



Samoa Bureau of Statistics

Government Finance Statistics

Published: 8th September 2023

FY ending June 2023

Highlights:

Fiscal Year 2022/23

- Net Operating balance was a surplus of \$214.6 million.
- Net lending/Borrowing surplus of \$77.6 million.
- Total revenues for the 4th quarter stood at \$919.0 million.
- Total operating expenses recorded \$704.3 million

JUNE 2023 QUARTER

- Net Operating balance was a surplus of \$82.7 million.
- Net lending/Borrowing surplus of \$26.3 million.
- Total revenues for the 4th quarter was \$276.8 million.
- Current Expenses was \$194.1 million with Non-Financial Assets of \$56.4 million.

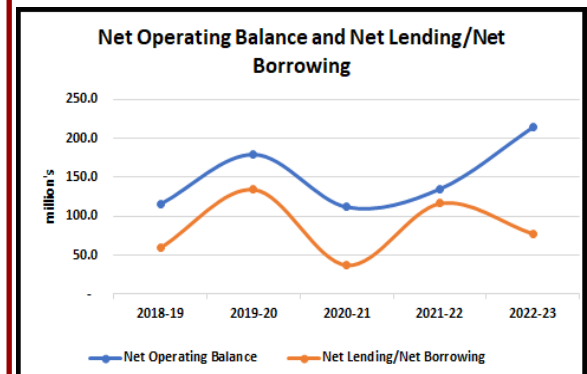
Overview FY2022/23

The Central Budgetary Government operations for the fiscal year ending June 2023 resulted in a surplus of \$214.6 million in the Net Operating balance. If compared to the last fiscal year, the NOB surplus went up by \$79.2 million, making it the eighth consecutive years of positive outturns. The contributing factors were primarily the marginal increase in revenue collection coupled with the containment of operational expenses committed throughout the fiscal year.

The Net Lending Borrowing Balance on the other hand also registered a surplus of \$77.6 million at the end of the fiscal year 2022/23. However, the amount decreases from last year by 27.5 percent largely due to the significant increase in the NFA's (Net Acquisition of Fixed Assets) from the last fiscal year at \$118.1 million.

On a quarterly basis, the Central Budgetary Government operations registered a total surplus of \$82.7 million in the Net operating balance decreasing by 22.6 percent when compared to the June quarter 2022 level. Revenue generated within the three months period went down significantly by \$50.4 million. Total operational expenses were contained compare to the last year's amount saving \$27.9 million . Furthermore, the Net Lending Borrowing balance recorded as at the end of June 2023 was \$26.3 million. The outturn was par relative to the previous March quarter but \$77.7 million at large compared to the same quarter of 2022.

Chart 1: Net Operating Balance & Net Lending/Borrowing Balance FY 2018/19-2022/23



Revenue by Type

Total receipts recorded for the Financial Year 2022/23 was \$919.0 million. The amount received from Taxes aggregated to \$673.2 million, Grants at \$162.7 million and the least amount recorded was from the other revenue component totaled at \$83.1 million. Tax component outstanding performance resulted with an increase of \$123.3 million over its respective FY 2021/22 level. Grants received from overseas donors stood at \$162.7 million, decreased by \$40.7 million or 20.0 percent from last year. Other revenue collection slightly increased by \$1.0 million or 1.3 percent when compared to the previous fiscal year 2021/22. Total revenue significantly went up from the last fiscal year by 10.0 percent or \$83.7 million

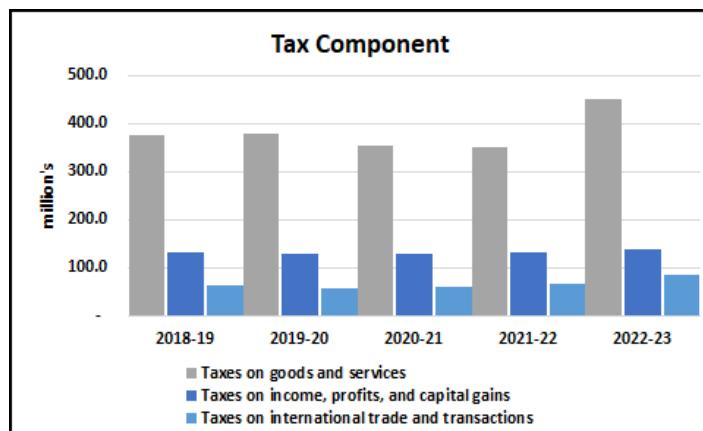
In terms of share, taxes contributed 73.3 percent, grant at 17.7 percent, and non-tax revenues at 9.0 percent.

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Taxes

Total tax collection for FY2022/23 amounted to \$673.2 million, representing an increase of 10.0 percent (or \$123.3 million) compared to the previous FY2021/22. The strong growth in Taxes were mainly driven by the good collection from Taxes on Income, profits and gains of \$139.0 million, equivalent to an increase of \$8.3 million over the last twelve months, Taxes on Goods and services was \$450.3 million, registering the biggest change from last year of \$98.1 million due to the rise in prices of goods and services within the last twelve months. The VAGST and Excise Tax were dominant contributing \$72.0 million and \$46.7 million with the least contribution of \$1.4 million from Taxes on specific services. If compared to their last year's amounts, the VAGST went up by \$60.6 million (27.4 percent), Excise Tax increases by \$34.0 million (27.3 percent) and Taxes on specific services also went up by \$3.5 million (55.2 percent). All in all, tax category went up by \$123.3 million or 22.4 percent from last year's amount.

Chart 2: Tax Components FY 2018/19 - FY2022/23



Grants

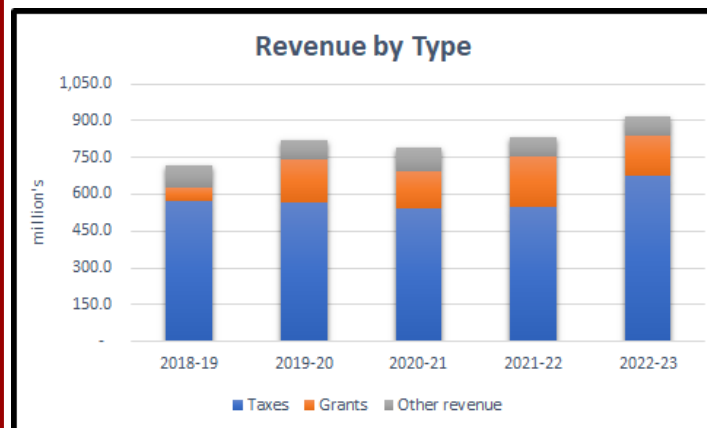
The total Grants received by the Budgetary Central Government over the twelve months aggregated to \$162.7 million. Total grants were decreased by 20.0 percent or \$40.7 million from the fiscal year level. However, most of the Grant received were primarily for budget support given by foreign governments and international organizations to financially support the government on various developments.

Other Revenue

Other revenues receipts totaled to \$83.1 million, increased by \$1.0 million or 1.3 in terms of percentage from the last

FY2021/22. The contributing factor to the consistent performance by the other revenue category was largely due to the strong growth in sales of goods and services which amount at \$66.4 million, increased by \$14.9 million translate to 28.9 percent.

Chart 3: Revenue by Type FY 2018/19-2022/23

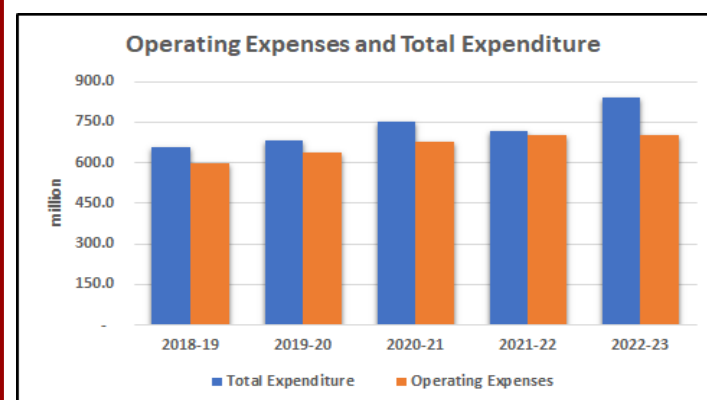


Government Expenditure

Total Government Expenditure for the fiscal year ending June 2023 was \$841.3 million. Within the amount, it is comprised of operational expenses at \$704.3 million and Net Acquisition of Fixed Assets at \$137.0 million. If compared to the last financial year, total spending went up significantly by \$122.6 million or 17.1 percent.

Total operating expenses for FY2022/23 amounted to \$704.3 million; increase by \$4.5 million (0.6 percent) compared to the previous fiscal year. The increase in spending was primarily due to increases in Payments towards the Use of Goods and Services, Interest payments, Social Benefits as well as Other expenses of \$13.8 million, \$2.1 million, \$1.2 million and \$1.1 million over their last fiscal year's amounts. Furthermore, the Net Acquisition of Fixed Assets significantly went up by \$118.1 million from last

Chart 4: Operating and Non-Financial Asset FY2018/19-FY2022/23

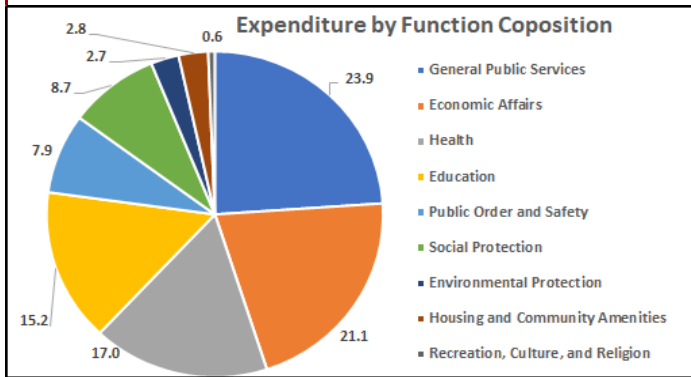


year to register its end of year total of \$137.0 million as their trends are presented in the chart below.

Expenditure by Function of Government

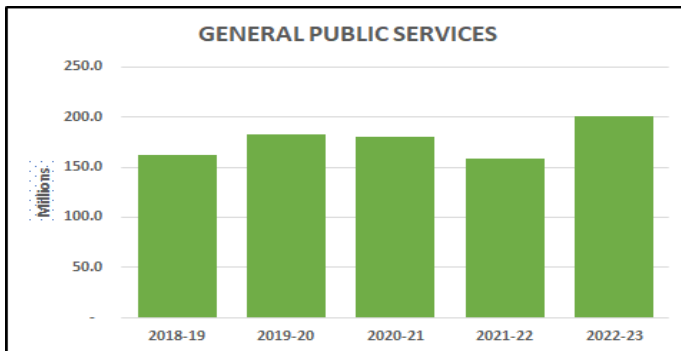
Total government Expenditure by Function recorded in FY2022/23 amounted to \$841.3 million; it went up by 17.1 percent or \$122.6 million compared to FY2021/22. The four main sectors which the government invested most of its resources on were the General Public Services, Economic Affairs, Health and Education receiving respective shares of 23.9 percent, 21.1 percent, 17.0 percent and 15.2 percent. The remaining amount was spent on other sectors such as Public Order & Safety, Environmental Protection, Housing & Community, Social Protection and Recreation, Culture & Religion as depicted in Chart 5 below.

Chart 5: COFOG Composition, FY2022/23



General Public Services

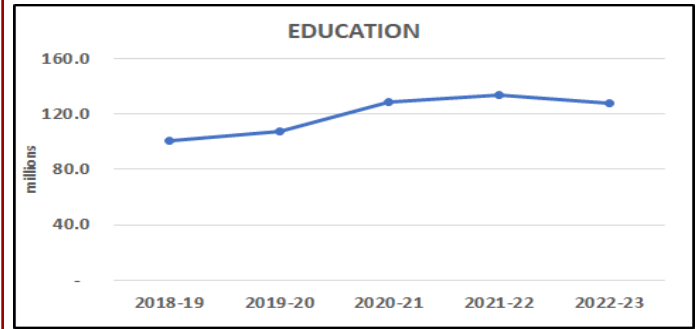
The fiscal year 2022/23 was recorded the highest spending for the sector at \$201.3 million. If compared to the fiscal year 2021/22, the total expenditure for the sector went up by 26.8 percent (or \$42.8 million); reflecting the significant increase of \$38.7 million in expenditure for General Services.



Education Sector

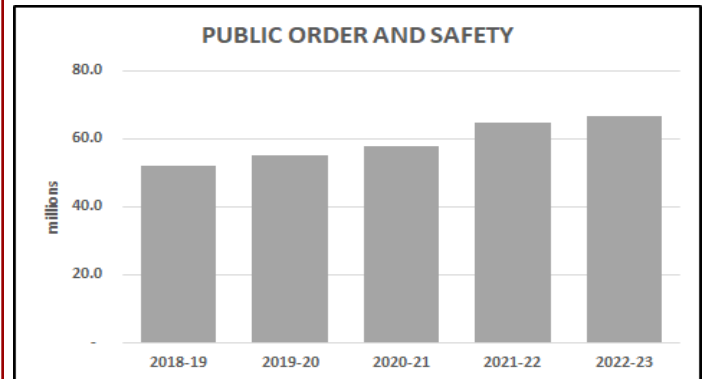
Government spending towards the Education sector decreased by 4.5 percent compared to the FY2021/2 as can be

seen in the chart below. Total expenditure amounted to \$127.5 million.



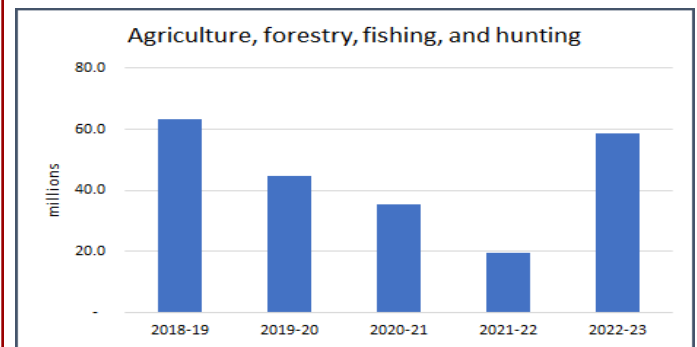
Public Order and Safety Sector

The Public Order and Safety Sector total expenditure for the fiscal year ending June 2023 amounted to \$66.8 million. The sector's share of expenditure slightly increased by 3.0% (or \$2.0 million) compared to the previous financial year. Of this amount, Police services and Courts of Law incurred the majority of spending at \$19.2 million and \$17.3 million respectively.



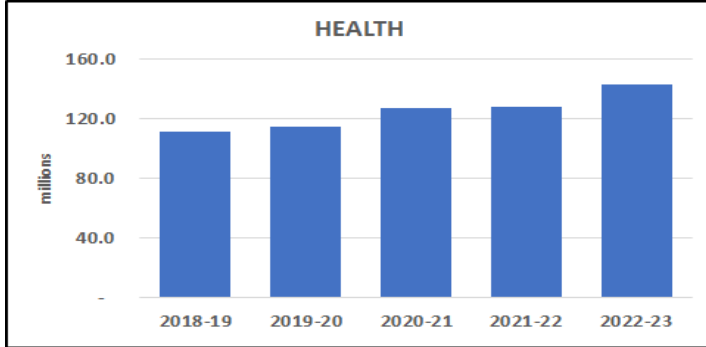
Agriculture Sector

For the Agriculture sector, total government spending towards the sector amounted to \$58.5 million for the FY 2022/23. If compared to the last fiscal year, the amount went up significantly by \$39.0 million as shown in the chart below.



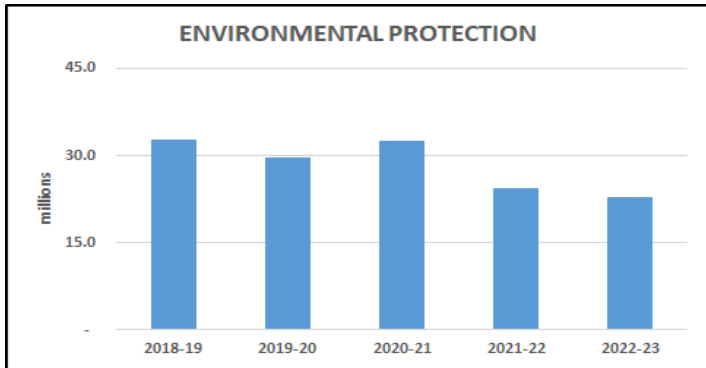
Health Sector

Expenditures pertaining to the Health sector amounted to \$143.1 million for the financial year under review. Spending on health services went up by 11.9 % (or \$15.2 million) in comparison with the previous financial year. The increase in spending reflects recovery and other underlying costs to improve health service delivery across the county.



Environment Sector

Total expenditure for the environment sector for FY2021/22 amounted to \$22.7 million registering a decrease of 7.1% (or \$1.7 million) compared to FY2021/22. As indicated in below chart, environment sector expenses fluctuated throughout the fiscal year under review.



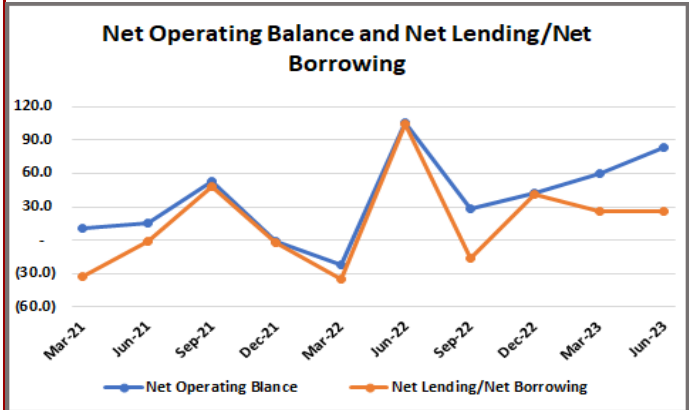
Overview June 2023

The Central Government operations for June 2023 quarter resulted in an overall surplus in the Net Operating Balance of \$82.7 million. It decreased by \$22.6 million compared to the outturn of June 2022 quarter. Underpinning the drop in the NOB, was mainly due to the decrease in revenue particularly grants received from our donor partners for the quarter under reviewed. However, when compared to March 2023 quarter, the Net operating Balance increased by \$22.4 million or 37.2 in terms of percentage.

The Net Lending/Net Borrowing balance for the quarter stood at \$26.3 million, decreased by \$77.7 million or 74.7 percent compared to its corresponding quarter of the previous year (June 2022).

The decrease in the NLB reflects the significant increase in spending on Acquisition of Non-Financial Assets by \$55.1 million when compared to June 2022 quarter.

Chart 12: Net Operating Balance & Net Lending/Borrowing Balance, March 2021 –June 2023



Revenue June 2023

Total revenue recorded for June 2023 quarter was \$276.8 million. Taxes contributed 62.0 percent (or \$171.7 million), Grants contributed 24.8 percent (or \$68.7 million) and the remaining 13.1 percent (\$36.4 million). Total Revenue collected during the last quarter of the fiscal year 2022/23 decreased by \$50.4 million or 15.4 percent compared to the June 2022 quarter.

Taxes

Tax revenues collected during the quarter amounted to \$171.7 million increasing by 13.7 percent (or \$21million) and 4.7% (or \$2.8million) when compared to June 2022 and March 2023 quarters respectively. This was due to the growth in taxes collected on goods and services of 28.4 percent (or \$27million) which is more than enough to offset the 21.3 percent or \$9.0 million decrease in Taxes on income, profit and capital gain for the quarter under review.

Grants

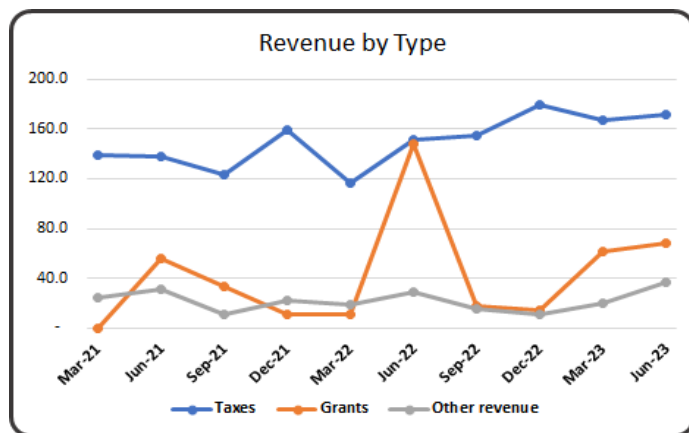
Total grants received and recorded by government from foreign donors aggregated at \$68.7 million for June 2023 quarter. On a yearly basis, grants received declined by \$79.0 million or 53.5 percent compared to June 2022.

When compared to the previous quarter, grants increased by 7.3 million or 12.0 percent

Other Revenue

Government received \$36.4 million from Other Revenue, increase by \$8.0 million and \$16.3 million compared to June 2022 and March 2023 quarters respectively. The Sales of goods and services contributed the most at 88.5 percent with a total of \$32.2 million. Property Income contributed 11.0 percent amounting to \$4.0 million and the least were from Fines, penalties and forfeits amounting 0.2 million. Other Revenue contributed 13.1 percent to the overall government revenue recorded for the quarter

Chart 13: Revenue by type, June 2023



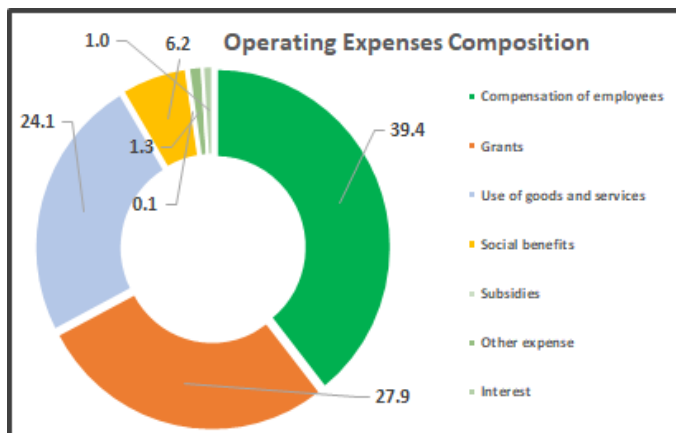
Expenditure June 2023

Central Budgetary Government total expenditure amounted to \$250.5 million consisting of 77.5% (\$194.1 million) of Operating Expenses and 22.5% (\$56.4 million) of Acquisition of Non-Financial assets. Total government expenditure went up by \$27.2million or 12.2 percent compared to June 2022.

Shown in the chart below, the compensation of employees recorded the biggest share of expense at \$76.5 million for the quarter under review contributing 39.4 percent to the overall operating expense amount. If compared to June 2022 quarter, the compensation expense has decreased slightly by \$2.2 million, but increased by \$12.3 million from the previous quarter. Grants to other Government units was the second largest component of expense with a total of \$54.2 million. Government's assistance went down sharply by \$13.0 million from last year. The Use of Goods and services was the third largest with a total of \$46.9 mil-

lion and contributing 24.1 percent to the overall expense amount. Government payments also went down by \$4.0 million and \$3.3 million compared to previous quarters of June 2022 and March 2023. The NFA's on the other hand also recorded a marginal increase of \$55.1 million over its corresponding 2022 quarter.

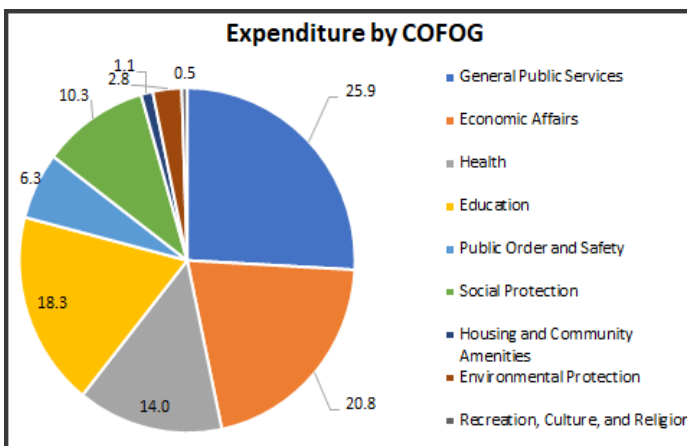
Chart 14: Operating Expenses composition, June 2023



Expenditure by Function of Government

Total Government disbursement to all sectors of the economy amounted to \$250.5 million as at the end of June 2023. The General Public services which mainly consists of government central services received \$64.8 million for its operations representing an increase of \$17.3 million over the last twelve months. Economic affairs was the second largest receiver with a total of \$52.2 million, \$20.5 million above the June 2022 level. Both Health and Education sector recorded shortfalls of \$1.6 million and \$5.3 million respectively. The total COFOG for June 2023 was \$27.2 million lower compare to the June 2022 quarter.

Chart 15: COFOG Composition, June 2023



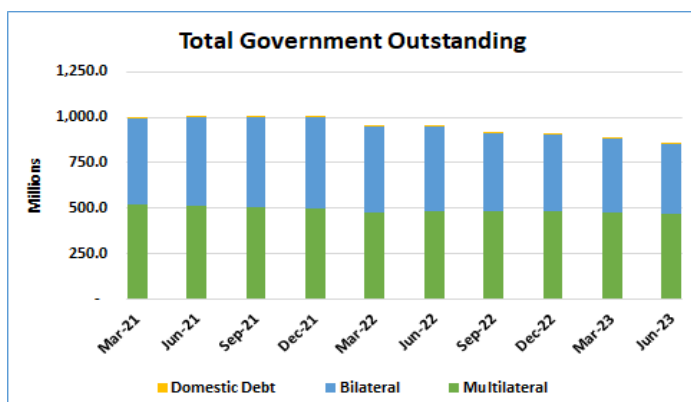
Outstanding Debt

Samoa's outstanding external debt as at the end of the fiscal year 2022/23 stood at \$852.6 million. Total loans based on multilateral agreements amounted to \$469.0 million, accounted for 55.0 percent of total external loans and the rest were loans borrowed based on bilateral relations totaled at \$383.0 million. The domestic debt or loans to domestic financial institutions total prior to the last day of the fiscal year was \$0.5 million.

Loans to international financial institutions and organizations (multilateral) were reduced by \$16.4 million from the last twelve months. Notable reductions of \$7.8 million and \$8.7 million to loans to the Asian Development Bank (ADB) and the World Bank was the biggest contributing factor.

Similarly, loans to the PRC Government (People's Republic of China) went down significantly by \$70.4 million from last year, and loans to the Government of Japan through JICA was also reduced by \$8.0 million compare to 2021/22 level to stand at \$8.0 million for the current review. The chart below presents the flow and debt trend from the previous fiscal quarters.

Chart 16: Samoa's outstanding debt March 2021 - June 2023



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.

This report provides the latest available information on the government financial operations and activities presented in tables attached and ordered as follows:

- *Table 1: Statement of Operations: March 2021 - June 2023*
- *Table 2: Revenue: March 2021 - June 2023*
- *Table 3: Expense: March 2021--June 2023*
- *Table 4: Transactions in Assets and Liabilities: March 2021 - March 2023*
- *Table 5: Classification of Function of Government: March 2021-June 2023*
- *Table 6: Total Government Debt: March 2021-June 2023*

With the Compliments of the
GOVERNMENT STATISTICIAN

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Table 1: Statement of Government Operations

SAMOA: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS		Financial Year			2020-21		2021-22				2022-23			
		2020-21	2021-22	2022-23	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23
TRANSACTIONS AFFECTING NET WORTH:														
1	Revenue	791.3	835.3	919.0	163.7	225.0	168.1	192.4	147.5	327.3	188.3	205.3	248.5	276.8
11	Taxes	542.6	549.8	673.2	139.1	137.9	123.3	158.6	116.9	151.0	154.6	179.8	167.0	171.7
13	Grants	148.1	203.5	162.7	0.0	56.3	33.2	11.2	11.3	147.7	18.3	14.3	61.4	68.7
14	Other revenue	100.6	82.0	83.1	24.6	30.8	11.6	22.5	19.3	28.5	15.4	11.2	20.1	36.4
2	Expense	679.2	699.8	704.3	152.6	209.2	115.0	193.9	169.0	222.0	159.5	162.5	188.2	194.1
21	Compensation of employees	267.9	281.5	278.5	63.0	74.7	61.2	75.5	66.1	78.6	63.5	74.4	64.2	76.5
22	Use of goods and services	170.3	170.0	183.8	41.4	53.4	23.6	52.7	42.8	50.9	42.9	43.8	50.2	46.9
24	Interest	6.7	10.6	12.7	1.6	1.9	1.6	1.9	5.2	1.8	4.7	1.6	4.5	1.9
25	Subsidies	17.4	16.1	4.4	4.0	4.8	0.4	3.8	3.6	8.3	1.0	2.4	0.8	0.3
26	Grants	159.0	178.9	180.0	31.0	64.6	24.2	48.7	38.9	67.2	37.7	33.2	54.9	54.2
27	Social benefits	28.0	34.4	35.6	8.4	6.1	3.7	8.4	10.7	11.5	7.7	5.3	10.6	12.0
28	Other expense	29.9	8.3	9.4	3.3	3.7	0.2	2.9	1.7	3.6	2.1	1.8	3.0	2.5
NOB	Net operating balance	112.1	135.4	214.6	11.1	15.8	53.2	-1.5	-21.5	105.3	28.8	42.8	60.3	82.7
TRANSACTIONS IN NONFINANCIAL ASSETS:														
31	Net Acquisition of Nonfinancial Assets	74.3	18.9	137.0	43.5	17.2	4.6	0.1	12.9	1.3	45.1	1.6	33.9	56.4
311	Fixed assets	74.3	18.9	137.0	43.5	17.2	4.6	0.1	12.9	1.3	45.1	1.6	33.9	56.4
2M	Expenditure (A2+A31).....	753.5	718.8	841.3	196.1	226.4	119.6	194.0	181.9	223.3	204.6	164.1	222.1	250.5
NLB	Net lending / Net borrowing	37.8	116.5	77.6	-32.4	-1.4	48.6	-1.6	-34.3	103.9	-16.3	41.2	26.4	26.3
(FINANCING):														
32	Net acquisition of financial assets	12.5	60.9	6.4	-38.9	-10.1	41.9	-4.2	-69.2	92.3	-44.3	38.3	-2.1	14.4
321	Domestic	12.5	60.9	6.4	-38.9	-10.1	41.9	-4.2	-69.2	92.3	-44.3	38.3	-2.1	14.4
33	Net incurrence of liabilities	(25.3)	(55.6)	(71.3)	-6.5	-8.7	-6.7	-2.5	-34.8	-11.6	-28.0	-2.9	-28.5	-11.8
331	Domestic	(3.1)	(2.9)	(1.1)	-0.8	-0.8	-0.8	6.2	-7.8	-0.4	-0.3	-0.3	-0.3	-0.3
332	Foreign	(22.3)	(52.7)	(70.2)	-5.8	-7.9	-5.9	-8.7	-27.0	-11.2	-27.8	-2.6	-28.2	-11.6
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)		2,169.5	2,178.6	2,191.4	545.4	533.7	541.8	570.4	535.2	522.7	599.5	557.0	553.6	558.2
Indicators as % of GDP														
	<i>Net Operating Balance</i>	5.2	6.2	9.8	2.0	3.0	9.8	(0.3)	(4.0)	20.1	4.8	7.7	10.9	14.8
	<i>Net Lending / Borrowing</i>	1.7	5.3	3.5	-5.9	-0.3	9.0	-0.3	-6.4	19.9	-2.7	7.4	4.8	4.7
	<i>Debt Service Ratio</i>	1.8	2.9	3.9	1.6	2.1	1.6	2.0	5.6	2.6	5.1	2.4	5.9	2.5
	<i>Total Revenue & Grants</i>	36.5	38.3	41.9	30.0	42.2	31.0	33.7	27.6	62.6	31.4	36.9	44.9	49.6
	<i>Total Expense</i>	31.3	32.1	32.1	28.0	39.2	21.2	34.0	31.6	42.5	26.6	29.2	34.0	34.8
Revenue component as % of total revenue														
	<i>Taxes</i>	68.6	65.8	73.3	85.0	61.3	73.3	82.5	79.2	46.2	82.1	87.6	67.2	62.0
	<i>Grants</i>	18.7	24.4	17.7	0.0	25.0	19.8	5.8	7.7	45.1	9.7	7.0	24.7	24.8
	<i>Other revenue</i>	12.7	9.8	9.0	15.0	13.7	6.9	11.7	13.1	8.7	8.2	5.4	8.1	13.1
Expense component as % of total expense														
	<i>Compensation of employees</i>	39.4	40.2	39.5	41.3	35.7	53.3	38.9	39.1	35.4	39.8	45.8	34.1	39.4
	<i>Use of goods and services</i>	25.1	24.3	26.1	27.1	25.5	20.5	27.2	25.3	22.9	26.9	26.9	26.7	24.1
	<i>Interest</i>	1.0	1.5	1.8	1.0	0.9	1.4	1.0	3.1	0.8	3.0	1.0	2.4	1.0
	<i>Subsidies</i>	2.6	2.3	0.6	2.6	2.3	0.3	2.0	2.1	3.8	0.6	1.5	0.4	0.1
	<i>Grants</i>	23.4	25.6	25.6	20.3	30.9	21.0	25.1	23.0	30.3	23.6	20.4	29.1	27.9
	<i>Social benefits</i>	4.1	4.9	5.1	5.5	2.9	3.3	4.3	6.3	5.2	4.8	3.3	5.7	6.2
	<i>Other expense</i>	4.4	1.2	1.3	2.2	1.8	0.2	1.5	1.0	1.6	1.3	1.1	1.6	1.3

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2020-21		2021-22				2022-23			
		2020-21	2021-22	2022-23	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23
1	REVENUE	791.3	835.3	919.0	163.7	225.0	168.1	192.4	147.5	327.3	188.3	205.3	248.5	276.8
11	Taxes	542.6	549.8	673.2	139.1	137.9	123.3	158.6	116.9	151.0	154.6	179.8	167.0	171.7
111	Taxes on income, profits, and capital gains	129.1	130.8	139.0	28.7	33.4	29.5	37.3	24.0	40.0	34.0	35.9	37.7	31.4
1,111	Payable by individuals	68.7	72.8	79.2	16.9	18.2	17.9	16.8	18.4	19.6	17.3	20.5	20.7	20.7
1,112	Payable by corporations and other enterprises.....	60.4	58.0	59.9	11.8	15.2	11.6	20.5	5.5	20.3	16.7	15.4	17.0	10.7
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
114	Taxes on goods and services	353.6	352.2	450.3	96.5	87.9	78.7	101.6	78.5	93.4	101.5	119.8	109.1	119.9
1141	General taxes on goods and services (Value-added Taxes.....	217.7	221.2	281.8	58.8	53.4	48.6	62.7	47.7	62.2	64.3	77.5	67.9	72.0
1142	Excises	127.4	124.6	158.6	34.8	33.1	28.7	36.8	28.6	30.6	34.0	41.3	36.7	46.7
1144	Taxes on specific services	8.5	6.4	9.9	2.9	1.4	1.4	2.2	2.3	0.6	3.2	1.0	4.5	1.2
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	59.9	66.9	83.9	13.8	16.6	15.1	19.7	14.4	17.7	19.2	24.1	20.2	20.3
1151	Customs and other import duties	59.9	66.9	83.9	13.8	16.6	15.1	19.7	14.4	17.7	19.2	24.1	20.2	20.3
13	Grants	148.1	203.5	162.7	0.0	56.3	33.2	11.2	11.3	147.7	18.3	14.3	61.4	68.7
131	From foreign governments	148.1	203.5	162.7	0.0	56.3	33.2	11.2	11.3	147.7	18.3	14.3	61.4	68.7
1311	Current	148.1	203.5	162.7	0.0	56.3	33.2	11.2	11.3	147.7	18.3	14.3	61.4	68.7
14	Other revenue	100.6	82.0	83.1	24.6	30.8	11.6	22.5	19.3	28.5	15.4	11.2	20.1	36.4
141	Property income	33.0	29.9	16.0	9.9	1.8	0.5	5.9	7.1	16.3	2.0	2.4	7.7	4.0
1411	Interest	2.9	2.0	4.2	0.2	0.2	0.1	1.4	0.2	0.2	0.3	0.9	1.5	1.5
1412	Dividends	29.5	27.5	11.6	9.6	1.3	0.3	4.4	6.8	16.1	1.6	1.4	6.1	2.4
1415	Rent	0.6	0.3	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
142	Sales of goods and services	66.8	51.5	66.4	14.5	28.8	10.9	16.5	12.1	12.0	13.3	8.6	12.3	32.2
1422	Administrative fees	25.8	11.7	33.8	3.9	18.0	2.3	3.0	4.5	1.9	3.4	2.5	4.7	23.1
1423	Incidental sales by nonmarket establishments	41.0	39.8	32.7	10.6	10.9	8.6	13.5	7.6	10.1	9.9	6.1	7.6	9.1
143	Fines, penalties, and forfeits	0.8	0.6	0.6	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	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			2020-21		2021-22				2022-23			
		2020-21	2021-22	2022-23	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23
2	EXPENSE	679.2	699.8	704.3	152.6	209.2	115.0	193.9	169.0	222.0	159.5	162.5	188.2	194.1
21	Compensation of employees	267.9	281.5	278.5	63.0	74.7	61.2	75.5	66.1	78.6	63.5	74.4	64.2	76.5
211	Wages and salaries	244.1	254.3	251.8	57.4	68.0	55.3	68.2	59.7	71.1	57.3	67.2	58.1	69.1
212	Social contributions	23.8	27.2	26.7	5.6	6.6	6.0	7.3	6.4	7.5	6.1	7.2	6.1	7.3
22	Use of goods and services	170.3	170.0	183.8	41.4	53.4	23.6	52.7	42.8	50.9	42.9	43.8	50.2	46.9
24	Interest	6.7	10.6	12.7	1.6	1.9	1.6	1.9	5.2	1.8	4.7	1.6	4.5	1.9
241	To nonresidents	6.2	10.3	12.6	1.4	1.8	1.6	1.8	5.2	1.8	4.7	1.5	4.5	1.8
242	To residents other than general government	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
25	Subsidies	17.4	16.1	4.4	4.0	4.8	0.4	3.8	3.6	8.3	1.0	2.4	0.8	0.3
251	To public corporations	16.9	16.1	4.1	3.5	4.8	0.3	3.8	3.6	8.3	0.9	2.4	0.8	0.0
252	To private enterprises	0.5	0.1	0.3	0.5	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.3
26	Grants	159.0	178.9	180.0	31.0	64.6	24.2	48.7	38.9	67.2	37.7	33.2	54.9	54.2
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	159.0	178.9	180.0	31.0	64.6	24.2	48.7	38.9	67.2	37.7	33.2	54.9	54.2
2631	Current	159.0	178.9	180.0	31.0	64.6	24.2	48.7	38.9	67.2	37.7	33.2	54.9	54.2
27	Social benefits	28.0	34.4	35.6	8.4	6.1	3.7	8.4	10.7	11.5	7.7	5.3	10.6	12.0
272	Social security benefits	27.1	33.4	35.0	8.1	5.8	3.7	8.0	10.4	11.3	7.6	5.1	10.5	11.8
273	Social assistance benefits	1.0	1.0	0.6	0.3	0.3	0.0	0.5	0.3	0.3	0.1	0.2	0.1	0.2
28	Other expense	29.9	8.3	9.4	3.3	3.7	0.2	2.9	1.7	3.6	2.1	1.8	3.0	2.5
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	29.9	8.3	9.4	3.3	3.7	0.2	2.9	1.7	3.6	2.1	1.8	3.0	2.5
2821	Current	29.9	8.3	9.4	3.3	3.7	0.2	2.9	1.7	3.6	2.1	1.8	3.0	2.5
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			2020-21		2021-22				2022-23				
	2020-21	2021-22	2022-23	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23	
3	CHANGE IN NET WORTH: TRANSACTIONS c/	112.1	135.4	214.6	11.1	15.8	53.2	-1.5	-21.5	105.3	28.8	42.8	60.3	82.7
31	Net acquisition of nonfinancial assets d/	74.3	18.9	137.0	43.5	17.2	4.6	0.1	12.9	1.3	45.1	1.6	33.9	56.4
311	Fixed assets	74.3	18.9	137.0	43.5	17.2	4.6	0.1	12.9	1.3	45.1	1.6	33.9	56.4
3,111	Acquisitions: fixed assets	74.3	18.9	137.0	43.5	17.2	4.6	0.1	12.9	1.3	45.1	1.6	33.9	56.4
32	Net acquisition of financial assets [321+322+323]	12.5	60.9	6.4	-38.9	-10.1	41.9	-4.2	-69.2	92.3	-44.3	38.3	-2.1	14.4
3202	Currency and deposits [3212+3222]	12.5	60.9	6.4	-38.9	-10.1	41.9	-4.2	-69.2	92.3	-44.3	38.3	-2.1	14.4
321	Domestic	12.5	60.9	6.4	-38.9	-10.1	41.9	-4.2	-69.2	92.3	-44.3	38.3	-2.1	14.4
3,212	Currency and deposits	12.5	60.9	6.4	-38.9	-10.1	41.9	-4.2	-69.2	92.3	-44.3	38.3	-2.1	14.4
33	Net incurrence of liabilities [331+332]	-25.3	-55.6	-71.3	-6.5	-8.7	-6.7	-2.5	-34.8	-11.6	-28.0	-2.9	-28.5	-11.8
3,304	Loans [3314+3324]	-25.3	-55.6	-71.3	-6.5	-8.7	-6.7	-2.5	-34.8	-11.6	-28.0	-2.9	-28.5	-11.8
331	Domestic	-3.1	-2.9	-1.1	-0.8	-0.8	-0.8	6.2	-7.8	-0.4	-0.3	-0.3	-0.3	-0.3
3,314	Loans	-3.1	-2.9	-1.1	-0.8	-0.8	-0.8	6.2	-7.8	-0.4	-0.3	-0.3	-0.3	-0.3
332	Foreign	-22.3	-52.7	-70.2	-5.8	-7.9	-5.9	-8.7	-27.0	-11.2	-27.8	-2.6	-28.2	-11.6
3,324	Loans	-22.3	-52.7	-70.2	-5.8	-7.9	-5.9	-8.7	-27.0	-11.2	-27.8	-2.6	-28.2	-11.6
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	Financial Year			2020-21			2021-2022			2022-23			
	2020-21	2021-22	2022-23	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23
7 TOTAL Expenditure by Function	753.5	718.8	841.3	196.1	226.4	119.6	194.0	181.9	223.3	204.6	164.1	222.1	250.5
701 GENERAL PUBLIC SERVICES Executive and legislative organs, financial and fiscal affairs, external affairs	180.9	158.8	201.3	42.8	48.1	23.6	44.5	43.2	47.5	53.6	34.6	48.2	64.8
7011	128.3	106.4	107.6	27.8	34.6	15.5	25.9	28.7	36.3	27.2	24.9	29.1	26.5
70111 Executive and legislative (CS)	23.0	25.1	26.6	6.5	4.8	4.9	7.4	5.3	7.5	7.4	6.5	5.5	7.2
70112 Financial and Fiscal Affairs (CS)	81.9	62.4	59.6	15.2	23.6	7.8	13.5	18.7	22.4	15.0	13.6	16.9	14.1
70113 External Affairs (CS)	23.4	19.0	21.5	6.1	6.2	2.8	5.0	4.7	6.4	4.8	4.8	6.6	5.2
7013 General services	38.9	38.2	76.9	12.3	7.9	5.9	15.3	8.6	8.4	21.1	7.3	13.1	35.4
70131 General personnel services (CS)	5.3	7.0	9.2	1.2	1.3	1.0	3.1	1.3	1.6	2.5	1.7	2.4	2.5
70132 Overall planning and statistical services (CS)	4.3	4.0	4.0	1.0	1.0	0.6	1.7	1.0	0.7	0.9	1.0	1.0	1.1
70133 Other general services (CS)	29.4	27.2	63.8	10.1	5.6	4.3	10.5	6.3	6.1	17.6	4.6	9.7	31.9
7016 General public services n.e.c.	7.0	3.5	4.1	1.1	3.6	0.5	1.3	0.7	1.0	0.6	0.8	1.5	1.1
7017 Public debt transactions	6.7	10.6	12.7	1.6	1.9	1.6	1.9	5.2	1.8	4.7	1.6	4.5	1.9
703 PUBLIC ORDER AND SAFETY	57.8	64.8	66.8	13.6	16.7	10.8	18.5	14.8	20.6	15.4	17.4	18.3	15.7
7031 Police services	16.1	17.7	19.2	4.2	3.5	3.8	5.5	4.9	3.4	4.4	5.0	4.9	4.8
7032 Fire protection services	8.8	10.4	12.8	2.2	2.2	1.5	3.5	2.7	2.7	3.2	3.2	4.3	2.1
7033 Law courts	14.8	18.4	17.3	3.1	4.6	2.5	5.0	3.8	7.1	3.9	4.2	4.6	4.6
7034 Prisons	7.0	6.2	6.3	1.6	2.5	1.2	1.6	1.6	1.8	1.5	1.8	1.5	1.5
7036 Public order and safety n.e.c.	11.2	12.1	11.2	2.6	4.0	1.8	2.9	1.8	5.6	2.3	3.1	3.0	2.7
704 ECONOMIC AFFAIRS	160.2	130.5	177.3	44.3	47.0	28.7	35.0	35.2	31.7	49.8	29.8	45.5	52.2
7041 General economic, commercial, and labor affairs	12.9	9.2	14.9	2.7	6.0	1.5	2.5	2.2	3.0	4.1	4.3	3.3	3.1
7042 Agriculture, forestry, fishing, and hunting	35.6	19.5	58.5	4.5	9.2	3.3	5.4	4.4	6.4	11.0	4.8	10.1	32.7
70421 Agriculture (CS)	31.4	15.8	55.1	3.7	7.7	2.6	4.4	3.6	5.2	10.3	3.9	9.3	31.7
70422 Forestry (CS)	1.7	1.7	1.8	0.4	0.6	0.3	0.5	0.4	0.5	0.4	0.5	0.4	0.5
70423 Fishing and hunting (CS)	2.4	2.0	1.7	0.5	0.8	0.4	0.5	0.4	0.7	0.3	0.4	0.4	0.5
7043 Fuel and energy	15.5	11.8	8.2	12.3	0.3	4.7	1.4	3.8	2.0	6.9	0.9	0.2	0.2
7044 Mining, manufacturing, and construction	1.5	1.6	2.3	0.4	0.2	0.4	0.5	0.5	0.1	0.5	0.6	0.6	0.6
7045 Transport	55.5	51.7	51.7	11.7	20.6	11.9	12.1	13.7	14.0	15.7	10.5	18.1	7.4
70451 Road transport (CS)	50.7	50.2	50.1	11.2	17.2	11.7	11.9	13.3	13.3	15.4	10.2	17.6	6.8
70452 Water transport (CS)	0.7	0.7	0.6	0.2	0.3	0.1	0.1	0.1	0.3	0.1	0.2	0.2	0.2
70454 Air transport (CS)	4.1	0.8	1.0	0.3	3.1	0.1	0.1	0.3	0.3	0.1	0.1	0.3	0.4
7046 Communication	8.1	5.8	6.9	1.2	4.4	0.8	1.5	1.7	1.8	1.4	1.4	2.4	1.7
7047 Other industries	18.1	20.4	21.6	8.7	3.0	2.1	8.1	6.2	4.0	7.9	1.7	8.8	3.1
7048 R&D Economic affairs	2.3	2.6	5.5	0.7	0.2	0.6	1.0	0.8	0.2	0.8	2.6	0.9	1.2
7049 Economic affairs n.e.c.	10.8	8.0	7.7	2.0	3.0	3.5	2.6	1.8	0.1	1.4	3.1	1.0	2.3
705 ENVIRONMENTAL PROTECTION	32.6	24.5	22.7	12.5	7.3	3.2	7.2	7.4	6.8	4.2	5.8	5.8	7.0
706 HOUSING AND COMMUNITY AMENITIES	23.8	21.7	23.8	1.8	11.9	1.3	10.5	5.1	4.7	7.9	4.4	8.6	2.8
707 HEALTH	127.7	127.9	143.1	36.7	40.0	25.2	33.5	32.4	36.8	34.6	33.4	40.0	35.2
708 RECREATION, CULTURE, AND RELIGION	4.2	3.9	5.3	1.2	0.6	0.9	1.8	1.1	0.1	1.3	1.4	1.3	1.3
709 EDUCATION	128.9	133.5	127.5	33.1	46.4	20.3	32.3	29.8	51.1	24.9	26.3	30.6	45.8
710 SOCIAL PROTECTION	37.3	53.2	73.5	10.1	8.5	5.6	10.7	12.8	24.1	13.0	11.0	23.8	25.7

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

a) Provisional Estimates

Table 6: Quarterly Government Debt

	2020-21	2021-22	2022-23	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23
Institutions													
Multilateral	515.7	485.4	469.0	523.7	515.7	509.1	500.2	477.4	485.4	481.1	480.8	477.6	469.0
Asian Development Bank	201.4	184.9	177.1	207.3	201.4	199.0	193.0	184.0	184.9	182.7	185.1	183.0	177.1
World Bank	290.8	279.6	270.8	291.4	290.8	286.5	285.1	271.8	279.6	276.3	275.8	272.2	270.8
OPEC	17.5	15.6	16.1	18.9	17.5	17.8	16.4	16.2	15.6	17.0	14.9	17.4	16.1
European Investment Bank	3.1	2.6	2.4	3.1	3.1	3.0	2.8	2.7	2.6	2.5	2.5	2.5	2.4
International Food Agricultural Development Organisation	2.9	2.7	2.5	2.9	2.9	2.8	2.8	2.6	2.7	2.6	2.6	2.5	2.5
Bilateral	484.2	461.4	383.0	473.1	484.2	494.1	498.4	471.1	461.4	428.1	421.6	404.4	383.0
Government of the People's Republic of China	403.1	394.0	323.7	392.1	403.1	412.8	419.3	397.2	394.0	361.7	355.3	337.5	323.7
Japanese International Co-operation Agency (JICA)	81.1	67.3	59.3	81.0	81.1	81.4	79.2	73.9	67.3	66.4	66.3	66.9	59.3
Total External Debt	999.9	946.8	852.0	996.8	999.9	1,003.2	998.7	948.5	946.8	909.2	902.4	882.1	852.0
Domestic Debt	4.5	1.6	0.5	5.5	4.5	3.7	2.9	2.9	1.6	1.3	1.1	0.8	0.5
Total Government Debt	1,004.4	948.4	852.6	1,002.3	1,004.4	1,006.9	1,001.5	951.3	948.4	910.6	903.5	882.9	852.6
<i>GDP \$000' (Nominal)</i>	<i>2,169.5</i>	<i>2,178.6</i>	<i>2,191.4</i>										
Total External Debt as % of GDP:	46.1	43.5	38.9										
Total Government Debt as % of GDP	46.3	43.5	38.9										

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