



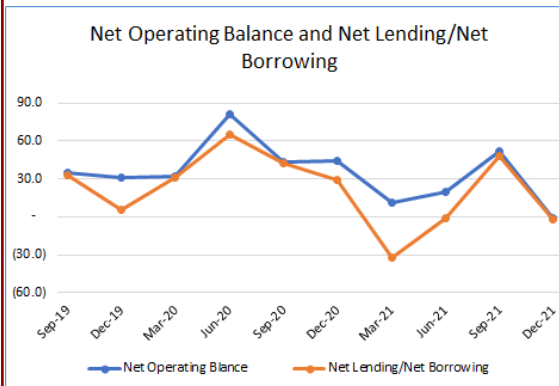
Highlights:

- Central Government operations recorded a Net Lending/ Borrowing Balance of \$1.6million (deficit).
- Net Operating Balance for December 2021 stood at \$1.4 million (deficit).
- Total Government Revenue stood at \$192.0 million in December 2021.
- Total Government operating Expenses stood at \$193.4million
- NFA recorded in December 2021 amounted to \$0.2 million.

Overview

The Central Budgetary Government operations for December 2021 quarter recorded a Net Operating Balance deficit of \$1.4 million. This was due mainly to an increase of \$26.9 million or 16.9 percent in operating expenses. Major contributors to the increase were grants to public corporation, use of goods and services, compensation of employees and social benefits with respective changes of 9.5 percent, 4.0 percent, 2.9 percent and 2.3 percent respectively. The outturn was expected in light of the COVID-19 pandemic commitments.

Chart 1: Net Lending/ Net Borrowing and Net Operating Balance Sept 19 - Dec 21



The overall balance (Net Lending/Net Borrowing) recorded a deficit of \$1.6 million in the December 2021 quarter decreasing by \$30.6 million when compared to December 2020. This result reflects significant increased in government expenditures recorded within the period under review. Acquisition of non financial assets was \$0.2 million, the lowest ever recorded in the last ten consecutive quarters.

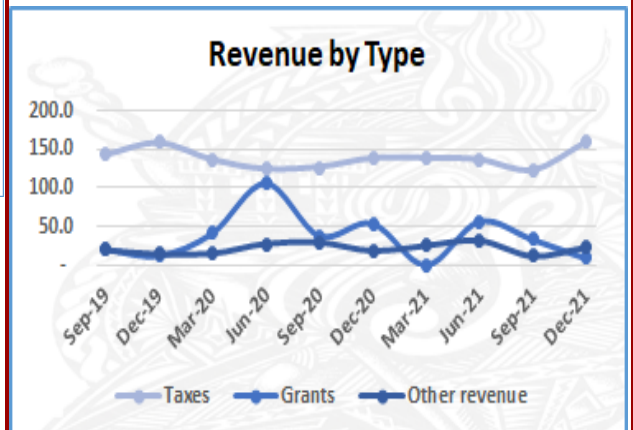
The overall balance together with the Net Acquisition of financial assets and liabilities resulted in a drawdown of \$4.2 million of government resources in the banking system in the December 2021 quarter.

REVENUE BY TYPE

Total Revenue collection for the period stood at \$192.0 million, a decrease of \$18.8 million or 8.9 percent on a year-on-year basis. It comprised of Tax revenue recording \$160.9 million or 83.8 percent to total revenue for the reviewed period. Other Revenue stood at \$22.5 million or 11.7 percent while Grants contribute \$8.6 million, 4.5 percent to total revenue.

Total revenue went up by \$24.6 million or 14.7 percent when compared to the previous quarter.

Chart 2: Revenue by type Sept 19 - Dec 21



Taxes

Revenue collected from Taxes for the quarter amounted to \$160.9 million increasing by \$22.1 million (or 15.9 percent) when compared to the December 2020 quarter. Of this amount, \$101.6

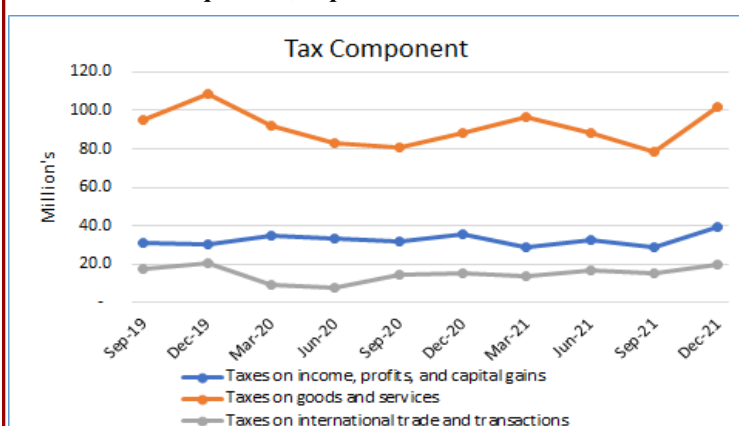
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Summary table 1: Summary Revenue by type

Revenue	Sep-21	Dec-20	Dec-21	% Change	Contribution to Change	Composition
Taxes	122.8	138.8	160.9	15.9	10.5	83.8
Other revenue	11.6	18.2	22.5	23.2	2.0	11.7
Grants	33.0	53.8	8.6	(83.9)	(21.4)	4.5
Total Revenue	167.4	210.8	192.0	(8.9)	(8.9)	100.0

million (or 63.1 percent) were receipts from taxes on goods and services mainly VAGST and Excises, \$39.6 million or 24.6 percent from taxes on income with \$19.7 million (12.2 percent) received from Taxes on International trade and transactions.

Chart 3: Tax Components, Sept 19– Dec 2021



The outturn was consistent with the positive growth in all tax components. Taxes on Goods and services, Taxes on International Trade & transactions and also Taxes on Income all increased by \$13.1 million (14.8 percent), \$4.7 million (31.6 percent) and \$4.3 million (12.1 percent) respectively when compared to its corresponding components in the December 2021 quarter.

Grants

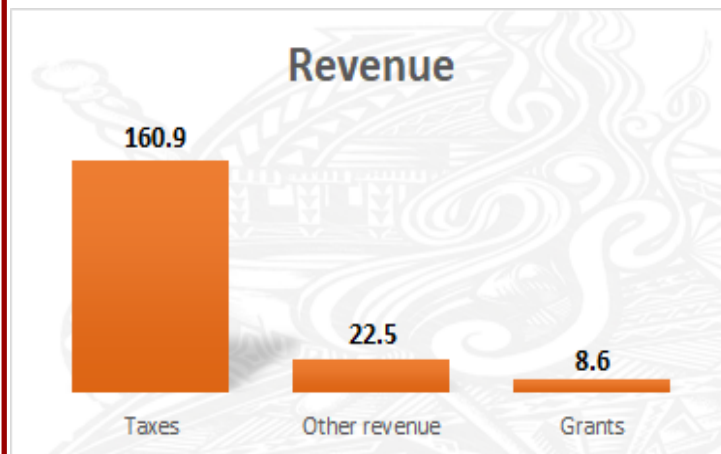
Grants received by the government from overseas donors for the quarter stood at \$8.6 million. It decreased by \$45.1 million (or 83.9 percent) compared to the same quarter of the previous year. Moreover, a decline of \$24.4 million (or 73.9 percent) was recorded compared to the September 2021 quarter.

Other Revenue

Other Revenue amounted to \$22.5 million. Of this amount, \$16.4 million (or 73.1 percent) were from Sales of Goods and Services, \$5.9 million (or 26.1 percent) was from Property

Income and \$0.2 million (or 0.8 percent) collected from Fines, penalties and undefined revenue.

Chart 4: Revenue for December 2021

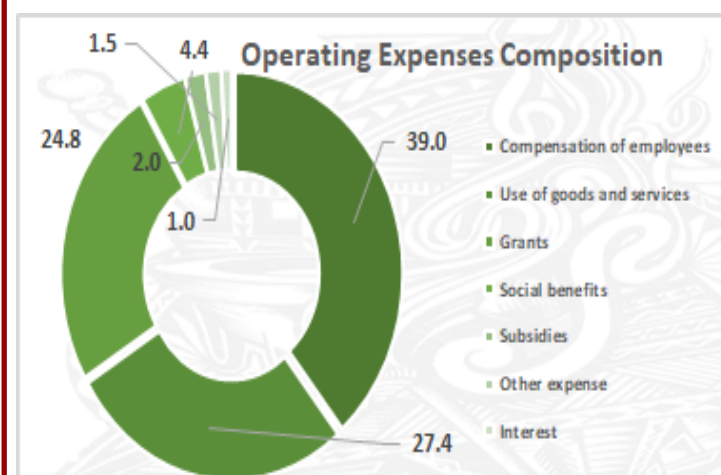


Other Revenue recorded for the quarter under review went up by \$4.2 million (or 23.2 percent) when compared to the December 2020 quarter. It also went up by \$10.9 million (or 94.2 percent) compared to the September 2021 quarter.

EXPENDITURE BY TYPE

The Government's total Expenditure for the December 2021 quarter recorded was \$193.6 million. Operating expenses was at \$193.4 million and \$0.2 million was for Acquisition of Non-Financial Assets.

Chart 5: Operating Expenses Composition for December 2021



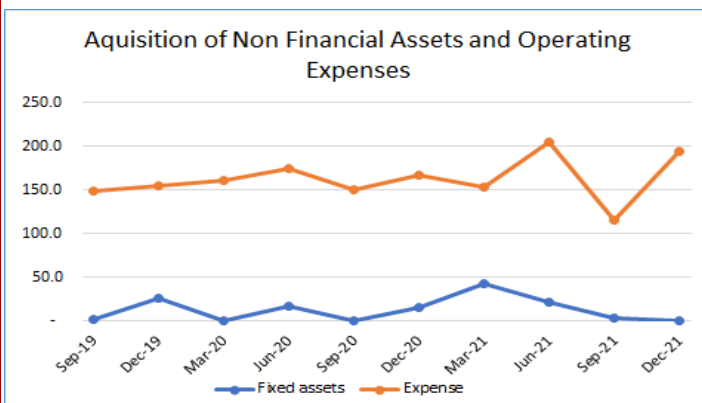
Summary table 2: Summary Operating Expenses

Operating Expense	Sep-21	Dec-20	Dec-21	% Change	Contribution to Change	Composition
Compensation of employees	61.2	70.7	75.4	6.7	2.9	39.0
Use of goods and services	24.0	46.2	53.0	14.5	4.0	27.4
Grants	24.2	32.1	48.0	49.4	9.5	24.8
Social benefits	3.7	4.7	8.4	80.6	2.3	4.4
Subsidies	0.4	3.8	3.8	0.2	0.0	2.0
Other expense	0.2	7.0	2.8	(59.5)	(2.5)	1.5
Interest	1.6	2.0	1.9	(2.6)	(0.0)	1.0
Total Operating Expenses	115.4	166.5	193.4	16.2	16.2	100.0

Total expenditure increased by \$11.8 million (or 6.5 percent) compared to its corresponding quarter in 2020.

Total Operating Expenses as at the end of December 2021 quarter was \$193.4 million, an increase of 16.2 percent compared to the same quarter of the previous year. Of that amount, 39.0 percent was spent on Compensation of employees amounting to \$75.4 million. Use of goods and services recorded a total of \$53.0 million with a 27.4 percent. Grants to other government units amounted to \$48.0 million (or 24.8 percent) with Social benefits at \$8.4 million. The remaining 4.4 percent was spent on Subsidies, Other Expenses and Interest with amounts of \$3.8 million, \$2.8 million \$1.9 million respectively.

Chart 6: Non Financial Assets & Operating Expenses, Sept 19- Dec 2021

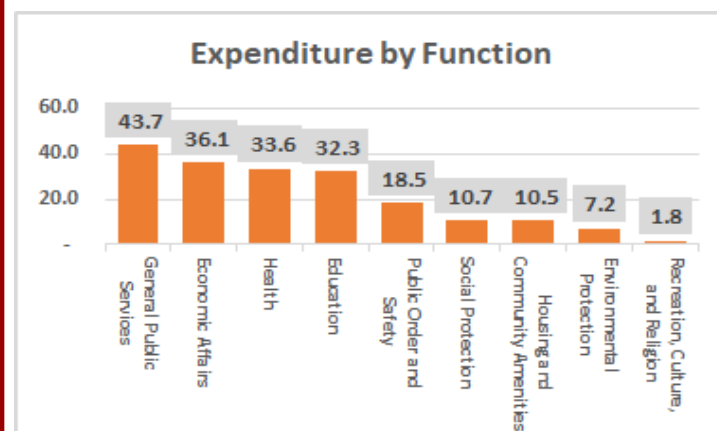


EXPENDITURE BY FUNTIONS OF GOVERNMENT

For the quarter ending December 2021, the government’s total expenditure stood at \$193.6 million, increasing by \$12.6 million (or 6.9 percent) on a yearly basis. The four main sectors which the government allocated the majority of its resources were, General Public Services, Economic

Affairs, Health and Education with respective shares of 22.1 percent, 18.6 percent, 17.3 percent, 16.7 percent to total expenditure. Public Order and Safety sector received 9.6 percent of the overall spending amounting to \$36.1 million. The remaining 15.6 percent (equivalent to \$30.2 million) was spent on services such as Social Protection, Housing and Community Amenities, Environmental Protection and Recreation, culture and religion.

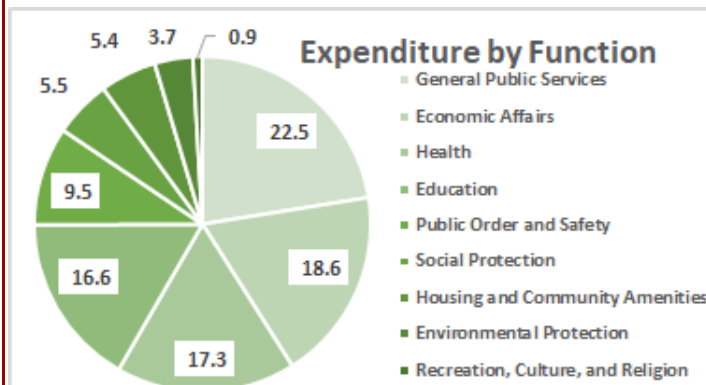
Chart 7: Expenditure by function December 2021



Total expenditure to government sectors recorded a notable increase of \$11.8 million (6.5 percent) when compared to the December 2020 quarter. Moreover, a significant increase by \$74.8 million (or 63.0 percent) was recorded in government spending in sectors compared to September 2021 as illustrated in Summary table 3.

Expenditure by Function	Sep-21	Dec-20	Dec-21	% Change	Contribution to Change	Composition
General Public Services	24.4	41.6	43.7	4.9	1.1	22.5
Economic Affairs	27.2	43.3	36.1	(16.5)	(3.9)	18.6
Health	25.4	29.7	33.6	13.2	2.2	17.3
Education	20.3	27.0	32.3	19.7	2.9	16.6
Public Order and Safety	10.8	15.5	18.5	19.8	1.7	9.5
Social Protection	5.4	7.0	10.7	52.7	2.0	5.5
Housing and Community Amenities	1.3	8.5	10.5	23.5	1.1	5.4
Environmental Protection	3.2	7.8	7.2	(7.5)	(0.3)	3.7
Recreation, Culture, and Religion	0.9	1.4	1.8	22.4	0.2	0.9
Total Expenditure by Function	118.8	181.8	194.4	6.9	6.9	100.0

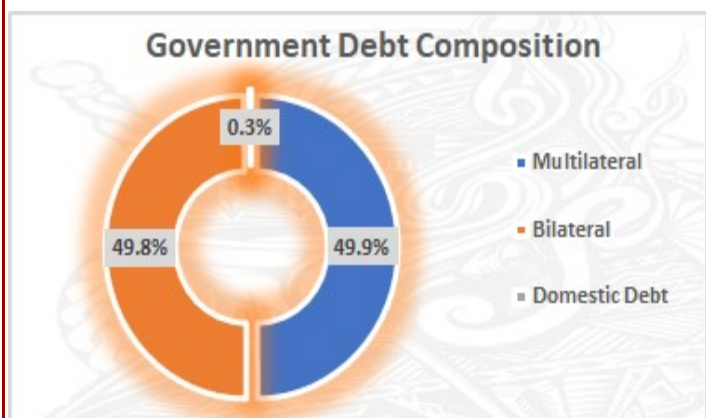
Chart 8: COFOG Composition



GOVERNMENT DEBT

Total Government outstanding debt as at the end of December 2021 quarter stood at \$1.0 billion, down by \$9.8million (or 1.0 percent) compared to December 2020. Of the total outstanding debt, 99.7 percent are external debt with Bilateral and Multilateral partners with the remaining 0.3 percent consisting of domestic loans with local banks and financial institutions.

Chart 8: Debt Composition



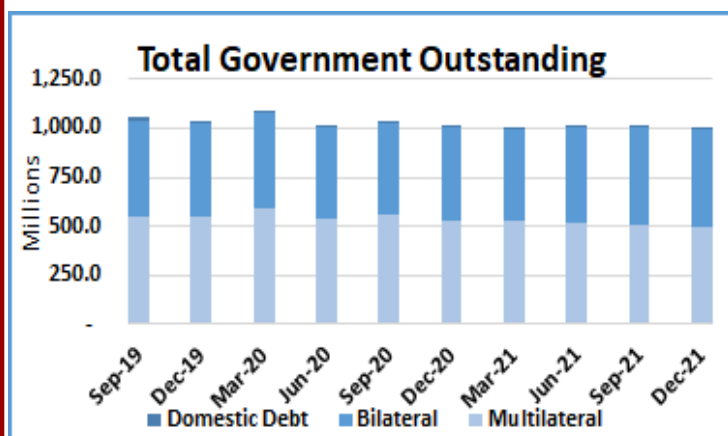
Loans based on Multilateral agreements at the end of the quarter amounted to \$500.2 million, declining by \$29.2 million on a yearly basis. The majority of borrowings were

from the World Bank and Asian Development Bank amounting to \$285.1 million and \$193.0 million respectively.

Loans on Bilateral Agreements with the Government of the People’s Republic of China (PRC) and Japan (JICA) amounted to \$498.4 million altogether. Of this amount, loans from the PRC amounted to \$419.3 million and \$79.2 million was from JICA. Government loans with PRC increased by \$28.9 million whereas loans from JICA went down by \$6.2 million compared to the corresponding quarter of 2020.

Domestic debt amounted to \$2.9 million for the quarter under review. It decreased by \$3.4 million (or 54.0 percent) compared to the December 2020 quarter. Chart 5 below shows the trend in the last 10 consecutive quarters for the debt categories.

Chart 9: Government Outstanding Debt





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

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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.

Leota Aliielua Salani
ACTING GOVERNMENT STATISTICIAN

Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2019-20				2020-21				2021-22	
		2018-19	2019-20	2020-21	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21
TRANSACTIONS AFFECTING NET WORTH:														
1	Revenue	716.7	818.0	792.2	183.0	185.7	192.5	256.9	193.5	210.8	163.7	224.3	167.4	192.0
11	Taxes	571.8	563.4	541.6	143.3	159.4	136.6	124.2	126.8	138.8	139.1	136.9	122.8	160.9
13	Grants	55.7	179.4	148.0	20.4	12.2	41.0	105.7	38.0	53.8	0.0	56.3	33.0	8.6
14	Other revenue	89.2	75.2	102.7	19.3	14.1	14.9	27.0	28.8	18.2	24.6	31.1	11.6	22.5
2	Expense	600.4	638.5	673.9	148.4	154.2	160.7	175.1	150.5	166.5	152.6	204.2	115.4	193.4
21	Compensation of employees	230.7	261.8	267.7	64.6	65.2	58.9	73.1	59.5	70.7	63.0	74.6	61.2	75.4
22	Use of goods and services	201.6	188.8	170.2	42.7	47.1	45.2	53.9	29.0	46.2	41.5	53.5	24.0	53.0
24	Interest	16.6	15.9	6.7	5.6	2.4	5.5	2.4	1.2	2.0	1.6	1.9	1.6	1.9
25	Subsidies	8.7	9.5	17.4	0.6	6.1	2.5	0.3	4.7	3.8	4.0	4.8	0.4	3.8
26	Grants	110.9	124.5	154.2	23.6	26.5	40.7	33.7	31.3	32.1	31.0	59.7	24.2	48.0
27	Social benefits	19.9	23.0	28.0	6.5	5.5	5.3	5.7	8.9	4.7	8.4	6.0	3.7	8.4
28	Other expense	12.0	15.0	29.7	4.9	1.5	2.5	6.1	15.9	7.0	3.1	3.7	0.2	2.8
NOB	Net operating balance	116.2	179.5	118.3	34.6	31.4	31.7	81.8	43.0	44.2	11.1	20.0	51.9	-1.4
TRANSACTIONS IN NONFINANCIAL ASSETS:														
31	Net Acquisition of Nonfinancial Assets	55.9	45.2	80.5	2.0	26.1	0.5	16.6	0.3	15.3	43.5	21.4	3.4	0.2
311	Fixed assets	55.9	45.2	80.5	2.0	26.1	0.5	16.6	0.3	15.3	43.5	21.4	3.4	0.2
2M	Expenditure (A2+A31).....	656.3	683.8	754.4	150.4	180.3	161.3	191.8	150.8	181.8	196.1	225.7	118.8	193.6
NLB	Net lending / Net borrowing	60.4	134.3	37.8	32.5	5.4	31.2	65.1	42.7	29.0	-32.4	-1.4	48.6	-1.6
TRANSACTIONS IN FINANCIAL ASSETS AND														
32	Net acquisition of financial assets	7.3	89.2	12.5	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	-10.1	41.9	-4.2
321	Domestic	7.3	89.2	12.5	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	-10.1	41.9	-4.2
33	Net incurrence of liabilities	(53.1)	(45.1)	(25.3)	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0	-6.5	-8.7	-6.7	-2.5
331	Domestic	(9.3)	(7.1)	(3.1)	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8	-0.8	-0.8	-0.8	6.2
332	Foreign	(43.8)	(37.9)	(22.3)	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2	-5.8	-7.9	-5.9	-8.7
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
	GDP Estimates (nominal) (financial Year)	2,231.2	2,177.6	2,026.8	581.8	548.6	550.5	496.7	497.1	518.9	510.3	500.5	497.9	506.9
Indicators as % of GDP														
	<i>Net Operating Balance</i>	5.2	8.2	5.8	5.9	5.7	5.8	16.5	8.6	8.5	2.2	4.0	10.4	(0.3)
	<i>Net Lending / Borrowing</i>	2.7	6.2	1.9	5.6	1.0	5.7	13.1	8.6	5.6	-6.3	-0.3	9.8	-0.3
	<i>Debt Service Ratio</i>	3.3	3.6	2.0	3.7	2.7	4.8	3.0	1.7	2.2	1.7	2.3	1.7	2.3
	<i>Total Revenue & Grants</i>	32.1	37.6	39.1	31.4	33.8	35.0	51.7	38.9	40.6	32.1	44.8	33.6	37.9
	<i>Total Expense</i>	26.9	29.3	33.3	25.5	28.1	29.2	35.3	30.3	32.1	29.9	40.8	23.2	38.2
Revenue component as % of total revenue														
	<i>Taxes</i>	79.8	68.9	68.4	78.3	85.8	71.0	48.3	65.5	65.8	85.0	61.1	73.4	83.8
	<i>Grants</i>	7.8	21.9	18.7	11.2	6.6	21.3	41.2	19.6	25.5	0.0	25.1	19.7	4.5
	<i>Other revenue</i>	12.4	9.2	13.0	10.5	7.6	7.7	10.5	14.9	8.7	15.0	13.9	6.9	11.7
Expense component as % of total expense														
	<i>Compensation of employees</i>	38.4	41.0	39.7	43.5	42.3	36.7	41.7	39.5	42.4	41.3	36.5	53.0	39.0
	<i>Use of goods and services</i>	33.6	29.6	25.3	28.8	30.5	28.1	30.8	19.2	27.8	27.2	26.2	20.8	27.4
	<i>Interest</i>	2.8	2.5	1.0	3.8	1.6	3.4	1.4	0.8	1.2	1.0	0.9	1.4	1.0
	<i>Subsidies</i>	1.5	1.5	2.6	0.4	3.9	1.6	0.2	3.1	2.3	2.6	2.4	0.3	2.0
	<i>Grants</i>	18.5	19.5	22.9	15.9	17.2	25.3	19.2	20.8	19.3	20.3	29.2	21.0	24.8
	<i>Social benefits</i>	3.3	3.6	4.2	4.3	3.6	3.3	3.3	5.9	2.8	5.5	3.0	3.2	4.4
	<i>Other expense</i>	2.0	2.3	4.4	3.3	0.9	1.6	3.5	10.6	4.2	2.0	1.8	0.2	1.5

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2019-20				2020-21				2021-22	
		2018-19	2019-20	2020-21	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21
1	REVENUE	716.7	818.0	792.2	183.0	185.7	192.5	256.9	193.5	210.8	163.7	224.3	167.4	192.0
11	Taxes	571.8	563.4	541.6	143.3	159.4	136.6	124.2	126.8	138.8	139.1	136.9	122.8	160.9
111	Taxes on income, profits, and capital gains	131.6	129.5	128.1	30.7	30.5	34.7	33.6	31.7	35.3	28.7	32.4	29.1	39.6
1,111	Payable by individuals	67.8	69.2	68.7	16.8	16.6	18.0	17.8	16.0	17.5	16.9	18.2	17.9	19.0
1,112	Payable by corporations and other enterprises.....	63.8	60.3	59.5	13.9	13.9	16.7	15.8	15.7	17.8	11.8	14.2	11.1	20.5
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
114	Taxes on goods and services	376.7	378.5	353.6	95.2	108.3	92.4	82.7	80.6	88.5	96.5	87.9	78.7	101.6
1141	General taxes on goods and services (Value-added Taxes.....)	229.4	231.8	217.6	64.3	68.4	53.5	45.6	51.2	54.1	58.8	53.4	48.6	62.7
1142	Excises	132.7	132.5	127.4	28.0	35.3	34.0	35.2	27.4	32.1	34.8	33.1	28.7	36.8
1144	Taxes on specific services	14.6	14.2	8.5	2.9	4.5	4.9	1.9	2.0	2.2	2.9	1.4	1.4	2.2
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
115	Taxes on international trade and transactions	63.4	55.4	59.9	17.4	20.6	9.5	7.9	14.4	15.0	13.8	16.6	15.1	19.7
1151	Customs and other import duties	63.4	55.4	59.9	17.4	20.6	9.5	7.9	14.4	15.0	13.8	16.6	15.1	19.7
13	Grants	55.7	179.4	148.0	20.4	12.2	41.0	105.7	38.0	53.8	0.0	56.3	33.0	8.6
131	From foreign governments	55.7	179.4	148.0	20.4	12.2	41.0	105.7	38.0	53.8	0.0	56.3	33.0	8.6
1311	Current	55.7	179.4	148.0	20.4	12.2	41.0	105.7	38.0	53.8	0.0	56.3	33.0	8.6
14	Other revenue	89.2	75.2	102.7	19.3	14.1	14.9	27.0	28.8	18.2	24.6	31.1	11.6	22.5
141	Property income	21.6	11.7	33.3	0.9	5.9	2.2	2.7	16.4	4.9	9.9	2.0	0.5	5.9
1411	Interest	3.0	1.4	3.2	0.3	0.3	0.4	0.4	0.2	2.3	0.2	0.5	0.1	1.4
1412	Dividends	15.1	8.4	29.5	0.4	4.2	1.6	2.2	16.1	2.5	9.6	1.3	0.3	4.4
1415	Rent	3.4	1.9	0.6	0.2	1.4	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1
142	Sales of goods and services	67.4	62.9	68.6	18.2	8.0	12.6	24.1	12.1	13.1	14.5	28.8	10.9	16.4
1422	Administrative fees	37.9	30.5	27.6	1.9	2.2	6.5	19.9	4.3	1.5	3.9	18.0	2.3	3.0
1423	Incidental sales by nonmarket establishments	29.5	32.4	41.0	16.3	5.8	6.0	4.3	7.9	11.6	10.6	10.9	8.6	13.4
143	Fines, penalties, and forfeits	0.2	0.6	0.8	0.1	0.2	0.1	0.2	0.2	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

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

a) Provisional Estimates

Table 3: Expense by Type

EXPENSES		Financial Year			2019-20				2019-21				2021-22	
		2018-19	2019-20	2020-21	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21
2	EXPENSE	600.4	638.5	673.9	148.4	154.2	160.7	175.1	150.5	166.5	152.6	204.2	115.4	193.4
21	Compensation of employees	230.7	261.8	267.7	64.6	65.2	58.9	73.1	59.5	70.7	63.0	74.6	61.2	75.4
211	Wages and salaries	214.0	240.3	244.0	59.4	59.9	53.9	67.1	54.2	64.4	57.4	67.9	55.3	68.1
212	Social contributions	16.7	21.5	23.8	5.1	5.3	5.1	6.0	5.3	6.3	5.6	6.6	6.0	7.3
22	Use of goods and services	201.6	188.8	170.2	42.7	47.1	45.2	53.9	29.0	46.2	41.5	53.5	24.0	53.0
24	Interest	16.6	15.9	6.7	5.6	2.4	5.5	2.4	1.2	2.0	1.6	1.9	1.6	1.9
241	To nonresidents	15.1	15.0	6.2	5.3	2.1	5.3	2.2	1.1	1.8	1.4	1.8	1.6	1.8
242	To residents other than general government	1.4	0.9	0.5	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
25	Subsidies	8.7	9.5	17.4	0.6	6.1	2.5	0.3	4.7	3.8	4.0	4.8	0.4	3.8
251	To public corporations	8.0	8.8	16.9	0.5	6.1	2.1	0.1	4.7	3.8	3.5	4.8	0.3	3.8
252	To private enterprises	0.7	0.7	0.5	0.1	0.0	0.5	0.2	0.1	0.0	0.5	0.0	0.1	0.0
26	Grants	110.9	124.5	154.2	23.6	26.5	40.7	33.7	31.3	32.1	31.0	59.7	24.2	48.0
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
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
263	To other general government units	110.9	124.5	154.2	23.6	26.5	40.7	33.7	31.3	32.1	31.0	59.7	24.2	48.0
2631	Current	110.9	124.5	154.2	23.6	26.5	40.7	33.7	31.3	32.1	31.0	59.7	24.2	48.0
27	Social benefits	19.9	23.0	28.0	6.5	5.5	5.3	5.7	8.9	4.7	8.4	6.0	3.7	8.4
272	Social security benefits	19.3	22.3	27.1	6.3	5.4	5.0	5.6	8.8	4.5	8.1	5.8	3.7	8.0
273	Social assistance benefits	0.6	0.8	0.9	0.2	0.2	0.3	0.1	0.1	0.2	0.3	0.3	0.0	0.5
28	Other expense	12.0	15.0	29.7	4.9	1.5	2.5	6.1	15.9	7.0	3.1	3.7	0.2	2.8
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
282	Miscellaneous other expense	12.0	15.0	29.7	4.9	1.5	2.5	6.1	15.9	7.0	3.1	3.7	0.2	2.8
2821	Current	12.0	15.0	29.7	4.9	1.5	2.5	6.1	15.9	7.0	3.1	3.7	0.2	2.8
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

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			2019-20				2020-21				2021-22	
		2018-19	2019-20	2020-21	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21
3	CHANGE IN NET WORTH: TRANSACTIONS c/	116.2	179.5	118.3	34.6	31.4	31.7	81.8	43.0	44.2	11.1	20.0	51.9	-1.4
31	Net acquisition of nonfinancial assets d/	55.9	45.2	80.5	2.0	26.1	0.5	16.6	0.3	15.3	43.5	21.4	3.4	0.2
311	Fixed assets	55.9	45.2	80.5	2.0	26.1	0.5	16.6	0.3	15.3	43.5	21.4	3.4	0.2
3,111	Acquisitions: fixed assets	55.9	45.2	80.5	2.0	26.1	0.5	16.6	0.3	15.3	43.5	21.4	3.4	0.2
32	Net acquisition of financial assets [321+322+323]	7.3	89.2	12.5	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	-10.1	41.9	-4.2
3202	Currency and deposits [3212+3222]	7.3	89.2	12.5	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	-10.1	41.9	-4.2
321	Domestic	7.3	89.2	12.5	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	-10.1	41.9	-4.2
3,212	Currency and deposits	7.3	89.2	12.5	27.4	-0.3	9.0	53.2	37.6	24.0	-38.9	-10.1	41.9	-4.2
33	Net incurrence of liabilities [331+332]	-53.1	-45.1	-25.3	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0	-6.5	-8.7	-6.7	-2.5
3,304	Loans [3314+3324]	-53.1	-45.1	-25.3	-5.2	-5.7	-22.2	-11.9	-5.1	-5.0	-6.5	-8.7	-6.7	-2.5
331	Domestic	-9.3	-7.1	-3.1	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8	-0.8	-0.8	-0.8	6.2
3,314	Loans	-9.3	-7.1	-3.1	-1.8	-1.8	-1.8	-1.7	-0.7	-0.8	-0.8	-0.8	-0.8	6.2
332	Foreign	-43.8	-37.9	-22.3	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2	-5.8	-7.9	-5.9	-8.7
3,324	Loans	-43.8	-37.9	-22.3	-3.4	-3.9	-20.4	-10.2	-4.4	-4.2	-5.8	-7.9	-5.9	-8.7
3M2	Change in net financial worth: transactions (=32-33) i/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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				2019-20				2020-21				2021-2022		
Financial Year				Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	
				2018-19	2019-20	2020-21								
7	TOTAL Expenditure by Function	656.3	683.8	754.4	150.4	180.3	161.3	191.8	150.8	181.8	196.1	225.7	118.8	194.4
701	GENERAL PUBLIC SERVICES	162.8	182.3	178.2	50.6	39.1	36.8	55.7	48.4	41.6	42.8	45.4	24.4	43.7
	Executive and legislative organs, financial and fiscal affairs, external affairs	118.5	135.8	124.2	38.3	27.7	24.9	44.9	36.6	28.3	27.8	31.5	16.2	25.1
70111	Executive and legislative (CS)	24.2	23.5	23.1	6.5	6.0	5.0	6.0	5.8	6.0	6.5	4.9	4.9	6.8
70112	Financial and Fiscal Affairs (CS)	71.8	91.0	78.7	27.3	16.1	14.4	33.2	27.0	16.0	15.2	20.5	7.7	13.3
70113	External Affairs (CS)	22.4	21.2	22.5	4.4	5.6	5.5	5.7	3.8	6.4	6.1	6.2	3.7	4.9
7013	General services	24.4	26.9	40.3	6.0	8.0	5.6	7.3	9.6	10.1	12.3	8.3	5.9	15.3
70131	General personnel services (CS)	4.6	5.2	5.3	1.3	1.5	1.1	1.3	1.2	1.6	1.2	1.3	1.0	3.1
70132	Overall planning and statistical services (CS)	3.4	4.6	4.1	0.8	1.5	1.1	1.3	1.2	1.1	1.0	0.9	0.6	1.7
70133	Other genral services (CS)	16.4	17.1	30.9	3.9	5.0	3.4	4.7	7.2	7.4	10.1	6.2	4.3	10.5
7016	General public services n.e.c.	3.3	3.7	7.0	0.7	1.1	0.8	1.1	1.0	1.3	1.1	3.6	0.5	1.3
7017	Public debt transactions	16.6	15.9	6.7	5.6	2.4	5.5	2.4	1.2	2.0	1.6	1.9	1.6	1.9
703	PUBLIC ORDER AND SAFETY	52.0	55.0	57.7	13.1	14.2	12.9	14.7	12.1	15.5	13.6	16.6	10.8	18.5
7031	Police services	15.3	16.1	16.1	4.4	4.2	3.8	3.7	3.7	4.7	4.2	3.4	3.8	5.5
7032	Fire protection services	6.5	7.0	8.8	1.8	1.8	2.3	1.2	2.2	2.2	2.2	2.2	1.5	3.5
7033	Law courts	13.6	15.1	14.7	3.3	4.0	3.6	4.2	3.2	4.0	3.1	4.5	2.5	5.0
7034	Prisons	6.7	6.9	7.0	1.8	1.7	1.6	1.9	1.2	1.7	1.6	2.5	1.2	1.6
7036	Public order and safety n.e.c.	10.0	9.8	11.2	1.8	2.5	1.7	3.8	1.7	2.8	2.6	4.0	1.8	2.9
704	ECONOMIC AFFAIRS	144.4	146.6	164.9	25.1	52.4	30.2	38.9	27.4	43.3	44.3	50.0	27.2	36.1
7041	General economic, commercial, and labor affairs	11.6	10.6	13.6	2.8	2.2	2.6	3.0	2.0	2.3	2.7	6.7	1.6	3.6
7042	Agriculture, forestry, fishing, and hunting	63.2	44.7	38.2	4.2	30.7	3.8	5.9	3.9	20.0	4.5	9.9	3.2	5.2
70421	Agriculture (CS)	59.7	40.6	34.1	3.3	29.7	3.0	4.5	3.0	19.0	3.7	8.4	2.5	4.3
70422	Forestry (CS)	1.6	1.9	1.7	0.4	0.4	0.3	0.7	0.3	0.4	0.4	0.6	0.3	0.5
70423	Fishing and hunting (CS)	2.0	2.2	2.4	0.5	0.6	0.4	0.7	0.5	0.6	0.5	0.8	0.4	0.5
7043	Fuel and energy	4.6	3.3	15.7	0.5	1.8	0.2	0.9	2.3	0.6	12.3	0.5	3.4	1.4
7044	Mining, manufacturing, and construction	1.9	1.7	1.5	0.5	0.6	0.4	0.1	0.4	0.5	0.4	0.2	0.4	0.5
7045	Transport	36.3	53.4	55.9	9.7	7.8	12.2	23.7	11.7	11.2	11.7	21.3	11.7	12.1
70451	Road transport (CS)	26.2	32.4	50.7	7.5	7.5	11.3	6.1	11.2	11.0	11.2	17.2	11.5	11.9
70452	Water transport (CS)	0.6	0.8	0.7	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.3	0.1	0.1
70454	Air transport (CS)	9.5	20.2	4.5	2.0	0.1	0.7	17.4	0.3	0.1	0.3	3.8	0.1	0.1
7046	Communication	6.7	5.1	8.8	1.2	1.4	1.6	0.9	1.0	1.5	1.2	5.1	0.8	1.5
7047	Other industries	12.0	13.3	18.1	3.4	3.2	4.7	2.0	3.3	3.1	8.7	3.0	2.1	8.1
7048	R&D Economic affairs	2.7	2.1	2.3	0.7	0.8	0.6	-	0.6	0.8	0.7	0.2	0.6	1.0
7049	Economic affairs n.e.c.	5.5	12.6	10.8	2.0	4.0	4.2	2.4	2.3	3.4	2.0	3.0	3.4	2.6
705	ENVIRONMENTAL PROTECTION	32.8	29.7	32.6	5.7	8.3	7.7	8.0	5.0	7.8	12.5	7.3	3.2	7.2
706	HOUSING AND COMMUNITY AMENITIES	19.4	17.7	23.8	2.1	6.6	4.5	4.5	1.6	8.5	1.8	11.9	1.3	10.5
707	HEALTH	111.8	114.8	128.8	22.2	26.7	30.8	35.0	21.4	29.7	36.7	41.0	25.4	33.6
708	RECREATION, CULTURE, AND RELIGION	4.6	4.0	4.2	1.1	1.2	1.0	0.7	1.0	1.4	1.2	0.6	0.9	1.8
709	EDUCATION	101.0	107.4	126.8	22.3	24.5	30.5	30.1	22.3	27.0	33.1	44.4	20.3	32.3
710	SOCIAL PROTECTION	27.4	26.3	37.3	8.1	7.4	6.7	4.1	11.7	7.0	10.1	8.5	5.4	10.7

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

a) Provisional Estimates

Table 6: Quarterly Government Debt

	2018-19	2019-20	2020-21	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21
Institutions													
Multilateral	544.2	540.6	515.7	552.9	550.5	590.8	540.6	555.2	529.4	523.7	515.7	509.1	500.2
Asian Development Bank	235.5	218.3	201.4	232.9	226.9	242.3	218.3	224.1	209.8	207.3	201.4	199.0	193.0
World Bank	279.4	294.9	290.8	289.4	295.2	318.4	294.9	303.8	294.7	291.4	290.8	286.5	285.1
OPEC	22.6	20.9	17.5	24.0	21.9	23.2	20.9	20.9	18.7	18.9	17.5	17.8	16.4
European Investment Bank	3.6	3.4	3.1	3.5	3.4	3.5	3.4	3.4	3.3	3.1	3.1	3.0	2.8
International Food Agricultural Development Organisation	3.2	3.1	2.9	3.2	3.2	3.3	3.1	3.1	3.0	2.9	2.9	2.8	2.8
Bilateral	499.4	463.9	484.2	487.2	477.9	484.9	463.9	472.5	475.7	473.1	484.2	494.1	498.4
Government of the People's Republic of China	409.5	377.3	403.1	394.9	391.4	392.2	377.3	385.6	390.3	392.1	403.1	412.8	419.3
Japanese International Co-operation Agency (JICA)	89.9	86.7	81.1	92.3	86.5	92.8	86.7	86.9	85.3	81.0	81.1	81.4	79.2
Total External Debt	1,043.6	1,004.6	999.9	1,040.1	1,028.5	1,075.7	1,004.6	1,027.7	1,005.1	996.8	999.9	1,003.2	998.7
Domestic Debt	14.9	7.8	4.5	13.2	11.4	9.5	7.8	7.0	6.3	5.5	4.5	3.7	2.9
Total Government Debt	1,058.6	1,012.3	1,004.4	1,053.3	1,039.8	1,085.2	1,012.3	1,034.7	1,011.3	1,002.3	1,004.4	1,006.9	1,001.5
<i>GDP \$000' (Nominal)</i>	<i>2,230.6</i>	<i>2,177.6</i>	<i>2,026.8</i>										
Total External Debt as % of GDP:	46.8	46.1	49.3										
Total Government Debt as % of GDP	47.5	46.5	49.6										

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