



Government of Samoa

# Government Finance Statistics Report

## Overview

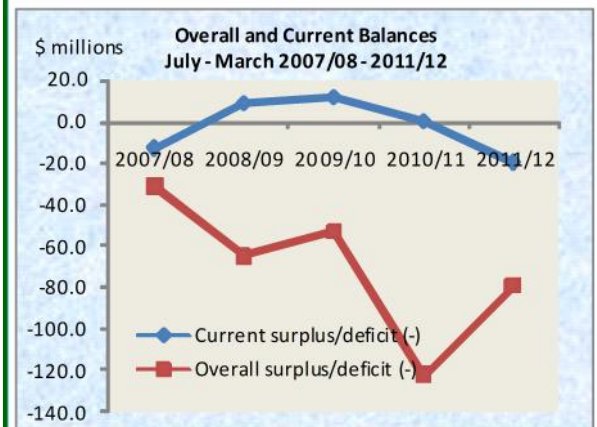
The last two fiscal years were challenging as the economy has been shocked by both natural and economic disasters. The adverse effects of these caused the government to increase public spending to support rapid economic recovery. The easing of fiscal and monetary policies is designed to encourage fast social-economic reconstruction within a five year period. The result has been a significant increase in the level of the budget deficit. For FY 2011/12 an overall deficit of \$93.4 million was budgeted with the current balance at negative \$24.9 million. In GDP percentage terms, the overall balance of minus 5.7% was well above the long term fiscal target of +/-3.5%. The fourth consecutive year in which the target range has been exceeded. The Current balance of negative 1.5% however fell within range, but was nevertheless the first year to show a negative balance. The recent large deficit reflect Government's commitment to build a strong infrastructure for utilities and other priority areas, including education and health as stipulated in the SDS 2008—2012.

Post-disaster reconstruction continued to affect the fiscal performances of all economic sectors. Chart 1 depicts the overall balance recording a deficit of \$83.0 million (-6.8% of GDP) for the current review period. At this level the deficit exceeds the nine-month pro-rata amount by \$12.9 million. At the end of March 2012 gov-

ernment's external debt amounted to \$748.7 million (see table 5 attached); an increase of \$186.1 million (33.1 percent) over the level of March 2010. The increase in the level of debt was largely due to the continuation of projects intended to be completed within this fiscal year.

Whilst the Current budget balance of negative 1.9 percent (of GDP) fell within the target fiscal range of  $\pm$ 3.5%, this was the first time that a deficit has been expected at current budget level. This comes after a poor performance in revenue collection; however this was anticipated. Nine months' collection was \$294.3 million, falling short of the pro-rata estimate by \$17.4 million. (refer inside for details). However total expenditure was also lower than pro-rata (by \$4.5 million) totaling to \$477.3 million, helping to mitigate the impact of the revenue shortfall.

*Chart 1: Overall and Current Balances, July—March 2007/08—2011/12*



Shown in Chart 1 is a comparison of the July/March outturns for both current and overall balances for the years 2007/08—2011/12. Depicted in the chart is the broadening gap between the two balances after FY2009/10. The deepening overall deficit largely reflects infrastructure investment expenditure; especially tsunami reconstruction. Of more concern however is the weakening in the current balance.

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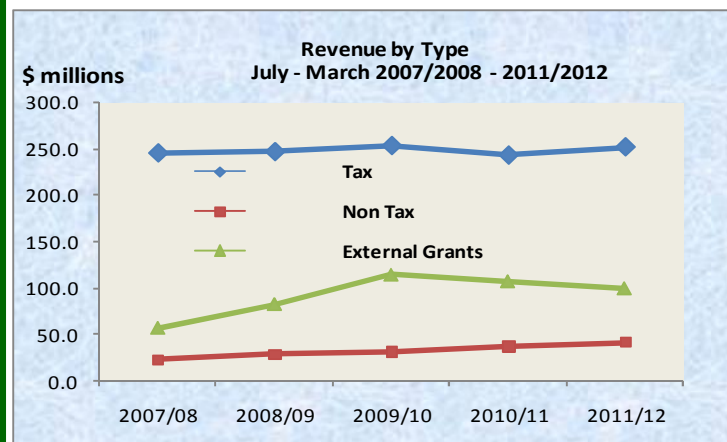
## Revenues:

**Total Revenue and Grants** for the nine month review period totaled \$394.3 million. This comprised \$294.3 million (74.6%) of revenue receipts and \$100.0 million (25.4%) from External Grants. The overall revenue performance (excluding grants) for the third fiscal quarter was relatively poor compared to pro-rata estimates. A shortfall of \$17.4 million (or 5.9%) in total revenue was noted for the review period. Tax revenue at \$252.6 million in the period, fell short of the pro-rata amount by \$25.3 million (10.0%). Partly offsetting this shortfall Non-Tax revenue collection at \$41.7 million exceeded the pro-rata budget amount by \$7.9 million (18.9%). External Grant was on par relative to the budgeted amount as shown in table 1 (attached).

**Tax Revenue** recorded an aggregated amount of \$252.6 million as noted above. The \$10.8 million (11.7 percent) pro-rata shortfall in VAGST on Imports was consistent with the decline in total Imports<sup>1</sup> of \$2.4 million (negative 4.1%) within the period ending March. VAGST on sales of goods and services was also \$8.8 million below the pro-rata estimate registering a total collection of \$7.6 million for the current review period. Excise revenue from both Imports and Domestic production was less than pro-rata by \$1.9 million (5.7 percent) and \$5.3 million (15.0 percent) respectively. Import Duty was also less than pro-rata, by \$5.6 million (15.4 percent). Partly offsetting these pro-rata shortfalls, Tax collections on income (comprised of PAYE and Company Taxes on profit) were \$2.8 million (4.9 percent) above the pro-rata level. Petroleum Levy also recorded a surplus over pro-rata of \$2.8 million (7.4 percent) for the first nine months, registering a total revenue of \$6.5 million. All other taxes including Stamp Duty and income from Business and Other Licenses generated a combined revenue of \$4.3 million for the period, an increase of \$1.5 million (55.3 percent) over the forecast pro-rata budget amounts. Compared to the same nine-month period of 2010/11,

total revenue and grants went up by \$5.7 million (1.5 percent). Chart 2 illustrates the trends in revenues and grants over the July to March periods for the years 2007/08 through 2011/12.

*Chart 2, Revenue by Type, July—March 2007/2008 to 2011/2012*



**Non Tax** collection continued to recover from its low-point in fiscal year 2007/08. In the current review period non-tax revenues amounted to \$41.8 million, this was \$8.3 million (24.8 percent) above the pro-rata budget amount. The main boost came from the \$5.8 million over-budget revenue from Property and Investment Income, this registered total revenue of \$28.2 million for the period. Cost recoveries, licenses and fines also contributed to the increase being \$2.5 million over the pro-rata nine month budget. Income from Enterprises was actually recorded as negative in the nine-month review period and therefore fell short of the pro-rata estimate by \$0.5 million). Total **Non Tax** revenue amounted to \$41.7 million in the review period, equivalent to an increase of \$4.7 million (12.7%) over the corresponding 2010/11 period.

**External Grants** received amounted to \$100.0 million. Although the amount was consistent with the budget, it was a \$7.6 million (7.1%) reduction compared to grants received in the same nine months of FY 2010/2011.

## Expenditure by type:

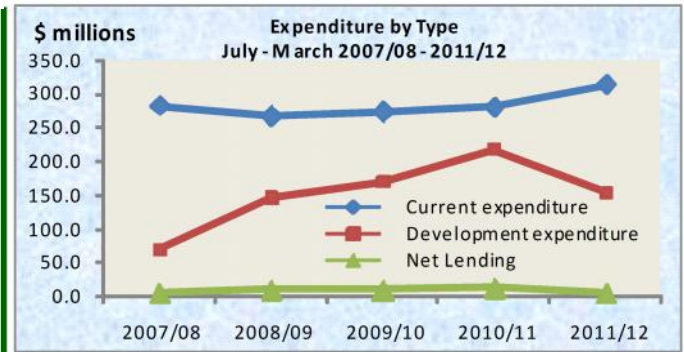
## Expenditure by Function

**Total expenditure and Net Lending** for the nine-months aggregated to \$473.3 million. This was \$4.5 million (0.9 percent) below the budgeted pro-rata level. The total for the period was however \$33.7 million (6.6 percent) less than for the same period of FY2010/11. An under-budget of \$12.8 million (3.9%) in the level of current expenditure was the primary contributor to this outturn. In total, Current Expenditure amounted to \$317.6 million in the review period. Development Expenditure amounted to \$153.9 million and was \$7.8 million (5.4%) over the pro-rata level. Net Lending was \$5.8 million over the nine-month period, this was \$0.5 million (9.9%) higher than the pro-rata budget level. The completion of some donor funded projects during the period resulted in Development Expenditures for the current review period being \$63.7 million below the same period of FY2010/11, as shown in Table 3.

**Current Expenditure** amounting to \$317.6 million, accounted for 66.5 percent of Total Expenditure. As noted this was \$12.8 million (3.9 percent) below the pro-rata budget level for the period. Within the total of current expenditure \$220.8 million (69.5 percent) was spent for payment of goods and services. The second largest portion, \$88.6 million (27.9 percent), was expended for compensation of employees and the rest, \$8.2 million (2.6%), was allocated for interest payments (Domestic and External). Compared to the same period of FY2010/11 current expenditure was up by \$37.5 million (13.4%). Expenditure on salaries at \$72.6 million, was significantly below the pro-rata level (\$23.4 million or 24.3 percent).

**Development expenditure** of \$153.9 million exceeded the pro-rata estimate by \$7.8 million (5.4 percent). Compared to July-March 2010/11, development expenditure was down by \$63.7 million. This is indicative of:

- a) higher level of development activity being implemented/completed during the first-half of last fiscal year;
- b) possible delays or slowdown of implementation of grant funded projects intended for the second half of 2010/11 being carried forward into FY 2011/2012; or
- c) new projects commencing in 2011/12 that had not been previously budgeted for.



**Chart 3: Expenditure by Type 2007/08—2011/12**

**Net Lending** totaled to \$5.8 million for the current review period, \$0.5 million more than the anticipated amount. However the amount was down by \$7.4 million (56.2 percent) from the comparable July/March 2010/2011 period, after upward movement from FY 2007/08 to last year.

Table 4 gives details of expenditure by economic function. Of the \$330.4 million budget estimate, only \$317.6 million was expended over the nine-month review period. As usual, Social Services received the biggest share, accounting for 43.1 percent of actual expenditure, while General Services accounted for 36.1 percent. Economic Services accounted for 21.9 percent and a small portion catered for other purposes.

The annual budget appropriations should reflect government's priority areas as incorporated in the national plan (SDS 2012-2016) and theoretically money should be spent accordingly. In this regard, Social services sector, being the first priority area, had the largest share of resources and added \$11.7 million (9.4 percent) to last year's expenditure. Over the nine-months total expenditure on social services amounted to \$136.8 million, \$7.3 million (5.7 percent) above the pro-rata level. Within the sector Education expenditure amounted to \$67.9 million, or 49.6 percent of total sector expenditure. This was \$2.7 million (4.2 percent) over the pro-rata level and 22.9 percent above the level of expenditure for the same period of FY2010/11. Health care expenditure (\$56.1 million) exceeded the pro-rata budget amount by \$4.3 million (8.2 percent) and was consistent with last year's total. The smallest proportion of social sector



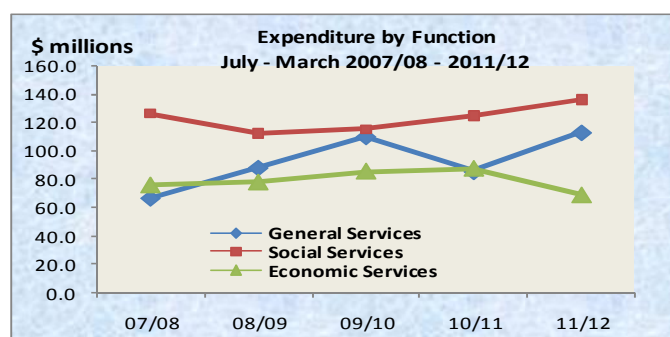
## Expenditure cont'd

expenditure was allocated for the pension scheme, total payments committed were \$12.9 million; this was \$0.4 million (2.8 percent) more than the pro-rata of level \$12.5 million for the nine-months.

Second largest functional area of expenditure was General Services, with a total expenditure of \$114.8 million, 1.6 percent above the pro-rata of \$113.0 million and 34.2 percent above the same period of FY2010/11. Within this amount, funds provided for General Administration (\$89.1 million) purposes were up significantly by \$25.3 million (39.7%) from July-March 2010/2011. Law and Order expenditure amounted to \$25.7 million, 12.7% above the pro-rata budget allocation. As depicted in chart 4, expenditure on General Services picked-up again after a dip in July-March 2010/11.

The Economic Sectors recorded the smallest share of expenditure by function. Total expenditure on Economic Services totaled \$69.6 million in the review period, this was 20.5 percent below the same period of FY2010/11 and 4.8 percent less than the pro-rata level for the current review period. The steep fall in expenditure from the level of the same period of last year reflects a reduction in infrastructural projects implemented and monitored by the Ministry of Works, Transport and Infrastructure (MWTI). Expenditure in this sub-sector was down by \$19.1 million (32.9 percent) from the FY2010/11 level. Expenditure on Agriculture and Post & Telecommunications was generally in-line relative to the pro-rata nine month budgets. Expenditure on Natural Resources was \$2.3 million (11.2 percent) below budget for the period, (see table 4).

**Chart 4: Expenditures by Function,**



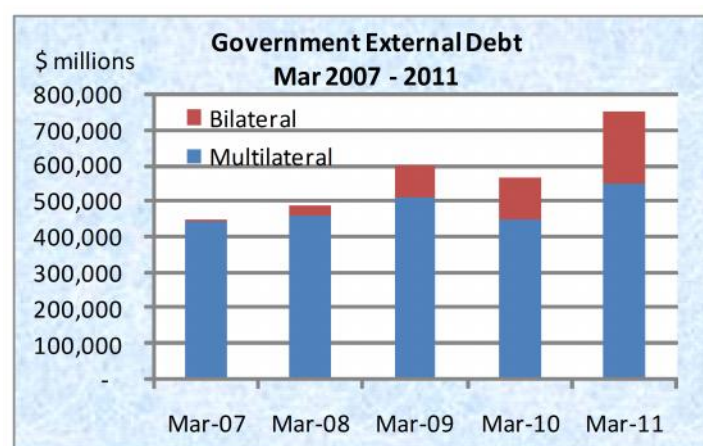
## Financing

The overall deficit of \$83.0 million was financed from both external borrowings and domestic resources. Total external borrowings was \$77.2 million (6.3% of GDP) and \$5.8 million (0.5% of GDP) was domestically financed.

### External Debt Summary:

Total external debt recorded as at March 2011 amounted to \$748.7 million, an increase of \$186.1 million (33.1%) from March 2010; see chart 5. These concessional loans comprised of 73.1 percent for the multilateral institutions with the balance (26.9%) from the bilateral institutions. Refer to table 5 attached.

**Chart 5—External Debt Stock as at end March 2007–2011**



### Attached tables:

**Table 1:** Financial Operations of Central Government, July—,Mar 2007/08 - 2011/12

**Table 2:** Central Government Revenue by type, July—Mar 2007/08 - 2011/12

**Table 3:** Central Government Expenditure by Type, July—Mar 2007/08 - 2011/12

**Table 4:** Current Expenditure Classified by function, July—Mar 2007/08 - 2011/12

**Table 5:** Government External Debt stock as at March 2007—2011



## What is 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 current balance and overall balance (surplus /deficit). 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 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 cross-country analysis of government operations, such as comparisons of ratios of taxes or expense to gross domestic product.

This publication provides provisional and pro-rata estimates for the FY 2011/12 relative to the budget estimates, and also comparisons with previous years . The estimates provided in this publication are provisional and are subject to revisions.

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**To Strengthen Statistical Services  
for the Development of Samoa**

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## GFS New Developments

The analysis provided in this report is based on the 1986 GFS Manual. The Bureau of Statistics is currently working in close collaboration with the Ministry of Finance and the Pacific Financial Technical Assistance Centre of the IMF, in developing an improved framework to upgrade GFS using the GFS Manual 2001. This initiative is considered one of the major developments in the Bureau of Statistics. It is planned to be completed and to be put into use this year, thus enabling detailed fiscal analysis for policy and planning for Government, Private Sector and the Public in general.

Table 1 Samoa : Financial Operations of Central Government, from July - March 2007/08 - 2011/2012

\$millions	Actuals	Actuals	Actuals	Actuals	Actual	Actual	Budget 2011/12	July - Mar	July - Mar	July - Mar	July - Mar	July - Mar	July - Mar	Provisional	Pro - rata
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	July - Mar 2011/12	July - Mar 2010/11
<b>Total Revenue and Grants</b>	<b>388.2</b>	<b>486.7</b>	<b>454.9</b>	<b>492.0</b>	<b>525.2</b>	<b>567.2</b>	<b>549.0</b>	<b>272.5</b>	<b>342.0</b>	<b>327.5</b>	<b>359.4</b>	<b>399.9</b>	<b>388.6</b>	<b>394.3</b>	<b>411.7</b>
Total Revenue	316.4	388.3	378.0	381.4	372.4	423.8	415.7	218.7	268.1	269.8	276.4	285.3	281.1	294.3	311.8
Tax	272.9	334.1	330.2	324.7	324.8	346.0	370.6	194.0	243.7	246.4	247.6	253.9	244.1	252.6	277.9
Non Tax	43.5	54.2	47.8	56.7	47.6	77.8	45.1	24.7	24.4	23.5	28.8	31.4	37.0	41.7	33.8
External Grants	71.8	98.5	76.9	110.7	152.8	143.4	133.3	53.9	73.9	57.7	83.0	114.6	107.6	100.0	100.0
<b>Total Expenditure &amp; lending minus repay'ts.</b>	<b>394.6</b>	<b>476.0</b>	<b>476.5</b>	<b>552.5</b>	<b>633.8</b>	<b>664.6</b>	<b>642.3</b>	<b>299.8</b>	<b>347.1</b>	<b>358.3</b>	<b>424.3</b>	<b>452.9</b>	<b>511.0</b>	<b>477.3</b>	<b>481.7</b>
Current expenditure	294.7	331.2	372.4	358.8	349.1	374.8	440.6	210.0	235.2	282.1	266.8	273.1	280.1	317.6	330.4
Development expenditure	86.1	123.7	96.2	182.1	273.8	272.9	194.7	63.8	89.6	70.2	146.9	169.9	217.6	153.9	146.0
Net Lending	13.8	21.1	7.8	11.7	10.9	16.8	7.0	26.0	22.3	6.0	10.6	10.0	13.2	5.8	5.3
<b>Current surplus/deficit (-)</b>	<b>21.7</b>	<b>57.0</b>	<b>5.6</b>	<b>22.6</b>	<b>23.3</b>	<b>49.0</b>	<b>-24.9</b>	<b>8.7</b>	<b>33.0</b>	<b>-12.3</b>	<b>9.6</b>	<b>12.3</b>	<b>0.9</b>	<b>-23.3</b>	<b>-18.7</b>
<b>Overall surplus/deficit (-)</b>	<b>-6.3</b>	<b>10.8</b>	<b>-21.6</b>	<b>-60.5</b>	<b>-108.6</b>	<b>-97.4</b>	<b>-93.4</b>	<b>-27.3</b>	<b>-5.1</b>	<b>-30.8</b>	<b>-65.0</b>	<b>-53.0</b>	<b>-122.3</b>	<b>-83.0</b>	<b>-70.0</b>
<b>Financing.</b>	<b>6.3</b>	<b>-10.8</b>	<b>21.6</b>	<b>60.5</b>	<b>108.6</b>	<b>97.4</b>	<b>93.4</b>	<b>27.3</b>	<b>5.1</b>	<b>30.8</b>	<b>65.0</b>	<b>53.0</b>	<b>122.3</b>	<b>83.0</b>	<b>70.0</b>
External financing (net)	6.3	7.7	12.5	44.6	144.8	82.7	90.3	5.3	6.5	10.1	41.3	33.2	83.6	77.2	67.7
Disbursement	19.2	21.5	28.5	60.4	160.1	100.6	108.8	15.3	17.3	22.9	53.3	45.6	97.6	87.3	81.6
Amortization	12.8	13.8	16.0	15.8	15.3	17.9	18.4	10.0	10.9	12.8	12.0	12.4	14.0	10.1	13.8
Domestic financing (net)	0.0	-18.5	9.1	15.9	-36.1	14.7	3.0	22.0	-1.3	20.7	23.6	19.8	38.7	5.8	2.3
Banking System	11.0	-11.2	11.9	2.2	-82.9	10.3	0.0	27.0	5.9	8.6	9.1	-35.0	24.9	16.1	0.0
Nonbanks and others	-11.0	-7.3	-2.8	13.7	46.8	4.4	3.0	-5.0	-7.2	12.1	14.5	54.8	13.8	-10.4	2.3
(In percent of GDP)															
<b>GDP</b>	<b>1177.0</b>	<b>1252.2</b>	<b>1455.4</b>	<b>1426.9</b>	<b>1439.2</b>	<b>1496.6</b>	<b>1630.2</b>	<b>866.5</b>	<b>926.3</b>	<b>1101.3</b>	<b>1079.0</b>	<b>1077</b>	<b>1118.9</b>	<b>1222.7</b>	<b>1222.7</b>
<b>Memorandum items :</b>															
<b>Total revenue and grants</b>	<b>33.0</b>	<b>38.9</b>	<b>31.3</b>	<b>34.5</b>	<b>36.5</b>	<b>37.9</b>	<b>33.7</b>	<b>31.5</b>	<b>36.9</b>	<b>29.7</b>	<b>33.3</b>	<b>37.1</b>	<b>34.7</b>	<b>32.3</b>	<b>25.3</b>
<b>Of which:</b>															
<b>Tax and non tax revenue</b>	<b>26.9</b>	<b>31.0</b>	<b>26.0</b>	<b>26.7</b>	<b>25.9</b>	<b>28.3</b>	<b>25.5</b>	<b>25.2</b>	<b>28.9</b>	<b>24.5</b>	<b>25.6</b>	<b>26.5</b>	<b>25.1</b>	<b>24.1</b>	<b>19.1</b>
<b>Expenditure and net lending</b>	<b>33.5</b>	<b>38.0</b>	<b>32.7</b>	<b>38.7</b>	<b>44.0</b>	<b>44.4</b>	<b>39.4</b>	<b>34.6</b>	<b>37.5</b>	<b>32.5</b>	<b>39.3</b>	<b>42.0</b>	<b>45.7</b>	<b>39.0</b>	<b>29.6</b>
<b>Of which:</b>															
<b>Current expenditure</b>	<b>25.0</b>	<b>26.5</b>	<b>25.6</b>	<b>25.1</b>	<b>24.3</b>	<b>25.0</b>	<b>27.0</b>	<b>24.2</b>	<b>25.4</b>	<b>25.6</b>	<b>24.7</b>	<b>25.3</b>	<b>25.0</b>	<b>26.0</b>	<b>20.3</b>
<b>Development expenditure</b>	<b>7.3</b>	<b>9.9</b>	<b>6.6</b>	<b>12.8</b>	<b>19.0</b>	<b>18.2</b>	<b>11.9</b>	<b>7.4</b>	<b>9.7</b>	<b>6.4</b>	<b>13.6</b>	<b>15.8</b>	<b>19.4</b>	<b>12.6</b>	<b>9.0</b>
<b>Current balance</b>	<b>1.8</b>	<b>4.6</b>	<b>0.4</b>	<b>1.6</b>	<b>1.6</b>	<b>3.3</b>	<b>-1.5</b>	<b>1.0</b>	<b>3.6</b>	<b>-1.1</b>	<b>0.9</b>	<b>1.1</b>	<b>0.1</b>	<b>-1.9</b>	<b>-1.1</b>
<b>Overall balance</b>	<b>-0.5</b>	<b>0.9</b>	<b>-1.5</b>	<b>-4.2</b>	<b>-7.5</b>	<b>-6.5</b>	<b>-5.7</b>	<b>-3.1</b>	<b>-0.6</b>	<b>-2.8</b>	<b>-6.0</b>	<b>-4.9</b>	<b>-10.9</b>	<b>-6.8</b>	<b>-4.3</b>
<b>External financing (net)</b>	<b>0.5</b>	<b>0.6</b>	<b>0.9</b>	<b>3.1</b>	<b>10.1</b>	<b>5.5</b>	<b>5.5</b>	<b>0.6</b>	<b>0.7</b>	<b>0.9</b>	<b>3.8</b>	<b>3.1</b>	<b>7.5</b>	<b>6.3</b>	<b>4.2</b>
<b>Domestic financing (net)</b>	<b>0.0</b>	<b>-1.5</b>	<b>0.6</b>	<b>1.1</b>	<b>-2.5</b>	<b>1.0</b>	<b>0.2</b>	<b>2.5</b>	<b>-0.1</b>	<b>1.9</b>	<b>2.2</b>	<b>1.8</b>	<b>3.5</b>	<b>0.5</b>	<b>0.1</b>

Source: Samoa Bureau of Statistics, Ministry of Finance

Table 2: Samoa : Central Government Revenue by type, 2007/08 - 2011/12

Revenues (millions)	Actuals	Actuals	Actuals	Actuals	Actual	Actual	Budget 2011/12	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Provisional	Pro-rata
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Jul - Mar 2011/12	Jul - Mar 2010/11
<b>Total Revenue and Grants</b>	<b>388.2</b>	<b>486.7</b>	<b>454.9</b>	<b>492.0</b>	<b>525.2</b>	<b>567.2</b>	<b>549.0</b>	<b>272.5</b>	<b>342.0</b>	<b>327.5</b>	<b>359.4</b>	<b>399.9</b>	<b>388.6</b>	<b>394.3</b>	<b>411.7</b>
Total Revenue	316.4	388.3	378.0	381.4	372.4	423.8	415.7	218.7	268.1	269.8	276.4	285.3	281.1	294.3	311.8
Tax	272.9	334.1	330.2	324.7	324.8	346.0	370.6	194.0	243.7	246.4	247.6	253.9	244.1	252.6	277.9
Non Tax	43.5	54.2	47.8	56.7	47.6	77.8	45.1	24.7	24.4	23.5	28.8	31.4	37.0	41.7	33.8
External Grants	71.8	98.5	76.9	110.7	152.8	143.4	133.3	53.9	73.9	57.7	83.0	114.6	107.6	100.0	100.0
Taxes on Income 1/	55.7	72.7	77.8	75.3	76.3	80.4	76.6	36.1	49.9	55.5	57.2	56.1	57.7	60.3	57.5
PAYE	52.3	35.4	41.9	42.7	45.0	46.2	51.5	37.1	26.1	30.6	30.4	32.7	34.2	39.1	38.6
Company - Taxes on profits	3.4	37.3	35.9	32.6	31.3	34.2	25.1	-1.0	23.8	24.9	26.7	23.3	23.5	21.2	18.8
Taxes on International Trade	40.7	53.9	42.8	36.6	35.8	38.1	48.3	29.7	41.0	33.0	28.5	28.4	27.2	30.6	36.2
Import Duty 2/	40.7	53.9	42.8	36.6	35.8	38.1	48.3	29.7	41.0	33.0	28.5	28.4	27.2	30.6	36.2
Taxes on Goods and Services	172.2	203.4	204.0	207.9	207.8	222.5	242.0	124.4	149.9	153.6	157.4	165.7	155.0	157.4	181.5
VAGST 3/	100.2	124.1	126.0	124.2	116.9	123.5	145.8	72.4	91.2	96.3	95.8	97.3	84.7	89.8	109.4
VAGST on Imports	81.5	104.3	99.7	101.2	90.5	97.2	124.0	59.9	78.0	76.0	80.3	80.2	66.5	82.2	93.0
VAGST on sales of goods and services	18.7	19.8	26.3	23.0	26.4	26.3	21.8	12.5	13.2	20.3	15.5	17.0	18.2	7.6	16.4
Petroleum Levy	2.9	2.1	2.5	2.7	6.7	5.5	5.0	2.4	1.6	1.8	1.4	3.2	4.4	6.5	3.7
Import Excise	28.7	31.5	28.7	38.3	40.8	43.3	43.7	19.5	22.0	22.5	29.3	31.9	32.4	30.9	32.8
Domestic Excise	40.3	45.7	46.7	42.7	43.3	50.3	47.4	30.1	35.1	33.0	30.9	33.4	33.4	30.2	35.6
All other taxes	4.4	4.1	5.6	4.9	4.9	5.0	3.7	3.9	3.0	4.3	4.5	3.8	4.2	4.3	2.8
Stamp Duty	1.6	1.5	1.6	1.4	1.5	1.6	0.3	1.2	1.1	1.1	1.3	1.0	1.0	0.7	0.2
Business Licences	1.1	1.1	1.3	1.2	1.3	1.3	1.3	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.0
Other Licences ( Insurance & communication)	1.7	1.5	2.7	2.3	2.1	2.1	2.1	1.6	0.8	2.1	2.1	1.6	2.1	2.4	1.6
Enterprise Income 4/	-1.4	-0.4	0.2	0.2	-0.6	-0.7	0.5	-1.2	-0.4	0.1	0.1	-0.1	-1.0	-0.1	0.4
Non tax revenue	44.9	54.6	47.6	56.4	48.1	78.5	44.6	25.9	24.8	23.4	28.7	31.5	38.0	41.8	33.5
Cost recoveries, licences, fines etc.	19.3	22.1	23.3	25.5	16.4	15.4	14.8	13.3	16.0	15.6	18.0	12.0	13.1	13.6	11.1
Property & Investment Income	25.6	32.5	24.3	31.0	31.7	63.0	29.9	12.7	8.8	7.8	10.7	19.5	24.9	28.2	22.4
Grants	71.8	98.5	76.9	110.7	152.8	143.4	133.3	53.9	73.9	57.7	83.0	114.6	107.6	100.0	100.0

Source: Samoa Bureau of Statistics, Ministry of Finance

1/. Income Tax is net of Income tax refunds paid out by the Inland Revenue. Details of income tax like PAYE and Company started in 2005/06 onwards

2/. Import duty here is net of Aid &amp; Loan payments by Treasury

3/. VAGST here is net of Aid &amp; Loan payments by Treasury, and VAGST paid by Government Departments

4/. Includes Post &amp; Telecom, Broadcasting, Treasury Stores, and Coins, and Govt. Printing. Post and Telecom was corporatised in 1999/00

Table 3: Central Government Expenditure by Type, July - March period, 2007/08 - 2011/12

Expenditure	Actuals	Actuals	Actuals	Actuals	Actual	Actual	Budget	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Provisional	Pro - rata
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11		2011/12	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	Jul - Mar
<b>Total Expenditure</b>	394.6	476.0	476.5	552.5	633.8	664.6	<b>642.3</b>	299.8	347.1	358.3	424.3	452.9	511.0	477.3	481.7
<b>Current expenditure</b>	294.7	331.2	372.4	358.8	349.1	374.8	<b>440.6</b>	210.0	235.2	282.1	266.8	273.1	280.1	317.6	330.4
<b>Salaries</b>	109.1	110.2	131.3	132.0	115.0	123.9	<b>151.0</b>	80.3	87.0	91.6	95.4	84.7	91.6	88.6	113.3
Salaries	86.6	88.9	105.5	104.0	97.0	104.2	128.0	64.0	71.4	72.7	75.3	70.0	74.8	72.6	96.0
Wages	7.5	6.2	6.0	6.0	5.6	5.9	6.7	5.5	4.9	4.4	4.4	3.8	3.4	4.5	5.0
Other	15.1	15.0	19.8	21.9	12.4	13.8	16.3	10.8	10.7	14.5	15.7	10.9	13.3	11.5	12.2
<b>Interest</b>	4.4	4.3	8.8	11.6	15.1	21.9	<b>16.4</b>	3.1	3.1	5.9	9.0	7.9	12.3	8.2	12.3
External	4.4	4.3	3.5	7.5	10.9	17.7	12.2	3.1	3.1	3.3	5.8	4.8	9.2	5.0	9.2
Domestic	0.0	0.0	5.3	4.2	4.2	4.2	4.2	0.0	0.0	2.6	3.1	3.1	3.1	3.1	3.1
Other 3/	181.2	216.7	232.2	215.2	219.0	229.0	<b>273.2</b>	126.6	145.1	184.6	162.4	180.4	176.3	220.8	204.9
<b>Development expenditure</b>	86.1	123.7	96.2	182.1	273.8	272.9	<b>194.7</b>	63.8	89.6	70.2	146.9	169.9	217.6	153.9	146.0
<b>Net lending</b>	13.8	21.1	7.8	11.7	10.9	16.8	<b>7.0</b>	26.0	22.3	6.0	10.6	10.0	13.2	5.8	5.3
Memorandum items :															
Current salaries and wages (As percentage of current expenditure)	37.0	33.3	35.3	36.8	32.9	33.1	34.3	38.2	37.0	32.5	35.8	31.0	32.7	27.9	25.7

Source: Samoa Bureau of Statistics, Ministry of Finance

1/ expenditure on wages for 2005/06 is included in salaries due to classification

2/ includes end of employment, overtime, allowances and special payments

3/ includes expenditures on goods and services and unallocated spending



Table 4: Current Expenditure Classified by function, for July - March period, 2007/08 - 2011/12

Expenditure	Actuals	Actuals	Actuals	Actuals	Actual	Actual	Budget 2011/12	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Jul - Mar	Provisional	Pro - rata
	05/06	06/07	07/08	08/09	09/10	10/11		04/05	05/06	06/07	07/08	08/09	09/10	10/11	Jul - Mar 11/12	Jul - Mar 11/12
<b>General Ser</b>	<b>98.9</b>	<b>82.8</b>	<b>90.2</b>	<b>149.0</b>	<b>120.6</b>	<b>123.7</b>	<b>150.6</b>	<i>45.6</i>	<i>63.9</i>	<i>57.2</i>	<i>66.7</i>	<i>88.2</i>	<i>110.3</i>	<i>85.6</i>	<i>114.8</i>	<i>113.0</i>
General Ad	78.6	57.6	63.3	119.0	91.5	93.4	120.2	32.3	49.3	39.3	46.7	67.4	89.1	63.8	89.1	90.2
Law and C	20.2	25.2	26.8	30.0	29.1	30.4	30.4	13.3	14.6	17.9	19.9	20.8	21.3	21.8	25.7	22.8
<b>Social Servi</b>	<b>116.6</b>	<b>166.3</b>	<b>179.3</b>	<b>156.6</b>	<b>151.9</b>	<b>157.3</b>	<b>172.7</b>	<i>74.2</i>	<i>86.6</i>	<i>125.8</i>	<i>126.3</i>	<i>112.6</i>	<i>115.7</i>	<i>125.1</i>	<i>136.8</i>	<i>129.5</i>
Education	55.3	101.9	106.1	69.8	71.5	74.3	86.9	37.4	36.6	77.5	83.3	48.3	54.0	55.2	67.9	65.2
Health	47.3	50.2	58.0	71.4	64.5	67.1	69.1	28.2	39.3	37.7	43.0	51.2	50.0	56.7	56.1	51.8
Senior Citi	14.0	14.2	15.2	15.3	15.9	15.9	16.7	8.6	10.6	10.6	0.0	13.1	11.7	13.2	12.9	12.5
<b>Economic S</b>	<b>56.3</b>	<b>83.5</b>	<b>101.7</b>	<b>116.7</b>	<b>97.0</b>	<b>103.1</b>	<b>97.5</b>	<i>41.9</i>	<i>41.2</i>	<i>56.2</i>	<i>75.9</i>	<i>78.0</i>	<i>85.7</i>	<i>87.6</i>	<i>69.6</i>	<i>73.1</i>
Agricultur	11.7	11.9	10.9	12.8	11.0	11.6	12.4	8.2	8.9	8.6	7.8	9.1	9.1	8.6	9.2	9.3
Works, Tr	29.6	55.4	70.4	73.2	60.8	68.5	54.0	27.9	22.7	35.7	52.4	49.5	58.6	58.3	39.2	40.5
Post and te	2.6	2.8	3.0	6.4	4.4	4.8	3.9	1.1	1.6	2.0	2.2	3.6	3.6	3.7	3.2	2.9
Natural Re	12.4	13.5	17.4	24.3	20.7	18.2	27.1	4.7	8.0	9.9	13.5	15.7	14.4	17.0	18.1	20.3
VAGST payable by																
Governme	-11.3	-10.4	-10.6	-63.1	-39.2	-44.4	-20.5	-6.8	-9.2	-10.6	-6.4	-24.6	-3.9	-33.7	-15.3	-15.4
Interests on payments 1/																
Public De	4.5	4.4	8.9	11.7	15.1	22.1	16.6	3.4	3.2	3.1	6.1	9.0	8.1	12.3	8.2	12.4
<b>Other Expe</b>	<b>29.7</b>	<b>4.6</b>	<b>2.9</b>	<b>-12.2</b>	<b>3.8</b>	<b>13.0</b>	<b>23.8</b>	<i>7.7</i>	<i>24.3</i>	<i>3.6</i>	<i>13.6</i>	<i>3.6</i>	<i>-42.8</i>	<i>3.2</i>	<i>3.5</i>	<i>17.8</i>
<b>Total Curre</b>	<b>294.7</b>	<b>331.2</b>	<b>372.4</b>	<b>358.8</b>	<b>349.1</b>	<b>374.8</b>	<b>440.6</b>	<i>165.9</i>	<i>210.0</i>	<i>235.2</i>	<i>282.1</i>	<i>266.8</i>	<i>273.1</i>	<i>280.1</i>	<i>317.6</i>	<i>330.4</i>

Source: Samoa Bureau of Statistics, Ministry of Finance

1/ Includes domestically financed development expenditure

2/ Other includes Residual: unexplained

3/ Current Expenditure excludes Loan and grant funded expenditures.

