



Overview

Highlights:

- The Net Lending Borrowing Balance recorded a deficit, of \$32.4 million for the March quarter 2021.
- The Net Operating Balance recorded a surplus of \$16.0 million
- Total revenue was at \$168.1 million
- Operating expenses (\$152.1 million) dropped by \$8.6 million compared to March 2020.
- Net acquisition of NFA's recorded a total of \$48.4 million in March 2021.
- Total outstanding debt decreased by \$83.0 million compared to March 2020.

The Central Budgetary Government operation for March 2021 quarter recorded a Net Operating surplus of \$16.0 million. It went down by 53.4 percent compared to the outturn of March 2020 quarter. This was mainly due to a decrease in Grants received from our donor partners, following large disbursements in the past few quarters as part of the COVID19 assistance program. On the other hand, Compensation of employees increased by 6.6 percent compared to the March 2020 quarter.

Consequently, an Overall Deficit of \$32.4 million was recorded for the period. This outturn was a result of the additional expenditure on non-financial assets incurred during the period.

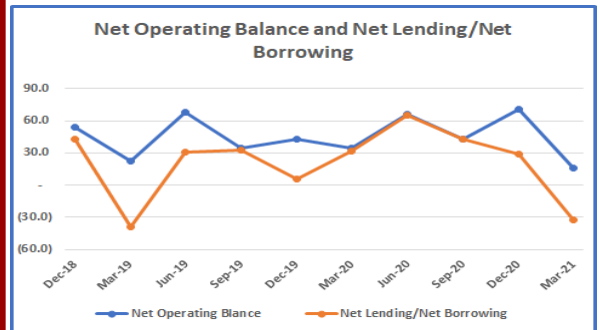
Total revenue for Central Budgetary Government recorded during the March 2021 quarter was \$168.1 million; a decrease of 13.8% (or \$26.9 million) compared to the March 2020 quarter. Total expenditure (operating expenses plus Acquisition of Non Financial Assets) went up on a yearly basis by \$45.3 million to record a total of \$200.4 million at the end of March 2021.

The implementation of major government projects such as new access roads and road maintenance as well as some major maintenance work for the Health facilities, saw a significant increase in the Acquisition of Non Fi-

nancial Assets amounting to \$48.4 million thus contributing 27.7 percent to total expenditure.

As a result of the overall deficit, the Government resources with the banking system recorded a draw-down of \$38.9 million to finance it.

Chart 1: Net Lending/Net Borrowing Dec 18 - Mar 21



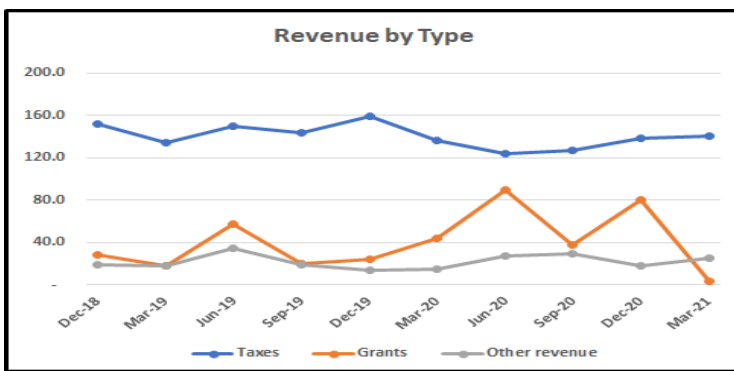
REVENUE BY TYPE

Total revenue collected by Central Government for March 2021 Quarter stood at \$168.1 million with taxes contributing 83.5 percent (or \$140.3 million) to overall revenue. Other Revenue contributed 14.6 percent (or \$24.6 million) whereas the remaining 1.9 percent of Revenue was received from Grants of \$3.2 million. Total Revenue collected for the quarter under review decreased by \$26.9 million or 13 percent compared to the March 2020 quarter.

Chart 2 illustrates the three major revenue components and its trends or progress within the last ten quarters.

Overview	1
Revenue	1
Expenditure by Type	2
COFOG	3
Government Debt	3
Annexes	4

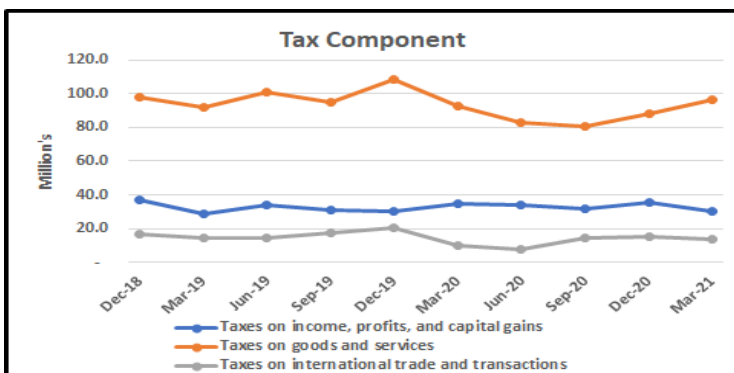
Chart 2: Revenue by Type Dec 18 - March 21



TAXES

Tax revenue amounted to \$140.3 million. The collection increased by 2.7 percent (or \$3.7 million) compared to March 2020. It also went up by 1.1 percent (or \$1.5 million) compared to the December 2020 quarter. Taxes on goods and services contributed \$96.5 million with a significant increase of \$4.1 million (or 4.5 percent) on a yearly basis. Growth experienced in Taxes on goods and services was consistent with respective increases of 10 percent and 2.3 percent in Value added and Excise taxes which are the two largest sources of revenue for the government. Tax on International trade and transactions went up by \$6.0 million (or 45.9 percent) whereas Taxes on income, profits and capital gains declined 13.7 percent (or \$4.8 million) compared to the corresponding March 2020 quarter. The performance of individual tax revenue categories are represented in Chart 3 below.

Chart 3: Taxes Components Dec 18 - Mar 21



GRANTS

Total recorded grants received by government from foreign donors stood at \$3.2 million for March 2021 quarter. On a yearly basis, grants received declined by 92.6 percent (or \$40.4 million) compared to March 2020. When compared to the previous quarter, grants also went down by 96.0 percent (or \$76.8 million).

OTHER REVENUE

Government received \$24.6 million from Other Revenue; it increased by 65.5 percent (or \$9.7 million) compared to March 2020 quarter. However an increase of 34.8 percent (or \$6.4 million) was recorded when compared to the December 2020 quarter. Sales of goods and services contributed the most to this category with a total of \$14.5 million, increasing by 15.4 percent (or 1.9 million) on a yearly basis. Property Income with its 40.3 percent share to total Other Revenue increased by \$7.8 million compared to the March 2020 quarter. Other Revenue contributed 14.6 percent to government revenue recorded for the quarter under review.

EXPENDITURES

Total expenditure by the Central Budgetary Government amounted to \$200.5 million. Of this amount 75.9 percent were operating expenses and 24.1 percent were Acquisition of non financial assets. Total expenditure went up by \$36.7 million (22.4 percent) compared to the same quarter from the last financial year.

Operating expenses for the Central Budgetary Government during the quarter ending March 2021 amounted to \$152.1 million. This amount slightly decreased by \$8.6 million from its corresponding quarter of 2020. Contributing factors for the decrease in government spending was mainly due to Grant to other government units (\$31.0 million), interest expense (\$1.6 million) and Use of goods and services (\$41.3 million) registering a contribution of 6.0 percent, 2.5 percent and 2.4 percent respectively.

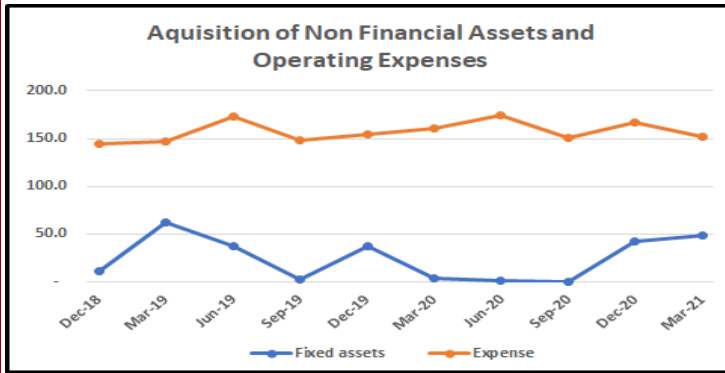
The summary table below gives a detailed summary of operating expense by its component.

Summary Table1: Operating Expenses

Operating Expense	Dec-20	Mar-20	Mar-21	% Change	Contribution to Change	Composition
Compensation of employees	70.7	58.9	62.8	6.6	2.4	41.3
Use of goods and services	46.0	45.2	41.3	(8.7)	(2.4)	27.1
Interest	2.0	5.5	1.6	(71.8)	(2.5)	1.0
Subsidies	3.8	2.5	4.0	58.1	0.9	2.6
Grants	32.1	40.7	31.0	(23.9)	(6.0)	20.4
Social benefits	4.7	5.3	8.4	58.2	1.9	5.5
Other expense	7.0	2.5	3.1	21.7	0.3	2.0
Total Operating Expenses	166.3	160.7	152.1	(5.3)	(5.3)	100.0

Total spending on Non-Financial Assets has increased compared to March and December 2020. Total spending on NFA's during the reviewed period amounted to \$48.4 million, representing the significant increase of \$45.3 million and \$6.6 million from March and December last year. The commitment to construct new access roads as part of revitalizing Agriculture and other major government maintenance work especially with Health facilities were contributing factors to this increase. As a result, Acquisition of Non Financial assets contributed 27.7 percent to the overall expenditure growth for March 2021 quarter.

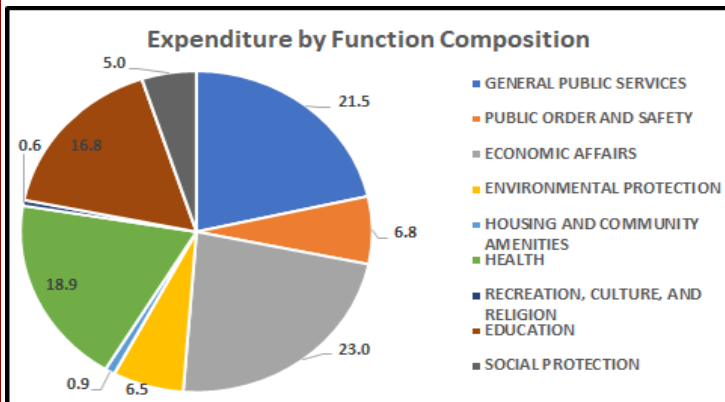
Chart 3: Expenses by type and Non Financial Assets



CLASSIFICATIONS OF FUNCTION OF GOVERNMENT

In terms of Government spending by function , most of the resources was invested on the four main sectors of the economy namely Economic Affairs, General Public Services, Health and Education Sectors with each receiving respective shares of 23.0 percent, 21.5 percent, 18.9 percent and 16.8 percent of the total. The remaining 19.9 percent was spent on other sectors such as the Public Order & Safety, Environmental Protection, Social Protection, Housing & Community and Recreation, Culture & Religion as depicted in the chart below.

Chart 4: COFOG Composition



Economic Affairs having the largest share of total expenditure received \$46.0 million, up by \$13.2 million when compared to March 2020. It comprises of sectors such as Energy,

Transport, Agriculture and others. Of this amount, \$2.7 million was allocated to the Agriculture sector, \$11.7 million to Transport and the rest was disbursed to other sectors within the category.

General Public Services spending amounted to \$43.0 million; \$6.2 million higher than its share in March 2020 quarter. Expenditure pertaining to the Health Sector amounted to \$38.0 million or 18.9 percent of the total expenditure. It increased by \$7.1 million compared to March 2020 quarter. Government spending for Education sector amounted to \$33.7 million, increasing by \$3.2 million on a yearly basis contributing 1.9 percent to total expenditure.

The summary table 2 below summarizes total allocations to all sectors during the March 2021 quarter with more details provided in table 5 of the set of tables attached.

Summary Table 2: Expenditure by Function

Expenditure by Function	Dec-20	Mar-20	Mar-21	% Change	Contribution to Change	Composition
ECONOMIC AFFAIRS	69.7	32.8	46.0	40.4	8.1	23.0
GENERAL PUBLIC SERVICES	41.5	36.8	43.0	16.9	3.8	21.5
HEALTH	29.7	30.8	38.0	23.1	4.3	18.9
EDUCATION	27.0	30.5	33.7	10.5	1.9	16.8
PUBLIC ORDER AND SAFETY	15.4	12.9	13.6	5.3	0.4	6.8
ENVIRONMENTAL PROTECTION	7.8	7.7	13.1	70.0	3.3	6.5
SOCIAL PROTECTION	7.0	6.7	10.1	50.1	2.1	5.0
HOUSING AND COMMUNITY AMENITIES	8.5	4.5	1.8	(59.6)	(1.6)	0.9
RECREATION, CULTURE, AND RELIGION	1.4	1.0	1.2	16.9	0.1	0.6
Total Expenditure by Function	208.1	163.8	200.5	22.4	22.4	100.0

Government Debt

Total Government outstanding debt of \$1.0 billion for March 2021 quarter decreased by \$83.0 million or 7.6 percent compared to March 2020 quarter. External loans amounted to \$996.8 million representing 99.5 percent of debts by government; whereas the remaining 0.5 percent or \$5.5 million with our domestic financial institutions

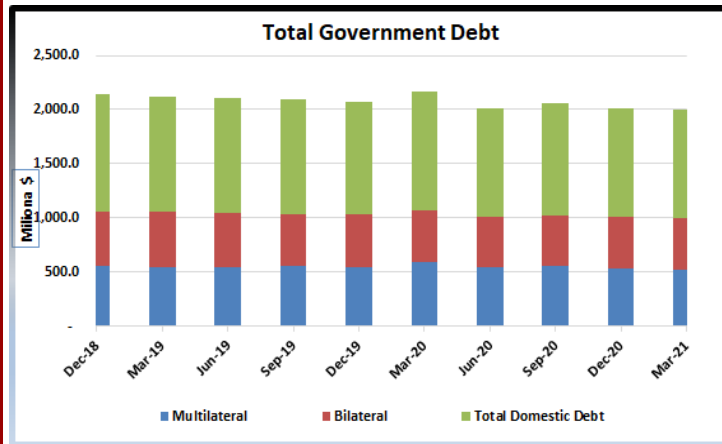
Multilateral loans as at the end of the quarter amounted to \$523.7 million . This represents a decrease of \$67.1 million (equivalent to 11.4 percent) when compared to March 2020 quarter. The majority of borrowings were from the World Bank and Asian Development Bank amounting to \$291.4 million and \$207.3 million respectively.

Loans through Bilateral Agreement like the Government of the people's Republic of China (PRC) and Japan (JICA) amounted to \$473.1 million. Of this amount, loans from the

PRC amounted to \$392.1 million and \$81.0 million was from JICA. Both loans decreased by \$0.1 million and \$11.8 million respectively when compared to the corresponding quarter of last year (March 2020).

Total outstanding Domestic debt amounted to \$5.5 million, decreasing by \$4.0 million or 42.2 percent in comparison to March 2020 quarter. Domestic Debt went down by \$0.8 million or 12.0 percent when compared to the previous quarter December 2020. Chart 5 shows the trend in the last 10 consecutive quarters for the three debt categories.

Chart 5: Government Debt



List of Tables

Table 1: Statement of Operations: Budgetary Central Government: December 2018 - March 2021

Table 2: Revenue: Budgetary Central Government: December 2018 - March 2021

Table 3: Expense: Budgetary Central Government: December 2018 - March 2021

Table 4: Transactions in Assets and Liabilities: Budgetary Central Government: December 2018 - March 2021

Table 5: Classification of Function of Government (Expenditure by Function): December 2018 - March 2021

Table 6: External and Domestic Debt Stock: December 2018 - March 2021

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.

The Bureau is continuing with the work on refinements and improvements to the framework ensuring compliance with the latest GFSM 2014 published by the IMF. This also ensure that the latest information is incorporated in the system and reflected in the report.

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	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21
TRANSACTIONS AFFECTING NET WORTH:														
A1	Revenue	645.4	707.3	794.8	188.6	151.9	206.5	177.1	185.4	193.3	239.0	189.7	210.6	168.1
A11	Taxes	525.8	572.6	556.3	151.8	134.5	149.3	143.3	159.4	137.4	116.2	127.1	138.6	140.3
A13	Grants	61.1	45.5	163.6	18.0	0.0	22.5	14.6	12.2	41.0	95.7	33.3	53.8	3.2
A14	Other revenue	58.4	89.2	74.9	18.8	17.4	34.7	19.3	13.8	14.9	27.0	29.4	18.2	24.6
A2	Expense	515.5	576.7	623.4	139.9	142.5	163.6	142.0	149.4	159.0	173.1	146.4	164.6	152.1
A21	Compensation of employees	194.4	230.7	261.1	61.1	54.4	56.4	64.6	65.0	59.0	72.5	59.4	70.6	62.8
A22	Use of goods and services	141.9	186.4	182.0	42.7	37.7	69.0	36.5	46.8	45.0	53.7	28.4	46.3	41.3
A24	Interest	17.3	16.6	15.9	2.4	5.7	2.5	5.6	2.4	5.5	2.4	1.2	2.0	1.6
A25	Subsidies	5.1	4.7	4.8	1.4	1.5	1.4	0.3	3.0	1.4	0.1	2.4	1.9	4.0
A26	Grants	135.5	106.5	120.4	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1	31.0
A27	Social benefits	18.6	19.9	23.0	5.1	5.1	4.9	6.5	5.5	5.3	5.7	8.9	4.7	8.4
A28	Other expense	2.6	12.0	16.3	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0	3.1
NOB	Net operating balance	129.9	130.6	171.4	48.8	9.4	42.9	35.2	36.0	34.3	65.9	43.3	46.0	16.0
TRANSACTIONS IN NONFINANCIAL ASSETS:														
A31	Net Acquisition of Nonfinancial Assets	134.2	70.2	37.1	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0	48.4
A311	Fixed assets	134.2	70.2	37.1	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0	48.4
2M	Expenditure (A2+A31).....	649.7	646.9	660.5	145.4	190.9	176.0	144.6	180.1	162.0	173.8	147.1	181.6	200.5
NLB	Net lending / borrowing	(4.3)	60.4	134.3	43.2	-39.0	30.6	32.5	5.4	31.2	65.1	42.7	29.0	-32.4
(FINANCING):														
A32	Net acquisition of financial assets	13.5	7.3	89.2	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9
A321	Domestic	13.5	7.3	89.2	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9
A33	Net incurrence of liabilities	17.8	(53.1)	(45.1)	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0	-6.5
A331	Domestic	(9.8)	(9.3)	(7.1)	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8	-0.8
A332	Foreign	27.6	(43.8)	(37.9)	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2	-5.8
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	570.6	557.5	556.3	581.9	548.5	550.4	496.4	496.7	513.4	514.2
<i>Indicators as % of GDP</i>														
<i>Net Operating Balance</i>		6.2	5.9	7.9	8.5	1.7	7.7	6.0	6.6	6.2	13.3	8.7	9.0	3.1
<i>Net Lending / Borrowing</i>		-0.2	2.7	6.2	7.6	-7.0	5.5	5.6	1.0	5.7	13.1	8.6	5.6	-6.3
<i>Debt Service Ratio</i>		3.9	3.7	3.7	2.7	4.6	2.7	4.3	2.8	5.4	3.1	1.6	2.2	0.0
<i>Total Revenue & Grants</i>		30.6	31.7	36.5	33.1	27.3	37.1	30.4	33.8	35.1	48.1	38.2	41.0	32.7
<i>Total Expense</i>		24.5	25.8	28.6	24.5	25.6	29.4	24.4	27.2	28.9	34.9	29.5	32.1	29.6
Revenue component as % of total revenue														
<i>Taxes</i>		81.5	80.9	70.0	80.5	88.6	72.3	80.9	86.0	71.1	48.6	67.0	65.8	83.5
<i>Grants</i>		9.5	6.4	20.6	9.5	0.0	10.9	8.2	6.6	21.2	40.1	17.5	25.5	1.9
<i>Other revenue</i>		9.1	12.6	9.4	10.0	11.4	16.8	10.9	7.5	7.7	11.3	15.5	8.7	14.6
Expense component as % of total expense														
<i>Compensation of employees</i>		37.7	40.0	41.9	43.7	38.2	34.5	45.5	43.5	37.1	41.9	40.6	42.9	41.3
<i>Use of goods and services</i>		27.5	32.3	29.2	30.5	26.4	42.2	25.7	31.3	28.3	31.1	19.4	28.1	27.1
<i>Interest</i>		3.4	2.9	2.6	1.7	4.0	1.5	3.9	1.6	3.5	1.4	0.9	1.2	1.0
<i>Subsidies</i>		1.0	0.8	0.8	1.0	1.0	0.8	0.2	2.0	0.9	0.0	1.6	1.2	2.6
<i>Grants</i>		26.3	18.5	19.3	17.0	25.6	15.1	16.6	16.4	25.1	18.8	20.7	19.5	20.4
<i>Social benefits</i>		3.6	3.4	3.7	3.6	3.5	3.0	4.5	3.7	3.3	3.3	6.1	2.8	5.5
<i>Other expense</i>		0.5	2.1	2.6	2.5	1.2	2.9	3.5	1.5	1.9	3.5	10.9	4.2	2.0

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	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21
A1	REVENUE	645.4	707.3	794.8	188.6	151.9	206.5	177.1	185.4	193.3	239.0	189.7	210.6	168.1
A11	Taxes	525.8	572.6	556.3	151.8	134.5	149.3	143.3	159.4	137.4	116.2	127.1	138.6	140.3
A111	Taxes on income, profits, and capital gains	115.5	131.6	122.4	36.9	28.3	34.3	30.7	30.5	35.5	25.7	32.0	35.1	30.0
A1111	Payable by individuals	68.0	67.8	70.0	20.9	15.7	15.2	16.8	16.6	18.8	17.8	17.3	18.2	18.2
A1112	Payable by corporations and other enterprises.....	47.5	63.8	52.4	16.0	12.6	19.1	13.9	13.9	16.7	7.8	14.7	16.9	11.8
A113	Taxes on property.....	2.6	0.8	0.0	0.0	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	97.9	91.8	100.9	95.2	108.3	92.4	82.7	80.6	88.5	96.5
A1141	General taxes on goods and services (Value-added Taxes.....	209.1	229.4	231.8	58.7	52.98	58.2	64.3	68.4	53.5	45.6	51.2	54.1	58.8
A1142	Excises	127.3	132.7	132.5	35.8	34.74	39.0	28.0	35.3	34.0	35.2	27.4	32.1	34.8
A1144	Taxes on specific services	12.5	14.6	14.2	3.4	4.12	3.7	2.9	4.5	4.9	1.9	2.0	2.2	2.9
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	17.0	14.37	14.0	17.4	20.6	9.5	7.9	14.4	15.0	13.8
A1151	Customs and other import duties	58.8	63.4	55.4	17.0	14.37	14.0	17.4	20.6	9.5	7.9	14.4	15.0	13.8
A13	Grants	61.1	45.5	163.6	18.0	0.00	22.5	14.6	12.2	41.0	95.7	33.3	53.8	3.2
A131	From foreign governments	61.1	45.5	163.6	18.0	0.00	22.5	14.6	12.2	41.0	95.7	33.3	53.8	3.2
A1311	Current	61.1	45.5	163.6	18.0	0.00	22.5	14.6	12.2	41.0	95.7	33.3	53.8	3.2
A14	Other revenue	58.4	89.2	74.9	18.8	17.39	34.7	19.3	13.8	14.9	27.0	29.4	18.2	24.6
A141	Property income	7.0	21.6	11.6	9.2	4.15	5.9	0.9	5.8	2.2	2.7	17.0	4.9	9.9
A1411	Interest	2.1	3.0	1.4	0.3	0.48	1.9	0.3	0.3	0.4	0.4	0.2	2.3	0.2
A1412	Dividends	3.4	15.1	8.4	7.4	3.51	2.5	0.4	4.2	1.6	2.2	16.1	2.5	9.6
A1415	Rent	1.5	3.4	1.8	1.5	0.16	1.5	0.2	1.4	0.2	0.2	0.7	0.1	0.1
A142	Sales of goods and services	40.4	67.4	62.8	9.6	13.23	28.7	18.2	7.9	12.6	24.1	12.2	13.1	14.5
A1422	Administrative fees	23.6	37.9	30.5	2.6	7.3	22.0	1.9	2.2	6.5	19.9	4.3	1.5	3.9
A1423	Incidental sales by nonmarket establishments	16.8	29.5	32.3	6.9	5.9	6.7	16.3	5.7	6.0	4.3	7.9	11.6	10.6
A143	Fines, penalties, and forfeits	11.0	0.2	0.6	0.1	0.0	0.1	0.1	0.2	0.1	0.2	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			2017-18	2018-19				2019-20				2020-21		
		2017-18	2018-19	2019-20	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21
A2	EXPENSE	515.5	576.7	623.4	135.5	130.7	139.9	142.5	163.6	142.0	149.4	159.0	173.1	146.4	164.6	152.1
A21	Compensation of employees	194.4	230.7	261.1	51.5	58.8	61.1	54.4	56.4	64.6	65.0	59.0	72.5	59.4	70.6	62.8
A211	Wages and salaries	180.2	214.0	239.6	47.7	54.5	56.7	50.5	52.3	59.5	59.7	53.9	66.5	54.1	64.3	57.2
A2111	Wages and salaries in cash.....	180.0	213.9	239.5	47.7	54.5	56.7	50.4	52.3	59.5	59.7	53.8	66.5	54.1	64.3	57.2
A2112	Wages and salaries in kind.....	0.2	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	57.2
A212	Social contributions	14.2	16.7	21.4	3.8	4.3	4.4	4.0	4.1	5.1	5.3	5.1	6.0	5.3	6.3	5.6
A22	Use of goods and services	141.9	186.4	182.0	47.5	37.0	42.7	37.7	69.0	36.5	46.8	45.0	53.7	28.4	46.3	41.3
A24	Interest	17.3	16.6	15.9	2.7	6.0	2.4	5.7	2.5	5.6	2.4	5.5	2.4	1.2	2.0	1.6
A241	To nonresidents	15.3	15.1	15.0	2.2	5.6	2.1	5.3	2.1	5.3	2.1	5.3	2.2	1.1	1.8	1.4
A242	To residents other than general governm	2.0	1.4	0.9	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.1
A25	Subsidies	5.1	4.7	4.8	1.1	0.5	1.4	1.5	1.4	0.3	3.0	1.4	0.1	2.4	1.9	4.0
A2511	To non financial public corporations	4.0	4.0	4.8	0.9	0.4	1.4	1.0	1.2	0.2	3.0	1.4	0.1	2.3	1.9	3.5
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	0.0	0.0
A2521	To non financial private enterprises	1.1	0.7	0.1	0.2	0.1	0.0	0.5	0.2	0.1	0.0	0.0	0.0	0.1	0.0	0.5
A26	Grants	135.5	106.5	120.4	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1	31.0
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	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	0.0	0.0
A263	To other general government units	135.5	106.5	120.4	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1	31.0
A2631	Current	135.5	106.5	120.4	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8	32.5	30.3	32.1	31.0
A27	Social benefits	18.6	19.9	23.0	3.1	4.8	5.1	5.1	4.9	6.5	5.5	5.3	5.7	8.9	4.7	8.4
A2721	Social assistance benefits	18.6	19.3	22.3	3.1	4.7	4.9	4.9	4.8	6.3	5.4	5.0	5.6	8.8	4.5	8.1
A2731	Employer social benefits	0.0	0.6	0.7	0.0	0.1	0.2	0.1	0.2	0.2	0.2	0.3	0.1	0.1	0.2	0.3
A28	Other expense	2.6	12.0	16.3	1.0	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0	3.1
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	0.0	0.0
A282	Miscellaneous other expense	2.6	12.0	16.3	1.0	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0	3.1
A2821	Current	2.4	12.0	16.3	0.9	2.2	3.4	1.7	4.7	4.9	2.2	3.0	6.1	15.9	7.0	3.1
A2822	Capital	0.2	0.0	0.0	0.1	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			2017-18	2018-19					2019-20				2020-21		
		2017-18	2018-19	2019-20	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	129.9	130.6	172.8	32.9	29.5	48.8	9.4	42.9	35.2	36.0	34.3	65.9	43.3	46.0	16.0	
A31	Net acquisition of nonfinancial assets d/	134.2	70.2	37.1	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0	48.4	
A311	Fixed assets	134.2	70.2	37.1	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0	48.4	
A3111	Acquisitions: fixed assets	134.2	70.2	37.1	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0	0.8	0.6	17.0	48.4	
A32	Net acquisition of financial assets [321+322+323]	13.5	7.3	89.2	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	
A3202	Currency and deposits [3212+3222]	13.5	7.3	89.2	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	
A321	Domestic	13.5	7.3	89.2	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	
A3212	Currency and deposits	13.5	7.3	89.2	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	
A33	Net incurrence of liabilities [331+332]	17.8	-53.1	-46.5	20.6	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0	-6.5	
A3304	Loans [3314+3324]	17.8	-53.1	-46.5	20.6	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0	-6.5	
A331	Domestic	-9.8	-9.3	-8.6	-2.4	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8	-0.8	
A3314	Loans	-9.8	-9.3	-8.6	-2.4	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8	-0.8	
A332	Foreign	27.6	-43.8	-37.9	23.0	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2	-5.8	
A3324	Loans	27.6	-43.8	-37.9	23.0	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2	-5.8	
A3M2	Change in net financial worth: transactions (=32-33) i/	-4.3	60.4	134.3	-13.2	25.7	43.2	-39.0	30.6	32.5	5.4	31.2	65.1	42.7	29.0	-32.4	

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	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21
7	TOTAL Expenditure by Function	720.7	719.2	681.9	155.4	209.2	210.6	150.4	191.7	163.8	176.0	150.9	208.1	200.5
701	GENERAL PUBLIC SERVICES	222.8	162.8	182.0	34.7	38.7	51.0	50.6	39.1	36.8	55.5	48.3	41.5	43.0
7011	external affairs	183.1	118.5	135.5	25.8	27.4	38.9	38.3	27.7	24.9	44.7	35.9	28.1	27.4
70111	Executive and legislative (CS)	22.6	24.2	23.3	6.0	5.3	6.1	6.5	6.0	5.0	5.8	5.8	6.0	6.5
70112	Financial and Fiscal Affairs (CS)	139.9	71.8	91.0	14.3	17.0	26.2	27.3	16.1	14.4	33.2	26.3	15.8	14.9
70113	External Affairs (CS)	20.6	22.4	21.2	5.5	5.1	6.7	4.4	5.6	5.5	5.7	3.8	6.4	6.1
7013	General services	20.4	24.4	26.9	5.8	5.1	8.0	6.0	8.0	5.6	7.3	10.2	10.1	12.9
70131	General personnel services (CS)	4.2	4.6	5.2	1.1	1.0	1.1	1.3	1.5	1.1	1.3	1.2	1.6	1.2
70132	Overall planning and statistical services (CS)	3.4	3.4	4.6	1.0	0.7	0.6	0.8	1.5	1.1	1.3	1.2	1.0	1.0
70133	Other genral services (CS)	12.8	16.4	17.1	3.7	3.5	6.2	3.9	5.0	3.4	4.7	7.8	7.4	10.7
7016	General public services n.e.c.	2.0	3.3	3.7	0.6	0.5	1.6	0.7	1.1	0.8	1.1	1.0	1.3	1.1
7017	Public debt transactions	17.3	16.6	15.9	5.1	5.7	2.5	5.6	2.4	5.5	2.4	1.2	2.0	1.6
703	PUBLIC ORDER AND SAFETY	45.7	52.0	55.0	12.8	12.3	14.2	13.1	14.2	12.9	14.7	12.1	15.4	13.6
7031	Police services	13.4	15.3	16.1	3.9	4.0	3.9	4.4	4.2	3.8	3.7	3.7	4.7	4.2
7032	Fire protection services	6.1	6.5	7.0	1.6	1.6	1.7	1.8	1.8	2.3	1.2	2.2	2.2	2.2
7033	Law courts	12.7	13.6	15.1	3.6	3.1	3.7	3.3	4.0	3.6	4.2	3.2	4.0	3.1
7034	Prisons	5.2	6.7	6.9	1.5	1.5	2.1	1.8	1.7	1.6	1.9	1.2	1.7	1.6
7036	Public order and safety n.e.c.	8.3	10.0	9.8	2.2	2.1	2.8	1.8	2.5	1.7	3.8	1.7	2.8	2.6
704	ECONOMIC AFFAIRS	241.3	207.2	145.0	34.8	82.4	59.8	25.1	63.8	32.8	23.3	27.5	69.7	46.0
7041	General economic, commercial, and labor affairs	9.9	11.6	10.6	2.6	2.9	4.1	2.8	2.2	2.6	3.0	2.0	2.3	2.7
7042	Agriculture, forestry, fishing, and hunting	27.7	91.8	56.1	9.4	65.3	11.4	4.2	42.2	3.8	5.9	3.9	46.5	4.5
70421	Agriculture (CS)	24.1	88.2	52.0	8.4	64.5	10.5	3.3	41.2	3.0	4.5	3.0	45.4	3.7
70422	Forestry (CS)	1.7	1.6	1.9	0.4	0.4	0.4	0.4	0.4	0.3	0.7	0.3	0.4	0.4
70423	Fishing and hunting (CS)	2.0	2.0	2.2	0.6	0.5	0.5	0.5	0.6	0.4	0.7	0.5	0.6	0.5
7043	Fuel and energy	54.3	10.7	3.3	7.7	0.7	0.8	0.5	1.8	0.2	0.9	2.3	0.6	13.6
7044	Mining, manufacturing, and construction	1.4	1.9	1.7	0.5	0.4	0.5	0.5	0.6	0.4	0.1	0.4	0.5	0.4
7045	Transport	120.9	64.5	40.3	6.8	6.9	37.8	9.7	7.8	14.8	8.1	11.8	11.2	11.7
70451	Road transport (CS)	21.6	26.2	32.4	6.5	6.5	6.6	7.5	7.5	11.3	6.1	11.2	11.0	11.2
70452	Water transport (CS)	0.6	0.6	0.8	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2
70454	Air transport (CS)	98.7	37.8	7.2	0.1	0.3	30.9	2.0	0.1	3.2	1.8	0.4	0.1	0.3
7046	Communication	6.1	6.7	5.1	2.1	1.3	1.5	1.2	1.4	1.6	0.9	1.0	1.5	1.2
7047	Other industries	11.4	12.0	13.3	2.7	3.3	2.3	3.4	3.2	4.7	2.0	3.3	3.1	9.3
7048	R&D Economic affairs	2.0	2.7	2.1	0.7	0.6	0.7	0.7	0.8	0.6	-	0.6	0.8	0.7
7049	Economic affairs n.e.c.	7.7	5.5	12.6	2.3	1.0	0.8	2.0	4.0	4.2	2.4	2.3	3.4	2.0
705	ENVIRONMENTAL PROTECTION	32.9	32.8	29.7	7.5	7.3	13.0	5.7	8.3	7.7	8.0	5.0	7.8	13.1
706	HOUSING AND COMMUNITY AMENITIES	20.1	19.4	17.7	6.5	4.0	6.0	2.1	6.6	4.5	4.5	1.6	8.5	1.8
707	HEALTH	32.5	111.8	114.8	27.9	23.9	34.2	22.2	26.7	30.8	35.0	21.4	29.7	38.0
708	RECREATION, CULTURE, AND RELIGION	3.7	4.6	4.0	1.3	1.0	1.1	1.1	1.2	1.0	0.7	1.0	1.4	1.2
709	EDUCATION	96.6	101.0	107.4	23.1	32.9	23.8	22.3	24.5	30.5	30.1	22.4	27.0	33.7
710	SOCIAL PROTECTION	25.2	27.4	26.3	6.8	6.7	7.6	8.1	7.4	6.7	4.1	11.7	7.0	10.1

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, December 2018-March 2021

Institutions	2017-18	2018-19	2019-20	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21
Multilateral	563.0	544.2	540.6	553.5	548.9	544.2	552.9	550.5	590.8	540.6	555.2	529.4	523.7
Asian Development Bank	250.6	235.5	218.3	243.2	240.7	235.5	232.9	226.9	242.3	218.3	224.1	209.8	207.3
World Bank	280.8	279.4	294.9	279.1	277.4	279.4	289.4	295.2	318.4	294.9	303.8	294.7	291.4
OPEC	24.0	22.6	20.9	23.9	23.8	22.6	24.0	21.9	23.2	20.9	20.9	18.7	18.9
European Investment Bank	4.2	3.6	3.4	3.9	3.8	3.6	3.5	3.4	3.5	3.4	3.4	3.3	3.1
International Food Agricultural Development Organisation	3.4	3.2	3.1	3.3	3.2	3.2	3.2	3.2	3.3	3.1	3.1	3.0	2.9
Bilateral	531.3	499.4	463.9	510.4	504.7	499.4	487.2	477.9	484.9	463.9	472.5	475.7	473.1
Government of the People's Republic of China	440.1	409.5	377.3	420.5	415.3	409.5	394.9	391.4	392.2	377.3	385.6	390.3	392.1
Japanese International Co-operation Agency (JICA)	91.2	89.9	86.7	89.9	89.5	89.9	92.3	86.5	92.8	86.7	86.9	85.3	81.0
Total External Debt	1,094.3	1,043.6	1,004.6	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	996.8
Total Domestic Debt	19.5	14.9	7.8	19.2	16.7	14.9	13.2	11.4	9.5	7.8	7.0	6.3	5.5
Total Government Debt	1,113.8	1,058.6	1,012.3	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	1,002.3
<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