




GOVERNMENT FINANCE STATISTICS

September 2025 Quarter

Special Points of Interest

 **Net
lending/borrowing
Surplus:**
SAT \$102.4 m

 **Net
operating balance:**
SAT \$128.4 m

 **Total Revenue:**
SAT \$246.7 m
**Total Operating
Expenses:**
SAT \$118.3 m

 **Non-Financial
Assets:**
SAT \$26.0 m
**Net Acquisition in
Financial Assets:**
SAT \$75.6 m

Government Debt:
SAT \$737.7 m

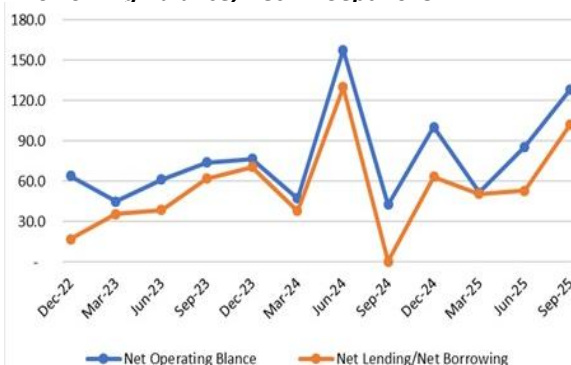
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OVERVIEW:

The Budgetary Central Government recorded a net operating surplus of \$128.4 million. Revenues totalled \$246.7 million, supported by higher goods and services taxes (\$123.9 million) and dividend income (\$18.3 million). Expenses fell sharply to \$118.3 million, driven by reductions in grants to other government units, lower use of goods and services, and modest declines in wages and salaries. This produced a strong surplus, showing that the government's core operations were financed sustainably without new borrowing.

When capital investment in non-financial assets is taken into account, totalling \$26.0 million, the government recorded a net lending/net borrowing (overall surplus) of \$102.4 million. This reflects the strength of the operating surplus combined with a scaling back of investment spending. The surplus provided fiscal room to both reduce outstanding debt and build up financial assets.

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



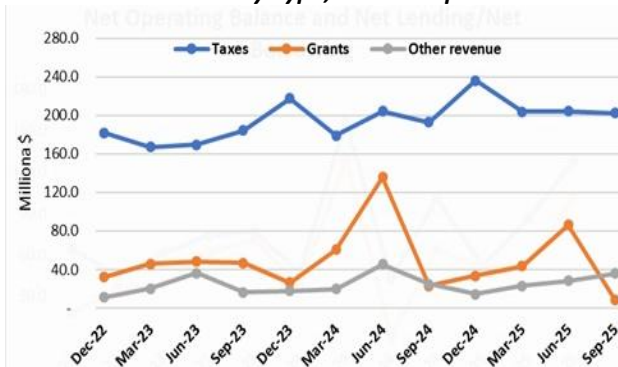
REVENUE:

In September 2025, the Budgetary Central Government collected total revenues of \$246.7 million, a modest increase from \$241.0 million in September 2024.

Key Components in details:

- Total Taxes: \$202.4 million** (82.0% of total revenue; ↑ 5.0%)
 - Income, profits & capital gains:** \$55.2 million (↓ 5.3%). Decline driven by both individual and corporate tax collections.
 - Goods & services taxes:** \$123.9 million (↑ 9.9%); VAT amount to 76.0 million, excises to 39.9 million, and specific services taxes jumped to 7.9 million.
 - International trade taxes:** \$23.3 million (↑ 7.2%); Customs duties remain steady and slightly higher.
- Grants:** Drop from \$23.3 million → \$8.6 million (3.5% of revenue; ↓ 63.0%)
- Other Revenue: \$35.7 million** (14.5% of revenue; ↑ 43.5%)
 - Property income:** rose sharply from \$7.4 million → \$21.2 million (↑184.8%), driven mainly by dividends (\$5.6 million → \$18.3 million).
 - Sales of goods & services:** declined slightly from \$16.0 million → \$14.4 million (↓10.3%).
 - Fines & penalties:** dropped from \$1.5 million → \$0.2 million (↓85.3%)

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



EXPENDITURE BY TYPE:

In September 2025, total government expenditure amounted to \$144.4 million, a sharp decline from \$240.6 million in September 2024. This reduction of \$96.3 million (↓ 40.0%) reflects a fiscal tightening across both operating expenses and capital investment. Operating expenses fell from \$198.1 million to \$118.3 million, a decrease of \$79.8 million (↓40.3%), Investment in nonfinancial assets also contracted, moving from \$42.5 million in September 2024 to \$26.0 million in September 2025, a reduction of \$16.5 million (↓38.8%). This reflects scaled-back spending on buildings and structures, signalling a more cautious approach to infrastructure development. Taken together, the contraction in both operating and capital expenditure highlights a leaner fiscal stance, aimed at reinforcing sustainability, and maintaining only essential commitments in wages and modest investment.

Key Components in details:

- **Compensation of employees:** \$81.8 million → \$75.8 million (↓ 6.0 million, ↓ 7.4%)
- **Use of goods and services:** \$52.4 million → \$28.4 million (↓ 24.0 million, ↓ 45.9%); biggest cut, showing restraint in operational spending.
- **Interest payments:** \$4.4 million → \$3.9 million (↓0.5 million, ↓12.3%)
- **Grants (to other government units):** \$50.6 million → \$3.3 million (↓ 47.3 million, ↓93.5%)
- **Social benefits:** \$7.0 million → \$ 5.9 million (↓ \$1.1 million, ↓15.3%). Slight decline, but still a notable social support.
- **Other expense:** \$1.7 million → \$1.1 million (↓0.6 million, ↓36.6%)

Table 1: Expenses by Type

Operating Expense	Sept-24	Jun-25	Sept-25	%	%	Composition
				Change June-25	Change Sept-24	
Compensation of employees	81.8	76.6	75.8	-1.0	-7.4	64.1
Grants	50.6	67.7	3.3	-95.1	-93.5	2.8
Use of goods and services	52.4	73.5	28.4	-61.3	-45.9	24.0
Social benefits	7.0	10.1	5.9	-41.7	-15.3	5.0
Subsidies	0.2	0.4	-	-100.0	-100.0	0.0
Other expense	1.7	2.5	1.1	-56.5	-36.6	0.9
Interest	4.4	2.1	3.9	84.7	-12.3	3.3
Total Operating Expenses	198.1	232.8	118.3	-49.2	-40.3	100

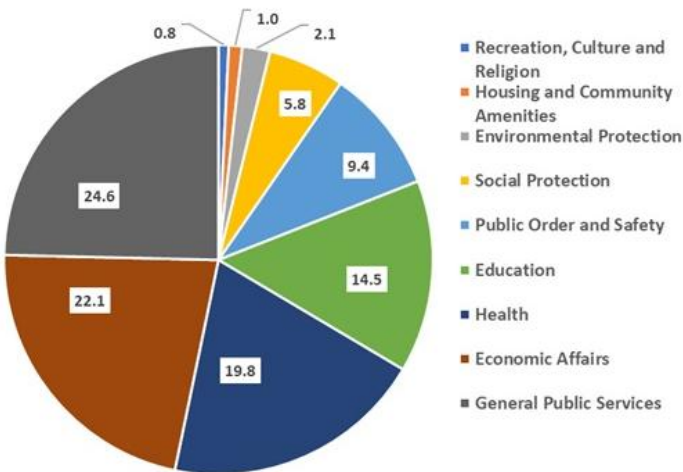
EXPENDITURE BY FUNCTION:

Total government expenditure by function significantly decrease to **\$144.4 million**, compared with **\$240.6 million** in September 2024, marking a contraction of **\$96.2 million (↓40.0%)**.

Key Components in details:

- **General Public Services:** \$67.2 million → \$35.6 million (↓ 31.6 million, ↓47.0%); Driven by decrease in executive/legislative functions and fiscal affairs.
- **Public Order & Safety:** \$23.8 million → \$13.5 million (↓ 10.3 million, ↓ 43.2%); Cuts across police, courts, and prisons.
- **Economic Affairs;** \$47.3 million → \$31.9 million (↓15.4m, ↓32.6%); Agriculture and transport saw notable declines.
- **Environmental Protection:** \$4.5 million → \$3.0 million (↓ \$1.5 million, ↓ 33.0%).
- **Housing & Community Amenities:** \$3.2 million → \$1.5 million (↓ \$1.7million, ↓55.0%).
- **Health:** \$35.3 million → \$28.5 million (↓6.8 million, ↓19.2%).
- **Education:** \$35.2 million → \$20.9 million (↓14.3m, ↓40.6%).
- **Social Protection:** \$22.8 million → \$8.3 million(↓\$ 14.5 million, ↓ 63.5%).
- **Recreation, Culture & Religion:** \$1.2 million → \$1.1 million (↓ \$0.1 million, ↓ 10.3%).

Chart 3: Expenditure by Functions of Government -Sept 2025



GOVERNMENT DEBT:

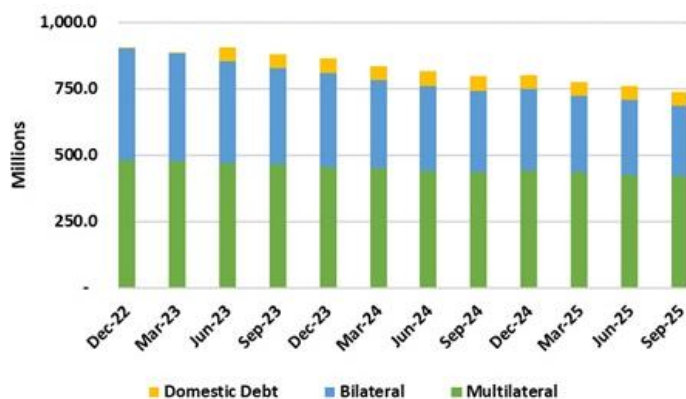
In September 2025, the Budgetary Central Government’s total debt stood at 737.7 million, down from 795.9 million in September 2024. This decline of \$58.3 million (↓7.3%) reflects active repayment and consolidation across both external and domestic liabilities.



Key Components in details:

- **External Debt:** Drop from \$743.0 million → \$686.5 million (↓ \$56.5 million; ↓ 7.6%).
 - **Multilateral Institutions**
 - ❖ Asian Development Bank (ADB): \$158.6 million → \$148.4 million (↓\$10.2 million; ↓6.4%)
 - ❖ World Bank: \$256.9 million → \$255.8 million (↓\$1.1 million; ↓ 0.4%)
 - ❖ OPEC Fund: \$14.5 million → \$12.4 million (↓ \$2.1 million; ↓14.5%)
 - ❖ European Investment Bank (EIB): \$2.1 million → \$2.0 million (↓ \$0.1 million; ↓7.1%)
 - ❖ IFAD: \$2.3 million → \$2.2 million (↓ \$0.1 million; ↓4.2%)
 - **Bilateral Agreements**
 - ❖ People's Republic of China (PRC): \$254.8 million → \$217.2 million (↓ \$37.6 million; ↓14.7%)
 - ❖ Japan (JICA): \$53.8 million → \$48.5 million (↓ \$5.4 million; ↓10.0%)
- **Domestic Debt:** Drop from \$52.9 million → \$51.1 million (↓ \$1.8 million; ↓3.4%).

Chart 4: Government Debt, Dec 22-Sept 25



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



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Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2022-23			2023-24				2024-25				2025-26
	TRANSACTIONS AFFECTING NET WORTH:	2022-23	2023-24	2024-25	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25
1	Revenue	898.8	1,154.6	1,114.1	225.3	233.1	254.3	247.9	261.6	259.2	385.9	241.0	284.6	270.0	318.5	246.7
11	Taxes	673.9	784.9	836.5	181.6	167.0	169.7	184.2	217.4	179.0	204.3	192.8	236.2	203.5	204.0	202.4
13	Grants	141.3	269.9	186.6	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	8.6
14	Other revenue	83.6	99.8	91.0	11.4	20.1	36.4	16.6	17.8	19.7	45.7	24.9	14.7	23.2	28.2	35.7
2	Expense	705.0	798.5	833.3	161.3	188.0	192.7	173.9	184.7	211.7	228.2	198.1	184.1	218.3	232.8	118.3
21	Compensation of employees	278.8	295.9	315.1	74.4	64.2	76.5	66.1	81.5	78.1	70.2	81.8	73.8	82.9	76.6	75.8
22	Use of goods and services	187.9	255.1	232.2	44.0	50.4	47.2	43.5	48.8	55.5	107.2	52.4	56.1	50.2	73.5	28.4
24	Interest	12.7	14.4	12.8	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9
25	Subsidies	2.4	5.8	6.5	1.2	0.4	0.3	0.1	4.9	0.0	0.8	0.2	0.0	6.0	0.4	0.0
26	Grants	178.2	185.5	221.6	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3
27	Social benefits	35.6	34.7	35.7	5.3	10.6	12.0	9.1	8.9	8.6	8.0	7.0	9.1	9.5	10.1	5.9
28	Other expense	9.4	7.2	9.4	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1
NOB	Net operating balance	193.8	356.1	280.8	64.0	45.1	61.6	74.0	76.9	47.5	157.7	42.9	100.5	51.7	85.7	128.4
TRANSACTIONS IN NONFINANCIAL ASSETS:																
31	Net Acquisition of Nonfinancial Assets	116.7	55.1	113.1	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	26.0
311	Fixed assets	116.7	55.1	113.1	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.00	32.4	26.0
2M	Expenditure (A2+A31).....	821.8	853.6	946.4	208.2	197.4	215.5	185.8	190.9	221.1	255.8	240.6	221.2	219.3	265.2	144.4
NLB	Net lending / Net borrowing	77.1	301.0	167.7	17.1	35.7	38.8	62.1	70.7	38.1	130.1	0.3	63.4	50.7	53.3	102.4
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):																
32	Net acquisition of financial assets	5.8	216.0	87.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6
321	Domestic	5.8	216.0	87.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6
33	Net incurrence of liabilities	(71.3)	(85.0)	(80.1)	-2.9	-28.5	-11.8	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7
331	Domestic	(1.1)	(2.1)	(1.7)	-0.3	-0.3	-0.3	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4
332	Foreign	(70.2)	(82.9)	(78.4)	-2.6	-28.2	-11.6	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3
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
GDP Estimates (nominal) (financial Year)		2,854.2	3,240.6	3,584.9	710.8	735.2	745.5	813.6	816.9	801.0	809.0	903.6	941.8	866.0	873.5	896.2
Indicators as % of GDP																
Net Operating Balance		6.8	11.0	7.8	9.0	6.1	8.3	9.1	9.4	5.9	19.5	4.7	10.7	6.0	9.8	14.3
Net Lending / Borrowing		2.7	9.3	4.7	2.4	4.9	5.2	7.6	8.7	4.8	16.1	0.0	6.7	5.9	6.1	11.4
Debt Service Ratio		3.0	2.7	2.5	1.9	4.5	1.8	4.0	1.7	4.0	1.7	3.6	1.5	3.3	1.6	3.2
Total Revenue & Grants		31.5	35.6	31.1	31.7	31.7	34.1	30.5	32.0	32.4	47.7	26.7	30.2	31.2	36.5	27.5
Total Expense		24.7	24.6	23.2	22.7	25.6	25.8	21.4	22.6	26.4	28.2	21.9	19.5	25.2	26.7	13.2
Revenue component as % of total revenue																
Taxes		75.0	68.0	75.1	80.6	71.6	66.7	74.3	83.1	69.0	52.9	80.0	83.0	75.4	64.1	82.0
Grants		15.7	23.4	16.7	14.3	19.7	18.9	19.0	10.1	23.4	35.2	9.7	11.8	16.0	27.1	3.5
Other revenue		9.3	8.6	8.2	5.1	8.6	14.3	6.7	6.8	7.6	11.8	10.3	5.2	8.6	8.9	14.5
Expense component as % of total expense																
Compensation of employees		39.5	37.1	37.8	46.1	34.1	39.7	38.0	44.1	36.9	30.8	41.3	40.1	38.0	32.9	64.1
Use of goods and services		26.7	31.9	27.9	27.3	26.8	24.5	25.0	26.4	26.2	47.0	26.5	30.5	23.0	31.6	24.0
Interest		1.8	1.8	1.5	1.0	2.4	1.0	2.9	1.2	2.2	1.0	2.2	1.2	1.9	0.9	3.3
Subsidies		0.3	0.7	0.8	0.8	0.2	0.1	0.0	2.6	0.0	0.4	0.1	0.0	2.7	0.2	0.0
Grants		25.3	23.2	26.6	20.4	29.2	27.3	27.7	20.0	29.8	16.4	25.5	21.4	29.3	29.1	2.8
Social benefits		5.1	4.3	4.3	3.3	5.7	6.2	5.3	4.8	4.1	3.5	3.5	4.9	4.4	4.3	5.0
Other expense		1.3	0.9	1.1	1.2	1.6	1.2	1.0	0.8	0.8	0.9	0.9	1.9	0.8	1.1	0.9

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

Revisions were made to FY 2024/2025

Table 2: Revenue by Type

REVENUE		Financial Year			2022-23			2023-24				2024-25				2025-26
		2022-23	2023-24	2024-25	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25
1	REVENUE	898.8	1,154.6	1,114.1	225.3	233.1	254.3	247.9	261.6	259.2	385.9	241.0	284.6	270.0	318.5	246.7
11	Taxes	673.9	784.9	836.5	181.6	167.0	169.7	184.2	217.4	179.0	204.3	192.8	236.2	203.5	204.0	202.4
111	Taxes on income, profits, and capital gains	140.1	182.9	214.4	37.7	37.7	29.4	45.7	46.2	44.9	46.0	58.3	53.3	55.2	47.5	55.2
1111	Payable by individuals	75.7	89.8	101.4	20.5	20.7	17.3	21.0	23.6	23.7	21.5	26.0	24.2	26.2	24.9	24.3
1112	Payable by corporations and other enterprises.....	64.4	93.1	113.0	17.2	17.0	12.1	24.7	22.6	21.2	24.6	32.2	29.1	29.0	22.6	30.9
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	119.8	109.1	120.0	115.0	148.7	114.8	136.5	112.7	157.2	128.5	135.4	123.9
1141	General taxes on goods and services (Value-added Taxes.....	281.5	316.6	322.7	77.5	67.9	72.1	76.0	86.0	73.8	80.8	74.4	93.6	77.1	77.6	76.0
1142	Excises	158.6	179.4	190.7	41.3	36.7	46.7	34.8	54.9	39.1	50.7	36.6	52.8	48.3	53.1	39.9
1144	Taxes on specific services	9.9	19.1	20.5	1.0	4.5	1.2	4.3	7.8	2.0	5.0	1.8	10.8	3.2	4.7	7.9
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	24.1	20.2	20.3	23.5	22.4	19.2	21.8	21.8	25.6	19.8	21.1	23.3
1151	Customs and other import duties	83.9	86.9	88.2	24.1	20.2	20.3	23.5	22.4	19.2	21.8	21.8	25.6	19.8	21.1	23.3
13	Grants	141.3	269.9	186.6	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	8.6
131	From foreign governments	141.3	269.9	186.6	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	8.6
1311	Current	141.3	269.9	186.6	32.3	46.0	48.2	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	8.6
14	Other revenue	83.6	99.8	91.0	11.4	20.1	36.4	16.6	17.8	19.7	45.7	24.9	14.7	23.2	28.2	35.7
141	Property income	16.3	36.7	22.6	2.4	7.7	4.0	2.1	9.7	9.0	15.9	7.4	3.4	7.8	4.0	21.2
1411	Interest	4.5	14.4	9.3	0.9	1.5	1.5	1.5	7.7	2.2	3.0	1.7	2.1	2.3	3.1	2.0
1412	Dividends	11.6	21.7	12.9	1.4	6.1	2.4	0.3	1.9	6.7	12.8	5.6	1.2	5.3	0.7	18.3
1415	Rent	0.1	0.6	0.4	0.0	0.0	0.0	0.3	0.1	0.1	0.0	0.1	0.1	0.2	0.1	0.8
142	Sales of goods and services	66.7	62.5	66.1	8.9	12.3	32.2	14.3	8.0	10.6	29.6	16.0	11.1	15.0	24.1	14.4
1422	Administrative fees	33.8	33.0	31.0	2.5	4.7	23.1	2.2	2.5	5.2	23.1	3.4	3.2	7.3	17.1	8.5
1423	Incidental sales by nonmarket establishments	33.0	29.5	35.1	6.3	7.6	9.1	12.1	5.5	5.4	6.5	12.6	7.9	7.7	7.0	5.8
143	Fines, penalties, and forfeits	0.6	0.6	2.3	0.1	0.2	0.2	0.1	0.1	0.1	0.2	1.5	0.2	0.4	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

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa
Revisions were made to FY 2024/2025

Table 3: Expense by Type

EXPENSES		Financial Year			2022-23			2023-24				2024-25				2025-26
		2022-23	2023-24	2024-25	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25
2	EXPENSE	705.0	798.5	833.3	161.3	188.0	192.7	173.9	184.7	211.7	228.2	198.1	184.1	218.3	232.8	118.3
21	Compensation of employees	278.8	295.9	315.1	74.4	64.2	76.5	66.1	81.5	78.1	70.2	81.8	73.8	82.9	76.6	75.8
211	Wages and salaries	252.0	267.1	284.7	67.3	58.1	69.1	59.7	73.4	70.5	63.5	74.0	66.7	74.8	69.2	68.5
212	Social contributions	26.7	28.8	30.3	7.2	6.1	7.3	6.4	8.1	7.5	6.8	7.9	7.1	8.0	7.4	7.3
22	Use of goods and services	187.9	255.1	232.2	44.0	50.4	47.2	43.5	48.8	55.5	107.2	52.4	56.1	50.2	73.5	28.4
24	Interest	12.7	14.4	12.8	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9
241	To nonresidents	12.6	11.6	10.2	1.5	4.5	1.8	4.4	1.5	4.0	1.6	3.7	1.5	3.5	1.4	3.2
242	To residents other than general government	0.1	2.8	2.6	0.0	0.0	0.0	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6
25	Subsidies	2.4	5.8	6.5	1.2	0.4	0.3	0.1	4.9	0.0	0.8	0.2	0.0	6.0	0.4	0.0
251	To public corporations	2.1	5.1	6.1	1.2	0.4	0.0	0.0	4.9	0.0	0.2	0.1	0.0	6.0	0.0	0.0
252	To private enterprises	0.3	0.7	0.4	0.0	0.0	0.3	0.1	0.0	0.0	0.6	0.1	0.0	0.0	0.4	0.0
26	Grants	178.2	185.5	221.6	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3
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	221.6	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3
2631	Current	178.2	185.5	221.6	32.9	54.9	52.6	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3
27	Social benefits	35.6	34.7	35.7	5.3	10.6	12.0	9.1	8.9	8.6	8.0	7.0	9.1	9.5	10.1	5.9
272	Social security benefits	35.0	33.4	34.6	5.1	10.5	11.8	8.9	8.6	8.3	7.5	6.7	8.9	9.4	9.7	5.7
273	Social assistance benefits	0.6	1.3	1.1	0.2	0.1	0.2	0.2	0.3	0.3	0.5	0.3	0.2	0.2	0.4	0.1
28	Other expense	9.4	7.2	9.4	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1
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	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1
2821	Current	9.4	7.2	9.4	1.9	3.0	2.4	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1
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
Revisions were made to FY 2024/2025

Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year						2023-24				2024-25				2025-26
		2022-23	2023-24	2024-25	Dec-22	Mar-23	Jun-23	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25
3	CHANGE IN NET WORTH: TRANSACTIONS c/	193.8	356.1	280.8	64.0	45.1	61.6	74.0	76.9	47.5	157.7	42.9	100.5	51.7	85.7	128.4
31	Net acquisition of nonfinancial assets d/	116.7	55.1	113.1	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	26.0
311	Fixed assets	116.7	55.1	113.1	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	26.0
3,111	Acquisitions: fixed assets	116.7	55.1	113.1	46.9	9.4	22.8	11.9	6.2	9.4	27.6	42.5	37.1	1.0	32.4	26.0
32	Net acquisition of financial assets [321+322+323]	5.8	216.0	87.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6
3202	Currency and deposits [3212+3222]	5.8	216.0	87.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6
321	Domestic	5.8	216.0	87.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6
3,212	Currency and deposits	5.8	216.0	87.6	14.2	7.2	27.0	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	41.2	75.6
33	Net incurrence of liabilities [331+332]	-71.3	-85.0	-80.1	-2.9	-28.5	-11.8	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7
3,304	Loans [3314+3324]	-71.3	-85.0	-80.1	-2.9	-28.5	-11.8	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7
331	Domestic	-1.1	-2.1	-1.7	-0.3	-0.3	-0.3	-0.7	-0.7	-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	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4
332	Foreign	-70.2	-82.9	-78.4	-2.6	-28.2	-11.6	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3
3,324	Loans	-70.2	-82.9	-78.4	-2.6	-28.2	-11.6	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3
3M2	Change in net financial worth: transactions (=32-33)	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
Revisions were made to FY 2024/2025

Table 5: Expenditure by Function of Government

EXPENDITURE BY FUNCTION OF GOVERNMENT		Financial Year						2023-24				2024-25				2025-26
		2022-23	2023-24	2024-25	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25
7 TOTAL Expenditure by Function		821.8	853.6	946.4	208.2	197.4	215.5	185.8	190.9	221.1	255.8	240.6	221.2	219.3	265.2	144.4
701	GENERAL PUBLIC SERVICES	179.3	175.1	258.6	39.8	44.0	41.0	45.6	36.6	51.3	41.5	67.2	66.9	47.2	77.3	35.6
	Executive and legislative organs, financial and fiscal affairs, external affairs															
7011		105.9	120.9	159.3	23.6	28.9	24.4	28.7	23.3	38.0	30.9	43.2	33.8	31.0	51.4	22.0
70111	Executive and legislative (CS)	26.5	28.2	36.3	6.5	5.5	7.1	7.6	7.4	7.3	5.9	12.2	6.9	7.6	9.6	4.8
70112	Financial and Fiscal Affairs (CS)	57.2	65.9	94.9	12.3	16.7	12.1	15.3	7.7	24.8	18.0	24.2	20.5	17.4	32.6	11.2
70113	External Affairs (CS)	22.2	26.9	28.2	4.9	6.7	5.2	5.8	8.2	5.9	7.0	6.7	6.4	5.9	9.2	6.0
7013	General services	56.5	36.1	80.5	13.8	9.0	13.6	10.9	10.1	7.8	7.4	18.9	30.1	11.1	20.4	8.0
70131	General personnel services (CS)	9.3	10.3	19.5	1.7	2.4	2.6	2.7	2.7	2.4	2.5	4.5	4.8	4.8	5.4	2.9
70132	Overall planning and statistical services (CS)	4.0	3.6	4.9	1.0	1.0	1.1	0.8	1.3	0.9	0.6	1.1	0.7	1.0	2.1	0.8
70133	Other genral services (CS)	43.2	22.3	56.1	11.1	5.6	9.9	7.3	6.1	4.6	4.3	13.3	24.6	5.3	12.9	4.2
7016	General public services n.e.c.	4.1	3.7	5.9	0.8	1.5	1.1	0.9	1.0	0.8	0.9	0.8	0.8	1.0	3.3	1.7
7017	Public debt transactions	12.7	14.4	12.8	1.6	4.5	1.9	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9
703	PUBLIC ORDER AND SAFETY	66.5	72.7	83.8	17.4	18.3	15.4	17.7	19.3	20.3	15.4	23.8	21.0	20.0	18.9	13.5
7031	Police services	17.3	19.5	21.8	5.0	4.9	3.0	4.9	5.7	6.0	2.9	6.9	6.6	6.0	2.3	4.9
7032	Fire protection services	12.9	13.8	14.3	3.2	4.3	2.1	3.5	3.4	4.6	2.3	3.6	3.6	3.6	3.6	2.2
7033	Law courts	18.1	18.9	24.6	4.2	4.6	5.5	4.9	4.8	4.5	4.7	7.6	5.0	5.1	6.9	4.5
7034	Prisons	6.7	7.3	7.8	1.8	1.5	1.8	1.7	2.1	1.8	1.8	2.0	1.9	2.1	1.9	1.7
7036	Public order and safety n.e.c.	11.4	13.2	15.3	3.1	3.0	3.0	2.7	3.2	3.5	3.8	3.8	4.0	3.1	4.3	0.2
704	ECONOMIC AFFAIRS	172.7	150.5	168.9	55.6	33.1	37.9	29.0	30.0	35.4	56.1	47.3	36.1	32.8	52.7	31.9
7041	General economic, commercial, and labor affairs	15.2	15.2	15.6	4.3	3.3	3.5	4.3	2.6	2.5	5.9	6.8	3.0	2.0	3.8	2.4
7042	Agriculture, forestry, fishing, and hunting	38.7	22.7	55.9	11.3	6.0	11.3	6.4	4.6	5.4	6.3	23.0	15.5	4.6	12.8	23.7
70421	Agriculture (CS)	34.8	18.7	22.9	10.4	5.2	9.9	5.7	3.6	4.5	4.9	4.5	4.4	3.2	10.8	22.3
70422	Forestry (CS)	2.0	2.0	30.8	0.5	0.4	0.7	0.4	0.5	0.5	0.6	18.0	10.7	1.0	1.1	1.0
70423	Fishing and hunting (CS)	1.9	2.0	2.2	0.4	0.4	0.7	0.4	0.5	0.4	0.7	0.5	0.4	0.5	0.8	0.4
7043	Fuel and energy	19.3	5.4	2.1	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	0.6	0.6	0.0	0.5	0.6	0.7	0.9	0.6	0.6	0.6	0.5	0.5
7045	Transport	56.0	82.7	42.7	17.0	14.1	10.4	10.5	14.1	19.5	38.7	10.3	10.5	8.0	13.9	1.5
70451	Road transport (CS)	54.2	79.9	37.1	16.7	13.6	9.6	9.4	13.5	18.9	38.0	9.2	8.4	6.6	12.9	0.1
70452	Water transport (CS)	0.7	0.8	0.8	0.2	0.2	0.3	0.1	0.2	0.2	0.3	0.2	0.2	0.2	0.3	0.2
70454	Air transport (CS)	1.1	2.0	4.8	0.1	0.3	0.5	0.9	0.4	0.4	0.3	0.9	1.9	1.2	0.7	1.3
7046	Communication	6.8	7.7	6.9	1.5	2.4	1.4	1.8	1.6	2.2	2.1	1.6	1.6	1.7	2.0	0.7
7047	Other industries	22.9	7.1	9.6	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	4.5	2.6	0.9	0.2	0.8	1.0	1.0	0.0	1.0	0.9	1.1	1.4	1.0
7049	Economic affairs n.e.c.	7.6	4.1	29.4	2.8	0.8	2.2	0.5	1.2	1.4	1.1	1.4	1.7	10.2	16.1	2.1
705	ENVIRONMENTAL PROTECTION	22.1	37.5	24.0	5.8	5.8	5.9	4.4	7.4	5.1	20.5	4.5	5.0	4.3	10.2	3.0
706	HOUSING AND COMMUNITY AMENITIES	26.1	14.5	16.3	10.9	4.6	3.7	1.9	6.4	3.6	2.7	3.2	3.0	6.4	3.7	1.5
707	HEALTH	145.4	160.1	165.2	40.1	36.1	35.4	34.3	38.7	35.3	51.7	35.3	37.6	41.3	51.0	28.5
708	RECREATION, CULTURE, AND RELIGION	6.1	4.6	5.2	1.4	1.3	2.1	1.1	1.4	1.1	0.9	1.2	1.2	1.5	1.3	1.1
709	EDUCATION	129.9	146.8	142.4	26.3	30.6	48.2	26.3	32.5	49.7	38.3	35.2	28.0	46.7	32.5	20.9
710	SOCIAL PROTECTION	73.7	91.9	82.0	11.1	23.8	25.9	25.3	18.6	19.4	28.6	22.8	22.3	19.3	17.7	8.3

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa
Revisions were made to FY 2024/2025

Table 6: Quarterly Government Debt

	2022-23	2023-24	2024-25	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25
Institutions															
Multilateral	469.0	439.0	425.8	480.8	477.6	469.0	466.7	453.7	448.5	439.0	434.4	441.8	435.9	425.8	420.8
Asian Development Bank	177.1	160.9	150.3	185.1	183.0	177.1	175.1	168.9	166.9	160.9	158.6	158.7	156.7	150.3	148.4
World Bank	270.8	260.5	259.0	275.8	272.2	270.8	267.3	265.8	262.3	260.5	256.9	264.9	261.2	259.0	255.8
OPEC	16.1	13.1	12.3	14.9	17.4	16.1	19.5	14.3	14.7	13.1	14.5	13.8	13.7	12.3	12.4
European Investment Bank	2.4	2.1	1.9	2.5	2.5	2.4	2.4	2.3	2.3	2.1	2.1	1.9	2.0	1.9	2.0
International Food Agricultural Development Organisation	2.5	2.4	2.3	2.6	2.5	2.5	2.5	2.5	2.4	2.4	2.3	2.4	2.3	2.3	2.2
Bilateral	383.0	323.1	283.1	421.6	404.4	383.0	359.2	356.7	332.8	323.1	308.6	307.6	288.3	283.1	265.7
Government of the People's Republic of China	323.7	274.5	233.9	355.3	337.5	323.7	301.0	299.8	278.2	274.5	254.8	258.6	237.2	233.9	217.2
Japanese International Co-operation Agency (JICA)	59.3	48.6	49.2	66.3	66.9	59.3	58.2	56.9	54.6	48.6	53.8	49.0	51.1	49.2	48.5
Total External Debt	852.0	762.1	708.9	902.4	882.1	852.0	826.0	810.4	781.3	762.1	743.0	749.4	724.2	708.9	686.5
Domestic Debt	55.5	53.4	51.6	1.1	0.8	55.5	54.8	54.2	53.8	53.4	52.9	52.5	52.0	51.6	51.1
Total Government Debt	907.5	815.5	760.4	903.5	882.9	907.5	880.8	864.6	835.1	815.5	795.9	801.9	776.2	760.4	737.7
GDP \$000' (Nominal)	2,854.2	3,240.6	3,584.9												
Total External Debt as % of GDP:	29.9	23.5	19.8												
Total Government Debt as % of GDP	31.8	25.2	21.2												

Source: Samoa Bureau of Statistics, Ministry of Finance, Central Bank of Samoa
Revisions were made to June 2025 Quarter