.

Key Components in details

- **Economic Affairs:** \$36.1 million → \$75.1 million (↑ 39.0 million)
- **General Public Services:** \$66.9 million → \$55.0 million (↓ 11.9 million, ↓ 17.7%)
- **Health:** \$37.6 million → \$43.4 million (↑ 5.8 million, +15.3%)
- **Education:** \$28.0 million → \$33.1 million (↑ 5.1 million, ↑ 18.2%)
- **Public Order and Safety:** \$21.0 million → \$25.7 million (↑ 4.7 million, ↑ 22.2%)
- **Social Protection:** \$22.3 million → \$15.3 million (↓ 7.1 million, ↓ 31.7%)
- **Environmental Protection:** \$5.0 million → \$3.9 million (↓ 1.2 million, ↓ 23.5%)
- **Housing and Community Amenities:** \$3.0 million → \$4.2 million (↑ 1.2 million, ↑ 39.0%)
- **Recreation, Culture, and Religion:** \$1.2 → \$1.3 (↑ 0.03 million, ↑ 2.6%)



GOVERNMENT DEBT:

By December 2025 Quarter, Samoa’s total government debt stood at \$725.9 million decreasing by 9.5% (\$75.9 million) from \$801.9 million in December 2024. This reduction highlights the government’s active debt management strategies, including repayments and consolidation across both external and domestic liabilities.

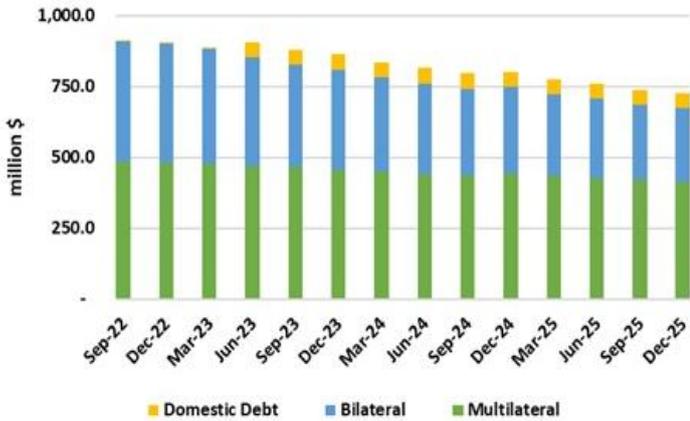
Key Components in details

- **External Debt:** Drop from \$749.4 million → \$675.3 million (↓ \$74.1 million; ↓ 9.9%)
 - **Multilateral Institutions**
 - ❖ Asian Development Bank (ADB): \$158.7 million → \$142.2 million (↓\$16.5 million; ↓10.4%)
 - ❖ World Bank: \$264.9 million → \$253.9 million (↓\$11.0 million; ↓ 4.2%)
 - ❖ OPEC Fund: \$13.8 million → \$11.3 million (↓ \$2.5 million; ↓18.0%)
 - ❖ European Investment Bank (EIB): \$1.9 million → \$1.8 million (↓ \$0.1 million; ↓7.1%)



- ❖ IFAD: \$2.4 million → \$2.2 million (↓ \$0.2 million; ↓7.8%)
- **Bilateral Agreements**
 - ❖ People’s Republic of China (PRC): \$258.6 million → \$220.1 million (↓ \$38.4 million; ↓14.9%)
 - ❖ Japan (JICA): \$53.9 million → \$48.5 million (↓ \$5.4 million; ↓10.0%)
- **Domestic Debt:** Drop from \$52.5 million → \$50.7million (↓ \$1.8 million; ↓3.4%).

Chart 5: Government Debt, Sept 22-Dec 2025



Notes on Data and Methodology

The detailed data presented in this report allow for in-depth analysis of government operations across specific areas such as taxation, expenditure levels, and borrowing. The Government Finance Statistics (GFS) framework is harmonized with other macroeconomic statistical systems, including the System of National Accounts (SNA). This integration enables comprehensive assessments of government performance within the broader economy and supports international comparisons—for example, evaluating tax and expenditure ratios relative to GDP across countries.

The Bureau continues to refine and improve the GFS framework to ensure full compliance with the IMF’s Government Finance Statistics Manual (GFSM) 2014. These ongoing enhancements guarantee that the latest methodologies and information are consistently applied and reflected in this publication.

This report provides the most up-to-date data on government financial operations and activities, presented in the following tables:

- **Table 1:** Statement of Operations (Sept 2022 – Dec 2025)
- **Table 2:** Revenue (Sept 2022 – Dec 2025)
- **Table 3:** Expenditure (Sept 2022 – Dec 2025)
- **Table 4:** Transactions in Assets and Liabilities (Sept 2022 – Dec 2025)
- **Table 5:** Expenditure by Function of Government (Sept 2022 – Dec 2025)
- **Table 6:** Total Government Debt (Sept 2022 – Dec 2025)



Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year							2023-24				2024-25				2025-26		
		2022-23	2023-24	2024-25	Sept-22	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25	
	TRANSACTIONS AFFECTING NET WORTH:																		
1	Revenue	898.8	1,154.6	1,114.1	186.1	225.3	233.1	254.3	247.9	261.6	259.2	385.9	241.0	284.6	270.0	318.5	247.5	256.7	
11	Taxes	673.9	784.9	836.5	155.6	181.6	167.0	169.7	184.2	217.4	179.0	204.3	192.8	236.2	203.5	204.0	202.4	213.5	
13	Grants	141.3	269.9	186.6	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	9.4	29.3	
14	Other revenue	83.6	99.8	91.0	15.7	11.4	20.1	36.4	16.6	17.8	19.7	45.7	24.9	14.7	23.2	28.2	35.7	13.8	
2	Expense	705.0	798.5	833.3	163.0	161.3	188.0	192.7	173.9	184.7	211.7	228.2	198.1	184.1	218.3	232.8	122.0	213.4	
21	Compensation of employees	278.8	295.9	315.1	63.7	74.4	64.2	76.5	66.1	81.5	78.1	70.2	81.8	73.8	82.9	76.6	76.0	80.8	
22	Use of goods and services	187.9	255.1	232.2	46.4	44.0	50.4	47.2	43.5	48.8	55.5	107.2	52.4	56.1	50.2	73.5	28.9	51.3	
24	Interest	12.7	14.4	12.8	4.7	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9	2.2	
25	Subsidies	2.4	5.8	6.5	0.5	1.2	0.4	0.3	0.1	4.9	0.0	0.8	0.2	0.0	6.0	0.4	0.0	0.2	
26	Grants	178.2	185.5	221.6	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1	
27	Social benefits	35.6	34.7	35.7	7.7	5.3	10.6	12.0	9.1	8.9	8.6	8.0	7.0	9.1	9.5	10.1	8.9	13.2	
28	Other expense	9.4	7.2	9.4	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6	
NOB	Net operating balance	193.8	356.1	280.8	23.1	64.0	45.1	61.6	74.0	76.9	47.5	157.7	42.9	100.5	51.7	85.7	125.5	43.3	
	TRANSACTIONS IN NONFINANCIAL ASSETS:																		
31	Net Acquisition of Nonfinancial Assets	116.7	55.1	113.1	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	23.2	43.4	
311	Fixed assets	116.7	55.1	113.1	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.00	32.4	23.2	43.4	
2M	Expenditure (A2+A31).....	821.8	853.6	946.4	200.7	208.2	197.4	215.5	185.8	190.9	221.1	255.8	240.6	221.2	219.3	265.2	145.2	256.8	
NLB	Net lending / Net borrowing	77.1	301.0	167.7	-14.5	17.1	35.7	38.8	62.1	70.7	38.1	130.1	0.3	63.4	50.7	53.3	102.4	-0.1	
	(FINANCING):																		
32	Net acquisition of financial assets	5.8	216.0	87.6	-42.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6	-11.8	
321	Domestic	5.8	216.0	87.6	-42.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6	-11.8	
33	Net incurrence of liabilities	(71.3)	(85.0)	(80.1)	-28.0	-2.9	-28.5	-11.8	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7	-11.7	
331	Domestic	(1.1)	(2.1)	(1.7)	-0.3	-0.3	-0.3	-0.3	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	
332	Foreign	(70.2)	(82.9)	(78.4)	-27.8	-2.6	-28.2	-11.6	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3	-11.3	
NLBz	Overall statistical discrepancy: NLB vs Financing (32-33-NLB)	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	0.0	0.0	0.0	0.0	
	GDP Estimates (nominal) (financial Year)	2,854.2	3,240.6	3,584.9	662.7	710.8	735.2	745.5	813.6	816.9	801.0	809.0	903.6	941.8	866.0	873.5	910.6	898.0	
	Indicators as % of GDP																		
	<i>Net Operating Balance</i>	6.8	11.0	7.8	3.5	9.0	6.1	8.3	9.1	9.4	5.9	19.5	4.7	10.7	6.0	9.8	13.8	4.8	
	<i>Net Lending / Borrowing</i>	2.7	9.3	4.7	-2.2	2.4	4.9	5.2	7.6	8.7	4.8	16.1	0.0	6.7	5.9	6.1	11.2	0.0	
	<i>Debt Service Ratio</i>	3.0	2.7	2.5	4.6	1.9	4.5	1.8	4.0	1.7	4.0	1.7	3.6	1.5	3.3	1.6	3.1	1.5	
	<i>Total Revenue & Grants</i>	31.5	35.6	31.1	28.1	31.7	31.7	34.1	30.5	32.0	32.4	47.7	26.7	30.2	31.2	36.5	27.2	28.6	
	<i>Total Expense</i>	24.7	24.6	23.2	24.6	22.7	25.6	25.8	21.4	22.6	26.4	28.2	21.9	19.5	25.2	26.7	13.4	23.8	
	Revenue component as % of total revenue																		
	<i>Taxes</i>	75.0	68.0	75.1	83.6	80.6	71.6	66.7	74.3	83.1	69.0	52.9	80.0	83.0	75.4	64.1	81.8	83.2	
	<i>Grants</i>	15.7	23.4	16.7	8.0	14.3	19.7	18.9	19.0	10.1	23.4	35.2	9.7	11.8	16.0	27.1	3.8	11.4	
	<i>Other revenue</i>	9.3	8.6	8.2	8.4	5.1	8.6	14.3	6.7	6.8	7.6	11.8	10.3	5.2	8.6	8.9	14.4	5.4	
	Expense component as % of total expense																		
	<i>Compensation of employees</i>	39.5	37.1	37.8	39.1	46.1	34.1	39.7	38.0	44.1	36.9	30.8	41.3	40.1	38.0	32.9	62.3	37.9	
	<i>Use of goods and services</i>	26.7	31.9	27.9	28.5	27.3	26.8	24.5	25.0	26.4	26.2	47.0	26.5	30.5	23.0	31.6	23.7	24.0	
	<i>Interest</i>	1.8	1.8	1.5	2.9	1.0	2.4	1.0	2.9	1.2	2.2	1.0	2.2	1.2	1.9	0.9	3.2	1.0	
	<i>Subsidies</i>	0.3	0.7	0.8	0.3	0.8	0.2	0.1	0.0	2.6	0.0	0.4	0.1	0.0	2.7	0.2	0.0	0.1	
	<i>Grants</i>	25.3	23.2	26.6	23.2	20.4	29.2	27.3	27.7	20.0	29.8	16.4	25.5	21.4	29.3	29.1	2.7	30.0	
	<i>Social benefits</i>	5.1	4.3	4.3	4.7	3.3	5.7	6.2	5.3	4.8	4.1	3.5	3.5	4.9	4.4	4.3	7.3	6.2	
	<i>Other expense</i>	1.3	0.9	1.1	1.3	1.2	1.6	1.2	1.0	0.8	0.8	0.9	0.9	1.9	0.8	1.1	0.9	0.8	

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

Revisions

Table 2: Revenue by Type

REVENUE		Financial Year			2022-23				2023-24				2024-25				2025-26	
		2022-23	2023-24	2024-25	Sept-22	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25
1	REVENUE	898.8	1,154.6	1,114.1	186.1	225.3	233.1	254.3	247.9	261.6	259.2	385.9	241.0	284.6	270.0	318.5	247.5	256.7
11	Taxes	673.9	784.9	836.5	155.6	181.6	167.0	169.7	184.2	217.4	179.0	204.3	192.8	236.2	203.5	204.0	202.4	213.5
111	Taxes on income, profits, and capital gains	140.1	182.9	214.4	35.3	37.7	37.7	29.4	45.7	46.2	44.9	46.0	58.3	53.3	55.2	47.5	55.2	58.9
1111	Payable by individuals	75.7	89.8	101.4	17.3	20.5	20.7	17.3	21.0	23.6	23.7	21.5	26.0	24.2	26.2	24.9	23.4	25.0
1112	Payable by corporations and other enterprises.....	64.4	93.1	113.0	18.0	17.2	17.0	12.1	24.7	22.6	21.2	24.6	32.2	29.1	29.0	22.6	31.8	34.0
113	Taxes on property	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	0.0	0.0	0.0	0.0
114	Taxes on goods and services	450.0	515.1	533.9	101.1	119.8	109.1	120.0	115.0	148.7	114.8	136.5	112.7	157.2	128.5	135.4	123.9	126.2
1141	General taxes on goods and services (Value-added Taxes.....)	281.5	316.6	322.7	64.0	77.5	67.9	72.1	76.0	86.0	73.8	80.8	74.4	93.6	77.1	77.6	76.0	81.8
1142	Excises	158.6	179.4	190.7	34.0	41.3	36.7	46.7	34.8	54.9	39.1	50.7	36.6	52.8	48.3	53.1	39.9	43.8
1144	Taxes on specific services	9.9	19.1	20.5	3.2	1.0	4.5	1.2	4.3	7.8	2.0	5.0	1.8	10.8	3.2	4.7	7.9	0.6
1145	Taxes on use of goods, permission to use goods	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	0.0	0.0	0.0	0.0
115	Taxes on international trade and transactions	83.9	86.9	88.2	19.2	24.1	20.2	20.3	23.5	22.4	19.2	21.8	21.8	25.6	19.8	21.1	23.3	28.4
1151	Customs and other import duties	83.9	86.9	88.2	19.2	24.1	20.2	20.3	23.5	22.4	19.2	21.8	21.8	25.6	19.8	21.1	23.3	28.4
13	Grants	141.3	269.9	186.6	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	9.4	29.3
131	From foreign governments	141.3	269.9	186.6	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	9.4	29.3
1311	Current	141.3	269.9	186.6	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	9.4	29.3
14	Other revenue	83.6	99.8	91.0	15.7	11.4	20.1	36.4	16.6	17.8	19.7	45.7	24.9	14.7	23.2	28.2	35.7	13.8
141	Property income	16.3	36.7	22.6	2.2	2.4	7.7	4.0	2.1	9.7	9.0	15.9	7.4	3.4	7.8	4.0	21.0	3.9
1411	Interest	4.5	14.4	9.3	0.6	0.9	1.5	1.5	1.5	7.7	2.2	3.0	1.7	2.1	2.3	3.1	1.8	2.5
1412	Dividends	11.6	21.7	12.9	1.6	1.4	6.1	2.4	0.3	1.9	6.7	12.8	5.6	1.2	5.3	0.7	18.3	1.3
1415	Rent	0.1	0.6	0.4	0.0	0.0	0.0	0.0	0.3	0.1	0.1	0.0	0.1	0.1	0.2	0.1	0.8	0.0
142	Sales of goods and services	66.7	62.5	66.1	13.4	8.9	12.3	32.2	14.3	8.0	10.6	29.6	16.0	11.1	15.0	24.1	14.5	9.7
1422	Administrative fees	33.8	33.0	31.0	3.4	2.5	4.7	23.1	2.2	2.5	5.2	23.1	3.4	3.2	7.3	17.1	8.5	2.9
1423	Incidental sales by nonmarket establishments	33.0	29.5	35.1	10.0	6.3	7.6	9.1	12.1	5.5	5.4	6.5	12.6	7.9	7.7	7.0	6.0	6.8
143	Fines, penalties, and forfeits	0.6	0.6	2.3	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2	1.5	0.2	0.4	0.2	0.2	0.2
145	Miscellaneous and unidentified revenue	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	0.0	0.0	0.0	0.0

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

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Table 3: Expense by Type

EXPENSES		Financial Year			2022-23				2023-24				2024-25				2025-26	
		2022-23	2023-24	2024-25	Sept-22	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25
2	EXPENSE	705.0	798.5	833.3	163.0	161.3	188.0	192.7	173.9	184.7	211.7	228.2	198.1	184.1	218.3	232.8	122.0	213.4
21	Compensation of employees	278.8	295.9	315.1	63.7	74.4	64.2	76.5	66.1	81.5	78.1	70.2	81.8	73.8	82.9	76.6	76.0	80.8
211	Wages and salaries	252.0	267.1	284.7	57.6	67.3	58.1	69.1	59.7	73.4	70.5	63.5	74.0	66.7	74.8	69.2	68.6	73.0
212	Social contributions	26.7	28.8	30.3	6.1	7.2	6.1	7.3	6.4	8.1	7.5	6.8	7.9	7.1	8.0	7.4	7.3	7.8
22	Use of goods and services	187.9	255.1	232.2	46.4	44.0	50.4	47.2	43.5	48.8	55.5	107.2	52.4	56.1	50.2	73.5	28.9	51.3
24	Interest	12.7	14.4	12.8	4.7	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9	2.2
241	To nonresidents	12.6	11.6	10.2	4.7	1.5	4.5	1.8	4.4	1.5	4.0	1.6	3.7	1.5	3.5	1.4	3.2	1.6
242	To residents other than general government	0.1	2.8	2.6	0.0	0.0	0.0	0.0	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6
25	Subsidies	2.4	5.8	6.5	0.5	1.2	0.4	0.3	0.1	4.9	0.0	0.8	0.2	0.0	6.0	0.4	0.0	0.2
251	To public corporations	2.1	5.1	6.1	0.5	1.2	0.4	0.0	0.0	4.9	0.0	0.2	0.1	0.0	6.0	0.0	0.0	0.0
252	To private enterprises	0.3	0.7	0.4	0.1	0.0	0.0	0.3	0.1	0.0	0.0	0.6	0.1	0.0	0.0	0.4	0.0	0.2
26	Grants	178.2	185.5	221.6	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1
262	To international organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2621	Current	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
263	To other general government units	178.2	185.5	221.6	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1
2631	Current	178.2	185.5	221.6	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1
27	Social benefits	35.6	34.7	35.7	7.7	5.3	10.6	12.0	9.1	8.9	8.6	8.0	7.0	9.1	9.5	10.1	8.9	13.2
272	Social security benefits	35.0	33.4	34.6	7.6	5.1	10.5	11.8	8.9	8.6	8.3	7.5	6.7	8.9	9.4	9.7	8.7	12.7
273	Social assistance benefits	0.6	1.3	1.1	0.1	0.2	0.1	0.2	0.2	0.3	0.3	0.5	0.3	0.2	0.2	0.4	0.1	0.5
28	Other expense	9.4	7.2	9.4	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6
281	Property expense other than interest	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	0.0	0.0	0.0	0.0
282	Miscellaneous other expense	9.4	7.2	9.4	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6
2821	Current	9.4	7.2	9.4	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6
2822	Capital	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	0.0	0.0	0.0	0.0

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

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Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year			2022-23				2023-24				2024-25				2025-26	
		2022-23	2023-24	2024-25	Sept-22	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25
3	CHANGE IN NET WORTH: TRANSACTIONS c/	193.8	356.1	280.8	23.1	64.0	45.1	61.6	74.0	76.9	47.5	157.7	42.9	100.5	51.7	85.7	125.5	43.3
31	Net acquisition of nonfinancial assets d/	116.7	55.1	113.1	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	23.2	43.4
311	Fixed assets	116.7	55.1	113.1	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	23.2	43.4
3,111	Acquisitions: fixed assets	116.7	55.1	113.1	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	23.2	43.4
32	Net acquisition of financial assets [321+322+323]	5.8	216.0	87.6	-42.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6	-11.8
3202	Currency and deposits [3212+3222]	5.8	216.0	87.6	-42.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6	-11.8
321	Domestic	5.8	216.0	87.6	-42.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6	-11.8
3,212	Currency and deposits	5.8	216.0	87.6	-42.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6	-11.8
33	Net incurrence of liabilities [331+332]	-71.3	-85.0	-80.1	-28.0	-2.9	-28.5	-11.8	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7	-11.7
3,304	Loans [3314+3324]	-71.3	-85.0	-80.1	-28.0	-2.9	-28.5	-11.8	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7	-11.7
331	Domestic	-1.1	-2.1	-1.7	-0.3	-0.3	-0.3	-0.3	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4
3,314	Loans	-1.1	-2.1	-1.7	-0.3	-0.3	-0.3	-0.3	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4
332	Foreign	-70.2	-82.9	-78.4	-27.8	-2.6	-28.2	-11.6	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3	-11.3
3,324	Loans	-70.2	-82.9	-78.4	-27.8	-2.6	-28.2	-11.6	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3	-11.3
3M2	Change in net financial worth: transactions (=32-33) i/	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	0.0	0.0	0.0	0.0

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

Table 5: Expenditure by Function of Government

EXPENDITURE BY FUNCTION OF GOVERNMENT		Financial Year			2022-23				2023-24				2024-25				2025-26	
		2022-23	2023-24	2024-25	Sep-22	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25
7	TOTAL Expenditure by Function	821.8	853.6	946.4	200.7	208.2	197.4	215.5	185.8	190.9	221.1	255.8	240.6	221.2	219.3	265.2	145.2	256.8
701	GENERAL PUBLIC SERVICES	179.3	175.1	258.6	54.6	39.8	44.0	41.0	45.6	36.6	51.3	41.5	67.2	66.9	47.2	77.3	36.2	55.0
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	105.9	120.9	159.3	29.0	23.6	28.9	24.4	28.7	23.3	38.0	30.9	43.2	33.8	31.0	51.4	22.6	44.5
70111	Executive and legislative (CS)	26.5	28.2	36.3	7.4	6.5	5.5	7.1	7.6	7.4	7.3	5.9	12.2	6.9	7.6	9.6	4.8	8.2
70112	Financial and Fiscal Affairs (CS)	57.2	65.9	94.9	16.1	12.3	16.7	12.1	15.3	7.7	24.8	18.0	24.2	20.5	17.4	32.6	11.6	29.4
70113	External Affairs (CS)	22.2	26.9	28.2	5.5	4.9	6.7	5.2	5.8	8.2	5.9	7.0	6.7	6.4	5.9	9.2	6.3	6.9
7013	General services	56.5	36.1	80.5	20.1	13.8	9.0	13.6	10.9	10.1	7.8	7.4	18.9	30.1	11.1	20.4	7.9	4.9
70131	General personnel services (CS)	9.3	10.3	19.5	2.5	1.7	2.4	2.6	2.7	2.7	2.4	2.5	4.5	4.8	4.8	5.4	2.9	3.9
70132	Overall planning and statistical services (CS)	4.0	3.6	4.9	0.9	1.0	1.0	1.1	0.8	1.3	0.9	0.6	1.1	0.7	1.0	2.1	0.9	0.9
70133	Other genral services (CS)	43.2	22.3	56.1	16.7	11.1	5.6	9.9	7.3	6.1	4.6	4.3	13.3	24.6	5.3	12.9	4.2	0.1
7016	General public services n.e.c.	4.1	3.7	5.9	0.6	0.8	1.5	1.1	0.9	1.0	0.8	0.9	0.8	0.8	1.0	3.3	1.8	3.3
7017	Public debt transactions	12.7	14.4	12.8	4.7	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9	2.2
703	PUBLIC ORDER AND SAFETY	66.5	72.7	83.8	15.4	17.4	18.3	15.4	17.7	19.3	20.3	15.4	23.8	21.0	20.0	18.9	13.5	25.7
7031	Police services	17.3	19.5	21.8	4.4	5.0	4.9	3.0	4.9	5.7	6.0	2.9	6.9	6.6	6.0	2.3	4.9	6.6
7032	Fire protection services	12.9	13.8	14.3	3.3	3.2	4.3	2.1	3.5	3.4	4.6	2.3	3.6	3.6	3.6	3.6	2.2	7.5
7033	Law courts	18.1	18.9	24.6	3.9	4.2	4.6	5.5	4.9	4.8	4.5	4.7	7.6	5.0	5.1	6.9	4.5	6.9
7034	Prisons	6.7	7.3	7.8	1.5	1.8	1.5	1.8	1.7	2.1	1.8	1.8	2.0	1.9	2.1	1.9	1.7	1.7
7036	Public order and safety n.e.c.	11.4	13.2	15.3	2.2	3.1	3.0	3.0	2.7	3.2	3.5	3.8	3.8	4.0	3.1	4.3	0.2	3.0
704	ECONOMIC AFFAIRS	172.7	150.5	168.9	46.1	55.6	33.1	37.9	29.0	30.0	35.4	56.1	47.3	36.1	32.8	52.7	29.1	75.1
7041	General economic, commercial, and labor affairs	15.2	15.2	15.6	4.1	4.3	3.3	3.5	4.3	2.6	2.5	5.9	6.8	3.0	2.0	3.8	2.5	3.0
7042	Agriculture, forestry, fishing, and hunting	38.7	22.7	55.9	10.0	11.3	6.0	11.3	6.4	4.6	5.4	6.3	23.0	15.5	4.6	12.8	21.2	41.8
70421	Agriculture (CS)	34.8	18.7	22.9	9.3	10.4	5.2	9.9	5.7	3.6	4.5	4.9	4.5	4.4	3.2	10.8	20.0	14.6
70422	Forestry (CS)	2.0	2.0	30.8	0.4	0.5	0.4	0.7	0.4	0.5	0.5	0.6	18.0	10.7	1.0	1.1	0.8	26.7
70423	Fishing and hunting (CS)	1.9	2.0	2.2	0.3	0.4	0.4	0.7	0.4	0.5	0.4	0.7	0.5	0.4	0.5	0.8	0.4	0.5
7043	Fuel and energy	19.3	5.4	2.1	5.8	7.4	0.2	5.9	2.5	2.5	0.1	0.2	-	-	2.1	0.0	-	-
7044	Mining, manufacturing, and construction	1.7	2.7	2.3	0.5	0.6	0.6	0.0	0.5	0.6	0.7	0.9	0.6	0.6	0.6	0.5	0.5	0.7
7045	Transport	56.0	82.7	42.7	14.6	17.0	14.1	10.4	10.5	14.1	19.5	38.7	10.3	10.5	8.0	13.9	1.5	19.3
70451	Road transport (CS)	54.2	79.9	37.1	14.3	16.7	13.6	9.6	9.4	13.5	18.9	38.0	9.2	8.4	6.6	12.9	0.1	17.8
70452	Water transport (CS)	0.7	0.8	0.8	0.1	0.2	0.2	0.3	0.1	0.2	0.2	0.3	0.2	0.2	0.2	0.3	0.2	0.2
70454	Air transport (CS)	1.1	2.0	4.8	0.1	0.1	0.3	0.5	0.9	0.4	0.4	0.3	0.9	1.9	1.2	0.7	1.3	1.3
7046	Communication	6.8	7.7	6.9	1.5	1.5	2.4	1.4	1.8	1.6	2.2	2.1	1.6	1.6	1.7	2.0	0.7	2.9
7047	Other industries	22.9	7.1	9.6	6.9	8.2	4.7	3.1	1.8	1.8	2.7	0.9	2.7	2.3	2.3	2.3	-	5.7
7048	R&D Economic affairs	4.5	2.9	4.5	0.8	2.6	0.9	0.2	0.8	1.0	1.0	0.0	1.0	0.9	1.1	1.4	1.0	1.1
7049	Economic affairs n.e.c.	7.6	4.1	29.4	1.8	2.8	0.8	2.2	0.5	1.2	1.4	1.1	1.4	1.7	10.2	16.1	1.8	0.6
705	ENVIRONMENTAL PROTECTION	22.1	37.5	24.1	4.7	5.8	5.8	5.9	4.4	7.4	5.1	20.5	4.5	5.0	4.3	10.3	3.0	3.9
706	HOUSING AND COMMUNITY AMENITIES	26.1	14.5	16.3	6.9	10.9	4.6	3.7	1.9	6.4	3.6	2.7	3.2	3.0	6.4	3.7	1.5	4.2
707	HEALTH	145.4	160.1	165.2	33.8	40.1	36.1	35.4	34.3	38.7	35.3	51.7	35.3	37.6	41.3	51.0	28.5	43.4
708	RECREATION, CULTURE, AND RELIGION	6.1	4.6	5.1	1.3	1.4	1.3	2.1	1.1	1.4	1.1	0.9	1.2	1.2	1.5	1.2	1.1	1.3
709	EDUCATION	129.9	146.8	142.4	24.8	26.3	30.6	48.2	26.3	32.5	49.7	38.3	35.2	28.0	46.7	32.5	20.9	33.1
710	SOCIAL PROTECTION	73.7	91.9	82.0	13.0	11.1	23.8	25.9	25.3	18.6	19.4	28.6	22.8	22.3	19.3	17.7	11.3	15.3

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

