



Samoa Bureau of Statistics

Government Finance Statistics

March 2020 Quarter

Overview

Highlights:

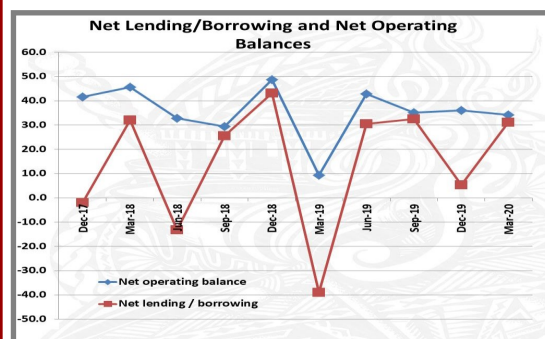
- The Net Lending Borrowing Balance was a surplus, which amounted to \$31.2 million for the period ending March 2020.
- The Operating Balance was also a surplus at \$34.3 million which was largely due to large sum of grants received for the measles outbreak
- Total revenues was \$193.3 million with Taxes still dominating.
- Operating expenses was at \$159.0 million; an increase of \$16.5 million compared to March 19
- Net acquisition of NFA's recorded was only \$3.0 million in March 2020.
- Total outstanding debt increased by \$14.9 million compared to March 2019.

The Central Budgetary Government operations during the March quarter of FY 2019/20 resulted with a Net Lending/Borrowing Balance surplus of \$31.2 million. The outturn was a result of the increase in revenue coupled with the decrease in expenditure during the quarter. Total revenue for the Central Budgetary Government recorded during the March 2020 quarter was \$193.3 million, an increase of \$41.3 million compared to March 2019 quarter. Underpinning the increase in revenue was a significant amount of grants received to assist with the measles outbreak. Total expenditure (on Operations and Acquisition of Fixed Assets) on the other hand went down from last year by \$28.9 million to record a total of \$162.0 million at the end of March 2020.

The Net Operating Balance recorded a surplus of \$34.3 million; \$24.9 million more than its corresponding quarter 2019. The positive outturn was largely due to a large sum of grants received during the quarter, which more than offset the increase of \$16.5 million in expenses when compared to the March 2019. Taxes and non tax revenue were on par compared to March quarter 2019. Presented in Chart 1 are

growth trends of the two balancing items from the last ten consecutive quarters.

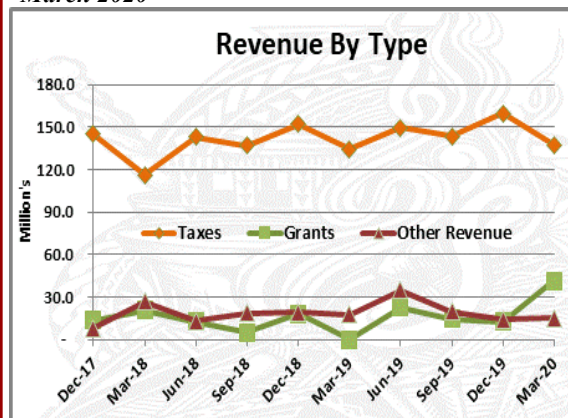
Chart 1: Net lending/borrowing (-) & Net Operating balance: December 2017 - March 2020



REVENUE BY TYPE:

Total revenue for the quarter amounted to \$193.3 million. Within the amount, 71.0 percent which is equivalent to \$137.4 million were Taxes; 21.2 percent (or \$41.0 million) were Grants with non-tax revenue at \$14.9 million, contributing 7.7 percent to overall revenue amount.

Chart 2: Revenue by type from December 2017 - March 2020

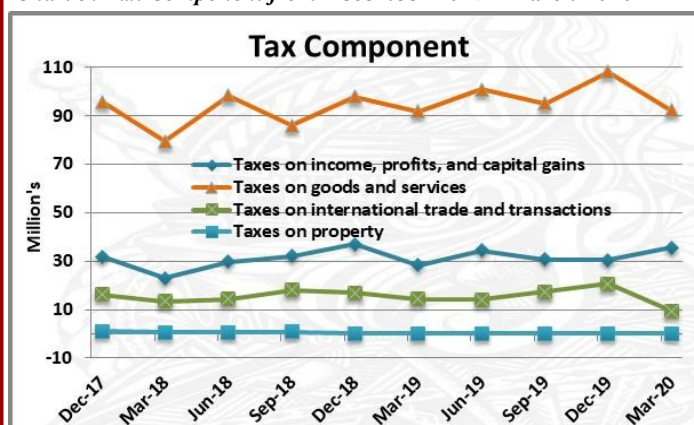


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TAXES

Goods and Services taxes with the likes of excise tax and VAGST and Taxes on specific Services) collected \$92.4 million in the period under review. VAGST continued to increase with a total of \$53.5 million, an increase of \$0.5 million from the previous year. However, it declined by \$15.0 million compared to the December 2019 quarter. Excise Tax recorded a shortfall of \$0.8 million on a yearly basis; this loss was offset with the increase in collection from the Taxes on use of goods at the same amount. Taxes on income, aggregated to \$35.5 million for the quarter under review. When compared to March and December of 2019, the amount went up by \$7.2 million and \$5.0 million respectively.

Chart 3: Tax Component from December 2017 - March 2020



GRANTS

Total grants received was \$41.0 million, a significant amount when compared to March 2019. The period under review was the second highest since the June 2014, with a \$60.0 million grants. Grant funded projects disbursements coupled with assistance for the measles outbreak in late November/December period contributed to this significant change.

OTHER REVENUE

Other revenues amounted to \$14.9 million tala. When compared to its corresponding quarter of 2019, it recorded a shortfall of \$2.5 million. It was however \$1.0 million higher compared to December 2019 quarter. The performance of the three broad categories during the last 11 quarters is

represented in Chart 3 above.

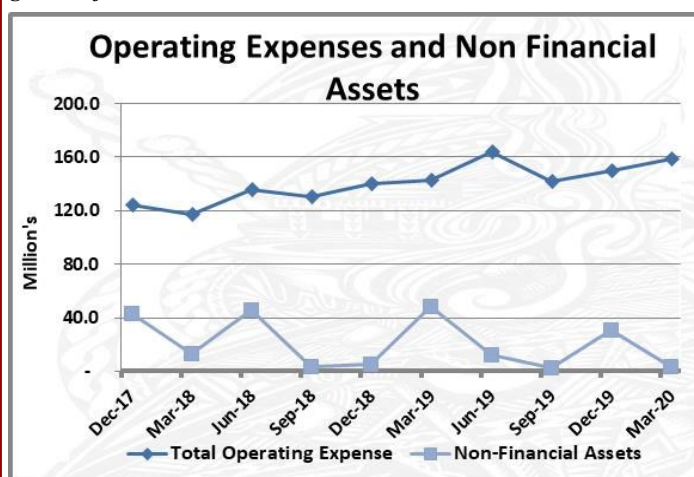
EXPENDITURE

Total expenditure as at end of quarter amounted to \$162.0 million; which consists of Operating expenses at \$159.0 million, (at 98.1 percent) and Acquisition of Fixed Assets at \$3.0 million. At this level, expenditure declined by \$28.9 million and \$18.0 million when compared to March and December 2019 quarters respectively.

As shown in Chart 4, operating expenses increased by \$16.5 million compared to March 2019. The growth was attributed mainly to the 15.4 million increase in Grants to public bodies with slight increases in the expense on compensation of employees as well expenditure on goods and services.

Total spending on Non-Financial Assets was low compared to March and December 2019. Total spending on NFA's during the review period amounted to \$3.0 million, a significant drop of \$45.4 million and \$27.6 million from March and December last year. The completion of major projects coupled with delays in the implementation of other projects as because of the lockdown because of the measles outbreak in late 2019 were some of the major contributing factors to the slow down. The growth trends of the two categories is represented in the chart below.

Chart 4: Operating Expenses and Non-Financial Assets trend growths from December 2017 - March 2020



EXPENDITURE BY FUNCTION OF GOVERNMENT:

In terms of Government by function of the Government, a significant amount was recorded for Economic affairs amounted to \$35.6 million; 22.0 percent of total expenditure. A total amount of \$7.2 million was spent on General economic, commercial and labor affairs. Agriculture sector received \$3.8 million following a lump sum disbursement of \$35.5 million in the December 2019 quarter. The transport sector received \$3.4 million to continue its ongoing projects.

General public services share was \$35.1 million, increasing by \$1.3 million on a yearly basis but decline by \$2.1 million compared to December 2019. Total spending on general public services is equivalent to 21.6 percent of total Government expenditure.

Health sector's share amounted to \$30.8 million, increased by \$4.8 million and \$7.0 million compared to December and March 2019 respectively. Increased expenditure for the sector is indicative of governments commitment to further improve health services for every part of the country following the Measles outbreak in November resulted in a Government lockdown in early December. As a result, the sector share of total expenditure was 19.0 percent.

Summary Table 1: Functions of Government

Government Functions	Mar-19	Dec-19	Mar-20	% change Mar 19	% Contribution to Change	Composition
General Public Services	33.8	37.2	35.1	3.8	0.8	21.6
Economic Affairs	69.0	62.1	35.6	-48.4	-20.6	22.0
Education	32.9	24.0	30.5	-7.3	-1.5	18.8
Health	23.8	26.0	30.8	29.5	4.3	19.0
Public Order and Safety	12.3	14.1	12.9	5.2	0.4	8.0
Social Protection	6.7	7.1	6.7	0.3	0.0	4.1
Environmental Protection	7.3	6.3	7.7	5.7	0.3	4.8
Housing and Community Amenities	4.1	2.0	1.6	-59.9	-1.5	1.0
Recreation, Culture, and Religion	1.0	1.2	1.0	0.1	0.0	0.6
Total Expenditure by Function	190.9	180.1	162.0	-15.1	-17.8	100.0

Similarly, expenditure for the Education sector stood at \$30.5 million, increased by \$6.5 million compared to De-

cember 2019. Summary Table 1 shows the details of expenditure according to the functions of the Government; full details are also provided in Table 5 attached.

GOVERNMENT DEBT:

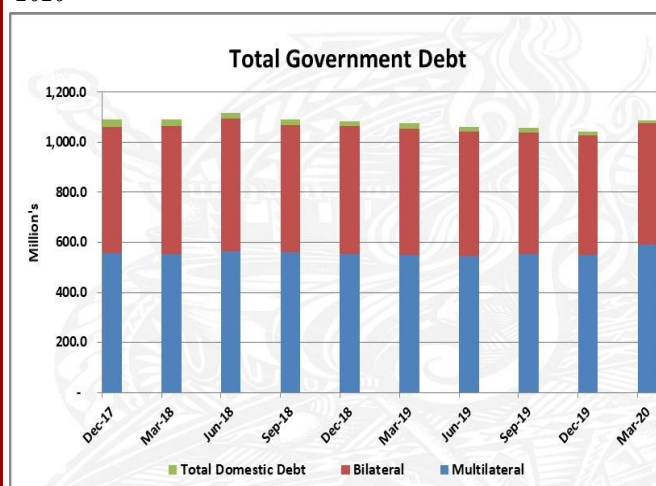
Total Government outstanding debt as at the end of March 2020 stood at \$1.08 billion. It comprised of \$1.08 billion of foreign loans and \$9.5 million of domestic loans. The outstanding debt increased by \$14.9 million over the twelve months period.

Multilateral loans or concessional with international financial institutions such as the Asian Development Bank, World Bank and others amounted to \$590.8 million. The amount has increased by \$41.8 million over the last twelve months; and was primarily due to the disbursement amounted to \$41.0 million for new infrastructural projects.

Bilateral outstanding debt such as the People's Republic of China and Japan amounted to \$484.9 million which is \$23.1 million lower compared to March 2019 quarter. Bilateral loans recorded a decrease of \$19.8 million compared to corresponding quarter of 2019.

Total outstanding domestic debt amounted to \$9.5 million as of the end of March 2020, a significant reduction of 7.2 million when compared to March 2019. The composition as well the levels of the three debt categories is represented in the chart below.

Chart 5: Total Government Debt from December 2017 - March 2020





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.

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Table 1: Statement of Operations:

Budgetary Central Government: December 2017 - March 2020

Table 2: Revenue:

Budgetary Central Government: December 2017 - March 2020

Table 3: Expense:

Budgetary Central Government: December 2017 - March 2020

Table 4:

Transactions in Assets and Liabilities: Budgetary Central Government: December 2017 - March 2020

Table 5:

Classification of Function of Government (Expenditure by Function): December 2017 - March 2020

Table 6:

External and Domestic Debt Stock: December 2017 - March 2020

The Bureau have just completed refinements and improvements made to the framework over the past few years, in trying to extend the coverage to include the Government Public Bodies, as well ensuring 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			2017-18			2018-19				2019-20		
		2016-17	2017-18	2018-19	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
TRANSACTIONS AFFECTING NET WORTH:														
A1	Revenue	617.4	645.4	707.3	166.0	163.3	168.4	160.2	188.6	151.9	206.5	177.1	185.4	193.3
A11	Taxes	517.5	525.8	572.6	145.0	116.3	143.0	137.0	151.8	134.5	149.3	143.3	159.4	137.4
A13	Grants	40.8	61.1	45.5	13.4	20.6	12.3	5.0	18.0	0.0	22.5	14.6	12.2	41.0
A14	Other revenue	59.1	58.4	89.2	7.6	26.4	13.1	18.2	18.8	17.4	34.7	19.3	13.8	14.9
A2	Expense	490.5	515.5	576.7	124.4	117.6	135.5	130.7	139.9	142.5	163.6	142.0	149.4	159.0
A21	Compensation of employees	170.0	194.4	230.7	46.1	50.4	51.5	58.8	61.1	54.4	56.4	64.6	65.0	59.0
A22	Use of goods and services	112.7	141.9	186.4	33.9	31.4	47.5	37.0	42.7	37.7	69.0	36.5	46.8	45.0
A24	Interest	17.2	17.3	16.6	2.6	6.0	2.7	6.0	2.4	5.7	2.5	5.6	2.4	5.5
A25	Subsidies	10.2	5.1	4.7	1.0	1.4	1.1	0.5	1.4	1.5	1.4	0.3	3.0	1.4
A26	Grants	158.8	135.5	106.5	35.9	23.6	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8
A27	Social benefits	18.1	18.6	19.9	4.8	4.6	3.1	4.8	5.1	5.1	4.9	6.5	5.5	5.3
A28	Other expense	3.5	2.6	12.0	0.3	0.2	1.0	2.2	3.4	1.7	4.7	4.9	2.2	3.0
NOB	Net operating balance	126.9	129.9	130.6	41.6	45.7	32.9	29.5	48.8	9.4	42.9	35.2	36.0	34.3
TRANSACTIONS IN NONFINANCIAL ASSETS:														
A31	Net Acquisition of Nonfinancial Assets	149.5	134.2	70.2	43.5	13.6	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0
A311	Fixed assets	149.5	134.2	70.2	43.5	13.6	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0
2M	Expenditure (A2+A31).....	639.9	649.7	646.9	167.9	131.2	181.6	134.6	145.4	190.9	176.0	144.6	180.1	162.0
NLB	Net lending / borrowing	(22.5)	(4.3)	60.4	-1.9	32.1	-13.2	25.7	43.2	-39.0	30.6	32.5	5.4	31.2
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):														
A32	Net acquisition of financial assets	(29.3)	13.5	7.3	6.4	26.7	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0
A321	Domestic	(29.3)	13.5	7.3	6.4	26.7	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0
A33	Net incurrence of liabilities	(6.8)	17.8	(53.1)	8.3	-5.5	20.6	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2
A331	Domestic	(9.5)	(9.8)	(9.3)	-2.5	-2.5	-2.4	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8
A332	Foreign	2.8	27.6	(43.8)	10.8	-3.0	23.0	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4
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)		2,109	2,105	2,227	527.8	527.9	513.2	545.8	569.7	556.6	555.4	580.8	544.6	559.3
Indicators as % of GDP														
	Net Operating Balance	6.0	6.2	5.9	7.9	8.7	6.4	5.4	8.6	1.7	7.7	6.1	6.6	6.1
	Net Lending / Borrowing	-1.1	-0.2	2.7	-0.4	6.1	-2.6	4.7	7.6	-7.0	5.5	5.6	1.0	5.6
	Debt Service Ratio	3.1	3.9	3.7	2.9	5.0	3.1	4.7	2.7	4.6	2.7	4.3	2.8	5.4
	Total Revenue & Grants	29.3	30.7	31.8	31.5	30.9	32.8	29.4	33.1	27.3	37.2	30.5	34.1	34.6
	Total Expense	23.3	24.5	25.9	23.6	22.3	26.4	23.9	24.5	25.6	29.5	24.4	27.4	28.4
Revenue component as % of total revenue														
	Taxes	83.8	81.5	80.9	87.3	71.2	84.9	85.5	80.5	88.6	72.3	80.9	86.0	71.1
	Grants	6.6	9.5	6.4	8.1	12.6	7.3	3.1	9.5	0.0	10.9	8.2	6.6	21.2
	Other revenue	9.6	9.1	12.6	4.6	16.2	7.8	11.4	10.0	11.4	16.8	10.9	7.5	7.7
Expense component as % of total expense														
	Compensation of employees	34.7	37.7	40.0	37.1	42.9	38.0	45.0	43.7	38.2	34.5	45.5	43.5	37.1
	Use of goods and services	23.0	27.5	32.3	27.2	26.7	35.1	28.3	30.5	26.4	42.2	25.7	31.3	28.3
	Interest	3.5	3.4	2.9	2.1	5.1	2.0	4.6	1.7	4.0	1.5	3.9	1.6	3.5
	Subsidies	2.1	1.0	0.8	0.8	1.2	0.8	0.4	1.0	1.0	0.8	0.2	2.0	0.9
	Grants	32.4	26.3	18.5	28.8	20.1	21.1	16.4	17.0	25.6	15.1	16.6	16.4	25.1
	Social benefits	3.7	3.6	3.4	3.9	4.0	2.3	3.7	3.6	3.5	3.0	4.5	3.7	3.3
	Other expense	0.7	0.5	2.1	0.2	0.1	0.7	1.7	2.5	1.2	2.9	3.5	1.5	1.9

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

a) Provisional Estimates

Table 2: Revenue by Type

REVENUE		Financial Year			2017-18			2018-19				2019-20		
		2016-17	2017-18	2018-19	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
A1	REVENUE	617.4	645.4	707.3	166.0	163.3	168.4	160.2	188.6	151.9	206.5	177.1	185.4	193.3
A11	Taxes	517.5	525.8	572.6	145.0	116.3	143.0	137.0	151.8	134.5	149.3	143.3	159.4	137.4
A111	Taxes on income, profits, and capital gains	117.0	115.5	131.6	31.9	23.0	29.7	32.0	36.9	28.3	34.3	30.7	30.5	35.5
A1111	Payable by individuals	68.7	68.0	67.8	17.8	15.9	17.1	16.0	20.9	15.7	15.2	16.8	16.6	18.8
A1112	Payable by corporations and other enterprises.....	48.3	47.5	63.8	14.1	7.1	12.7	16.0	16.0	12.6	19.1	13.9	13.9	16.7
A113	Taxes on property.....	3.3	2.6	0.8	1.1	0.6	0.5	0.8	0.0	0.0	0.0	0.0	0.0	0.0
A114	Taxes on goods and services	342.2	348.9	376.7	95.8	79.3	98.5	86.1	97.9	91.8	100.9	95.2	108.3	92.4
A1141	General taxes on goods and services (Value-added Taxes.....	198.1	209.1	229.4	56.1	48.7	53.2	59.5	58.7	53.0	58.2	64.3	68.4	53.5
A1142	Excises	133.8	127.3	132.7	36.2	27.3	43.4	23.2	35.8	34.7	39.0	28.0	35.3	34.0
A1144	Taxes on specific services	10.3	12.5	14.6	3.5	3.4	1.9	3.3	3.4	4.1	3.7	2.9	4.5	4.9
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	54.9	58.8	63.4	16.3	13.4	14.3	18.1	17.0	14.37	14.0	17.4	20.6	9.5
A1151	Customs and other import duties	54.9	58.8	63.4	16.3	13.4	14.3	18.1	17.0	14.4	14.0	17.4	20.6	9.5
A13	Grants	40.8	61.1	45.5	13.4	20.6	12.3	5.0	18.0	0.0	22.5	14.6	12.2	41.0
A131	From foreign governments	40.8	61.1	45.5	13.4	20.6	12.3	5.0	18.0	0.0	22.5	14.6	12.2	41.0
A1311	Current	40.8	61.1	45.5	13.4	20.6	12.3	5.0	18.0	0.0	22.5	14.6	12.2	41.0
A14	Other revenue	59.1	58.4	89.2	7.6	26.4	13.1	18.2	18.8	17.4	34.7	19.3	13.8	14.9
A141	Property income	6.4	7.0	21.6	0.3	5.3	0.0	2.3	9.2	4.2	5.9	0.9	5.8	2.2
A1411	Interest	0.5	2.1	3.0	0.2	1.4	-0.5	0.3	0.3	0.5	1.9	0.3	0.3	0.4
A1412	Dividends	5.3	3.4	15.1	0.0	2.8	0.3	1.8	7.4	3.5	2.5	0.4	4.2	1.6
A1415	Rent	0.7	1.5	3.4	0.2	1.0	0.1	0.3	1.5	0.2	1.5	0.2	1.4	0.2
A142	Sales of goods and services	41.3	40.4	67.4	6.6	17.9	10.6	15.9	9.6	13.2	28.7	18.2	7.9	12.6
A1422	Administrative fees	28.3	23.6	37.9	3.6	13.5	4.2	6.0	2.6	7.3	22.0	1.9	2.2	6.5
A1423	Incidental sales by nonmarket establishments	13.0	16.8	29.5	3.0	4.4	6.4	10.0	6.9	5.9	6.7	16.3	5.7	6.0
A143	Fines, penalties, and forfeits	11.4	11.0	0.2	0.7	3.2	2.5	0.0	0.1	0.0	0.1	0.1	0.2	0.1
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		
		2016-17	2017-18	2018-19	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
A2	EXPENSE	490.5	515.5	576.7	124.4	117.6	135.5	130.7	139.9	142.5	163.6	142.0	149.4	159.0
A21	Compensation of employees	170.0	194.4	230.7	46.1	50.4	51.5	58.8	61.1	54.4	56.4	64.6	65.0	59.0
A211	Wages and salaries	157.8	180.2	214.0	42.8	46.8	47.7	54.5	56.7	50.5	52.3	59.5	59.7	53.9
A2111	Wages and salaries in cash.....	157.7	180.0	213.9	42.7	46.7	47.7	54.5	56.7	50.4	52.3	59.5	59.7	53.8
A2112	Wages and salaries in kind.....	0.1	0.2	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
A212	Social contributions	12.3	14.2	16.7	3.4	3.6	3.8	4.3	4.4	4.0	4.1	5.1	5.3	5.1
A22	Use of goods and services	112.7	141.9	186.4	33.9	31.4	47.5	37.0	42.7	37.7	69.0	36.5	46.8	45.0
A24	Interest	17.2	17.3	16.6	2.6	6.0	2.7	6.0	2.4	5.7	2.5	5.6	2.4	5.5
A241	To nonresidents	14.3	15.3	15.1	2.0	5.6	2.2	5.6	2.1	5.3	2.1	5.3	2.1	5.3
A242	To residents other than general governme	2.9	2.0	1.4	0.5	0.5	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.2
A25	Subsidies	10.2	5.1	4.7	1.0	1.4	1.1	0.5	1.4	1.5	1.4	0.3	3.0	1.4
A2511	To non financial public corporations	7.7	4.0	4.0	1.0	0.8	0.9	0.4	1.4	1.0	1.2	0.2	3.0	1.4
A2512	To financial public corporations	1.0	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	1.4	1.1	0.7	0.0	0.6	0.2	0.1	0.0	0.5	0.2	0.1	0.0	0.0
A26	Grants	158.8	135.5	106.5	35.9	23.6	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8
A262	To international organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A2621	Current	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A263	To other general government units	158.8	135.5	106.5	35.9	23.6	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8
A2631	Current	158.8	135.5	106.5	35.9	23.6	28.6	21.5	23.7	36.5	24.8	23.6	24.5	39.8
A27	Social benefits	18.1	18.6	19.9	4.8	4.6	3.1	4.8	5.1	5.1	4.9	6.5	5.5	5.3
A2721	Social assistance benefits	18.1	18.6	19.3	4.8	4.6	3.1	4.7	4.9	4.9	4.8	6.3	5.4	5.0
A2731	Employer social benefits	0.0	0.0	0.6	0.0	0.0	0.0	0.1	0.2	0.1	0.2	0.2	0.2	0.3
A28	Other expense	3.5	2.6	12.0	0.3	0.2	1.0	2.2	3.4	1.7	4.7	4.9	2.2	3.0
A281	Property expense other than interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A282	Miscellaneous other expense	3.5	2.6	12.0	0.3	0.2	1.0	2.2	3.4	1.7	4.7	4.9	2.2	3.0
A2821	Current	3.4	2.4	12.0	0.3	0.1	0.9	2.2	3.4	1.7	4.7	4.9	2.2	3.0
A2822	Capital	0.1	0.2	0.0	0.0	0.1	0.1	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		
		2016-17	2017-18	2018-19	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
A3	CHANGE IN NET WORTH: TRANSACTIONS c/	126.9	129.9	130.6	41.6	45.7	32.9	29.5	48.8	9.4	42.9	35.2	36.0	34.3
A31	Net acquisition of nonfinancial assets d/	149.5	134.2	70.2	43.5	13.6	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0
A311	Fixed assets	149.5	134.2	70.2	43.5	13.6	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0
A3111	Acquisitions: fixed assets	149.5	134.2	70.2	43.5	13.6	46.1	3.9	5.6	48.4	12.3	2.6	30.7	3.0
A32	Net acquisition of financial assets [321+322+323]	-29.3	13.5	7.3	6.4	26.7	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0
A3202	Currency and deposits [3212+3222]	-29.3	13.5	7.3	6.4	26.7	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0
A321	Domestic	-29.3	13.5	7.3	6.4	26.7	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0
A3212	Currency and deposits	-29.3	13.5	7.3	6.4	26.7	7.4	12.4	32.0	-58.4	21.3	27.4	-0.3	9.0
A33	Net incurrence of liabilities [331+332]	-6.8	17.8	-53.1	8.3	-5.5	20.6	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2
A3304	Loans [3314+3324]	-6.8	17.8	-53.1	8.3	-5.5	20.6	-13.3	-11.2	-19.4	-9.2	-5.2	-5.7	-22.2
A331	Domestic	-9.5	-9.8	-9.3	-2.5	-2.5	-2.4	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8
A3314	Loans	-9.5	-9.8	-9.3	-2.5	-2.5	-2.4	-2.5	-2.5	-2.5	-1.8	-1.8	-1.8	-1.8
A332	Foreign	2.8	27.6	-43.8	10.8	-3.0	23.0	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4
A3324	Loans	2.8	27.6	-43.8	10.8	-3.0	23.0	-10.8	-8.7	-16.9	-7.4	-3.4	-3.9	-20.4
A3M2	Change in net financial worth: transactions (=32-33) i/	-22.5	-4.3	60.4	-1.9	32.1	-13.2	25.7	43.2	-39.0	30.6	32.5	5.4	31.2

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			2017-18			2018-19				2019-20		
		2016-17	2017-18	2018-19	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
701	GENERAL PUBLIC SERVICES	121.6	159.4	140.4	30.2	34.7	32.3	33.7	29.9	33.8	43.0	44.2	37.2	35.1
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	81.7	120.2	94.7	21.7	23.1	24.9	21.3	20.2	22.0	31.2	31.0	25.9	23.1
		22.1	22.2	24.2										
70111	Executive and legislative (CS)				5.4	5.2	5.1	6.8	6.0	5.3	6.1	6.5	6.0	5.0
70112	Financial and Fiscal Affairs (CS)	39.6	77.4	48.3	10.6	13.4	13.9	9.3	8.6	11.6	18.7	20.0	14.0	12.6
70113	External Affairs (CS)	19.9	20.7	22.2	5.8	4.5	5.9	5.1	5.5	5.1	6.5	4.4	5.9	5.5
7013	General services	19.4	20.0	24.6	4.9	4.9	5.0	5.6	5.9	5.2	8.0	6.0	8.0	5.7
70131	General personnel services (CS)	3.3	4.2	4.6	1.0	0.9	1.1	1.4	1.1	1.0	1.1	1.3	1.5	1.1
70132	Overall planning and statistical services (CS)	3.9	3.7	3.6	0.7	1.0	1.1	1.1	1.1	0.7	0.7	0.8	1.5	1.1
70133	Other genral services (CS)	12.2	12.0	16.4	3.2	3.0	2.8	3.0	3.7	3.5	6.2	3.9	5.0	3.5
7016	General public services n.e.c.	2.6	2.0	2.5	0.5	0.4	0.5	0.5	0.6	0.5	0.9	0.7	0.9	0.8
7017	Public debt transactions	17.9	17.3	18.5	3.1	6.2	1.9	6.4	3.2	6.1	2.9	6.4	2.4	5.5
703	PUBLIC ORDER AND SAFETY	44.0	45.8	52.0	11.4	9.9	12.7	12.8	12.8	12.3	14.2	13.1	14.1	12.9
7031	Police services	14.9	14.1	15.2	3.6	3.1	3.3	3.4	3.9	4.0	3.9	4.4	4.2	3.8
7032	Fire protection services	4.3	6.1	-	1.5	1.5	1.6	-	-	-	-	-	-	-
7033	Law courts	12.1	12.6	13.6	3.2	2.6	3.7	3.2	3.6	3.1	3.7	3.3	4.0	3.6
7034	Prisons	5.0	5.2	6.7	1.3	1.3	1.5	1.6	1.5	1.5	2.1	1.8	1.6	1.6
7036	Public order and safety n.e.c.	7.6	7.7	16.5	1.8	1.4	2.6	4.5	3.8	3.7	4.5	3.6	4.3	4.0
704	ECONOMIC AFFAIRS	233.6	185.6	158.9	63.7	35.0	66.1	25.4	29.5	69.0	34.9	25.7	62.1	35.6
7041	General economic, commercial, and labor affairs	10.9	9.7	12.2	2.6	2.8	2.0	1.9	2.6	2.9	4.8	2.8	5.4	7.2
7042	Agriculture, forestry, fishing, and hunting	44.8	23.9	25.3	9.3	4.3	5.4	5.1	7.4	6.1	6.7	4.2	35.5	3.8
70421	Agriculture (CS)	41.3	20.6	21.8	8.4	3.6	4.7	4.2	6.4	5.3	5.8	3.3	34.5	3.0
70422	Forestry (CS)	1.6	1.5	1.6	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3
70423	Fishing and hunting (CS)	1.8	1.8	2.0	0.5	0.4	0.4	0.5	0.6	0.5	0.5	0.5	0.6	0.4
7043	Fuel and energy	34.8	44.3	6.9	39.3	1.2	2.8	0.9	4.6	0.7	0.8	3.7	0.0	0.2
7044	Mining, manufacturing, and construction	1.6	1.7	15.6	0.5	0.4	0.4	0.4	0.5	14.2	0.5	0.5	0.6	0.4
7045	Transport	114.2	78.0	72.3	5.7	18.4	48.3	9.6	6.8	38.9	17.0	10.3	0.4	3.4
70451	Road transport (CS)	18.5	21.5	58.3	5.4	5.4	5.4	6.5	6.5	38.6	6.6	7.5	0.1	0.1
70452	Water transport (CS)	0.5	0.5	0.6	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
70454	Air transport (CS)	95.1	56.0	13.4	0.2	12.9	42.8	3.0	0.1	0.1	10.2	2.6	0.1	3.1
7046	Communication	6.7	6.4	6.7	0.9	2.6	1.7	1.7	2.1	1.3	1.5	1.2	1.4	1.6
7047	Other industries	9.0	11.4	12.0	2.7	2.9	2.4	3.7	2.7	3.3	2.3	3.4	-	-
7048	R&D Economic affairs	2.4	2.5	2.7	0.6	0.5	0.7	0.6	0.7	0.6	0.7	0.7	0.8	0.6
7049	Economic affairs n.e.c.	9.2	7.7	5.2	2.2	1.9	2.3	1.3	2.2	1.0	0.7	(1.2)	18.1	18.4
705	ENVIRONMENTAL PROTECTION	19.2	33.8	32.8	10.0	6.2	9.6	5.0	7.5	7.3	13.0	5.7	6.3	7.7
706	HOUSING AND COMMUNITY AMENITIES	20.8	19.1	19.8	2.6	4.0	5.0	3.1	6.6	4.1	6.1	2.1	2.0	1.6
707	HEALTH	82.7	80.4	111.7	20.7	15.8	24.2	25.8	27.9	23.8	34.1	22.2	26.0	30.8
708	RECREATION, CULTURE, AND RELIGION	4.5	4.3	4.6	1.2	0.9	0.9	1.2	1.3	1.0	1.1	1.1	1.2	1.0
709	EDUCATION	87.4	95.6	99.2	21.2	19.0	25.4	21.2	23.1	32.9	22.0	22.3	24.0	30.5
710	SOCIAL PROTECTION	26.0	25.7	27.4	6.8	5.9	5.3	6.3	6.8	6.7	7.6	8.1	7.1	6.7
	TOTAL Expenditure by Function	639.9	649.7	646.9	167.9	131.2	181.6	134.6	145.4	190.9	176.0	144.6	180.1	162.0

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

Institutions	2016-17	2017-18	2018-19	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20
Multilateral	534.5	563.0	544.2	557.7	553.8	563.0	560.1	553.5	548.9	544.2	552.9	550.5	590.8
Asian Development Bank	256.1	250.6	235.5	258.4	256.0	250.6	248.7	243.2	240.7	235.5	232.9	226.9	242.3
World Bank	247.2	280.8	279.4	268.5	267.1	280.8	279.6	279.1	277.4	279.4	289.4	295.2	318.4
OPEC	23.2	24.0	22.6	22.9	22.8	24.0	24.3	23.9	23.8	22.6	24.0	21.9	23.2
European Investment Bank	4.6	4.2	3.6	4.4	4.5	4.2	4.3	3.9	3.8	3.6	3.5	3.4	3.5
International Food Agricultural Development Organisation	3.5	3.4	3.2	3.5	3.4	3.4	3.3	3.3	3.2	3.2	3.2	3.2	3.3
Bilateral	483.5	531.3	499.4	505.0	511.8	531.3	509.9	510.4	504.7	499.4	487.2	477.9	484.9
French Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Government of the People's Republic of China	410.0	440.1	409.5	416.0	417.9	440.1	420.0	420.5	415.3	409.5	394.9	391.4	392.2
Japanese International Co-operation Agency (JICA)	73.5	91.2	89.9	89.1	93.9	91.2	89.8	89.9	89.5	89.9	92.3	86.5	92.8
Total External Debt	1,018.0	1,094.3	1,043.6	1,062.7	1,065.6	1,094.3	1,069.9	1,063.9	1,053.6	1,043.6	1,040.1	1,028.5	1,075.7
Total Domestic Debt	29.4	19.5	14.9	24.4	21.9	19.5	21.8	19.2	16.7	14.9	13.2	11.4	9.5
Total Government Debt	1,047.3	1,113.8	1,058.6	1,087.1	1,087.6	1,113.8	1,091.7	1,083.1	1,070.4	1,058.6	1,053.3	1,039.8	1,085.2