



# GOVERNMENT FINANCE STATISTICS

## June 2025 QUARTER

with Compliments  
of the

**GOVERNMENT  
STATISTICIAN**

### Key Points of Interest

Financial Year  
2024-25

Compared to FY23/24

Net Operating Balance  
\$253.5 m (↓ 28.8%)

Net Lending/ Borrowing  
\$167.7 m (↓ 44.3%)

Total Revenue  
\$1,064.9m (↓ 7.8%)

Total Expenditure  
\$897.1m (↑ 5.1%)

NFAs  
\$85.7 m (↑ 55.5%)

Operating expenses  
\$811.4m (↑ 1.6%)

Government Debt  
\$760.4m (↓ 6.7%)

### June 2025 Quarter

Compared to June 2024

Net Operating Balance  
\$57.9m (↓ 63.3%)

Net Lending/ Borrowing  
\$53.3m (↓ 59.1%)

Total Revenue  
\$269.5m (↓ 30.2%)

Total Expenditure  
\$216.2m (↓ 15.5%)

Operating Expense  
\$211.6m (↓ 7.3%)

NFAs  
\$4.6m (↓ 83.4%)

*Published:*

2<sup>nd</sup> September 2025

## Overview

### FISCAL YEAR 2024/2025:

Samoa's budgetary central government recorded a net operating surplus of \$253.5 million, a decline of 28.8% from the prior year's \$356.1 million. The fall was primarily due to a sharp reduction in external grant inflows (–48.7%), which offset the 6.5% growth in domestic tax revenue.

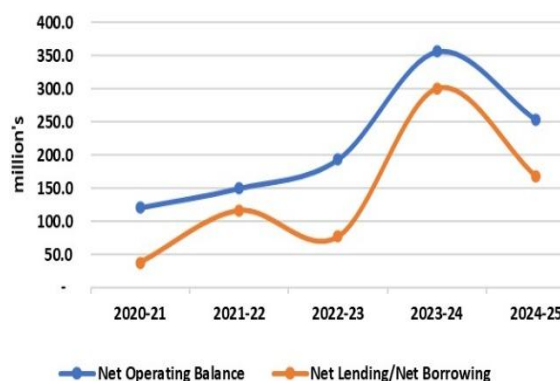
Expenditure rose modestly to \$897.1 million (+5.1%), driven by higher compensation of employees and grants to other government units. Meanwhile, capital investment expanded significantly to \$85.7 million, reflecting infrastructure and development priorities.

Government debt fell by 6.7%, from \$815.5 million in FY2023–24 to \$760.4 million, with reductions across both external and domestic borrowing.

### JUNE 2025 QUARTER:

During the June 2025 quarter, the net operating surplus stood at \$57.9 million, down from \$157.7 million in the same quarter last year (–63.3%), largely due to reduced external grants. Despite this, the government maintained a positive net lending/borrowing position (\$53.3 million), signaling prudent fiscal management and reduced reliance on debt financing.

**Chart 1: Net Operating Balance & Net Lending / Borrowing Balance, FY20/21 - FY24/25**



## Revenue

### Fiscal Year 2024/2025:

Total government revenue in FY2024–25 amounted to \$1,064.9 million, a 7.8 percent decrease compared with \$1,154.6 million in FY2023–24.

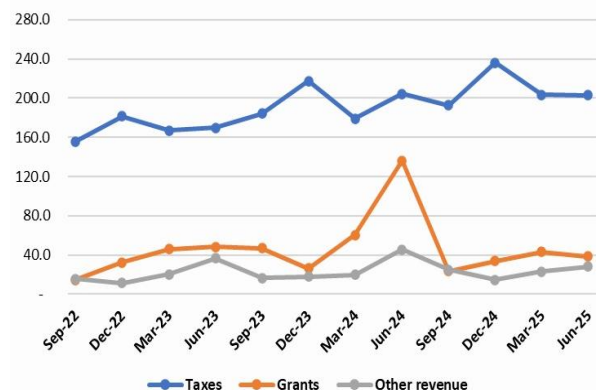
- **Taxes:** \$835.5 million (78.5% of revenue; ↑ 6.5%)
  - Income, Profits & Capital Gains: \$213.4 million (↑ from both corporate and individual taxes)
  - Goods & Services (incl. VAT & excise): \$533.9 million – continued as the primary domestic revenue source
- **Grants:** \$138.5 million (13.0% of revenue; ↓ 48.7%) – a sharp fall, reflecting reduced donor inflows
- **Other Revenue:** \$90.8 million (8.5% of revenue; ↓ 9.1%)
  - Property Income: \$22.4 million (↓ due to lower dividends & interest)
  - Sales of Goods & Services: \$66.1 million (steady demand for public services)
  - Fines & Penalties: \$2.3 million

### June 2025 Quarter:

Quarterly revenue reached \$269.5 million, structured as follows:

- **Taxes:** \$203.1 million (75.4% of revenue; slightly ↓ 0.6% YoY)
- **Grants:** \$38.2 million (14.2% of revenue; ↓ 71.9% YoY)
- **Other Revenue:** \$28.2 million (10.5% of revenue; ↓ 38.4% YoY, largely due to reduced dividends)

**Chart 2: Revenue by Type, Sep 22 – Jun 25**



Expenditure by Type

Fiscal Year 2024/2025:

Total government expenditure in FY2024–25 amounted to \$897.1 million, representing a 5.1% increase (+\$43.5 million) from the previous fiscal year’s \$853.6 million. This rise was driven by higher spending on employee compensation, grants to other government units, and capital investment.

Expenditure comprised two major categories:

- **Operating Expenses:** reached \$811.4 million, up 1.6 percent. Compensation of employees being the largest component, increased by 6.5 percent to \$315.1 million, while grants to government units expanded by 15.8 percent to \$214.7 million.
- **Capital Expenditure (Net Acquisition of Non-Financial Assets):** \$85.7 million (9.6% of total expenditure)

This structure underscores the government’s dual focus on maintaining essential services while expanding infrastructure investment to support long-term development.

Figure 1: Expense by Type, FY 2024/25

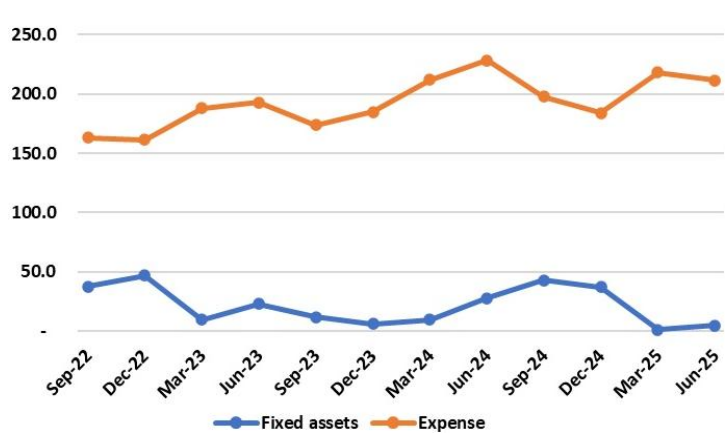
Operating Expense	FY 22/23	FY 23/24	FY 24/25	% change	Contribution to Change	Composition
Compensation of employees	278.8	295.9	315.1	2.4	6.5	38.8
Use of goods & services	172.5	255.1	217.2	-4.7	-14.8	26.8
Interest	12.7	14.4	12.8	-0.2	-10.7	1.6
Subsidies	2.4	5.8	6.5	0.1	12.2	0.8
Grants	178.2	185.5	214.7	3.7	15.8	26.4
Social Benefits	35.6	34.7	35.7	0.1	2.8	4.4
Other Expense	9.4	7.2	9.4	0.3	30.1	1.2
Total Operating Expenses	705.0	798.5	811.4	1.6	1.6	100.0

June 2025 Quarter:

Government expenditure totaled \$216.2 million, with \$211.6 million (97.9%) allocated to operating costs and \$4.6 million (2.1%) to capital spending. Compared with June 2024, expenditure declined by 15.5%, and by 1.4% relative to March 2025.

Key operating expenses included compensation of employees (\$76.6m), grants to government units (\$60.8m), and goods and services (\$59.1m), while other items accounted for \$15.1m. Capital spending was \$4.6m, down sharply year-on-year but higher than the previous quarter.

Chart 3: Acquisition of NFAs & Operating Expenses, Sep 22 – Jun 25



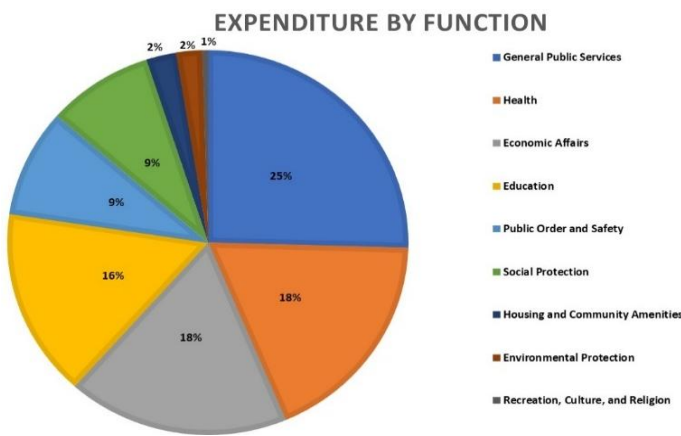
Expenditure by Functions of Government

Total government expenditure by function in FY2024–25 reached \$897.1 million. The largest share was allocated to *General Public Services* at \$228.2 million (25.4%), a 30.4% increase from the previous year, reflecting expanded investment in governance, fiscal management, and public debt servicing.

*Health* received \$163.5 million (18.2%), up 2.1% from FY2023–24, supporting hospital services, public health programs, and medical supplies. *Economic Affairs* followed with \$160.7 million (17.9%), up 6.8%, covering transport, agriculture, communications, and general economic services. *Education* accounted for \$141.9 million (15.8%), slightly down 3.3%, maintaining support for all levels of education and related services.

Other functions, including *Public Order and Safety*, *Social Protection*, *Housing and Community Amenities*, *Environmental Protection*, and *Recreation, Culture, and Religion*, totalled \$202.8 million (22.6%), reflecting a 7.9% decline from the previous year

Chart 4: Expenditure by Functions of Government, FY24/25



June 2025 Quarter:

Total government expenditure is projected at \$216.2 million, down 15.5% from the previous year. The largest increase was in General Public Services, up 41.5% to \$58.8 million, reflecting expanded administrative and fiscal operations. Public Order and Safety also grew 9.6% to \$16.9 million, and Housing and Community Amenities rose 19.1% to \$3.2 million.

Significant declines occurred in Social Protection (-55.5% to \$12.7 million), Environmental Protection (-78.2% to \$4.5 million), Recreation, Culture, and Religion (-72.5% to \$0.3 million), Economic Affairs (-22.7% to \$43.4 million), Education (-17.3% to \$31.6 million), and Health (-13.3% to \$44.9 million).

Figure 2: Expenditure by Functions of Government, June 2025

Expenditure by Function	Mar-25	Jun-24	Jun-25	% Change	Contribution to Change	Composition
General Public Services	47.0	41.5	58.8	41.5	6.7	27.2
Health	41.3	51.7	44.9	(13.3)	(2.7)	20.8
Economic Affairs	32.8	56.1	43.4	(22.7)	(5.0)	20.1
Education	46.7	38.3	31.6	(17.4)	(2.6)	14.6
Public Order and Safety	20.0	15.4	16.9	9.6	0.6	7.8
Social Protection	19.3	28.6	12.7	(55.5)	(6.2)	5.9
Environmental Protection	4.3	20.5	4.5	(78.2)	(6.3)	2.1
Housing and Community Amenities	6.4	2.7	3.2	19.1	0.2	1.5
Recreation, Culture and Religion	1.5	0.9	0.3	(72.4)	(0.3)	0.1
Total Expenditure by Function	219.1	255.8	216.2	(15.5)	(15.5)	100.0



## Total Government Outstanding Debt

For the fiscal year 2024–25, Samoa's total government debt declined to \$760.4 million from \$815.5 million, marking a 6.7 percent decrease compared with the previous year. This reduction reflects a strategic adjustment in both external and domestic borrowing, with external debt falling 7.0 percent to \$708.86 million and domestic debt down 3.4 percent to \$51.58 million.

Multilateral debt remains the largest component of external obligations at \$425.8 million, a 3.0 percent decrease from FY2023–24. Within this category, debt to the Asian Development Bank fell 6.6 percent to \$150.3 million, while World Bank obligations remained largely unchanged at \$259.0 million (down 0.6%). Smaller multilateral creditors, including OPEC, the European Investment Bank, and IFAD, showed modest declines of 6.2%, 6.2%, and 3.9% respectively.

Bilateral debt contracted most sharply, falling 12.4 percent to \$283.1 million, primarily due to a 14.8 percent decrease in debt owed to the Government of the People's Republic of China, now \$233.9 million. In contrast, Samoa's debt to JICA (Japan) rose slightly by 1.3 percent, reaching \$49.2 million.

Domestic debt is projected at \$51.6 million, down 3.4 percent from \$53.4 million, remaining a small and stable component of the total debt portfolio with no significant structural or repayment changes.

Chart 5: Government Debt, FY2020/21 – FY2024/25



The FY2024–25 results highlight a fiscal transition:

- Declining external grant dependence places greater weight on domestic tax performance.
- Increased capital spending reflects long-term investment priorities, though short-term surpluses are narrower.
- Debt reduction signals cautious fiscal management and reduced reliance on external borrowing.

Looking ahead, sustaining growth in domestic revenue mobilization, ensuring efficient expenditure control, and carefully managing capital investments will be critical to maintaining fiscal stability in the face of reduced external financing.



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





Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		FINANCIAL YEAR			2022-23				2023-24				2024-25			
	TRANSACTIONS AFFECTING NET WORTH:	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
1	Revenue	898.8	1,154.6	1,064.9	186.1	225.3	233.1	254.3	247.9	261.6	259.2	385.9	241.0	284.6	269.8	269.5
11	Taxes .....	673.9	784.9	835.5	155.6	181.6	167.0	169.7	184.2	217.4	179.0	204.3	192.8	236.2	203.5	203.1
13	Grants .....	141.3	269.9	138.5	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	38.2
14	Other revenue .....	83.6	99.8	90.8	15.7	11.4	20.1	36.4	16.6	17.8	19.7	45.7	24.9	14.7	23.0	28.2
2	Expense	705.0	798.5	811.4	163.0	161.3	188.0	192.7	173.9	184.7	211.7	228.2	197.8	183.9	218.1	211.6
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
22	Use of goods and services .....	187.9	255.1	217.2	46.4	44.0	50.4	47.2	43.5	48.8	55.5	107.2	52.1	55.9	50.0	59.1
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
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
26	Grants .....	178.2	185.5	214.7	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	60.8
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
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
NOB	Net operating balance	193.8	356.1	253.5	23.1	64.0	45.1	61.6	74.0	76.9	47.5	157.7	43.2	100.7	51.7	57.9
TRANSACTIONS IN NONFINANCIAL ASSETS:																
31	Net Acquisition of Nonfinancial Assets	116.7	55.1	85.7	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.9	37.3	1.0	4.6
311	Fixed assets .....	116.7	55.1	85.7	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.9	37.3	1.01	4.59
2M	Expenditure (A2+A31).....	821.8	853.6	897.1	200.7	208.2	197.4	215.5	185.8	190.9	221.1	255.8	240.6	221.2	219.1	216.2
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
LIABILITIES (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
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
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
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
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
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
GDP Estimates (nominal) (financial Year)		2,853.1	3,240.4	3,568.5	662.5	710.4	734.8	745.5	813.6	816.9	800.9	809.0	903.6	938.4	851.0	875.5
Indicators as % of GDP																
Net Operating Balance		6.8	11.0	7.1	3.5	9.0	6.1	8.3	9.1	9.4	5.9	19.5	4.8	10.7	6.1	6.6
Net Lending / Borrowing		2.7	9.3	4.7	-2.2	2.4	4.9	5.2	7.6	8.7	4.8	16.1	0.0	6.8	6.0	6.1
Debt Service Ratio		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	3.4	1.6
Total Revenue & Grants		31.5	35.6	29.8	28.1	31.7	31.7	34.1	30.5	32.0	32.4	47.7	26.7	30.3	31.7	30.8
Total Expense		24.7	24.6	22.7	24.6	22.7	25.6	25.9	21.4	22.6	26.4	28.2	21.9	19.6	25.6	24.2
Revenue component as % of total revenue																
Taxes		75.0	68.0	78.5	83.6	80.6	71.6	66.7	74.3	83.1	69.0	52.9	80.0	83.0	75.4	75.4
Grants		15.7	23.4	13.0	8.0	14.3	19.7	18.9	19.0	10.1	23.4	35.2	9.7	11.8	16.1	14.2
Other revenue		9.3	8.6	8.5	8.4	5.1	8.6	14.3	6.7	6.8	7.6	11.8	10.3	5.2	8.5	10.4
Expense component as % of total expense																
Compensation of employees		39.5	37.1	38.8	39.1	46.1	34.1	39.7	38.0	44.1	36.9	30.8	41.4	40.1	38.0	36.2
Use of goods and services		26.7	31.9	26.8	28.5	27.3	26.8	24.5	25.0	26.4	26.2	47.0	26.3	30.4	22.9	28.0
Interest		1.8	1.8	1.6	2.9	1.0	2.4	1.0	2.9	1.2	2.2	1.0	2.2	1.2	1.9	1.0
Subsidies		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
Grants		25.3	23.2	26.5	23.2	20.4	29.2	27.3	27.7	20.0	29.8	16.4	25.6	21.4	29.3	28.7
Social benefits		5.1	4.3	4.4	4.7	3.3	5.7	6.2	5.3	4.8	4.1	3.5	3.5	5.0	4.4	4.8
Other expense		1.3	0.9	1.2	1.3	1.2	1.6	1.2	1.0	0.8	0.8	0.9	0.9	1.9	0.8	1.2

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa  
a) Revisions were made to Sept-2024,Dec-2024 & March 2025

Table 2: Revenue by Type

REVENUE		FINANCIAL YEAR			2022-23				2023-24				2024-25			
		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
1	REVENUE	898.8	1,154.6	1,064.9	186.1	225.3	233.1	254.3	247.9	261.6	259.2	385.9	241.0	284.6	269.8	269.5
11	Taxes	673.9	784.9	835.5	155.6	181.6	167.0	169.7	184.2	217.4	179.0	204.3	192.8	236.2	203.5	203.1
111	Taxes on income, profits, and capital gains .....	140.1	182.9	213.4	35.3	37.7	37.7	29.4	45.7	46.2	44.9	46.0	58.3	53.3	55.2	46.5
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
1112	Payable by corporations and other enterprises.....	64.4	93.1	112.0	18.0	17.2	17.0	12.1	24.7	22.6	21.2	24.6	32.2	29.1	29.0	21.6
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
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
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
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
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
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
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
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
13	Grants	141.3	269.9	138.5	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	38.2
131	From foreign governments .....	141.3	269.9	138.5	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	38.2
1311	Current .....	141.3	269.9	138.5	14.8	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	38.2
14	Other revenue	83.6	99.8	90.8	15.7	11.4	20.1	36.4	16.6	17.8	19.7	45.7	24.9	14.7	23.0	28.2
141	Property income .....	16.3	36.7	22.4	2.2	2.4	7.7	4.0	2.1	9.7	9.0	15.9	7.4	3.4	7.6	3.9
1411	Interest .....	4.5	14.4	9.1	0.6	0.9	1.5	1.5	1.5	7.7	2.2	3.0	1.7	2.1	2.2	3.1
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
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
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	24.0
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
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	6.9
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
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

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

a) Revisions were made to Sept-2024,Dec-2024 & March 2025

0.0

0.0

Table 3: Expense by Type

EXPENSES		FINANCIAL YEAR			2022-23				2023-24				2024-25			
		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
2	EXPENSE .....	705.0	798.5	811.4	163.0	161.3	188.0	192.7	173.9	184.7	211.7	228.2	197.8	183.9	218.1	211.6
21	Compensation of employees .....	278.8	295.9	315.1	78.6	63.7	74.4	64.2	76.5	66.1	81.5	78.1	70.2	81.8	73.8	76.6
211	Wages and salaries .....	252.0	267.1	284.8	71.1	57.6	67.3	58.1	69.1	59.7	73.4	70.5	63.5	74.0	66.7	69.2
212	Social contributions .....	26.7	28.8	30.3	7.5	6.1	7.2	6.1	7.3	6.4	8.1	7.5	6.8	7.9	7.1	7.4
22	Use of goods and services .....	187.9	255.1	217.2	53.2	46.4	44.0	50.4	47.2	43.5	48.8	55.5	107.2	52.1	55.9	59.1
24	Interest .....	12.7	14.4	12.8	1.8	4.7	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	2.1
241	To nonresidents .....	12.6	11.6	10.2	1.8	4.7	1.5	4.5	1.8	4.4	1.5	4.0	1.6	3.7	1.5	1.4
242	To residents other than general government .....	0.1	2.8	2.6	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.7	0.7	0.7	0.7	0.6
25	Subsidies .....	2.4	5.8	6.5	4.5	0.5	1.2	0.4	0.3	0.1	4.9	0.0	0.8	0.2	0.0	0.4
251	To public corporations	2.1	5.1	6.1	4.2	0.5	1.2	0.4	0.0	0.0	4.9	0.0	0.2	0.1	0.0	0.0
252	To private enterprises	0.3	0.7	0.4	0.3	0.1	0.0	0.0	0.3	0.1	0.0	0.0	0.6	0.1	0.0	0.4
26	Grants .....	178.2	185.5	214.7	61.3	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	60.8
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
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
263	To other general government units .....	178.2	185.5	214.7	61.3	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	60.8
2631	Current .....	178.2	185.5	214.7	61.3	37.8	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	60.8
27	Social benefits .....	35.6	34.7	35.7	11.5	7.7	5.3	10.6	12.0	9.1	8.9	8.6	8.0	7.0	9.1	10.1
272	Social security benefits	35.0	33.4	34.6	11.3	7.6	5.1	10.5	11.8	8.9	8.6	8.3	7.5	6.7	8.9	9.7
273	Social assistance benefits	0.6	1.3	1.1	0.3	0.1	0.2	0.1	0.2	0.2	0.3	0.3	0.5	0.3	0.2	0.4
28	Other expense .....	9.4	7.2	9.4	3.6	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	2.5
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
282	Miscellaneous other expense .....	9.4	7.2	9.4	3.6	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	2.5
2821	Current .....	9.4	7.2	9.4	3.6	2.1	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	2.5
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

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa  
a) Revisions were made to Sept-2024,Dec-2024 & March 2025

Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		FINANCIAL YEAR			2022-23				2023-24				2024-25			
		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
3	CHANGE IN NET WORTH: TRANSACTIONS c/ .....	193.8	356.1	253.5	23.1	64.0	45.1	61.6	74.0	76.9	47.5	157.7	43.2	100.7	51.7	57.9
31	Net acquisition of nonfinancial assets d/ .....	116.7	55.1	85.7	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.9	37.3	1.0	4.6
311	Fixed assets .....	116.7	55.1	85.7	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.9	37.3	1.0	4.6
3,111	Acquisitions: fixed assets .....	116.7	55.1	85.7	37.7	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.9	37.3	1.0	4.6
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
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
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
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
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
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
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
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
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
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
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

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

a) Revisions were made to Sept-2024,Dec-2024 & March 2025

Table 5: Expenditure by Function of Government

EXPENDITURE BY FUNCTION OF GOVERNMENT		FINANCIAL YEAR			2022-23				2023-24				2024-25			
		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
7	TOTAL Expenditure by Function	821.8	853.6	897.1	200.7	208.2	197.4	215.5	185.8	190.9	221.1	255.8	240.6	221.2	219.1	216.2
701	GENERAL PUBLIC SERVICES	179.3	175.1	228.2	54.6	39.8	44.0	41.0	45.6	36.6	51.3	41.5	55.6	66.8	47.0	58.8
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	105.9	120.9	138.2	29.0	23.6	28.9	24.4	28.7	23.3	38.0	30.9	33.5	33.6	30.8	40.3
70111	Executive and legislative (CS)	26.5	28.2	31.5	7.4	6.5	5.5	7.1	7.6	7.4	7.3	5.9	8.7	6.9	7.6	8.3
70112	Financial and Fiscal Affairs (CS)	57.2	65.9	80.8	16.1	12.3	16.7	12.1	15.3	7.7	24.8	18.0	17.9	20.4	17.3	25.2
70113	External Affairs (CS)	22.2	26.9	25.8	5.5	4.9	6.7	5.2	5.8	8.2	5.9	7.0	6.8	6.4	5.9	6.7
7013	General services	56.5	36.1	71.6	20.1	13.8	9.0	13.6	10.9	10.1	7.8	7.4	16.9	30.2	11.1	13.4
70131	General personnel services (CS)	9.3	10.3	18.7	2.5	1.7	2.4	2.6	2.7	2.7	2.4	2.5	4.3	4.8	4.8	4.7
70132	Overall planning and statistical services (CS)	4.0	3.6	4.0	0.9	1.0	1.0	1.1	0.8	1.3	0.9	0.6	1.1	0.7	1.0	1.2
70133	Other genral services (CS)	43.2	22.3	49.0	16.7	11.1	5.6	9.9	7.3	6.1	4.6	4.3	11.4	24.7	5.3	7.5
7016	General public services n.e.c.	4.1	3.7	5.6	0.6	0.8	1.5	1.1	0.9	1.0	0.8	0.9	0.8	0.8	1.0	3.0
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
703	PUBLIC ORDER AND SAFETY	66.5	72.7	81.3	15.4	17.4	18.3	15.4	17.7	19.3	20.3	15.4	23.4	21.0	20.0	16.9
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	2.2
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
7033	Law courts	18.1	18.9	23.1	3.9	4.2	4.6	5.5	4.9	4.8	4.5	4.7	7.2	5.0	5.1	5.8
7034	Prisons	6.7	7.3	7.7	1.5	1.8	1.5	1.8	1.7	2.1	1.8	1.8	2.0	1.9	2.1	1.7
7036	Public order and safety n.e.c.	11.4	13.2	14.5	2.2	3.1	3.0	3.0	2.7	3.2	3.5	3.8	3.8	4.0	3.1	3.6
704	ECONOMIC AFFAIRS	172.7	150.5	160.7	46.1	55.6	33.1	37.9	29.0	30.0	35.4	56.1	48.4	36.1	32.8	43.4
7041	General economic, commercial, and labor affairs	15.2	15.2	15.0	4.1	4.3	3.3	3.5	4.3	2.6	2.5	5.9	6.8	3.0	2.0	3.2
7042	Agriculture, forestry, fishing, and hunting	38.7	22.7	42.3	10.0	11.3	6.0	11.3	6.4	4.6	5.4	6.3	11.8	15.6	4.6	10.3
70421	Agriculture (CS)	34.8	18.7	26.6	9.3	10.4	5.2	9.9	5.7	3.6	4.5	4.9	10.6	4.4	3.2	8.4
70422	Forestry (CS)	2.0	2.0	13.5	0.4	0.5	0.4	0.7	0.4	0.5	0.5	0.6	0.7	10.7	1.0	1.1
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
7043	Fuel and energy	19.3	5.4	8.3	5.8	7.4	0.2	5.9	2.5	2.5	0.1	0.2	6.1	-	2.1	0.0
7044	Mining, manufacturing, and construction	1.7	2.7	2.1	0.5	0.6	0.6	0.0	0.5	0.6	0.7	0.9	0.6	0.6	0.6	0.3
7045	Transport	56.0	82.7	44.2	14.6	17.0	14.1	10.4	10.5	14.1	19.5	38.7	16.4	10.5	8.0	9.3
70451	Road transport (CS)	54.2	79.9	38.7	14.3	16.7	13.6	9.6	9.4	13.5	18.9	38.0	15.3	8.4	6.6	8.4
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	0.2
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
7046	Communication	6.8	7.7	6.6	1.5	1.5	2.4	1.4	1.8	1.6	2.2	2.1	1.6	1.6	1.7	1.7
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
7048	R&D Economic affairs	4.5	2.9	3.4	0.8	2.6	0.9	0.2	0.8	1.0	1.0	0.0	1.0	0.9	1.1	0.3
7049	Economic affairs n.e.c.	7.6	4.1	29.2	1.8	2.8	0.8	2.2	0.5	1.2	1.4	1.1	1.4	1.7	10.2	15.9
705	ENVIRONMENTAL PROTECTION	22.1	37.5	18.3	4.7	5.8	5.8	5.9	4.4	7.4	5.1	20.5	4.5	5.0	4.3	4.5
706	HOUSING AND COMMUNITY AMENITIES	26.1	14.5	22.0	6.9	10.9	4.6	3.7	1.9	6.4	3.6	2.7	9.4	3.0	6.4	3.2
707	HEALTH	145.4	160.1	163.5	33.8	40.1	36.1	35.4	34.3	38.7	35.3	51.7	39.7	37.6	41.3	44.9
708	RECREATION, CULTURE, AND RELIGION	6.1	4.6	4.2	1.3	1.4	1.3	2.1	1.1	1.4	1.1	0.9	1.2	1.2	1.5	0.3
709	EDUCATION	129.9	146.8	141.9	24.8	26.3	30.6	48.2	26.3	32.5	49.7	38.3	35.6	28.0	46.7	31.6
710	SOCIAL PROTECTION	73.7	91.9	77.1	13.0	11.1	23.8	25.9	25.3	18.6	19.4	28.6	22.8	22.3	19.3	12.7

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa  
a) Revisions were made to Sept-2024,Dec-2024 & March 2025



Table 6: Quarterly Government Debt

Institutions	Financial Year			2022-23				2023-24				2024-25			
	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
Multilateral	469.0	439.0	425.8	482.1	480.8	477.6	469.0	466.7	453.7	448.5	439.0	434.4	441.8	435.9	425.8
Asian Development Bank	177.1	160.9	150.3	182.7	185.1	183.0	177.1	175.1	168.9	166.9	160.9	158.6	158.7	156.7	150.3
World Bank	270.8	260.5	259.0	277.3	275.8	272.2	270.8	267.3	265.8	262.3	260.5	256.9	264.9	261.2	259.0
OPEC	16.1	13.1	12.3	17.0	14.9	17.4	16.1	19.5	14.3	14.7	13.1	14.5	13.8	13.7	12.3
European Investment Bank	2.4	2.1	1.9	2.5	2.5	2.5	2.4	2.4	2.3	2.3	2.1	2.1	1.9	2.0	1.9
International Food Agricultural Development Organisation	2.5	2.4	2.3	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.4	2.3	2.4	2.3	2.3
Bilateral	383.0	323.1	283.1	427.8	421.6	404.4	383.0	359.2	356.7	332.8	323.1	308.6	307.6	288.3	283.1
Government of the People's Republic of China	323.7	274.5	233.9	361.7	355.3	337.5	323.7	301.0	299.8	278.2	274.5	254.8	258.6	237.2	233.9
Japanese International Co-operation Agency (JICA)	59.3	48.6	49.2	66.1	66.3	66.9	59.3	58.2	56.9	54.6	48.6	53.8	49.0	51.1	49.2
Total External Debt	852.0	762.1	708.9	909.8	902.4	882.1	852.0	826.0	810.4	781.3	762.1	743.0	749.4	724.2	708.9
Domestic Debt	55.5	53.4	51.6	1.3	1.1	0.8	55.5	54.8	54.2	53.8	53.4	52.9	52.5	52.0	51.6
Total Government Debt	907.5	815.5	760.4	911.2	903.5	882.9	907.5	880.8	864.6	835.1	815.5	795.9	801.9	776.2	760.4
GDP \$000' (Nominal)	2,853.1	3,240.4	3,568.5												
Total External Debt as % of GDP:	29.9	23.5	19.9												
Total Government Debt as % of GDP	31.8	25.2	21.3												

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