




Quarterly Tables Government Sector

2025-I

June 4, 2025



CENTRALE BANK VAN ARUBA



Cover design:
Our turtles.
They choose Aruba's beaches as a safe haven;
They choose Aruba's beaches as their breeding ground;
They connect and communicate through vocalizations and body language.
Their slow and steady pace represents resilience and endurance.

The full text of this report is available on the CBA website.

Correspondence related to the monthly tables should be addressed to the Statistics Department of the Centrale Bank van Aruba via Website: www.cbaruba.org or E-mail: statistics.department@cbaruba.org

CONTENT

Government Sector

		Available
7.1	Government financial operations	<input checked="" type="checkbox"/>
7.2	Government revenue	<input checked="" type="checkbox"/>
7.3	Government's position with the monetary system	<input checked="" type="checkbox"/>
7.4	Outstanding government debt	<input checked="" type="checkbox"/>

General and explanatory notes to the tables

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Quarterly Tables Government Sector 2025-I

TABLE 7.1: GOVERNMENT FINANCIAL OPERATIONS 1)

	2021	2022	2023	2024	2023				2024				2025
					I	II	III	IV	I	II	III	IV	I
1. Total revenue	1,090.7	1,311.4	1,718.9	1,878.5	359.1	489.6	404.9	465.3	413.3	473.8	539.2	452.1	413.1
A. Tax revenue	941.0	1,173.0	1,498.7	1,653.7	323.6	431.5	336.8	406.8	384.7	402.4	467.7	399.0	387.3
1. Taxes on income and profit	285.0	378.7	494.8	511.8	87.3	176.5	86.2	144.9	101.6	112.4	186.3	111.6	88.8
2. Taxes on commodities	300.6	345.6	357.6	391.3	85.1	87.5	90.1	95.0	89.6	95.6	98.2	108.0	99.0
3. Taxes on property	99.4	125.6	123.8	146.2	28.4	36.0	25.3	34.1	31.9	44.1	35.3	34.9	33.0
4. Taxes on services	32.2	46.0	111.1	135.1	27.3	30.6	26.5	26.8	39.3	36.0	31.5	28.3	43.9
5. Turnover tax (B.B.O./ B.A.V.P.)	181.1	222.6	344.5	395.7	76.5	84.0	93.0	91.1	99.1	98.4	99.3	98.8	107.8
6. Foreign exchange tax	42.7	54.5	66.9	73.5	19.1	16.9	15.9	15.0	23.2	15.8	17.2	17.3	14.7
B. Nontax revenue	149.6	138.4	220.1	224.8	35.5	58.1	68.0	58.5	28.7	71.5	71.6	53.1	25.8
1. Grants 2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2. Other nontax revenue 3)	149.6	138.4	220.1	224.8	35.5	58.1	68.0	58.5	28.7	71.5	71.6	53.1	25.8
2. Expenditure	1,546.4	1,379.2	1,459.3	1,552.7	340.3	373.0	330.1	415.9	324.6	401.7	382.8	443.8	368.5
1. Wages	347.0	346.8	377.8	386.8	90.4	105.5	90.4	91.6	91.3	105.2	95.3	95.0	99.1
2. Employer's contribution	93.8	94.5	94.7	96.5	25.2	23.1	23.4	22.9	24.1	24.3	24.7	23.4	26.0
3. Wage subsidies	107.0	100.0	124.2	120.0	31.3	29.7	29.9	33.3	26.5	29.8	32.2	31.5	33.3
4. Goods and services	271.9	319.6	308.8	346.8	75.7	74.2	67.6	91.2	73.4	84.5	95.5	93.4	69.9
5. Interest	243.3	246.1	264.3	311.5	61.6	67.2	72.3	63.3	57.2	77.8	61.4	115.1	54.9
6. Development fund spending	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
7. Investment	15.6	13.5	14.0	19.3	3.0	2.4	2.0	6.5	1.7	2.5	8.2	6.9	2.4
8. Transfer to General Health Insurance (AZV)	56.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9. Transfers and subsidies	411.6	258.6	275.5	271.8	53.0	71.0	44.5	107.0	50.4	77.6	65.4	78.4	82.8
3. Lending minus repayments	15.5	12.4	11.3	7.7	2.4	-0.5	7.4	2.0	1.6	-1.0	6.2	0.9	2.0
1. Lending	18.2	17.2	15.8	13.0	3.3	0.1	9.3	3.0	2.7	0.2	7.6	2.4	3.2
2. Repayments 5)	-2.8	-4.8	-4.5	-5.4	-1.0	-0.7	-1.8	-1.1	-1.2	-1.1	-1.4	-1.6	-1.2
4. Financial deficit (-)	-471.2	-80.2	248.3	318.2	16.5	117.1	67.3	47.5	87.2	73.2	150.3	7.5	42.6
5. Net foreign capital	614.4	60.0	-231.8	-107.6	-38.5	-40.1	-106.1	-47.1	-158.3	-47.5	189.3	-91.1	-53.9
A. Loans received 6)	688.1	412.0	1,035.3	297.3	0.0	23.9	70.0	941.5	0.0	55.2	242.1	0.0	0.0
B. Repayments on loans	-186.1	-340.2	-1,269.0	-405.5	-38.3	-65.4	-176.9	-988.4	-158.3	-104.0	-52.5	-90.6	-52.6
C. Other financial transactions	112.3	-11.9	1.9	0.6	-0.2	1.4	1.0	-0.3	0.1	1.3	-0.3	-0.4	-1.3
6. Net domestic capital 7)	-15.0	4.0	13.8	-244.8	60.1	-42.1	9.8	-14.1	-8.8	20.6	-62.5	-194.1	-6.6
A. Loans received	-0.5	56.9	241.3	78.7	0.0	132.1	85.0	24.2	0.0	78.7	0.0	0.0	0.0
B. Repayments on loans	-72.6	-105.9	-126.7	-229.7	-1.3	-92.3	-21.8	-11.4	-1.4	-29.8	-35.4	-163.1	-1.5
C. Other financial transactions	58.2	114.4	-103.6	-93.7	61.5	-84.8	-53.4	-26.9	-7.3	-28.3	-27.0	-31.0	-5.1
7. Net recourse to the monetary system (-)	103.5	11.3	119.0	25.4	40.5	53.2	37.7	-12.4	-59.5	58.7	304.2	-278.0	24.0
A. Loans received	72.0	-55.5	-30.6	-21.1	0.1	6.2	0.9	-37.8	0.0	-26.0	4.7	0.2	0.2
B. Drawings on deposits	-7.4	63.7	97.8	-7.5	40.9	11.5	19.3	26.1	-59.1	85.1	286.1	-319.6	24.5
-Earmarked	-30.0	33.0	-8.7	13.5	6.3	-21.6	3.1	3.5	6.3	39.8	152.5	-185.1	94.8
-Free	22.6	30.7	106.5	-21.0	34.6	33.1	16.2	22.6	-65.4	45.3	133.6	-134.5	-70.3
C. Other	38.8	3.0	52.0	53.9	-0.4	35.6	17.4	-0.6	-0.5	-0.5	13.4	41.5	-0.8
8. Timing and accounting differences (incl. errors and omissions)	24.8	-27.5	-88.7	-59.7	-2.4	-18.4	-66.6	-1.3	-20.3	-12.5	-27.1	0.2	-41.8
9. Memorandum items 8)													
A. Unmet financing requirements (expenditure arrears)	99.7	67.9	52.7	47.5	86.3	69.2	91.6	52.7	67.6	61.7	47.6	47.5	61.5
B. Financial deficit (-)	-494.8	-48.3	263.5	323.3	-2.0	134.2	44.9	86.4	72.3	79.1	164.3	7.6	28.6

1) Preliminary figures and estimates on a cash basis.

2) Including debt forgiveness.

3) Including dividend distributions.

4) Residual item, including errors and omissions.

5) In the second quarter of 2002, an early debt repayment of Afl. 45 million was received from Utilities N.V. related to the taking over of certain assets from the government in 1992.

6) Includes net-borrowing on behalf of public institutions.

7) Net long-term capital attracted from nonmonetary sectors mainly by issuing government bonds. The commercial bank's purchases of such bonds are included under item 7a, while the nonresident's purchases are included under 5.

8) The memorandum items for the fourth quarter of 2010 and 2011 are based on data provided by the DF and hence does not include the disputed amount between the government of Aruba and the APFA.

Source: Department of Finance; Tax Collector's Office; CBA.

TABLE 7.2: GOVERNMENT REVENUE

	2021	2022	2023	2024	2023				2024				2025
					I	II	III	IV	I	II	III	IV	I
TOTAL REVENUE	1,090.7	1,311.4	1,718.9	1,878.5	359.1	489.6	404.9	465.3	413.3	473.8	539.2	452.1	413.1
TAX REVENUE	941.0	1,173.0	1,498.7	1,653.7	323.6	431.5	336.8	406.8	384.7	402.4	467.7	399.0	387.3
Taxes on income and profit	285.0	378.7	494.8	511.8	87.3	176.5	86.2	144.9	101.6	112.4	186.3	111.6	88.8
Of which:													
-Wage tax	190.4	218.9	233.7	264.9	64.3	53.6	56.8	59.0	74.2	64.4	61.9	64.3	59.3
-Income tax	14.6	31.5	82.3	37.1	15.1	9.3	6.6	51.4	16.3	6.5	10.2	4.1	20.2
-Profit tax	80.1	128.3	178.8	209.8	7.9	113.6	22.7	34.5	11.1	41.5	114.1	43.2	9.3
-Solidarity tax	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
Taxes on commodities	300.6	345.6	357.6	391.3	85.1	87.5	90.1	95.0	89.6	95.6	98.2	108.0	99.0
Of which:													
-Excises on gasoline	69.3	71.4	72.8	77.0	18.0	18.4	18.2	18.2	18.7	19.1	19.2	20.1	19.4
-Excises on tobacco	14.6	14.7	9.1	12.5	1.2	2.6	2.7	2.7	2.9	3.9	3.5	2.2	2.7
-Excises on beer	26.8	29.5	31.2	32.9	8.0	7.8	7.0	8.3	8.5	8.1	8.0	8.3	8.9
-Excises on liquor	33.3	32.2	33.0	35.0	6.8	7.9	7.6	10.7	8.4	8.5	6.8	11.2	10.0
-Import duties	156.7	197.7	211.4	233.9	51.0	50.7	54.6	55.1	51.0	56.1	60.7	66.2	58.0
Taxes on property	99.4	125.6	123.8	146.2	28.4	36.0	25.3	34.1	31.9	44.1	35.3	34.9	33.0
Of which:													
-Motor vehicle fees	27.8	26.0	27.6	32.9	16.2	4.6	1.7	5.1	16.9	4.3	2.2	9.5	16.1
-Succession tax	1.3	0.5	0.3	0.1	0.0	0.3	0.0	0.0	0.8	-0.3	-0.1	-0.2	0.0
-Land tax	45.0	52.0	61.9	66.7	6.0	27.0	15.2	13.8	5.8	31.4	16.7	12.9	8.3
-Transfer tax	25.3	47.0	34.0	46.5	6.2	4.1	8.4	15.3	8.5	8.7	16.4	12.8	8.7
Taxes on services	32.2	46.0	111.1	135.1	27.3	30.6	26.5	26.8	39.3	36.0	31.5	28.3	43.9
Of which:													
-Gambling licenses	14.4	21.5	23.7	25.6	7.1	5.9	5.0	5.7	7.6	6.4	5.6	5.9	8.3
-Hotel room tax	5.0	7.5	68.3	88.5	15.7	19.6	16.9	16.1	26.8	23.6	20.5	17.6	30.4
-Stamp duties	0.6	1.9	2.4	2.8	0.3	0.9	0.5	0.6	0.3	0.9	0.8	0.7	0.3
-Other	12.2	15.2	16.7	18.3	4.2	4.2	4.1	4.3	4.6	5.0	4.5	4.2	4.9
Turnover tax (B.B.O./ B.A.V.P.)	181.1	222.6	344.5	395.7	76.5	84.0	93.0	91.1	99.1	98.4	99.3	98.8	107.8
Foreign exchange tax	42.7	54.5	66.9	73.5	19.1	16.9	15.9	15.0	23.2	15.8	17.2	17.3	14.7
NONTAX REVENUE	149.6	138.4	220.1	224.8	35.5	58.1	68.0	58.5	28.7	71.5	71.6	53.1	25.8
Of which:													
-Grants 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	0.0
-Other nontax revenue 2)	149.6	138.4	220.1	224.8	35.5	58.1	68.0	58.5	28.7	71.5	71.6	53.1	25.8

1) The first quarter of 2009 includes the receipt by the government of part of the proceeds of the sale of the shares of the Plant Hotel N.V. from the Dutch government.

2) Including debt forgiveness and dividend distributions.

Source: Tax Collector's Office; CBA.

TABLE 7.3: GOVERNMENT'S POSITION WITH THE MONETARY SYSTEM

End of period	Domestic deposits						Gross liquidity position (7= 4+5+6)	Liabilities to			Net liability to the monetary system (11= 10-7)	Change in net liability during period (12)	
	Central Bank				Commercial banks			Monetary authorities (8)	Commercial banks (9)	Total (10=8+9)			
	Free	Earmarked	Development funds	Total	Demand	Development funds							
	(1)	(2)	(3)	(4= 1+2+3)	(5)	(6)							
2021	29.5	12.2	0.0	41.7	93.7	0.0	135.5	151.8	347.9	499.7	364.3	-103.5	
2022	24.4	45.2	0.0	69.6	129.5	0.0	199.2	148.8	403.4	552.2	353.0	-11.3	
2023	45.8	36.5	0.0	82.3	214.6	0.0	296.8	96.8	434.0	530.8	234.0	-119.0	
2024	66.0	50.0	0.0	116.0	173.4	0.0	289.4	42.9	455.0	497.9	208.6	-25.4	
2023	I	37.6	51.5	0.0	89.1	150.9	0.0	240.1	149.2	403.3	552.5	312.5	-40.5
	II	31.4	29.9	0.0	61.3	190.2	0.0	251.4	113.6	397.1	510.7	259.3	-53.2
	III	46.7	33.0	0.0	79.7	191.1	0.0	270.8	96.2	396.2	492.4	221.6	-37.7
	IV	45.8	36.5	0.0	82.3	214.6	0.0	296.8	96.8	434.0	530.8	234.0	12.4
2024	I	42.8	34.8	0.0	77.5	160.2	0.0	237.7	97.3	433.9	531.2	293.5	59.5
	II	45.9	82.6	0.0	128.5	194.4	0.0	323.0	97.8	459.9	557.8	234.8	-58.7
	III	192.4	235.1	0.0	427.6	181.5	0.0	609.1	84.4	455.2	539.7	-69.4	-304.2
	IV	66.0	50.0	0.0	116.0	173.4	0.0	289.4	42.9	455.0	497.9	208.6	278.0
2025	I	29.3	144.8	0.0	174.1	139.8	0.0	313.9	43.7	454.8	498.5	184.5	-24.0

TABLE 7.4: OUTSTANDING GOVERNMENT DEBT

	2021	2022	2023	2024	2023				2024				2025
					I	II	III	IV	I	II	III	IV	I
1. Total Debt	5,655.6	5,715.6	5,563.0	5,265.0	5,760.2	5,628.0	5,619.4	5,563.0	5,439.3	5,450.0	5,570.5	5,265.0	5,236.0
2. Domestic Debt	2,120.2	2,154.1	2,210.1	2,048.3	2,234.1	2,120.5	2,216.8	2,210.1	2,244.3	2,323.6	2,262.7	2,048.3	2,070.2
A. Negotiable	1,327.8	1,402.2	1,505.7	1,487.5	1,402.2	1,394.0	1,453.7	1,505.7	1,505.7	1,610.5	1,573.7	1,487.5	1,487.5
1. Treasury bills	105.0	105.0	51.3	0.0	105.0	69.0	51.3	51.3	51.3	51.3	42.3	0.0	0.0
2. Cash loan certificates	5.0	5.0	5.0	0.0	5.0	5.0	5.0	5.0	5.0	5.0	0.0	0.0	0.0
3. Government bonds	1,217.8	1,292.2	1,449.5	1,487.5	1,292.2	1,320.0	1,397.5	1,449.5	1,449.5	1,554.3	1,531.5	1,487.5	1,487.5
B. Non-negotiable	792.4	751.9	704.4	560.8	831.9	726.5	763.1	704.4	738.6	713.1	689.0	560.8	582.7
1. Short-term	138.1	112.0	70.7	58.9	193.4	89.6	127.8	70.7	106.5	89.9	67.4	58.9	82.5
a. APFA	29.4	22.5	6.9	6.1	32.9	21.2	27.9	6.9	9.6	9.3	6.0	6.1	6.1
b. Suppliers' credit	24.6	13.1	13.3	13.8	14.5	14.0	21.8	13.3	22.1	18.6	12.2	13.8	22.2
c. Other	84.0	76.4	50.5	39.0	146.0	54.4	78.1	50.5	74.8	62.0	49.2	39.0	54.2
2. Long-term	654.3	640.0	633.7	501.9	638.5	636.9	635.3	633.7	632.1	623.3	621.6	501.9	500.2
a. APFA	231.7	226.6	221.2	154.1	225.3	224.0	222.6	221.2	219.8	218.4	216.9	154.1	152.6
b. SVB	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
c. Private loans	413.2	404.7	404.7	341.0	404.7	404.7	404.7	404.7	404.7	397.5	397.5	341.0	341.0
d. Other	9.4	8.6	7.8	6.9	8.4	8.2	8.0	7.8	7.6	7.3	7.1	6.9	6.6
3. Foreign Debt	3,535.4	3,561.5	3,352.9	3,216.7	3,526.1	3,507.4	3,402.5	3,352.9	3,194.9	3,126.3	3,307.7	3,216.7	3,165.8
A. The Netherlands	1,090.7	1,445.5	1,443.9	1,395.5	1,445.5	1,443.9	1,443.9	1,443.9	1,443.2	1,441.6	1,441.6	1,395.5	1,395.6
1. Development cooperation	1,089.4	1,444.3	1,442.8	1,394.5	1,444.3	1,442.8	1,442.7	1,442.8	1,442.1	1,440.5	1,440.5	1,394.5	1,394.5
2. Commercial loans	1.3	1.2	1.2	1.0	1.2	1.2	1.1	1.2	1.1	1.1	1.1	1.0	1.1
B. EID	4.2	3.5	3.2	2.5	3.6	3.4	3.3	3.2	3.1	2.8	3.0	2.5	2.6
C. U.S.A.	1,008.8	802.3	631.2	647.9	786.0	786.0	631.2	631.2	495.7	436.3	642.3	647.9	617.4
D. Other	1,431.6	1,310.2	1,274.5	1,170.7	1,291.1	1,274.1	1,324.3	1,274.5	1,252.9	1,245.6	1,220.8	1,170.7	1,150.2

Source: Department of Finance; APFA; CBA.

General and explanatory notes to the tables

Correspondence related to this business perception survey report should be addressed to the Statistics Department of the Centrale Bank van Aruba via Website: www.cbaruba.org or E-mail: statistics.department@cbaruba.org

Quarterly Tables Government Sector 2025-I

General note to the tables

Figures in the tables are quoted in millions of Aruban florin (Afl.), unless otherwise stated. The sum of separate items may differ in the final digit from the total shown, due to rounding.

Data are subject to revision if additional information becomes available.

The following symbols and conventions are used throughout the tables:

blank: not available

0.0: nil

(d): discontinuity in the series; this sign will be accompanied by an explanatory note in the back section of the report.

p: provisional data

Explanatory notes to the tables

Table 7.1 Government financial operations

This table provides a summary of the financial operations of the government on a cash basis, including imputed noncash transactions such as the transactions related to the hotel guarantee issue and the APFA debt conversion.

The government, as defined by the CBA, comprises all departments, including the Department of Public Works (DOW), "Landsbedrijf Ontwikkelingsprojecten" (LOP) and the Fondo Desaroyo Aruba (FDA). Thus, excluded are the social security sector, which comprises mainly the Social Security Bank (SVB) and the General Health Insurance (AZV).

In December 2004, following the approval by the Parliament of Aruba of the privatization of the civil servants pension fund, APFA, an agreement between the government and the APFA was reached on a debt conversion pertaining to existing payment arrears in premiums and cost of living allowances and private loans extended by the APFA to the government. The conversion consisted of a 12-year bond and a 35-year annuity loan, while a small part will be settled against future tax liabilities of APFA to the government.

The government finance data for the period between 1992 and 2003 were also revised to include the government's debt assumption, including a debt forgiveness, related to the hotel guarantees issued in the past.

Revenue and grants

Comprise receipts recorded by the Tax Collector's Office, the Department of Finance and the CBA. Tax and nontax revenues are

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classified according to the nature of the base on which the tax is levied or the kind of action which creates the obligation concerned. Grants are unrequited, nonrepayable, non-compulsory receipts from other governments or international institutions. Grants and debt forgiveness are also included in nontax revenue.

Expenditure

Comprises expenditures recorded by the Department of Finance, and the Fondo Desarrollo Arubano (FDA).

Lending minus repayments

This category covers government payments leading to financial claims upon others or to government equity participation in the ownership of enterprises, minus receipts reducing or extinguishing such claims or equity holdings undertaken for public policy purposes.

Net financing

Net financing comprises net foreign capital, nonbank domestic capital, and the net recourse to the monetary system of the government.

Net foreign capital

Includes net-borrowing on behalf of public institutions, bonds issues and private placements on international markets.

Net domestic capital

Includes net-borrowing from nonmonetary sectors, mainly by issuing government bonds and the reclassification of the debt settlement mentioned in the heading expenditure.

Net recourse to the monetary system

Includes commercial banks loans to the government, purchases of government bonds by those banks, drawing on governments' deposits and treasury bills issue.

Memorandum items

The unmet financing requirements comprise all registered payment obligations to other sectors, irrespective of the time frame in which they mature. The financial deficit under this heading includes the change in the unmet financing requirements.

Table 7.2 Government revenue

This table provides a detailed overview of the total government revenue, subdivided into taxes, nontax revenue and grants.

In March 2003, a debt forgiveness amounting to Afl. 171.7 million granted by the Italian export credit insurer, SACE, to the government as part of the settlement of the hotel guarantees issued in the past was classified as a capital transfer and registered in the item other nontax revenue.

Table 7.3 Government position with the monetary system

This table covers the government's financial position with the CBA and the commercial banks. It gives an overview of the government's deposits with the CBA and the local commercial banks and its liabilities to the monetary authorities and local commercial banks.

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Table 7.4 Outstanding government debt

Table 7.4 gives a detailed overview of the outstanding government debt based on information provided by the Department of Finance, the APFA and the CBA. The total debt, excluding the outstanding government guarantees, is divided into a domestic and a foreign debt component. The domestic debt comprises negotiable and non-negotiable debt, which is further divided into short and long term. The foreign debt, valued at end-of-period exchange rates, includes

the debt to the Netherlands, the European Investment Bank, the United States and a residual category, comprising among others the Netherlands Antilles. With regard to the latter, governments bonds held by nonresidents are also included.

Data on outstanding government debt for the period between 1992 and 2003 were revised to reflect the government's debt assumption related to the hotel guarantees issued in the past.

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A stylized graphic of the island of Aruba, outlined in yellow, set against a dark blue background. The island is surrounded by silhouettes of sea turtles swimming in the water. The background transitions to a lighter blue with horizontal lines on the right side.

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