Government of Samoa

Samoa Bureau of Statistics

with Compliments of the GOVERNMENT STATISTICIAN

GOVERNMENT FINANCE STATISTICS

June 2026 Quarter

Special Points of Interest

Financial Year 2025-26

Net Lending /borrowing

SAT $79.6 m

Net Operatng Balance

SAT $222.9m

Total Revenue

SAT$1056.4 m

Total Operating Expenses

SAT$833.5 m

Non Financial Assets

SAT$73.3 m

Government Debt

SAT$690.8 m

June 2026 Quarter

NOB
$83.5m (↓ 2.6%)

NLB
$79.6m (↓ 44.9%)

Total Revenue
$326.4.5m (↑ 2.5%)

Total Expenditure
$246.7m (↓ 246.7%)

Operating Expense
$242.9m (↑ 4.3%)

Published Date:

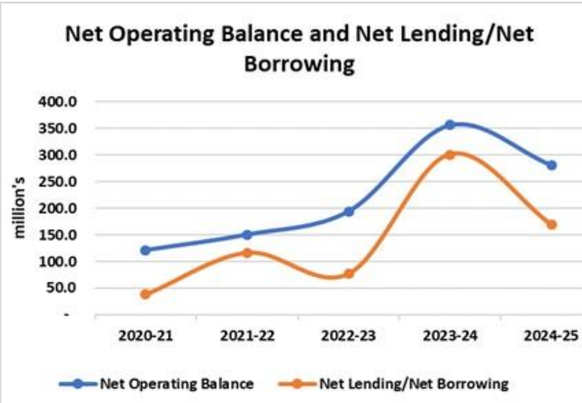
21st August 2026

Overview

The net operating balance, which measures the difference between revenue and expense, remained surplus but weakened relative to 2024–25. This reflects the combined effect of declining revenues particularly the sharp fall in grants, and rising expenditures in areas such as compensation of employees, subsidies, and social benefits. While the government managed to contain spending on goods and services and reduce capital investment, the upward pressure from social obligations eroded the strength of the operating surplus.

Similarly, the net lending/borrowing position declined from $169.4 million in 2024–25 to $149.6 million in 2025–26. This reduction indicates that the government's capacity to lend or reduce borrowing has diminished, leaving less fiscal space than in the previous year. The contraction was driven by weaker revenue inflows and the increased weight of recurrent expenses, even though investment in fixed assets was scaled back significantly.

Chart 1: Net Operating Balances & Net Lending/Borrrowing Balances; 2021/22-2025/26



JUNE 2026 QUARTER

The Net Operating Balance (NOB) for June 2026 remained surplus at $83.5 million, only slightly lower than the previous period's $85.7 million. This reflects continued fiscal stability, with strong tax and other domestic revenues offsetting reduced external grants and rising expenses.

At the same time, the Net Lending/Borrowing (NLB) position improved significantly, rising from $55.0 million to $79.6 million. This was largely due to a sharp reduction in investment in fixed assets, which lowered capital spending. The stronger NLB indicates that the government was able to finance both operating and investment needs without resorting to borrowing, reinforcing fiscal resilience.

REVENUE:

Fiscal Year 2025/26:

Total government revenue for FY2025/26 amounted to $1,056.4 million, reflecting a 5.2% decline from $1,114.1 million in FY2024/25. Taxes remained as the main component of revenue, comprising of 78.7% of total revenue. Grants contributed $108.6 million, equivalent to 10.3%, while Other Revenue amounted to $116.9 million, representing 11.1% of total revenue. The decrease in total revenue was mainly driven by a 41.8% decline in Grants. Taxes also declined by 0.7%, while Other Revenue increased by 28.4% compared to the previous financial year.

Taxes: $830.9 million (↓$5.6million; ↓ 0.7%)

- Income, Profits & Capital Gains: $224.8 million (↑ 4.9% from $214.4 million in FY2024–25)
- Goods & Services (incl. VAT & excise): $507.5 million – continued as the primary domestic revenue source
- Taxes on International Trade & Transactions: $98.6 million((↑ 11.7% from $88.2 million)

Grants: $108.6 million (10.3% of revenue; ↓ 41.8%)

Other Revenue: $116.9 million (↑$25.9 million; ↑ 28.5%)

- Property Income: $51.8 million – reflecting higher income from interest and dividends
    - Interest: $10.4 million

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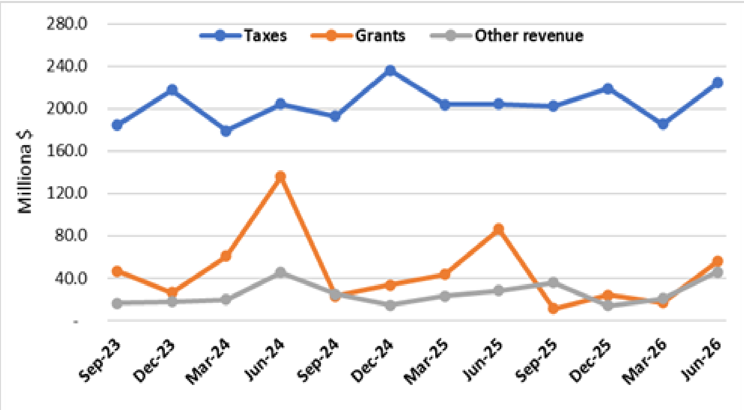
- Dividends: $40.5 million
- Rent: $0.9 million

- Sales of Goods & Services: $64.2 million (↓ 2.9%)
- Fines & Penalties: $0.8 million (↓ 63.0%)

Chart 2: Revenue by Type; Sept 2023-June 2026



June 2026 Quarter:

June 2026 quarterly revenue amounted to $326.4 million, marking a 2.5% increase (equivalent to $7.8 million) over the June 2025 quarter.

- **Taxes:** $224.3 million (68.7% of revenue; ↑ 9.9%)
  - Income, Profits & Capital Gains: $61.5 million (↑ 29.5%)
  - Goods & Services: $140.2 million (↑ 3.5%)
  - Taxes on International Trade & Transactions: $22.6 million (↑ 7.3%)
- **Grants:** $56.0 million (17.1% of revenue; ↓ 35.1%)
- **Other Revenue:** $46.1 million (14.1% of revenue; ↑ 63.1%)

GOVERNMENT EXPENDITURE:

Fiscal Year 2025/26:

Total government expenditure in FY2025-26 amounted to $906.8 million, representing a 4.0% decrease, equivalent to $37.9 million compared with the $944.7 million recorded in the previous fiscal year.

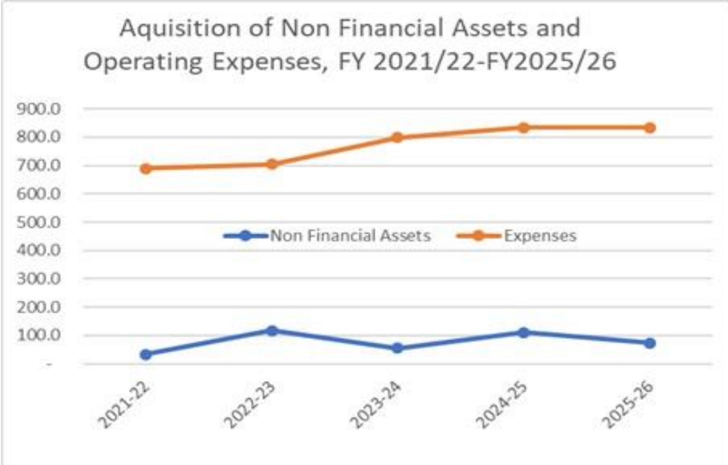
Key Components in details:

Operating Expenses: $833.3 million → $833.5 million (↑ $0.2 million)

- **Compensation of Employees:** $315.1 million → $326.5 million (↑$11.4 million; ↑ 3.6%)
- **Use of goods and services:** $232.2 million → $191.7 million (↓ $40.5 million; ↓ 17.5%)
- **Interest payments:** $12.8 million → $11.7 million (↓ $1.1 million; ↓ 8.7%).
- **Grants (to other government units):** $221.6 million → $227.2 million (↑ $5.6 million; ↑ 2.5%).

Capital Expenditure (Net Acquisition of Non-Financial Assets): $111.4 million → $73.3 million (↓ $38.1 million; ↓34.2%)

Chart 3:Acquisition of NFA & Expenses , FY21/22-25/26



June 2026 Quarter:

Government expenditure totaled $246.7 million, comprising $242.9 million (98.4%) in operating expenses and $3.9 million (1.6%) in capital expenditure. Compared with June 2025, total expenditure decreased by $16.8million (6.4%), while it declined by $8.8million 3.4% compared with March 2026. Key operating expenses comprised compensation of employees ($79.8 million), grants to government units ($66.5 million), goods and services ($64.8 million), and social benefits ($22.7 million), while other operating expenses accounted for $9.0 million. Capital expenditure amounted to $3.9 million, representing a sharp decline year-on-year but an increase compared with the previous quarter.

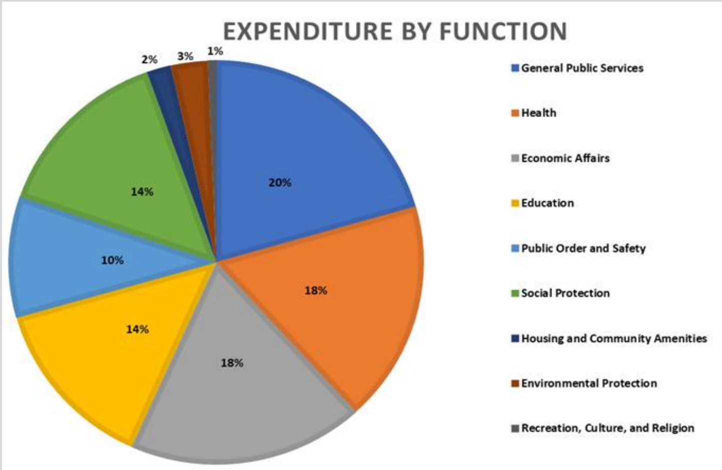
EXPENDITURE BY FUNCTION:

Total government expenditure by function for FY2025–26 amounted to $911.2 million, representing a decrease of $33.5 million, or 3.5 percent, compared with the previous financial year. General Public Services accounted for the largest share of expenditure, amounting to $187.2 million (20.5 percent). This was followed by Economic Affairs, which accounted for $168.0 million (18.4 percent), Health at $161.5 million (17.7 percent), Social Protection at $130.3 million (14.3 percent**)**, and Education at $126.5 million (13.9 percent**)**. The remaining $138.0 million (15.1 percent) was allocated across Public Order and Safety, Environmental Protection, Housing and Community Amenities, and Recreation, Culture and Religion.*Key Components in details*

- **Genral Public Services:** $257.9 million → $187.2 million (↓ $70.7 million; ↓27.4%)
- **Economic Affairs:** $168.7 million → $168.0 million (↓ $0.7 million; ↓0.4%)
- **Health:** $165.2 million → $161.5 million (↓ $3.8 million; ↓2.3%)
- **Social Protection:** $82.0 million → $130.3 million (↑ $48.3 million; ↑58.9%)
- **Education:** $142.3 million → $126.5 million (↓ $15.8million; ↓11.1%)
- **Public Order and Safety**: $83.6 million → $88.2 million (↑ $4.6 million; ↑5.5%)

- **Environmental Protection:** $24.0 million → $26.3 million (↑ $2.2 million; ↑9.3%)
- **Housing and Community Amenities:** $16.3 million → $17.2 million (↑ $0.9 million; ↑5.6%)
- **Recreation, Culture, and Religion:** $4.6 million → $6.0 million (↑ $1.3 million; ↑28.3%)

Chart 4:COFOG FY2025/26



GOVERNMENT DEBT:

By Fiscal Year 2025–26, Samoa's total government debt stood at $690.8 million, compared with $760.4 million in FY 2024–25. This represents a significant reduction of $69.7 million, or 9.2 percent year-on-year. The decline was mainly due to reductions in both bilateral and multilateral external debt.

The largest reductions came from bilateral debt, particularly obligations to the Government of the People's Republic of China and JICA, alongside notable decreases in multilateral debt owed to the Asian Development Bank and the World Bank. Domestic debt also eased slightly, reinforcing the overall downward trajectory.

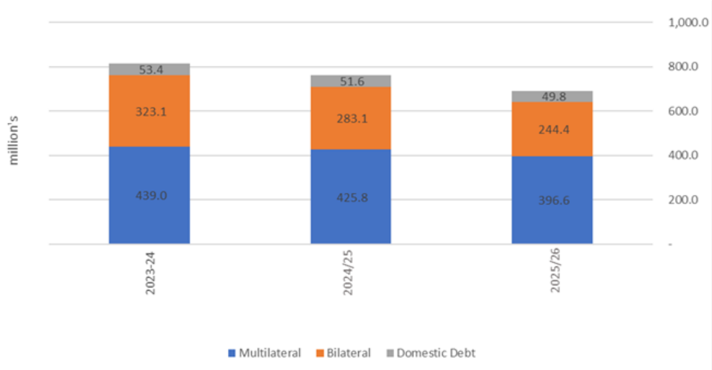
This outcome highlights Samoa's continued commitment to fiscal sustainability and prudent debt management, with external repayments driving the bulk of the decline.

- **Asian Development Bank (ADB):** $150.3 million → $134.1 million (↓ $16.1 million; ↓ 10.7%)
- **World Bank:** $259.0 million → $248.5 million (↓ $10.5 million; ↓ 4.0%)
- **OPEC Fund:** $12.3 million → $10.3 million (↓ $2.0 million; ↓ 16.1%)
- **European Investment Bank (EIB):** $1.9 million → $1.6 million (↓ $0.4 million; ↓ 18.5%)
- **IFAD:** $2.3 million → $2.1 million (↓ $0.2 million; ↓ 8.1%)

Bilateral Agreements

- **People's Republic of China (PRC):** $233.9 million → $204.3 million (↓ $29.6 million; ↓ 12.7%)
- **Japan (JICA):** $49.2 million → $40.1 million (↓ $9.1 million; ↓ 18.5%)
- **Domestic Debt**: Drop from $51.6 million → $49.8 million (↓ $1.8 million; ↓ 3.5%)

Chart 5:Government Debt, FY2025/26



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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 (Sept 2023 – June 2026)*
- ***Table 2**: Revenue (Sept 2023 – June 2026)*
- ***Table 3**: Expenditure (Sept 2023 – June 2026)*
- ***Table 4**: Transactions in Assets and Liabilities (Sept 2023 – June 2026)*
- ***Table 5**: Expenditure by Function of Government (Sept 2023 – June 2026)*
- ***Table 6**: Total Government Debt (Sept 2023 – June 2026)*

Table 1: Statement of Government Operations

	SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS				2023-24				2024-25				2025-26			
	TRANSACTIONS AFFECTING NET WORTH:	2023-24	2024-25	2025-26	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25	Mar-26	Jun-26
1	**Revenue**	**1,154.6**	**1,114.1**	**1,056.4**	**247.9**	**261.6**	**259.2**	**385.9**	**241.0**	**284.6**	**270.0**	**318.5**	**249.6**	**257.5**	**223.0**	**326.4**
11	Taxes	784.9	836.5	830.9	184.2	217.4	179.0	204.3	192.8	236.2	203.5	204.0	202.4	219.1	185.0	224.3
13	Grants	269.9	186.6	108.6	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	11.3	24.2	17.1	56.0
14	Other revenue	99.8	91.0	116.9	16.6	17.8	19.7	45.7	24.9	14.7	23.2	28.2	35.9	14.1	20.8	46.1
2	**Expense**	**798.5**	**833.3**	**833.5**	**173.9**	**184.7**	**211.7**	**228.2**	**198.1**	**184.1**	**218.3**	**232.8**	**122.2**	**214.4**	**254.0**	**242.9**
21	Compensation of employees	295.9	315.1	326.5	66.1	81.5	78.1	70.2	81.8	73.8	82.9	76.6	76.0	80.8	89.9	79.8
22	Use of goods and services	255.1	232.2	191.7	43.5	48.8	55.5	107.2	52.4	56.1	50.2	73.5	29.1	52.2	45.5	64.8
24	Interest	14.4	12.8	11.7	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9	2.2	3.7	2.0
25	Subsidies	5.8	6.5	10.8	0.1	4.9	0.0	0.8	0.2	0.0	6.0	0.4	0.0	0.2	8.3	2.3
26	Grants	185.5	221.6	227.2	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1	93.2	66.5
27	Social benefits	34.7	35.7	55.4	9.1	8.9	8.6	8.0	7.0	9.1	9.5	10.1	8.9	13.2	10.7	22.7
28	Other expense	7.2	9.4	10.2	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6	2.6	4.8
NOB	**Net operating balance**	**356.1**	**280.8**	**222.9**	**74.0**	**76.9**	**47.5**	**157.7**	**42.9**	**100.5**	**51.7**	**85.7**	**127.4**	**43.0**	**-31.0**	**83.5**
	TRANSACTIONS IN NONFINANCIAL ASSETS:															
31	**Net Acquisition of Nonfinancial Assets**	**55.1**	**111.4**	**73.3**	**11.9**	**6.2**	**9.4**	**27.6**	**42.5**	**37.1**	**1.0**	**30.7**	**23.3**	**44.6**	**1.5**	**3.9**
311	Fixed assets	55.1	111.4	73.3	11.9	6.2	9.4	27.6	42.5	37.1	1.00	30.7	23.3	44.6	1.5	3.9
2M	**Expediture (A2+A31)........**	**853.6**	**944.7**	**906.8**	**185.8**	**190.9**	**221.1**	**255.8**	**240.6**	**221.2**	**219.3**	**263.6**	**145.5**	**259.0**	**255.5**	**246.7**
NLB	**Net lending / Net borrowing**	**301.0**	**169.4**	**149.6**	**62.1**	**70.7**	**38.1**	**130.1**	**0.3**	**63.4**	**50.7**	**55.0**	**104.1**	**-1.5**	**-32.6**	**79.6**
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):															
32	**Net acquisition of financial assets ....**	**216.0**	**89.3**	**72.5**	**31.5**	**58.6**	**7.8**	**118.1**	**-28.2**	**51.0**	**23.6**	**42.9**	**77.3**	**-13.3**	**-59.5**	**67.9**
321	Domestic	216.0	89.3	72.5	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	42.9	77.3	-13.3	-59.5	67.9
33	**Net incurrence of liabilities ....**	**(85.0)**	**(80.1)**	**(77.1)**	**-30.5**	**-12.2**	**-30.3**	**-12.0**	**-28.6**	**-12.4**	**-27.1**	**-12.0**	**-26.7**	**-11.7**	**-26.9**	**-11.7**
331	Domestic	(2.1)	(1.7)	(1.8)	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.5	-0.5
332	Foreign	(82.9)	(78.4)	(75.3)	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3	-11.3	-26.5	-11.2
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)	***3,240.6***	***3,584.9***	***3,555.6***	***813.6***	***816.9***	***801.0***	***809.0***	***903.6***	***941.8***	***866.0***	***873.5***	***910.6***	***932.2***	***827.0***	***885.8***
	Indicators as % of GDP															
	Net Operating Balance	*11.0*	*7.8*	*6.3*	*9.1*	*9.4*	*5.9*	*19.5*	*4.7*	*10.7*	*6.0*	*9.8*	*14.0*	*4.6*	*(3.8)*	*9.4*
	Net Lending / Borrowing	*9.3*	*4.7*	*4.2*	*7.6*	*8.7*	*4.8*	*16.1*	*0.0*	*6.7*	*5.9*	*6.3*	*11.4*	*-0.2*	*-3.9*	*9.0*
	Debt Service Ratio	*2.9*	*2.5*	*2.4*	*4.0*	*1.7*	*4.0*	*1.7*	*3.6*	*1.5*	*3.3*	*1.6*	*3.2*	*1.5*	*3.5*	*1.5*
	Total Revenue & Grants	*35.6*	*31.1*	*29.7*	*30.5*	*32.0*	*32.4*	*47.7*	*26.7*	*30.2*	*31.2*	*36.5*	*27.4*	*27.6*	*27.0*	*36.8*
	Total Expense	*24.6*	*23.2*	*23.4*	*21.4*	*22.6*	*26.4*	*28.2*	*21.9*	*19.5*	*25.2*	*26.7*	*13.4*	*23.0*	*30.7*	*27.4*
	Revenue component as % of total revenue															
	Taxes	*68.0*	*75.1*	*78.7*	*74.3*	*83.1*	*69.0*	*52.9*	*80.0*	*83.0*	*75.4*	*64.1*	*81.1*	*85.1*	*83.0*	*68.7*
	Grants	*23.4*	*16.7*	*10.3*	*19.0*	*10.1*	*23.4*	*35.2*	*9.7*	*11.8*	*16.0*	*27.1*	*4.5*	*9.4*	*7.7*	*17.1*
	Other revenue	*8.6*	*8.2*	*11.1*	*6.7*	*6.8*	*7.6*	*11.8*	*10.3*	*5.2*	*8.6*	*8.9*	*14.4*	*5.5*	*9.3*	*14.1*
	Expense component as % of total expense															
	Compensation of employees	*37.1*	*37.8*	*39.2*	*38.0*	*44.1*	*36.9*	*30.8*	*41.3*	*40.1*	*38.0*	*32.9*	*62.2*	*37.7*	*35.4*	*32.8*
	Use of goods and services	*31.9*	*27.9*	*23.0*	*25.0*	*26.4*	*26.2*	*47.0*	*26.5*	*30.5*	*23.0*	*31.6*	*23.8*	*24.4*	*17.9*	*26.7*
	Interest	*1.8*	*1.5*	*1.4*	*2.9*	*1.2*	*2.2*	*1.0*	*2.2*	*1.2*	*1.9*	*0.9*	*3.2*	*1.0*	*1.5*	*0.8*
	Subsidies	*0.7*	*0.8*	*1.3*	*0.0*	*2.6*	*0.0*	*0.4*	*0.1*	*0.0*	*2.7*	*0.2*	*0.0*	*0.1*	*3.3*	*0.9*
	Grants	*23.2*	*26.6*	*27.3*	*27.7*	*20.0*	*29.8*	*16.4*	*25.5*	*21.4*	*29.3*	*29.1*	*2.7*	*29.9*	*36.7*	*27.4*
	Social benefits	*4.3*	*4.3*	*6.7*	*5.3*	*4.8*	*4.1*	*3.5*	*3.5*	*4.9*	*4.4*	*4.3*	*7.3*	*6.2*	*4.2*	*9.3*
	Other expense	*0.9*	*1.1*	*1.2*	*1.0*	*0.8*	*0.8*	*0.9*	*0.9*	*1.9*	*0.8*	*1.1*	*0.9*	*0.7*	*1.0*	*2.0*

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

Revisions

Table 2: Revenue by Type

	REVENUE	2023-24	2024-25	2025-2026	2023-24 Sept-23	2023-24 Dec-23	2023-24 Mar-24	2023-24 Jun-24	2024-25 Sept-24	2024-25 Dec-24	2024-25 Mar-25	2024-25 Jun-25	2025-26 Seb-25	2025-26 Dec-25	2025-26 Mar-26	2025-26 Jun-26
1	**REVENUE**	**1,154.6**	**1,114.1**	**1,056.4**	**247.9**	**261.6**	**259.2**	**385.9**	**241.0**	**284.6**	**270.0**	**318.5**	**249.6**	**257.5**	**223.0**	**326.4**
11	**Taxes**	**784.9**	**836.5**	**830.9**	**184.2**	**217.4**	**179.0**	**204.3**	**192.8**	**236.2**	**203.5**	**204.0**	**202.4**	**219.1**	**185.0**	**224.3**
111	**Taxes on income, profits, and capital gains ....**	**182.9**	**214.4**	**224.8**	**45.7**	**46.2**	**44.9**	**46.0**	**58.3**	**53.3**	**55.2**	**47.5**	**55.2**	**60.5**	**47.6**	**61.5**
1111	Payable by individuals	89.8	101.4	109.0	21.0	23.6	23.7	21.5	26.0	24.2	26.2	24.9	23.4	25.0	26.9	33.8
1112	Payable by corporations and other enterprises...........	93.1	113.0	115.8	24.7	22.6	21.2	24.6	32.2	29.1	29.0	22.6	31.8	35.5	20.7	27.7
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 ....**	**515.1**	**533.9**	**507.5**	**115.0**	**148.7**	**114.8**	**136.5**	**112.7**	**157.2**	**128.5**	**135.4**	**123.9**	**128.7**	**114.7**	**140.2**
1141	General taxes on goods and services (Value-added Ta	316.6	322.7	310.0	76.0	86.0	73.8	80.8	74.4	93.6	77.1	77.6	76.0	84.3	67.0	82.7
1142	Excises	179.4	190.7	181.6	34.8	54.9	39.1	50.7	36.6	52.8	48.3	53.1	39.9	43.8	44.2	53.7
1144	Taxes on specific services	19.1	20.5	15.9	4.3	7.8	2.0	5.0	1.8	10.8	3.2	4.7	7.9	0.6	3.6	3.8
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 ....**	**86.9**	**88.2**	**98.6**	**23.5**	**22.4**	**19.2**	**21.8**	**21.8**	**25.6**	**19.8**	**21.1**	**23.3**	**29.9**	**22.7**	**22.6**
1151	Customs and other import duties	86.9	88.2	98.6	23.5	22.4	19.2	21.8	21.8	25.6	19.8	21.1	23.3	29.9	22.7	22.6
13	**Grants**	**269.9**	**186.6**	**108.6**	**47.1**	**26.4**	**60.5**	**135.9**	**23.3**	**33.7**	**43.3**	**86.3**	**11.3**	**24.2**	**17.1**	**56.0**
131	**From foreign governments ....**	**269.9**	**186.6**	**108.6**	**47.1**	**26.4**	**60.5**	**135.9**	**23.3**	**33.7**	**43.3**	**86.3**	**11.3**	**24.2**	**17.1**	**56.0**
1311	Current	269.9	186.6	108.6	47.1	26.4	60.5	135.9	23.3	33.7	43.3	86.3	11.3	24.2	17.1	56.0
14	**Other revenue**	**99.8**	**91.0**	**116.9**	**16.6**	**17.8**	**19.7**	**45.7**	**24.9**	**14.7**	**23.2**	**28.2**	**35.9**	**14.1**	**20.8**	**46.1**
141	**Property income ....**	**36.7**	**22.6**	**51.8**	**2.1**	**9.7**	**9.0**	**15.9**	**7.4**	**3.4**	**7.8**	**4.0**	**21.0**	**4.0**	**5.4**	**21.5**
1411	Interest	14.4	9.3	10.4	1.5	7.7	2.2	3.0	1.7	2.1	2.3	3.1	1.8	2.5	2.6	3.5
1412	Dividends	21.7	12.9	40.5	0.3	1.9	6.7	12.8	5.6	1.2	5.3	0.7	18.3	1.4	2.8	17.9
1415	Rent	0.6	0.4	0.9	0.3	0.1	0.1	0.0	0.1	0.1	0.2	0.1	0.8	0.0	0.0	0.1
142	**Sales of goods and services ....**	**62.5**	**66.1**	**64.2**	**14.3**	**8.0**	**10.6**	**29.6**	**16.0**	**11.1**	**15.0**	**24.1**	**14.7**	**9.9**	**15.2**	**24.4**
1422	Administrative fees	33.0	31.0	32.1	2.2	2.5	5.2	23.1	3.4	3.2	7.3	17.1	8.5	2.9	4.3	16.4
1423	Incidental sales by nonmarket establishments	29.5	35.1	32.1	12.1	5.5	5.4	6.5	12.6	7.9	7.7	7.0	6.2	7.1	11.0	8.0
143	**Fines, penalties, and forfeits ....**	**0.6**	**2.3**	**0.8**	**0.1**	**0.1**	**0.1**	**0.2**	**1.5**	**0.2**	**0.4**	**0.2**	**0.2**	**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**

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

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Table 3: Expense by Type

EXPENSES					2023-24				2024-25				2025-26			
		2023-24	2024-25	2025-26	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25	Mar-26	Jun-26
2	**EXPENSE ....**	**798.5**	**833.3**	**833.5**	**173.9**	**184.7**	**211.7**	**228.2**	**198.1**	**184.1**	**218.3**	**232.8**	**122.2**	**214.4**	**254.0**	**242.9**
21	**Compensation of employees ....**	**295.9**	**315.1**	**326.5**	**66.1**	**81.5**	**78.1**	**70.2**	**81.8**	**73.8**	**82.9**	**76.6**	**76.0**	**80.8**	**89.9**	**79.8**
211	Wages and salaries	267.1	284.7	295.0	59.7	73.4	70.5	63.5	74.0	66.7	74.8	69.2	68.6	73.0	81.2	72.1
212	Social contributions	28.8	30.3	31.5	6.4	8.1	7.5	6.8	7.9	7.1	8.0	7.4	7.3	7.8	8.7	7.7
22	**Use of goods and services ....**	**255.1**	**232.2**	**191.7**	**43.5**	**48.8**	**55.5**	**107.2**	**52.4**	**56.1**	**50.2**	**73.5**	**29.1**	**52.2**	**45.5**	**64.8**
24	**Interest ....**	**14.4**	**12.8**	**11.7**	**5.1**	**2.2**	**4.7**	**2.3**	**4.4**	**2.2**	**4.2**	**2.1**	**3.9**	**2.2**	**3.7**	**2.0**
241	To nonresidents	11.6	10.2	9.2	4.4	1.5	4.0	1.6	3.7	1.5	3.5	1.4	3.2	1.6	3.1	1.3
242	To residents other than general government	2.8	2.6	2.5	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6
25	**Subsidies ....**	**5.8**	**6.5**	**10.8**	**0.1**	**4.9**	**0.0**	**0.8**	**0.2**	**0.0**	**6.0**	**0.4**	**0.0**	**0.2**	**8.3**	**2.3**
251	To public corporations	5.1	6.1	10.1	0.0	4.9	0.0	0.2	0.1	0.0	6.0	0.0	0.0	0.0	8.3	1.8
252	To private enterprises	0.7	0.4	0.7	0.1	0.0	0.0	0.6	0.1	0.0	0.0	0.4	0.0	0.2	0.0	0.5
26	**Grants ....**	**185.5**	**221.6**	**227.2**	**48.2**	**36.9**	**63.0**	**37.4**	**50.6**	**39.4**	**63.9**	**67.7**	**3.3**	**64.1**	**93.2**	**66.5**
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	185.5	221.6	227.2	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1	93.2	66.5
2631	Current	185.5	221.6	227.2	48.2	36.9	63.0	37.4	50.6	39.4	63.9	67.7	3.3	64.1	93.2	66.5
27	**Social benefits ....**	**34.7**	**35.7**	**55.4**	**9.1**	**8.9**	**8.6**	**8.0**	**7.0**	**9.1**	**9.5**	**10.1**	**8.9**	**13.2**	**10.7**	**22.7**
272	Social security benefits	33.4	34.6	53.9	8.9	8.6	8.3	7.5	6.7	8.9	9.4	9.7	8.7	12.7	10.1	22.3
273	Social assistance benefits	1.3	1.1	1.6	0.2	0.3	0.3	0.5	0.3	0.2	0.2	0.4	0.1	0.5	0.5	0.4
28	**Other expense ....**	**7.2**	**9.4**	**10.2**	**1.8**	**1.4**	**1.8**	**2.2**	**1.7**	**3.4**	**1.7**	**2.5**	**1.1**	**1.6**	**2.6**	**4.8**
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	7.2	9.4	10.2	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6	2.6	4.8
2821	Current	7.2	9.4	10.2	1.8	1.4	1.8	2.2	1.7	3.4	1.7	2.5	1.1	1.6	2.6	4.8
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

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Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year			2023-24				2024-25				2025-26			
		2023-24	2024-25	2025-26	Sept-23	Dec-23	Mar-24	Jun-24	Sept-24	Dec-24	Mar-25	Jun-25	Sept-25	Dec-25	Mar-26	Jun-26
3	**CHANGE IN NET WORTH: TRANSACTIONS c/ ....**	**356.1**	**280.8**	**222.9**	**74.0**	**76.9**	**47.5**	**157.7**	**42.9**	**100.5**	**51.7**	**85.7**	**127.4**	**43.0**	**-31.0**	**83.5**
31	**Net acquisition of nonfinancial assets d/ ....**	**55.1**	**111.4**	**73.3**	**11.9**	**6.2**	**9.4**	**27.6**	**42.5**	**37.1**	**1.0**	**30.7**	**23.3**	**44.6**	**1.5**	**3.9**
311	**Fixed assets ....**	**55.1**	**111.4**	**73.3**	**11.9**	**6.2**	**9.4**	**27.6**	**42.5**	**37.1**	**1.0**	**30.7**	**23.3**	**44.6**	**1.5**	**3.9**
3,111	Acquisitions: fixed assets	55.1	111.4	73.3	11.9	6.2	9.4	27.6	42.5	37.1	1.0	30.7	23.3	44.6	1.5	3.9
32	**Net acquisition of financial assets [321+322+32**	**216.0**	**89.3**	**72.5**	**31.5**	**58.6**	**7.8**	**118.1**	**-28.2**	**51.0**	**23.6**	**42.9**	**77.3**	**-13.3**	**-59.5**	**67.9**
3202	Currency and deposits [3212+3222] ..	216.0	89.3	72.5	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	42.9	77.3	-13.3	-59.5	67.9
321	**Domestic ....**	**216.0**	**89.3**	**72.5**	**31.5**	**58.6**	**7.8**	**118.1**	**-28.2**	**51.0**	**23.6**	**42.9**	**77.3**	**-13.3**	**-59.5**	**67.9**
3,212	Currency and deposits	216.0	89.3	72.5	31.5	58.6	7.8	118.1	-28.2	51.0	23.6	42.9	77.3	-13.3	-59.5	67.9
33	**Net incurrence of liabilities [331+332] ....**	**-85.0**	**-80.1**	**-77.1**	**-30.5**	**-12.2**	**-30.3**	**-12.0**	**-28.6**	**-12.4**	**-27.1**	**-12.0**	**-26.7**	**-11.7**	**-26.9**	**-11.7**
3,304	Loans [3314+3324]	-85.0	-80.1	-77.1	-30.5	-12.2	-30.3	-12.0	-28.6	-12.4	-27.1	-12.0	-26.7	-11.7	-26.9	-11.7
331	**Domestic ....**	**-2.1**	**-1.7**	**-1.8**	**-0.7**	**-0.7**	**-0.4**	**-0.4**	**-0.4**	**-0.4**	**-0.4**	**-0.4**	**-0.4**	**-0.4**	**-0.5**	**-0.5**
3,314	Loans	-2.1	-1.7	-1.8	-0.7	-0.7	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.5	-0.5
332	**Foreign ....**	**-82.9**	**-78.4**	**-75.3**	**-29.9**	**-11.5**	**-29.9**	**-11.6**	**-28.1**	**-12.0**	**-26.6**	**-11.6**	**-26.3**	**-11.3**	**-26.5**	**-11.2**
3,324	Loans	-82.9	-78.4	-75.3	-29.9	-11.5	-29.9	-11.6	-28.1	-12.0	-26.6	-11.6	-26.3	-11.3	-26.5	-11.2
3M2	Change in net financial worth: transactions (=32-	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 5: Expenditure by Function of Government

EXPENDITURE BY FUNCTION OF GOVERNMENT		Financial Year			2023-24				2024-25				2025-26			
		2023-24	2024-25	2025-26	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26
7	TOTAL Expenditure by Function	853.6	944.7	911.2	185.8	190.9	221.1	255.8	240.6	221.2	219.3	263.6	149.9	259.0	255.5	246.7
701	GENERAL PUBLIC SERVICES	175.1	257.9	187.2	45.6	36.6	51.3	41.5	67.2	66.9	47.2	76.6	36.4	56.1	43.2	51.5
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	120.9	159.0	123.6	28.7	23.3	38.0	30.9	43.2	33.8	31.0	51.1	23.0	44.9	26.2	29.5
70111	Executive and legislative (CS)	28.2	36.3	31.3	7.6	7.4	7.3	5.9	12.2	6.9	7.6	9.5	5.0	8.2	9.4	8.8
70112	Financial and Fiscal Affairs (CS)	65.9	94.8	63.5	15.3	7.7	24.8	18.0	24.2	20.5	17.4	32.5	11.5	29.6	9.0	13.4
70113	External Affairs (CS)	26.9	28.0	28.8	5.8	8.2	5.9	7.0	6.7	6.4	5.9	9.0	6.5	7.1	7.9	7.3
7013	General services	36.1	80.1	43.9	10.9	10.1	7.8	7.4	18.9	30.1	11.1	20.1	7.8	5.6	11.6	18.9
70131	General personnel services (CS)	10.3	19.5	19.9	2.7	2.7	2.4	2.5	4.5	4.8	4.8	5.4	2.9	3.9	4.4	8.7
70132	Overall planning and statistical services (	3.6	4.9	4.6	0.8	1.3	0.9	0.6	1.1	0.7	1.0	2.1	0.9	0.9	1.4	1.4
70133	Other genral services (CS)	22.3	55.8	19.4	7.3	6.1	4.6	4.3	13.3	24.6	5.3	12.6	4.0	1.8	5.7	8.9
7016	General public services n.e.c.	3.7	5.9	8.0	0.9	1.0	0.8	0.9	0.8	0.8	1.0	3.3	1.8	3.4	1.7	1.2
7017	Public debt transactions	14.4	12.8	11.7	5.1	2.2	4.7	2.3	4.4	2.2	4.2	2.1	3.9	2.2	3.7	2.0
703	PUBLIC ORDER AND SAFETY	72.7	83.6	88.2	17.7	19.3	20.3	15.4	23.8	21.0	20.0	18.8	17.9	25.7	22.5	22.1
7031	Police services	19.5	21.8	25.9	4.9	5.7	6.0	2.9	6.9	6.6	6.0	2.3	4.9	6.6	7.5	7.0
7032	Fire protection services	13.8	14.3	17.2	3.5	3.4	4.6	2.3	3.6	3.6	3.6	3.6	2.2	7.5	3.7	3.7
7033	Law courts	18.9	24.5	23.3	4.9	4.8	4.5	4.7	7.6	5.0	5.1	6.8	4.5	7.0	6.1	5.7
7034	Prisons	7.3	7.8	7.0	1.7	2.1	1.8	1.8	2.0	1.9	2.1	1.9	1.7	1.7	2.0	1.7
7036	Public order and safety n.e.c.	13.2	15.2	14.8	2.7	3.2	3.5	3.8	3.8	4.0	3.1	4.3	4.7	3.0	3.2	4.0
704	ECONOMIC AFFAIRS	150.5	168.7	168.0	29.0	30.0	35.4	56.1	47.3	36.1	32.8	52.5	29.3	75.7	30.5	32.4
7041	General economic, commercial, and labor aff	15.2	15.6	14.2	4.3	2.6	2.5	5.9	6.8	3.0	2.0	3.8	2.5	3.0	3.9	4.8
7042	Agriculture, forestry, fishing, and hunting	22.7	55.8	73.9	6.4	4.6	5.4	6.3	23.0	15.5	4.6	12.7	21.3	42.0	5.6	5.0
70421	Agriculture (CS)	18.7	22.8	41.9	5.7	3.6	4.5	4.9	4.5	4.4	3.2	10.8	20.2	13.9	4.2	3.6
70422	Forestry (CS)	2.0	30.8	30.0	0.4	0.5	0.5	0.6	18.0	10.7	1.0	1.1	0.8	27.6	0.9	0.7
70423	Fishing and hunting (CS)	2.0	2.2	2.0	0.4	0.5	0.4	0.7	0.5	0.4	0.5	0.8	0.4	0.5	0.5	0.6
7043	Fuel and energy	5.4	2.1	5.0	2.5	2.5	0.1	0.2	-	-	2.1	0.0	-	-	3.2	1.8
7044	Mining, manufacturing, and construction	2.7	2.3	3.2	0.5	0.6	0.7	0.9	0.6	0.6	0.6	0.5	0.5	0.7	1.0	0.9
7045	Transport	82.7	42.7	42.3	10.5	14.1	19.5	38.7	10.3	10.5	8.0	13.8	1.5	19.7	10.1	10.9
70451	Road transport (CS)	79.9	37.1	35.8	9.4	13.5	18.9	38.0	9.2	8.4	6.6	12.9	0.1	18.1	8.8	8.8
70452	Water transport (CS)	0.8	0.8	0.8	0.1	0.2	0.2	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2
70454	Air transport (CS)	2.0	4.8	5.7	0.9	0.4	0.4	0.3	0.9	1.9	1.2	0.7	1.3	1.5	1.1	1.9
7046	Communication	7.7	6.9	8.8	1.8	1.6	2.2	2.1	1.6	1.6	1.7	2.0	0.7	2.9	2.3	2.9
7047	Other industries	7.1	9.6	11.4	1.8	1.8	2.7	0.9	2.7	2.3	2.3	2.3	-	5.7	2.9	2.9
7048	R&D Economic affairs	2.9	4.4	4.7	0.8	1.0	1.0	0.0	1.0	0.9	1.1	1.3	1.0	1.1	1.2	1.5
7049	Economic affairs n.e.c.	4.1	29.4	4.5	0.5	1.2	1.4	1.1	1.4	1.7	10.2	16.1	1.8	0.6	0.3	1.8
705	ENVIRONMENTAL PROTECTION	37.5	24.0	26.3	4.4	7.4	5.1	20.5	4.5	5.0	4.3	10.2	3.0	4.2	5.0	14.1
706	HOUSING AND COMMUNITY AMENITIES	14.5	16.3	17.2	1.9	6.4	3.6	2.7	3.2	3.0	6.4	3.6	1.5	4.2	8.4	3.2
707	HEALTH	160.1	165.2	161.5	34.3	38.7	35.3	51.7	35.3	37.6	41.3	51.0	28.5	43.4	46.3	43.3
708	RECREATION, CULTURE, AND RELIGION	4.6	4.6	6.0	1.1	1.4	1.1	0.9	1.2	1.2	1.5	0.7	1.1	1.2	1.8	1.8
709	EDUCATION	146.8	142.3	126.5	26.3	32.5	49.7	38.3	35.2	28.0	46.7	32.5	20.9	32.2	28.5	43.9
710	SOCIAL PROTECTION	91.9	82.0	130.3	25.3	18.6	19.4	28.6	22.8	22.3	19.3	17.6	11.3	15.3	69.3	34.4

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

Revisions

Table 6: Quarterly Government Debt

	Financial Year			2023-24				2024-25				2025-26			
Institutions	**2023-24**	**2024-25**	**2025-26**	**Sep-23**	**Dec-23**	**Mar-24**	**Jun-24**	**Sep-24**	**Dec-24**	**Mar-25**	**Jun-25**	**Sep-25**	**Dec-25**	**Mar-26**	**Jun-26**
Multilateral	**439.0**	**425.8**	**396.6**	**466.7**	**453.7**	**448.5**	**439.0**	**434.4**	**441.8**	**435.9**	**425.8**	**420.8**	**411.4**	**406.1**	**396.6**
Asian Development Bank	160.9	150.3	134.1	175.1	168.9	166.9	160.9	158.6	158.7	156.7	150.3	148.4	142.2	140.5	134.1
World Bank	260.5	259.0	248.5	267.3	265.8	262.3	260.5	256.9	264.9	261.2	259.0	255.8	253.9	250.4	248.5
OPEC	13.1	12.3	10.3	19.5	14.3	14.7	13.1	14.5	13.8	13.7	12.3	12.4	11.3	11.3	10.3
European Investment Bank	2.1	1.9	1.6	2.4	2.3	2.3	2.1	2.1	1.9	2.0	1.9	2.0	1.8	1.7	1.6
International Food Agricultural Development Organisation	2.4	2.3	2.1	2.5	2.5	2.4	2.4	2.3	2.4	2.3	2.3	2.2	2.2	2.1	2.1
Bilateral	**323.1**	**283.1**	**244.4**	**359.2**	**356.7**	**332.8**	**323.1**	**308.6**	**307.6**	**288.3**	**283.1**	**265.7**	**263.8**	**243.2**	**244.4**
Government of the People's Republic of China	274.5	233.9	204.3	301.0	299.8	278.2	274.5	254.8	258.6	237.2	233.9	217.2	220.1	200.5	204.3
Japanese International Co-operation Agency (JICA)	48.6	49.2	40.1	58.2	56.9	54.6	48.6	53.8	49.0	51.1	49.2	48.5	43.7	42.7	40.1
Total External Debt	**762.1**	**708.9**	**641.0**	**826.0**	**810.4**	**781.3**	**762.1**	**743.0**	**749.4**	**724.2**	**708.9**	**686.5**	**675.3**	**649.3**	**641.0**
Domestic Debt	**53.4**	**51.6**	**49.8**	**54.8**	**54.2**	**53.8**	**53.4**	**52.9**	**52.5**	**52.0**	**51.6**	**51.1**	**50.7**	**50.2**	**49.8**
Total Government Debt	**815.5**	**760.4**	**690.8**	**880.8**	**864.6**	**835.1**	**815.5**	**795.9**	**801.9**	**776.2**	**760.4**	**737.7**	**725.9**	**699.5**	**690.8**
GDP $000' (Nominal)	*3,240.6*	*3,584.9*	*3,555.6*												
Total External Debt as % of GDP:	**23.5**	**19.8**	**18.0**												
Total Government Debt as % of GDP	**25.2**	**21.2**	**19.4**												

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