



Overview

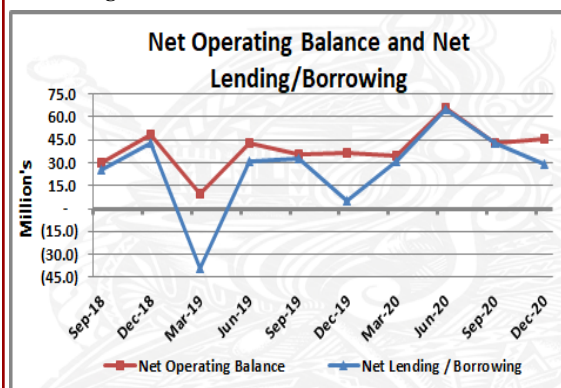
Highlights:

- Central Government operations recorded a Net Lending/Borrowing Balance of \$29.0 million (surplus)
- Net Operating Balance for December 2020 stood at \$46.0 million (surplus)
- Total Government Revenue stood at \$210.6 million in December 2020
- Total Government operating Expenses stood at \$164.6 million; increased by \$15.2 million
- NFA recorded in December 2020 amounted to \$17.0 million

The Budgetary Central Government operations for the December 2020 Quarter recorded a surplus of \$46.0 million in the Net Operating Balance. This was a result of the increase of \$25 million (or 13 percent) in Revenue which is more than offset the \$10.2 million increase in operating Expenses in the quarter under review.

The Net Lending/Borrowing also recorded a surplus of \$29.0 million. It increased by \$23.6 million compared to the December 2019 quarter. This was attributed mainly to the increase in grants from donor partners to assist the Samoan government strengthen their response at the outset of the COVID-19 pandemic. The \$13.7 million reduction in the Net Acquisition of Fixed Assets due to the completion of major infrastructural developments such as the Vaisigano Bridge, Maliolio Bridge, road works around county and so forth., contributed to the positive outturn.

Chart 1: Net Operating Balance and Net Lending/Borrowing



REVENUE BY TYPE

Total Revenue collected in the December 2020 quarter amounted to \$210.6 million. It increased by \$25.1 million on a year-on-year (y-o-y) basis mostly led by the increase of \$41.5 million in Grants. It also increased by \$20.8 million (11.0 percent) when compared to the previous quarter (September 2020). Taxes recorded \$138.6 million; it declined by 13.0 percent although it remains the largest revenue source contributing 65.8 percent to overall revenue collections in the period. Grants received from overseas donor partners which was the second largest source of revenue in December 2020 went up notably in the period contributing \$53.8 million or 25.5 percent to total revenue with the remaining \$18.2 million (8.7 percent) from Other Revenues.

Taxes

Taxes collected within the quarter under review amounted to \$138.6 million, down by \$20.8 million (13.1 percent) compared to the December 2019 quarter. This was due to the decline in Taxes on Goods and Services such as VAGST, Excises etc and Taxes on International Trade & transactions which both decreased by \$19.8 million (18.3 percent) and \$5.6 million (27.4 percent) respectively.

Taxes on Income Profit and Capital Gains increased by \$4.6 million or 15 percent from the December 2019 quarter. This result was consistent with the increases of \$1.5 million and \$3.1 million in both

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revenue received from Individuals and Corporations & other enterprises. When compared to the September 2020 quarter, Taxes increased by \$11.5 million.

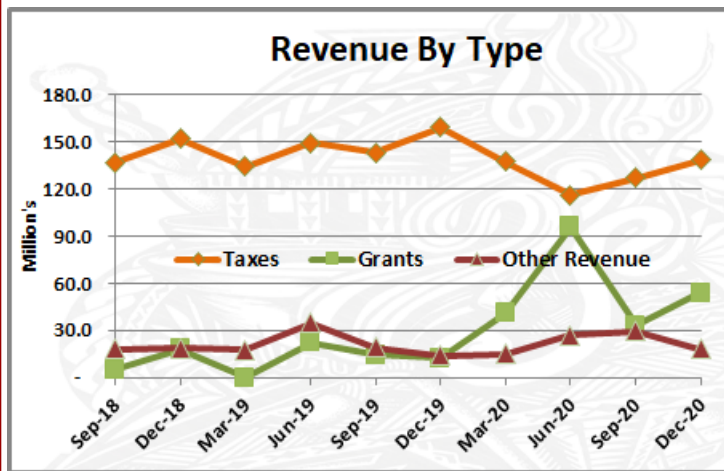
Grants

Total Grants received from foreign donors stood at \$53.8 million contributing 25.5 percent to total revenue. It went up by \$41.5 million when compared to the December 2019 quarter. It also increased by \$20.5 million in comparison to the September 2020 quarter.

Other Revenue

Other Revenue recorded a total of \$18.2 million in the period, it increased by \$4.4 million when compared to December 2019 but decreased by \$11.1 million in comparison to September 2020. It contributed 8.7 percent to total revenue. Sales of goods and services contributed the most to this category which amounted to \$13.1 million, increasing by 67.3 percent on a y-o-y basis. On the other hand, Property Income declined by \$0.9 million which was translated to a decrease of 15.4 percent.

Chart 2: Revenue by type



EXPENDITURE

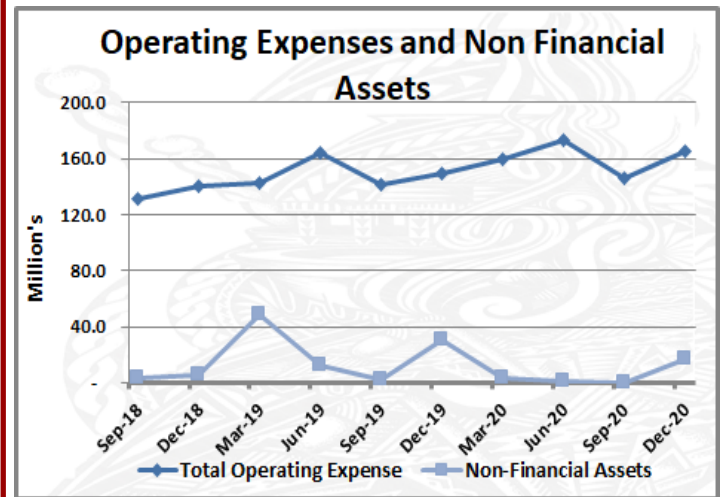
Total expenditure as at end of the quarter amounted to \$181.6 million which consists of Operating expenses at \$164.6 million (98.1 percent) and Acquisition of Fixed Assets at \$17.0 million. It slightly declined by 0.9 percent on a y-o-y basis. This was mainly influenced by decline in the Acquisition of Fixed Assets by \$13.7 million due to the completion of some of the major civil works such as bridges, roads and so forth.

Operating Expenses increased by \$15.2 million or 10.2 per-

cent compared to the December 2019 quarter. This was mainly due to the 8.7% increase in Wages and salaries which made up 42.9 percent of the overall Operating Expenses. Grants paid to other government units which comprised 19.5% of total operating expenses in the period also went up by 31.4%. Other expenses such as property expenses other than interest also went up in the period.

On the other hand, Use of good and services which comprised 28.1 percent of total expenses declined slightly in the period. Interest paid, Subsidies and Social Benefits which represent 5.2 percent of total operating expenses all declined in the period. When compared to the previous quarter (September 2020), total operating expenses further increased by \$18.2 million.

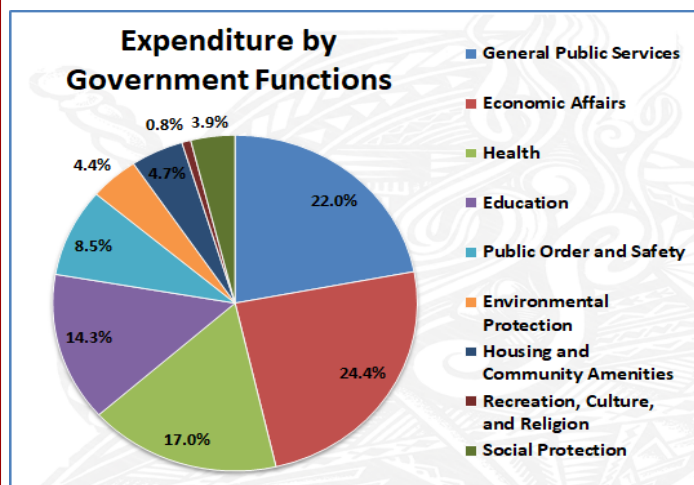
Chart 3: Expenses by type and Non Financial Assets



GOVERNMENT EXPENDITURE BY FUNCTION

In terms of Government spending by function, most of the resources was invested on the four main sectors of the economy such as General Public Services, Economic Affairs, Health and Education Sectors with each receiving respective shares of 22.0%, 24.4%, 17.0% and 14.3% of the total. The remaining 22.3% was spent on the other sectors such as the Public Order & Safety, Environmental Protection, Housing & Community, Social Protection and Recreation, Culture & Religion as depicted in the chart below.

Chart 4: COFOG composition



Economic Affairs having the largest share of total expenditure received \$44.3 million, down by \$13.2 million when compared to December 2019. It comprised sectors such as Agriculture, Energy, Transport and others. Of this amount, \$21.7 million was allocated to the Agriculture sector, \$11.4 million to Transport and the rest was disbursed to other sectors within the category.

General Public Services such as Financial & Fiscal Affairs received \$40.0 million; \$22.0 million higher than its share in December 2019. Expenditure pertaining to the Health Sector amounted to \$30.9 million or 17.0% of the total. It increased by \$4.5 million compared to December 2019. Government spending towards the Education sector amounted to \$26.0 million, increasing by \$2.1 million on a y-o-y basis contributing 14.3 percent to total expenditure.

The summary table 1 below summarizes total allocations to all sectors during the December 2020 quarter with more details provided in table 5 of the set of tables attached.

Summary Table 1: Expenditure by Function

Government Function	Sep-20	Dec-19	Dec-20	Eseeseg a % Tesema 2019	Contribution to Change	Composition
General Public Services	47.2	36.8	40.0	8.5	1.7	22.0%
Economic Affairs	27.4	57.5	44.3	-23.0	-7.3	24.4%
Health	19.4	26.4	30.9	17.1	2.5	17.0%
Education	22.2	24.0	26.0	8.6	1.1	14.3%
Public Order and Safety	12.1	14.1	15.4	9.0	0.7	8.5%
Environmental Protection	4.5	6.3	7.9	26.1	0.9	4.4%
Housing and Community Amenities	1.5	6.6	8.5	29.0	1.1	4.7%
Recreation, Culture, and Religion	1.0	1.2	1.4	22.4	0.1	0.8%
Social Protection	11.8	7.1	7.1	-0.1	0.0	3.9%
Total Expenditure by Function	147.1	180.1	181.6	0.9	0.9	100%

Government Debt

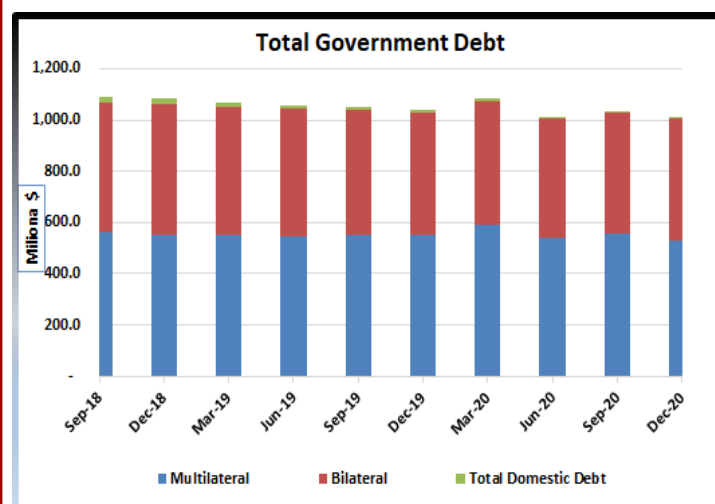
Total Government outstanding debt as at the end of December 2020 quarter stood at \$1.0 billion; dropping by \$28.5 million (2.7 percent) compared to December 19 quarter. Of the outstanding debt amount, 99 percent represents external loans from Bilateral and Multilateral partners with the rest being domestic debt or loans from our local banks and financial institutions.

Loans based on Multilateral agreements as at the end of the quarter amounted to \$529.4 million, declining by \$21.2 million on a y-o-y basis. The majority of borrowings were from the World Bank and Asian Development Bank amounting to \$294.7 million and \$209.8 million respectively.

Loans based on Bilateral Agreement such as the agreement with the Government of the people's Republic of China (PRC) and Japan (JICA) amounted to \$475.7 million. Of this amount, loans from the PRC amounted to \$390.3 million and \$85.3 million was from JICA. Both loans decreased by \$1.1 million and \$1.2 million respectively when compared to the corresponding quarter of last year (December 2019).

Domestic debt amounted to \$6.3 million, the lowest ever recorded since the GFS series begun. It decreased by \$5.1 million or 44.8 percent in comparison to the December 2019 quarter. Chart 5 shows the trend in the last 10 consecutive quarters for the three debt categories.

Chart 5: Government Outstanding Debt





SBS Vision:
"Samoa Bureau of Statistics to be the leader in providing relevant and quality statistics for the benefit of Samoa"

National Accounts & Finance Statistics Division
FMFM II Building, Level 2 PO Box 1151
Apia, Samoa

Phone: (685) 62006 / 29326
Fax: (685) 24675
E-mail: fsd@sbs.gov.ws

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What are Government Finance Statistics?

Government Finance Statistics provide statistics that enable policymakers and analysts to study developments in the financial operations, financial position and liquidity situation of the government sector in a consistent and systematic manner. Balancing items have been created to provide summary information such as Net Operating Balance (NOB) and Net Lending (+) or Borrowing (-). The detailed data can also be used to examine specific areas of government operations, example: particular forms of taxation, level of expense and the amount of government borrowing etc. The harmonization of this system with other macroeconomic statistical systems like the System of National Accounts means that data from the GFS can be combined with data from NA to assess government performance in relation to the rest of the economy. Similarly, it can also be used for inter-country analysis of government operations, such as comparisons of ratios of taxes or expense to gross domestic product.

This report provides the latest available information on the government fiscal operations and activities on a quarterly basis and also reflects the COVID-19 pandemic and its impacts on revenues as well as expenditures.

Aliimuamua Malaefono Taua-T. Faasalaina
GOVERNMENT STATISTICIAN (CEO)

Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2018-19				2019-20				2020-21	
		2017-18	2018-19	2019-20	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20
TRANSACTIONS AFFECTING NET WORTH:														
A1	Revenue	645.4	707.3	794.8	160.2	188.6	151.9	206.5	177.1	185.4	193.3	239.0	189.7	210.6
A11	Taxes	525.8	572.6	556.3	137.0	151.8	134.5	149.3	143.3	159.4	137.4	116.2	127.1	138.6
A13	Grants	61.1	45.5	163.6	5.0	18.0	0.0	22.5	14.6	12.2	41.0	95.7	33.3	53.8
A14	Other revenue	58.4	89.2	74.9	18.2	18.8	17.4	34.7	19.3	13.8	14.9	27.0	29.4	18.2
A2	Expense	515.5	576.7	623.4	130.7	139.9	142.5	163.6	142.0	149.4	159.0	173.1	146.4	164.6
A21	Compensation of employees	194.4	230.7	261.1	58.8	61.1	54.4	56.4	64.6	65.0	59.0	72.5	59.4	70.6
A22	Use of goods and services	141.9	186.4	182.0	37.0	42.7	37.7	69.0	36.5	46.8	45.0	53.7	28.4	46.3
A24	Interest	17.3	16.6	15.9	6.0	2.4	5.7	2.5	5.6	2.4	5.5	2.4	1.2	2.0
A25	Subsidies	5.1	4.7	4.8	0.5	1.4	1.5	1.4	0.3	3.0	1.4	0.1	2.4	1.9
A26	Grants	135.5	106.5	120.4	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1
A27	Social benefits	18.6	19.9	23.0	4.8	5.1	5.1	4.9	6.5	5.5	5.3	5.7	8.9	4.7
A28	Other expense	2.6	12.0	16.3	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0
NOB	Net operating balance	129.9	130.6	171.4	29.5	48.8	9.4	42.9	35.2	36.0	34.3	65.9	43.3	46.0
TRANSACTIONS IN NONFINANCIAL ASSETS:														
A31	Net Acquisition of Nonfinancial Assets	134.2	70.2	37.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0
A311	Fixed assets	134.2	70.2	37.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0
2M	Expenditure (A2+A31).....	649.7	646.9	660.5	134.6	145.4	190.9	176.0	144.6	180.1	162.0	173.8	147.1	181.6
NLB	Net lending / borrowing	(4.3)	60.4	134.3	25.7	43.2	-39.0	30.6	32.5	5.4	31.2	65.1	42.7	29.0
(FINANCING):														
A32	Net acquisition of financial assets	13.5	7.3	89.2	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0
A321	Domestic	13.5	7.3	89.2	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0
A33	Net incurrence of liabilities	17.8	(53.1)	(45.1)	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0
A331	Domestic	(9.8)	(9.3)	(7.1)	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8
A332	Foreign	27.6	(43.8)	(37.9)	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2
Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=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)		2,108	2,231	2,177	546.8	570.6	557.5	556.3	581.9	548.5	550.4	496.4	496.7	513.4
Indicators as % of GDP														
	<i>Net Operating Balance</i>	6.2	5.9	7.9	5.4	8.5	1.7	7.7	6.0	6.6	6.2	13.3	8.7	9.0
	<i>Net Lending / Borrowing</i>	-0.2	2.7	6.2	4.7	7.6	-7.0	5.5	5.6	1.0	5.7	13.1	8.6	5.6
	<i>Debt Service Ratio</i>	3.9	3.7	3.7	4.7	2.7	4.6	2.7	4.3	2.8	5.4	3.1	1.6	2.2
	<i>Total Revenue & Grants</i>	30.6	31.7	36.5	29.3	33.1	27.3	37.1	30.4	33.8	35.1	48.1	38.2	41.0
	<i>Total Expense</i>	24.5	25.8	28.6	23.9	24.5	25.6	29.4	24.4	27.2	28.9	34.9	29.5	32.1
Revenue component as % of total revenue														
	<i>Taxes</i>	81.5	80.9	70.0	85.5	80.5	88.6	72.3	80.9	86.0	71.1	48.6	67.0	65.8
	<i>Grants</i>	9.5	6.4	20.6	3.1	9.5	0.0	10.9	8.2	6.6	21.2	40.1	17.5	25.5
	<i>Other revenue</i>	9.1	12.6	9.4	11.4	10.0	11.4	16.8	10.9	7.5	7.7	11.3	15.5	8.7
Expense component as % of total expense														
	<i>Compensation of employees</i>	37.7	40.0	41.9	45.0	43.7	38.2	34.5	45.5	43.5	37.1	41.9	40.6	42.9
	<i>Use of goods and services</i>	27.5	32.3	29.2	28.3	30.5	26.4	42.2	25.7	31.3	28.3	31.1	19.4	28.1
	<i>Interest</i>	3.4	2.9	2.6	4.6	1.7	4.0	1.5	3.9	1.6	3.5	1.4	0.9	1.2
	<i>Subsidies</i>	1.0	0.8	0.8	0.4	1.0	1.0	0.8	0.2	2.0	0.9	0.0	1.6	1.2
	<i>Grants</i>	26.3	18.5	19.3	16.4	17.0	25.6	15.1	16.6	16.4	25.1	18.8	20.7	19.5
	<i>Social benefits</i>	3.6	3.4	3.7	3.7	3.6	3.5	3.0	4.5	3.7	3.3	3.3	6.1	2.8
	<i>Other expense</i>	0.5	2.1	2.6	1.7	2.5	1.2	2.9	3.5	1.5	1.9	3.5	10.9	4.2

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2018-19				2019-20				2020-21	
		2017-18	2018-19	2019-20	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20
A1	REVENUE	645.4	707.3	794.8	160.2	188.6	151.9	206.5	177.1	185.4	193.3	239.0	189.7	210.6
A11	Taxes	525.8	572.6	556.3	137.0	151.8	134.5	149.3	143.3	159.4	137.4	116.2	127.1	138.6
A111	Taxes on income, profits, and capital gains	115.5	131.6	122.4	32.0	36.9	28.3	34.3	30.7	30.5	35.5	25.7	32.0	35.1
A1111	Payable by individuals	68.0	67.8	70.0	16.0	20.9	15.7	15.2	16.8	16.6	18.8	17.8	17.3	18.2
A1112	Payable by corporations and other enterprises.....	47.5	63.8	52.4	16.0	16.0	12.6	19.1	13.9	13.9	16.7	7.8	14.7	16.9
A113	Taxes on property.....	2.6	0.8	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A114	Taxes on goods and services	348.9	376.7	378.5	86.1	97.9	91.8	100.9	95.2	108.3	92.4	82.7	80.6	88.5
A1141	General taxes on goods and services (Value-added Taxes.....	209.1	229.4	231.8	59.5	58.7	52.98	58.2	64.3	68.4	53.5	45.6	51.2	54.1
A1142	Excises	127.3	132.7	132.5	23.2	35.8	34.74	39.0	28.0	35.3	34.0	35.2	27.4	32.1
A1144	Taxes on specific services	12.5	14.6	14.2	3.3	3.4	4.12	3.7	2.9	4.5	4.9	1.9	2.0	2.2
A1145	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
A115	Taxes on international trade and transactions	58.8	63.4	55.4	18.1	17.0	14.37	14.0	17.4	20.6	9.5	7.9	14.4	15.0
A1151	Customs and other import duties	58.8	63.4	55.4	18.1	17.0	14.37	14.0	17.4	20.6	9.5	7.9	14.4	15.0
A13	Grants	61.1	45.5	163.6	5.0	18.0	0.00	22.5	14.6	12.2	41.0	95.7	33.3	53.8
A131	From foreign governments	61.1	45.5	163.6	5.0	18.0	0.00	22.5	14.6	12.2	41.0	95.7	33.3	53.8
A1311	Current	61.1	45.5	163.6	5.0	18.0	0.00	22.5	14.6	12.2	41.0	95.7	33.3	53.8
A14	Other revenue	58.4	89.2	74.9	18.2	18.8	17.39	34.7	19.3	13.8	14.9	27.0	29.4	18.2
A141	Property income	7.0	21.6	11.6	2.3	9.2	4.15	5.9	0.9	5.8	2.2	2.7	17.0	4.9
A1411	Interest	2.1	3.0	1.4	0.3	0.3	0.48	1.9	0.3	0.3	0.4	0.4	0.2	2.3
A1412	Dividends	3.4	15.1	8.4	1.8	7.4	3.51	2.5	0.4	4.2	1.6	2.2	16.1	2.5
A1415	Rent	1.5	3.4	1.8	0.3	1.5	0.16	1.5	0.2	1.4	0.2	0.2	0.7	0.1
A142	Sales of goods and services	40.4	67.4	62.8	15.9	9.6	13.23	28.7	18.2	7.9	12.6	24.1	12.2	13.1
A1422	Administrative fees	23.6	37.9	30.5	6.0	2.6	7.3	22.0	1.9	2.2	6.5	19.9	4.3	1.5
A1423	Incidental sales by nonmarket establishments	16.8	29.5	32.3	10.0	6.9	5.9	6.7	16.3	5.7	6.0	4.3	7.9	11.6
A143	Fines, penalties, and forfeits	11.0	0.2	0.6	0.0	0.1	0.0	0.1	0.1	0.2	0.1	0.2	0.2	0.2
A145	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

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

a) Provisional Estimates

Table 3: Expense by Type

EXPENSES		Financial Year			2018-19				2019-20				2020-21	
		2017-18	2018-19	2019-20	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20
A2	EXPENSE	515.5	576.7	623.4	130.7	139.9	142.5	163.6	142.0	149.4	159.0	173.1	146.4	164.6
A21	Compensation of employees	194.4	230.7	261.1	58.8	61.1	54.4	56.4	64.6	65.0	59.0	72.5	59.4	70.6
A211	Wages and salaries	180.2	214.0	239.6	54.5	56.7	50.5	52.3	59.5	59.7	53.9	66.5	54.1	64.3
A2111	Wages and salaries in cash.....	180.0	213.9	239.5	54.5	56.7	50.4	52.3	59.5	59.7	53.8	66.5	54.1	64.3
A2112	Wages and salaries in kind.....	0.2	0.1	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1
A212	Social contributions	14.2	16.7	21.4	4.3	4.4	4.0	4.1	5.1	5.3	5.1	6.0	5.3	6.3
A22	Use of goods and services	141.9	186.4	182.0	37.0	42.7	37.7	69.0	36.5	46.8	45.0	53.7	28.4	46.3
A24	Interest	17.3	16.6	15.9	6.0	2.4	5.7	2.5	5.6	2.4	5.5	2.4	1.2	2.0
A241	To nonresidents	15.3	15.1	15.0	5.6	2.1	5.3	2.1	5.3	2.1	5.3	2.2	1.1	1.8
A242	To residents other than general government	2.0	1.4	0.9	0.4	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.1	0.1
A25	Subsidies	5.1	4.7	4.8	0.5	1.4	1.5	1.4	0.3	3.0	1.4	0.1	2.4	1.9
A2511	To non financial public corporations	4.0	4.0	4.8	0.4	1.4	1.0	1.2	0.2	3.0	1.4	0.1	2.3	1.9
A2512	To financial public corporations	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
A2521	To non financial private enterprises	1.1	0.7	0.1	0.1	0.0	0.5	0.2	0.1	0.0	0.0	0.0	0.1	0.0
A26	Grants	135.5	106.5	120.4	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1
A262	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
A2621	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
A263	To other general government units	135.5	106.5	120.4	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1
A2631	Current	135.5	106.5	120.4	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1
A27	Social benefits	18.6	19.9	23.0	4.8	5.1	5.1	4.9	6.5	5.5	5.3	5.7	8.9	4.7
A2721	Social assistance benefits	18.6	19.3	22.3	4.7	4.9	4.9	4.8	6.3	5.4	5.0	5.6	8.8	4.5
A2731	Employer social benefits	0.0	0.6	0.7	0.1	0.2	0.1	0.2	0.2	0.2	0.3	0.1	0.1	0.2
A28	Other expense	2.6	12.0	16.3	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0
A281	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
A282	Miscellaneous other expense	2.6	12.0	16.3	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0
A2821	Current	2.4	12.0	16.3	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0
A2822	Capital	0.2	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) Provisional Estimates

Table 4: Statement of Assets and Liabilities

TRANSACTIONS IN ASSETS AND LIABILITIES		Financial Year			2018-19				2019-20				2020-21	
		2017-18	2018-19	2019-20	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	129.9	130.6	172.8	29.5	48.8	9.4	42.9	35.2	36.0	34.3	65.9	43.3	46.0
A31	Net acquisition of nonfinancial assets d/	134.2	70.2	37.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0
A311	Fixed assets	134.2	70.2	37.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0
A3111	Acquisitions: fixed assets	134.2	70.2	37.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0
A32	Net acquisition of financial assets [321+322+323]	13.5	7.3	89.2	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0
A3202	Currency and deposits [3212+3222]	13.5	7.3	89.2	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0
A321	Domestic	13.5	7.3	89.2	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0
A3212	Currency and deposits	13.5	7.3	89.2	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0
A33	Net incurrence of liabilities [331+332]	17.8	-53.1	-46.5	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0
A3304	Loans [3314+3324]	17.8	-53.1	-46.5	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0
A331	Domestic	-9.8	-9.3	-8.6	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8
A3314	Loans	-9.8	-9.3	-8.6	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8
A332	Foreign	27.6	-43.8	-37.9	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2
A3324	Loans	27.6	-43.8	-37.9	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2
A3M2	Change in net financial worth: transactions (=32-33) i/	-4.3	60.4	134.3	25.7	43.2	-39.0	30.6	32.5	5.4	31.2	65.1	42.7	29.0

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

a) Provisional Estimates

Table 5: Expenditure by Function of Government

EXPENDITURE BY FUNCTION OF GOVERNMENT		Financial Year			2018-19				2019-20				2020-21	
		2017-18	2018-19	2019-20	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20
701	GENERAL PUBLIC SERVICES	159.4	140.4	167.1	33.7	29.9	33.8	43.0	44.2	36.8	35.0	51.1	47.2	40.0
	Executive and legislative organs, financial and fiscal affairs, external affairs	120.2	96.7	120.8	21.7	20.9	22.4	31.7	31.9	25.5	23.1	40.4	34.8	27.1
70111	Executive and legislative (CS)	22.2	24.2	23.3	6.8	6.0	5.3	6.1	6.5	6.0	5.0	5.8	5.7	6.0
70112	Financial and Fiscal Affairs (CS)	77.4	50.3	76.6	9.7	9.4	12.1	19.1	20.9	14.0	12.6	29.1	25.6	16.0
70113	External Affairs (CS)	20.7	22.2	20.9	5.1	5.5	5.1	6.5	4.4	5.5	5.5	5.5	3.5	5.1
7013	General services	20.0	24.6	26.9	5.6	5.9	5.2	8.0	6.0	8.0	5.7	7.2	10.2	9.7
70131	General personnel services (CS)	4.2	4.6	5.2	1.4	1.1	1.0	1.1	1.3	1.5	1.1	1.3	1.2	1.6
70132	Overall planning and statistical services (CS)	3.7	3.6	4.8	1.1	1.1	0.7	0.7	0.8	1.5	1.1	1.2	1.2	1.0
70133	Other genral services (CS)	12.0	16.4	17.0	3.0	3.7	3.5	6.2	3.9	5.0	3.5	4.6	7.8	7.1
7016	General public services n.e.c.	2.0	2.5	3.5	0.5	0.6	0.5	0.9	0.7	0.9	0.8	1.1	1.0	1.2
7017	Public debt transactions	17.3	16.6	15.9	6.0	2.4	5.7	2.5	5.6	2.4	5.5	2.4	1.2	2.0
703	PUBLIC ORDER AND SAFETY	45.8	52.0	54.9	12.8	12.8	12.3	14.2	13.1	14.1	12.9	14.7	12.1	15.4
7031	Police services	14.1	15.2	16.1	3.4	3.9	4.0	3.9	4.4	4.2	3.8	3.6	3.8	4.9
7032	Fire protection services	6.1	6.5	7.0	1.6	1.6	1.6	1.7	1.8	1.8	2.3	1.2	2.2	2.2
7033	Law courts	12.6	13.6	15.1	3.2	3.6	3.1	3.7	3.3	4.0	3.6	4.2	3.2	4.0
7034	Prisons	5.2	6.7	6.9	1.6	1.5	1.5	2.1	1.8	1.6	1.6	1.9	1.2	1.7
7036	Public order and safety n.e.c.	7.7	10.0	9.8	2.9	2.2	2.1	2.8	1.8	2.5	1.7	3.8	1.6	2.7
704	ECONOMIC AFFAIRS	185.6	158.9	138.8	25.4	29.5	69.0	34.9	25.7	57.5	32.8	22.8	27.4	44.3
7041	General economic, commercial, and labor affairs	9.7	12.2	10.6	1.9	2.6	2.9	4.8	2.8	2.2	2.6	3.0	2.0	2.1
7042	Agriculture, forestry, fishing, and hunting	23.9	25.3	49.2	5.1	7.4	6.1	6.7	4.2	35.5	3.8	5.7	3.8	21.7
70421	Agriculture (CS)	20.6	21.8	45.1	4.2	6.4	5.3	5.8	3.3	34.5	3.0	4.3	3.0	20.7
70422	Forestry (CS)	1.5	1.6	1.9	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.7	0.3	0.4
70423	Fishing and hunting (CS)	1.8	2.0	2.2	0.5	0.6	0.5	0.5	0.5	0.6	0.4	0.7	0.5	0.6
7043	Fuel and energy	44.3	6.9	6.5	0.9	4.6	0.7	0.8	3.7	1.8	0.2	0.9	2.4	0.6
7044	Mining, manufacturing, and construction	1.7	15.6	1.6	0.4	0.5	14.2	0.5	0.5	0.6	0.4	0.1	0.4	0.5
7045	Transport	78.0	72.3	40.6	9.6	6.8	38.9	17.0	8.9	7.8	14.7	7.8	11.9	11.4
70451	Road transport (CS)	21.5	58.3	32.4	6.5	6.5	38.6	6.6	7.5	7.5	11.3	6.1	11.2	11.2
70452	Water transport (CS)	0.5	0.6	0.8	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2
70454	Air transport (CS)	56.0	13.4	7.4	3.0	0.1	0.1	10.2	2.6	0.1	3.2	1.5	0.5	0.0
7046	Communication	6.4	6.7	5.1	1.7	2.1	1.3	1.5	1.2	1.4	1.6	0.9	0.9	1.4
7047	Other industries	11.4	12.0	13.3	3.7	2.7	3.3	2.3	3.4	3.2	4.7	2.0	3.3	3.1
7048	R&D Economic affairs	2.5	2.7	2.1	0.6	0.7	0.6	0.7	0.7	0.8	0.6	0.0	0.6	0.8
7049	Economic affairs n.e.c.	7.7	5.2	9.8	1.3	2.2	1.0	0.7	0.2	4.3	4.2	2.4	2.0	2.7
705	ENVIRONMENTAL PROTECTION	33.8	32.8	27.7	5.0	7.5	7.3	13.0	5.7	6.3	7.7	8.0	4.5	7.9
706	HOUSING AND COMMUNITY AMENITIES	19.1	19.8	17.7	3.1	6.6	4.1	6.1	2.1	6.6	4.5	4.5	1.5	8.5
707	HEALTH	80.4	111.7	114.4	25.8	27.9	23.8	34.1	22.2	26.4	30.9	34.9	19.4	30.9
708	RECREATION, CULTURE, AND RELIGION	4.3	4.6	3.8	1.2	1.3	1.0	1.1	1.1	1.2	1.0	0.5	1.0	1.4
709	EDUCATION	95.6	99.2	107.1	21.2	23.1	32.9	22.0	22.3	24.0	30.5	30.3	22.2	26.0
710	SOCIAL PROTECTION	25.7	27.4	29.0	6.3	6.8	6.7	7.6	8.1	7.1	6.7	7.0	11.8	7.1
	TOTAL Expenditure by Function	649.7	646.9	660.5	134.6	145.4	190.9	176.0	144.6	180.1	162.0	173.8	147.1	181.6

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

a) Provisional Estimates

Table 6: Quarterly External Debt Stock as at end of periods with Multilateral and Bilateral Institutions, September 2018 - December 2020

	2017-18	2018-19	2019-20	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20
Institutions													
Multilateral	563.0	544.2	540.6	560.1	553.5	548.9	544.2	552.9	550.5	590.8	540.6	555.2	529.4
Asian Development Bank	250.6	235.5	218.3	248.7	243.2	240.7	235.5	232.9	226.9	242.3	218.3	224.1	209.8
World Bank	280.8	279.4	294.9	279.6	279.1	277.4	279.4	289.4	295.2	318.4	294.9	303.8	294.7
OPEC	24.0	22.6	20.9	24.3	23.9	23.8	22.6	24.0	21.9	23.2	20.9	20.9	18.7
European Investment Bank	4.2	3.6	3.4	4.3	3.9	3.8	3.6	3.5	3.4	3.5	3.4	3.4	3.3
International Food Agricultural Development Organisation	3.4	3.2	3.1	3.3	3.3	3.2	3.2	3.2	3.2	3.3	3.1	3.1	3.0
Bilateral	531.3	499.4	463.9	509.9	510.4	504.7	499.4	487.2	477.9	484.9	463.9	472.5	475.7
Government of the People's Republic of China	440.1	409.5	377.3	420.0	420.5	415.3	409.5	394.9	391.4	392.2	377.3	385.6	390.3
Japanese International Co-operation Agency (JICA)	91.2	89.9	86.7	89.8	89.9	89.5	89.9	92.3	86.5	92.8	86.7	86.9	85.3
Total External Debt	1,094.3	1,043.6	1,004.6	1,069.9	1,063.9	1,053.6	1,043.6	1,040.1	1,028.5	1,075.7	1,004.6	1,027.7	1,005.1
Total Domestic Debt	19.5	14.9	7.8	21.8	19.2	16.7	14.9	13.2	11.4	9.5	7.8	7.0	6.3
Total Government Debt	1,113.8	1,058.6	1,012.3	1,091.7	1,083.1	1,070.4	1,058.6	1,053.3	1,039.8	1,085.2	1,012.3	1,034.7	1,011.3
<i>GDP \$000' (Nominal)</i>	<i>2,108.3</i>	<i>2,231.2</i>	<i>2,177.2</i>										
Total External Debt as % of GDP:	51.9	46.8	46.1										
Total Government Debt as % of GDP	52.8	47.4	46.5										

NOTE:

**This debts consist entirely of concessional loans that are mostly financed by the Asian Development Bank, World bank and China