



Ministry of Finance
GOVERNMENT OF SAMOA

MOBILIZING DOMESTIC RESOURCES AND IMPROVING PUBLIC EXPENDITURE MANAGEMENT

UNESCAP INFRASTRUCTURE FINANCING WORKSHOP

Prepared by the Budget Division

25 JANUARY 2017



OUTLINE

- A. Key Macroeconomic Targets;
- B. Revenue Review;
- C. PEFA Findings;
- D. PFM Reforms.



A. Key Macroeconomic Targets;

Real GDP Growth 3.0%

Budget Deficit -3.5%

Disbursed Outstanding Debt <50%

16 Ministries, 9 Constitutional Authorities, 27 SOEs

Infrastructure Sector – 2 Ministries, 10 SOEs

*Only OOTR, LTA and SSFA are monitored under the
local budget plus CSOs for EPC and SWA*



A. Key Macroeconomic Targets;

Tax Revenue Growth 2.4%

...as a % of 2016/17 target

MWTI – 0.3%

OOTR – 0.8%

Non Tax Revenue Growth 18%

...as a % of 2016/17 target

MCIT – 0.8%

MWTI – 2.9%



A. Key Macroeconomic Targets;

Expenditure Programmes Growth 1%

11% of total 2016/17 estimates attributed to Infrastructure

... as a % of total 2016/17 target :

<i>MWTI</i>	<i>0.8%</i>
<i>MCIT</i>	<i>1%</i>
<i>LTA</i>	<i>3.7%</i>
<i>OOTR</i>	<i>0.7%</i>
<i>SSFA</i>	<i>0.4%</i>
<i>CSO – EPC</i>	<i>0.9%</i>
<i>CSO – SWA</i>	<i>0.8%</i>



A. Key Macroeconomic Targets;

Development Expenditure Growth 47%;

GRANTS

71% increase Grant funded development projects

60% of total grants attributed to Infrastructure

... as a % of total grants 2016/17:

ICT 41.5%

Transport 15.5%

Energy 2.6%



A. Key Macroeconomic Targets;

Development Expenditure Growth 47%;

LOANS

17% increase Loan funded development projects

87.8% of total loans attributed to Infrastructure

... as a % of total loans 2016/17:

<i>Transport</i>	<i>51.2%</i>
<i>Energy</i>	<i>36.6%</i>



A. Key Macroeconomic Targets;

Medium Term Expenditure Framework

*Financial planning tool, Requires costed Sector Plans,
Ensures prioritization – phasing, Resource gaps.*

Water

Health

Education

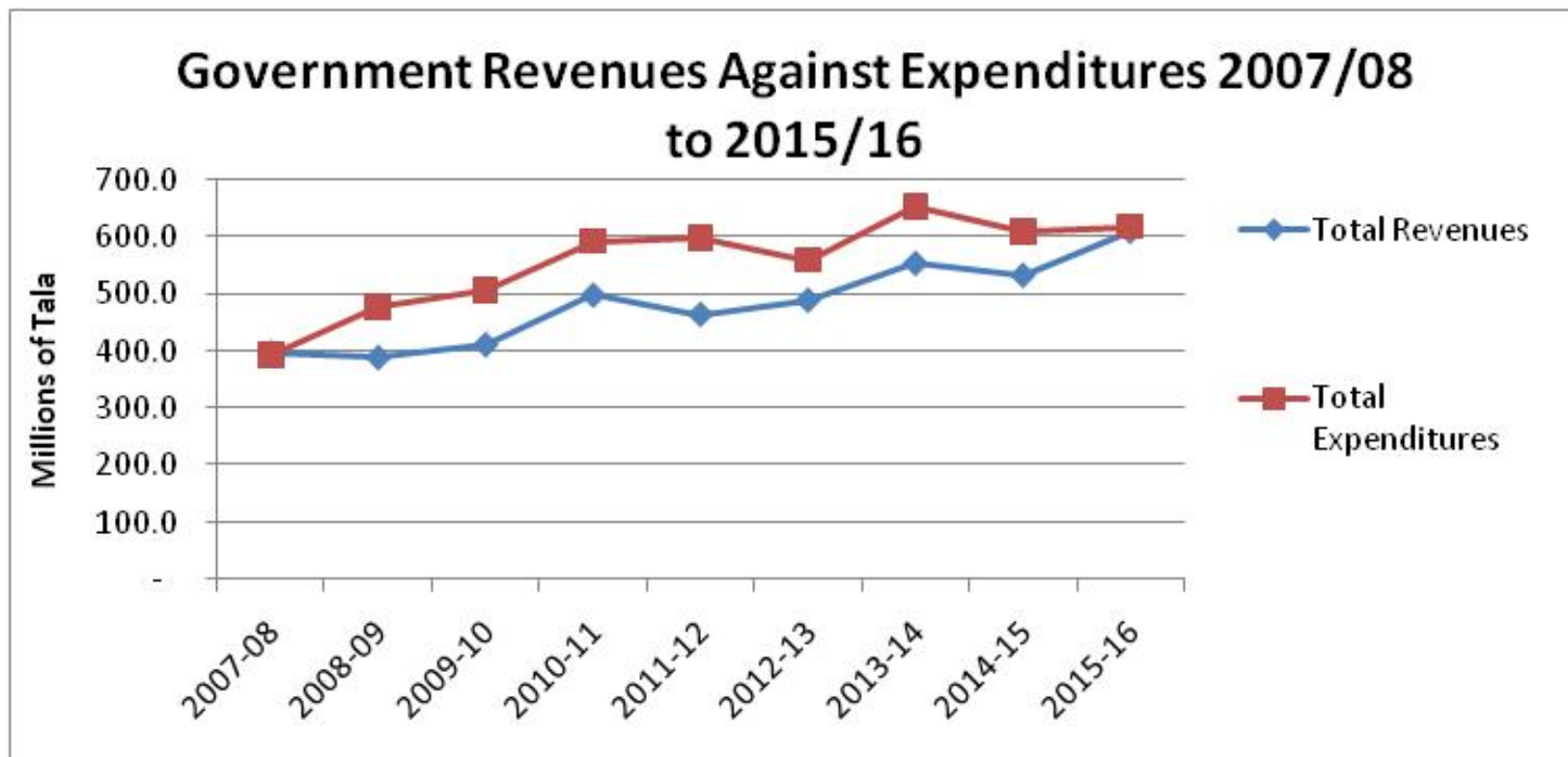
Trade

Agriculture

Transport

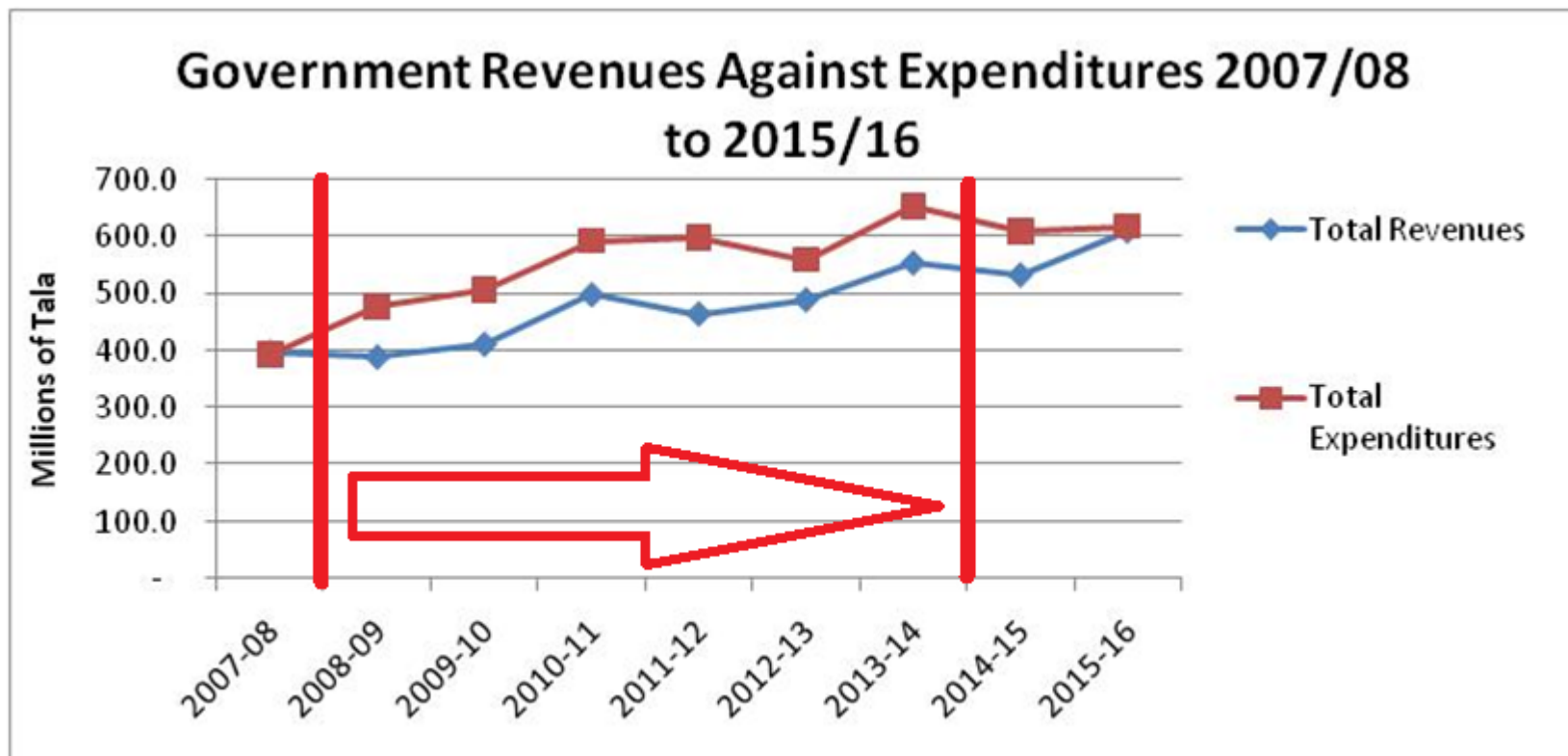


B. Revenue Review;





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B. Revenue Review;

Strengthening Foundations, Building for Tomorrow

Taxation Policies

- Thresholds, categories, levels;
- Examples from around the region;
- Incentives and concessions;
- Compliance.

Non-Tax Revenue Project

- Non-Tax Rebasing Project;
- Fees and Charges Bill 2016;
- National Revenue Board.



C. PEFA 2013;

1. Budget Credibility
 - *Expenditure and Revenue arrears;*
2. Comprehensiveness and Transparency;
 - *Reporting on Debt Stock and Project Statements;*
3. Policy Based Budgeting;
4. Predictability and Control on Budget Estimates;
 - *Loans and guarantees criteria and processes;*
 - *Processing of Payroll transactions on People One;*
 - *Independent Procurement Complaints System;*
 - *Commitment control – raising unofficial order;*



C. PEFA 2013;

5. Accounting, Recording and Reporting;
 - *Reporting and budget by individual unit (per district school or per district hospital);*
 - *Delays in mission reporting;*
 - *Separate Customs and Revenue systems;*
6. External Scrutiny and Audit;
 - *Delays in auditing – limited resources;*
7. Donor Practices;
 - *Implementation delays – capacity issues.*



D. PFM REFORMS;

Phase I: 2008-2010

*Strengthening systems to achieve fiscal discipline
(Regulatory Frameworks, Institutional Arrangements,
Management/Systems Framework Review and Capacity
Considerations);*

Phase II: 2011-2013

*Strengthening performance monitoring;
(Building on Phase I reviews)*

Phase III: 2015-2017

“The Roll Out”

(Consolidating and sustaining system improvements)



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MORE INFORMATION:

www.mof.gov.ws

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