

Table 7a : FSM Consolidated Government Finances

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06 est.
Revenues (\$ millions)												
A.I. Total revenue and grants	170.3	162.9	138.7	151.6	149.4	148.8	141.1	160.3	170.4	133.6	135.9	140.0
A.II. Total revenue	58.7	54.2	48.7	56.0	53.4	52.6	45.4	47.0	48.4	59.8	52.1	54.7
A.IV. Tax revenue	21.1	21.1	20.6	26.5	25.3	27.7	26.5	26.3	24.1	27.3	29.2	29.7
Wages and salary tax	6.2	5.6	5.4	7.7	5.6	6.4	6.0	7.5	6.5	7.3	6.5	7.1
Gross revenue tax	6.1	6.0	5.5	6.2	5.8	6.9	6.9	6.2	5.1	6.8	6.7	7.3
Import tax:Fuel	0.7	0.9	0.7	0.5	0.8	0.7	0.9	0.8	0.6	0.7	0.6	0.8
Import tax:All others	3.8	3.7	4.1	6.4	6.3	7.2	7.0	5.9	5.4	6.2	8.0	8.1
All other tax (National)	0.3	0.3	0.5	0.2	0.7	0.0	0.2	0.9	0.2	0.0	0.0	0.0
State tax revenue	4.0	4.6	4.3	5.4	6.0	6.4	5.5	4.9	6.2	6.3	7.4	6.5
Nontax revenue	37.6	33.1	28.1	29.5	28.2	24.9	19.0	20.7	24.3	32.5	22.9	25.0
Fishing access revenue	21.5	20.5	14.4	13.5	16.0	14.1	11.3	10.6	11.8	12.1	13.3	13.3
Dividend and interest income	8.2	8.1	8.7	8.9	7.4	5.2	2.1	2.3	1.3	3.3	2.0	1.2
Other nontax revenues	7.9	4.5	5.1	7.2	4.7	5.6	5.5	7.9	11.2	17.1	7.6	10.4
A.VII. Grants	111.6	108.7	90.0	95.6	96.0	96.2	95.6	113.3	122.1	73.9	83.9	85.3
Grants from abroad	111.6	108.7	90.0	95.6	96.0	96.2	95.6	113.3	122.1	73.9	83.9	85.3
Current grants	77.2	77.2	66.0	71.0	70.9	70.4	70.5	81.5	90.2	73.9	83.9	82.3
Compact General	44.7	45.3	38.0	37.9	37.5	36.9	37.4	47.7	47.7	0.0	0.0	0.0
Compact Special	18.3	18.0	18.0	18.2	18.2	17.7	17.8	18.2	18.7	52.1	56.0	60.1
Other:Current	14.3	13.9	9.9	14.9	15.2	15.8	15.2	15.5	23.8	21.8	27.9	22.2
Capital grants	34.3	31.6	24.0	24.6	25.1	25.8	25.1	31.8	31.8	0.0	0.0	3.0
Compact CIP	29.8	30.2	22.0	23.3	23.7	24.6	25.0	31.8	31.8	0.0	0.0	3.0
Other:Capital	4.6	1.4	2.0	1.3	1.4	1.1	0.2	0.0	0.0	0.0	0.0	0.0
Expenditures and Balances (\$ millions)												
C.I. Total expenditure and net lending	171.3	157.7	133.2	158.8	160.8	156.9	154.2	143.0	164.1	169.5	148.2	153.0
C.II. Total expenditure	171.3	157.7	133.2	158.8	160.8	156.9	154.2	143.0	164.1	169.5	148.2	153.0
C.III. Current expenditure	140.2	128.1	119.7	118.4	122.1	125.6	123.3	119.7	138.3	126.8	136.8	146.4
Expenditure on goods & services	130.0	119.7	113.6	109.1	114.3	119.7	122.1	113.1	131.3	120.5	131.4	141.1
Wages and salaries	62.9	63.2	58.5	50.1	50.2	52.2	54.3	58.1	46.1	27.8	29.3	31.1
Travel	6.2	5.1	6.9	6.8	7.7	8.4	8.9	7.8	2.9	2.3	2.3	2.8
Other	60.9	51.4	48.2	52.2	56.4	59.1	58.9	47.2	82.3	90.4	99.8	107.2
Interest payments	6.8	5.7	4.8	3.6	2.9	1.9	0.6	0.0	0.0	0.0	0.0	0.0
Subsidies	4.9	6.3	3.9	3.4	4.3	5.9	3.6	4.4	3.5	2.4	1.3	0.9
Transfers	0.6	1.1	1.9	8.8	5.2	4.5	3.4	4.4	4.4	4.4	4.8	4.8
Less transfers to state govts	-2.1	-4.7	-4.7	-6.5	-4.5	-6.2	-6.4	-2.3	-0.9	-0.4	-0.7	-0.4
C.IV. Capital expenditure	31.1	29.6	13.5	40.4	38.8	31.3	30.9	23.3	25.7	42.7	11.4	6.5
Acquisition of fixed capital	8.2	4.4	3.3	21.3	14.8	9.4	12.1	4.6	11.6	2.8	5.9	2.7
Multi-purpose development projects	18.9	22.2	10.2	16.9	23.0	21.5	18.5	17.7	14.1	11.6	5.6	3.8
Capital Transfers	4.1	3.0	0.0	2.2	1.0	0.5	0.3	1.0	0.0	28.3	0.0	0.0
C.V. Net lending (domestic)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overall Balance	-1.0	5.2	5.4	-7.2	-11.4	-8.1	-13.1	17.3	6.4	-35.9	-12.3	-13.0
Current Balance	-4.2	3.2	-5.0	8.6	2.2	-2.6	-7.4	8.8	0.3	6.8	-0.9	-9.4
Capital Balance	3.2	1.9	10.5	-15.8	-13.6	-5.6	-5.8	8.5	6.1	-42.7	-11.4	-3.6
Memo items:												
Nominal GDP	207.8	207.1	190.1	203.8	203.4	217.2	220.3	221.9	227.8	224.3	232.2	236.9
Total Revenue & Grants as % of GDP	82%	79%	73%	74%	73%	69%	64%	72%	75%	60%	59%	59%
Grants as % of GDP	54%	53%	47%	47%	47%	44%	43%	51%	54%	33%	36%	36%
Grants as % of Total Revenue	66%	67%	65%	63%	64%	65%	68%	71%	72%	55%	62%	61%
Tax Revenue as % of GDP	10%	10%	11%	13%	12%	13%	12%	12%	11%	12%	13%	13%
Total Expenditure and Net Lending as % of GDP	82%	76%	70%	78%	79%	72%	70%	64%	72%	76%	64%	65%
Current Expenditure as % of GDP	67%	62%	63%	58%	60%	58%	56%	54%	61%	57%	59%	62%
Capital Expenditure as % of GDP	15%	14%	7%	20%	19%	14%	14%	11%	11%	19%	5%	3%
Overall Balance as % of GDP	0%	2%	3%	-4%	-6%	-4%	-6%	8%	3%	-16%	-5%	-5%
Current Balance as % of GDP	-2%	2%	-3%	4%	1%	-1%	-3%	4%	0%	3%	0%	-4%

Source : FSM single Audits and statistical estimates

Table 7b : National Government Finances

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06 est.
Revenues (\$ millions)												
A.I. Total revenue and grants	54.3	52.3	42.0	47.4	43.0	39.7	37.8	42.8	51.6	49.2	46.8	46.6
A.II. Total revenue	33.8	32.2	26.3	30.5	25.2	20.9	19.6	22.0	23.7	30.5	28.8	27.1
A.IV. Tax revenue	8.4	8.2	8.2	10.9	6.4	5.5	5.7	7.5	6.3	9.5	11.1	11.0
Wages and salary tax	2.8	2.7	2.6	3.9	1.5	1.4	1.5	2.8	2.3	3.1	3.3	3.2
Gross revenue tax	3.1	3.1	2.9	3.2	1.8	1.9	1.8	1.9	1.7	3.5	3.5	3.4
Import tax:Fuel	0.2	0.2	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.2	0.1	0.1
Import tax:All others	2.0	2.0	2.1	3.2	2.0	2.1	2.1	1.8	1.9	2.8	4.1	4.3
All other tax (National)	0.3	0.3	0.5	0.2	0.7	0.0	0.2	0.9	0.2	0.0	0.0	0.0
Nontax revenue	25.5	24.0	18.2	19.6	18.9	15.4	13.9	14.5	17.4	21.0	17.7	16.1
Fishing access revenue	21.5	20.5	14.4	13.5	16.0	14.1	11.3	10.6	11.8	12.1	13.3	13.3
Dividend and interest income	2.4	2.1	1.9	2.2	1.6	0.1	0.7	0.3	0.5	2.5	0.4	0.1
Other nontax revenues	1.5	1.4	1.9	4.0	1.2	1.2	1.8	3.6	5.0	6.4	4.0	2.6
A.VII. Grants	20.5	20.1	15.6	16.9	17.7	18.8	18.2	20.8	27.9	18.7	18.0	19.5
Grants from abroad	20.5	20.1	15.6	16.9	17.7	18.8	18.2	20.8	27.9	18.7	18.0	19.5
Current grants	14.4	17.2	13.3	14.6	15.5	16.5	15.9	17.8	25.0	18.7	18.0	16.7
Compact General	6.5	6.6	5.2	5.4	5.4	5.4	5.5	7.0	7.0	0.0	0.0	0.0
Compact Special	4.0	4.0	4.0	4.1	4.1	4.1	4.1	4.8	4.8	9.1	6.4	6.9
Other:Current	3.9	6.6	4.0	5.2	6.0	7.1	6.3	6.1	13.2	9.6	11.5	9.8
Capital grants	6.1	2.8	2.3	2.3	2.3	2.3	2.3	3.0	3.0	0.0	0.0	2.9
Compact CIP	2.8	2.8	2.3	2.3	2.3	2.3	2.3	3.0	3.0	0.0	0.0	2.9
Other:Capital	3.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Expenditures and Balances (\$ millions)												
C.I. Total expenditure and net lending	52.0	51.0	51.3	55.8	52.5	51.3	50.3	44.4	55.6	55.7	48.4	50.2
C.II. Total expenditure	52.0	51.0	51.3	55.8	52.5	51.3	50.3	44.4	55.6	55.7	48.4	50.2
C.III. Current expenditure	43.4	43.7	50.4	48.1	47.0	47.9	47.0	40.8	53.4	45.6	46.7	47.6
Expenditure on goods and services	41.2	41.4	47.9	44.9	42.4	41.8	42.0	35.2	48.1	40.7	41.9	43.2
Wages and salaries	10.9	11.4	13.5	12.5	11.8	11.4	11.6	12.7	0.0	0.0	0.0	0.0
Travel	2.9	2.6	4.3	4.2	4.7	4.9	5.2	4.4	0.0	0.0	0.0	0.0
Other	27.5	27.3	30.2	28.2	26.0	25.6	25.2	18.0	48.1	40.7	41.9	43.2
Interest payments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	1.7	1.5	1.0	1.3	1.5	2.2	1.6	2.2	1.7	1.0	0.6	0.3
Transfers	0.5	0.8	1.4	1.8	3.0	3.8	3.4	3.4	3.7	4.0	4.2	4.1
C.IV. Capital expenditure	8.6	7.3	0.9	7.7	5.5	3.5	3.3	3.7	2.2	10.1	1.7	2.5
Acquisition of fixed capital	0.5	0.0	0.0	3.3	3.7	2.7	1.6	1.4	0.0	0.0	0.0	0.0
Multi-purpose development projects	4.7	4.3	0.9	2.9	0.8	0.7	1.7	1.3	2.2	2.1	1.7	2.5
Capital Transfers	3.4	3.0	0.0	1.5	1.0	0.0	0.0	1.0	0.0	8.0	0.0	0.0
Overall Balance	2.3	1.3	-9.3	-8.4	-9.5	-11.7	-12.6	-1.6	-4.0	-6.6	-1.6	-3.5
Current Balance	4.8	5.8	-10.7	-3.0	-6.3	-10.5	-11.6	-0.9	-4.8	3.5	0.1	-3.9
Capital Balance	-2.5	-4.5	1.4	-5.4	-3.2	-1.2	-1.0	-0.7	0.8	-10.1	-1.7	0.4
Memo items:												
Nominal GDP	207.8	207.1	190.1	203.8	203.4	217.2	220.3	221.9	227.8	224.3	232.2	236.9
Total Revenue & Grants as % of GDP	26%	25%	22%	23%	21%	18%	17%	19%	23%	22%	20%	20%
Grants as % of GDP	10%	10%	8%	8%	9%	9%	8%	9%	12%	8%	8%	8%
Grants as % of Total Revenue	38%	38%	37%	36%	41%	47%	48%	49%	54%	38%	38%	42%
Tax Revenue as % of GDP	4%	4%	4%	5%	3%	3%	3%	3%	3%	4%	5%	5%
Total Expenditure and Net Lending as % of GDP	25%	25%	27%	27%	26%	24%	23%	20%	24%	25%	21%	21%
Current Expenditure as % of GDP	21%	21%	27%	24%	23%	22%	21%	18%	23%	20%	20%	20%
Capital Expenditure as % of GDP	4%	4%	0%	4%	3%	2%	2%	2%	1%	5%	1%	1%
Overall Balance as % of GDP	1%	1%	-5%	-4%	-5%	-5%	-6%	-1%	-2%	-3%	-1%	-1%
Current Balance as % of GDP	2%	3%	-6%	-1%	-3%	-5%	-5%	0%	-2%	2%	0%	-2%

Source : FSM single Audits and statistical estimates

Table 7c : Chuuk Government Finances

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06
Revenues (\$ millions)												
A.I. Total revenue and grants	42.8	40.0	34.2	37.5	39.3	42.2	38.7	42.2	42.9	24.9	27.4	31.5
A.II. Total revenue	7.0	5.3	6.0	8.0	8.6	10.1	8.3	5.6	6.6	6.5	5.4	7.0
A.IV. Tax revenue	3.6	2.8	3.2	5.0	5.3	7.4	6.3	4.4	5.6	5.2	4.8	4.9
Wages and salary tax	0.9	0.7	0.5	1.7	1.1	1.4	1.4	0.9	1.1	1.1	0.9	1.0
Gross revenue tax	0.7	0.5	0.6	0.7	0.9	1.7	1.3	0.9	0.9	0.9	0.8	0.8
Import tax:Fuel	0.3	0.1	0.1	0.2	0.1	0.3	0.3	0.2	0.2	0.2	0.2	0.2
Import tax:All others	0.5	0.3	0.5	0.8	1.2	1.6	1.4	0.9	1.1	1.1	0.9	1.0
State tax revenue	1.3	1.1	1.5	1.6	1.9	2.4	2.0	1.5	2.3	2.0	2.0	2.0
Nontax revenue	3.3	2.5	2.8	3.0	3.3	2.7	2.0	1.3	1.0	1.3	0.6	2.1
Dividend and interest income	1.2	1.4	1.9	2.2	2.2	1.6	0.3	0.5	0.0	0.0	0.0	0.0
Other nontax revenues	2.1	1.1	0.9	0.8	1.1	1.1	1.7	0.7	1.0	1.3	0.6	2.1
A.VII. Grants	35.8	34.7	28.2	29.5	30.7	32.1	30.5	36.6	36.4	18.4	22.0	24.5
Grants from abroad	35.8	34.7	28.2	29.2	30.5	29.0	29.5	36.1	36.4	18.4	22.0	24.5
Current grants	24.3	23.0	19.0	19.8	21.1	19.6	19.9	23.9	24.1	18.4	22.0	24.5
Compact General	16.4	16.6	13.2	13.5	13.5	13.6	13.8	17.5	17.5	0.0	0.0	0.0
Compact Special	5.3	5.0	5.0	5.0	5.0	5.0	5.1	5.0	5.0	15.9	18.2	20.0
Other:Current	2.6	1.3	0.8	1.3	2.6	1.0	1.1	1.4	1.6	2.4	3.7	4.5
Capital grants	11.5	11.7	9.2	9.4	9.4	9.5	9.6	12.2	12.2	0.0	0.0	0.0
Compact CIP	11.4	11.6	9.2	9.4	9.4	9.5	9.6	12.2	12.2	0.0	0.0	0.0
Other:Capital	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grants from national government	0.0	0.0	0.0	0.3	0.2	3.1	1.0	0.5	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.3	0.2	3.1	1.0	0.5	0.0	0.0	0.0	0.0
Expenditures and Balances (\$ millions)												
C.I. Total expenditure and net lending	42.4	39.3	25.8	37.2	50.2	48.5	45.2	37.3	41.5	37.7	33.2	38.5
C.II. Total expenditure	42.4	39.3	25.8	37.2	50.2	48.5	45.2	37.3	41.5	37.7	33.2	38.5
C.III. Current expenditure	33.6	32.3	23.6	26.7	31.1	35.6	35.1	30.8	27.1	28.3	32.2	38.4
Expenditure on goods and services	32.0	29.1	21.4	22.5	28.2	34.0	34.1	29.7	25.8	27.3	31.9	38.2
Wages and salaries	21.9	20.9	16.9	12.8	14.0	16.8	18.4	19.5	18.5	0.0	0.0	0.0
Travel	0.8	0.7	0.8	0.7	1.1	1.3	1.3	0.5	0.8	0.0	0.0	0.0
Other	9.3	7.5	3.7	9.0	13.1	15.8	14.4	9.7	6.5	27.3	31.9	38.2
Interest payments	0.7	0.7	0.7	0.4	0.5	0.3	-0.1	0.0	0.0	0.0	0.0	0.0
Subsidies	0.9	2.5	1.5	1.2	1.5	1.2	1.2	1.0	1.2	1.0	0.4	0.2
Transfers	0.1	0.0	0.0	2.6	0.9	0.1	0.0	0.0	0.1	0.0	0.0	0.1
C.IV. Capital expenditure	8.7	7.0	2.2	10.5	19.0	12.9	10.0	6.5	14.4	9.3	1.0	0.0
Acquisition of fixed capital	2.2	1.7	0.2	3.7	4.2	3.3	3.3	0.5	9.7	0.0	0.0	0.0
Multi-purpose development projects	6.6	5.3	2.0	6.8	14.8	9.6	6.8	6.0	4.7	3.3	1.0	0.0
Capital Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.1	0.0	0.0
Overall Balance	0.4	0.7	8.4	0.3	-10.9	-6.3	-6.4	4.9	1.5	-12.8	-5.8	-7.0
Current Balance	-2.3	-4.0	1.5	1.5	-1.2	-2.8	-6.0	-0.8	3.6	-3.4	-4.9	-6.9
Capital Balance	2.8	4.7	7.0	-1.1	-9.6	-3.5	-0.4	5.7	-2.2	-9.3	-1.0	0.0
Memo items:												
Nominal GDP	64.3	60.0	52.4	57.4	58.3	66.7	66.7	66.2	68.3	66.6	67.1	69.4
Total Revenue & Grants as % of GDP	67%	67%	65%	65%	67%	63%	58%	64%	63%	37%	41%	45%
Grants as % of GDP	56%	58%	54%	51%	53%	48%	46%	55%	53%	28%	33%	35%
Grants as % of Total Revenue	84%	87%	82%	79%	78%	76%	79%	87%	85%	74%	80%	78%
Tax Revenue as % of GDP	6%	5%	6%	9%	9%	11%	9%	7%	8%	8%	7%	7%
Total Expenditure and Net Lending as % of GDP	66%	66%	49%	65%	86%	73%	68%	56%	61%	57%	49%	55%
Current Expenditure as % of GDP	52%	54%	45%	46%	53%	53%	53%	46%	40%	43%	48%	55%
Capital Expenditure as % of GDP	14%	12%	4%	18%	33%	19%	15%	10%	21%	14%	1%	0%
Overall Balance as % of GDP	1%	1%	16%	1%	-19%	-9%	-10%	7%	2%	-19%	-9%	-10%
Current Balance as % of GDP	-4%	-7%	3%	3%	-2%	-4%	-9%	-1%	5%	-5%	-7%	-10%

Source : Chuuk State Audits and statistical estimates

Table 7d : Kosrae Government Finances (GFS Format)

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05 est.	FY06
Revenues (\$ millions)												
A.I. Total revenue and grants	15.2	15.2	13.3	12.0	12.4	14.3	13.8	14.8	15.5	9.7	11.0	11.5
A.II. Total revenue	2.4	1.8	1.5	1.5	1.8	3.2	1.4	2.1	2.5	3.0	2.2	2.1
A.IV. Tax revenue	0.9	1.0	1.0	1.0	1.4	1.6	1.9	1.5	1.4	1.2	1.1	1.3
Wages and salary tax	0.3	0.3	0.3	0.2	0.4	0.4	0.5	0.4	0.4	0.4	0.3	0.4
Gross revenue tax	0.2	0.3	0.2	0.3	0.4	0.4	0.5	0.5	0.3	0.3	0.2	0.3
Import tax:Fuel	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Import tax:All others	0.2	0.2	0.2	0.3	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.4
State tax revenue	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
Nontax revenue	1.5	0.8	0.6	0.5	0.4	1.6	-0.4	0.6	1.1	1.8	1.1	0.8
Dividend and interest income	0.4	0.3	0.3	0.3	0.3	0.8	-0.8	0.2	0.4	0.4	0.4	0.2
Other nontax revenues	1.1	0.5	0.3	0.2	0.1	0.8	0.3	0.4	0.7	1.4	0.7	0.6
A.VII. Grants	12.8	13.4	11.8	10.4	10.6	11.1	12.4	12.8	13.0	6.7	8.7	9.4
Grants from abroad	11.9	12.1	10.1	10.4	10.0	10.5	10.6	12.5	13.0	6.7	8.5	9.4
Current grants	7.9	8.2	6.7	6.9	7.0	7.6	7.7	8.7	9.2	6.7	8.5	9.3
Compact General	4.1	4.1	3.3	3.4	3.4	3.4	3.4	4.4	4.4	0.0	0.0	0.0
Compact Special	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.3	4.9	6.4	6.6
Other:Current	1.8	2.1	1.3	1.5	1.6	2.1	2.2	2.3	2.6	1.8	2.1	2.7
Capital grants	4.0	3.9	3.4	3.6	2.9	3.0	3.0	3.8	3.8	0.0	0.0	0.1
Compact CIP	3.6	3.6	2.9	2.9	2.9	3.0	3.0	3.8	3.8	0.0	0.0	0.1
Other:Capital	0.5	0.2	0.5	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grants from national government	0.9	1.3	1.7	0.0	0.6	0.6	1.7	0.2	0.0	0.0	0.2	0.0
Current	0.1	0.2	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Capital	0.7	1.2	1.6	0.0	0.5	0.5	1.6	0.1	0.0	0.0	0.2	0.0
Expenditures and Balances (\$ millions)												
C.I. Total expenditure and net lending	13.6	15.3	13.3	11.3	11.8	13.4	14.6	14.5	14.9	13.4	12.1	13.0
C.II. Total expenditure	13.6	15.3	13.3	11.3	11.8	13.4	14.6	14.5	14.9	13.4	12.1	13.0
C.III. Current expenditure	10.5	10.0	9.4	8.4	8.1	8.4	9.5	10.9	12.6	10.6	10.6	12.2
Expenditure on goods and services	9.9	9.5	8.4	7.0	7.5	8.4	9.0	10.1	12.1	10.5	10.4	12.1
Wages and salaries	5.5	5.8	5.7	4.6	4.6	4.9	5.0	5.7	6.2	6.1	6.3	6.0
Travel	0.6	0.4	0.4	0.5	0.4	0.7	0.7	0.8	0.7	0.7	0.6	0.7
Other	3.8	3.3	2.3	1.9	2.4	2.8	3.3	3.6	5.3	3.7	3.5	5.4
Interest payments	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.4	0.5	1.1	0.5	0.5	0.0	0.5	0.5	0.5	0.1	0.0	0.0
Transfers	0.0	0.0	0.0	0.9	0.1	0.0	0.0	0.4	0.0	0.1	0.3	0.1
C.IV. Capital expenditure	3.1	5.3	3.8	2.8	3.6	5.0	5.1	3.5	2.3	2.8	1.5	0.8
Acquisition of fixed capital	0.4	0.3	0.3	0.5	0.4	0.5	0.3	0.3	0.3	0.3	0.8	0.5
Multi-purpose development projects	2.7	4.9	3.6	2.4	3.2	3.9	4.6	3.2	2.0	0.8	0.7	0.3
Capital Transfers	0.0	0.0	0.0	0.0	0.0	0.5	0.3	0.0	0.0	1.8	0.0	0.0
C.V. Net lending (domestic)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overall Balance	1.5	-0.1	0.0	0.7	0.7	1.0	-0.8	0.3	0.7	-3.8	-1.2	-1.5
Current Balance	-0.1	0.1	-1.1	0.0	0.8	2.5	-0.3	0.0	-0.9	-1.0	0.1	-0.8
Capital Balance	1.6	-0.2	1.2	0.7	-0.2	-1.5	-0.6	0.4	1.5	-2.8	-1.3	-0.7
Memo items:												
Nominal GDP	17.0	17.9	16.5	15.5	17.0	17.3	18.6	18.9	18.1	17.7	18.1	18.1
Total Revenue & Grants as % of GDP	89%	85%	81%	77%	73%	83%	74%	78%	86%	55%	61%	64%
Grants as % of GDP	75%	75%	72%	67%	62%	64%	67%	68%	72%	38%	48%	52%
Grants as % of Total Revenue	84%	88%	89%	87%	85%	78%	90%	86%	84%	69%	80%	82%
Tax Revenue as % of GDP	6%	6%	6%	7%	8%	9%	10%	8%	8%	7%	6%	7%
Total Expenditure and Net Lending as % of GDP	80%	85%	81%	73%	69%	77%	79%	77%	82%	76%	67%	72%
Current Expenditure as % of GDP	62%	56%	57%	54%	48%	48%	51%	58%	70%	60%	59%	67%
Capital Expenditure as % of GDP	18%	29%	23%	18%	21%	29%	28%	19%	13%	16%	8%	5%
Overall Balance as % of GDP	9%	-1%	0%	5%	4%	6%	-4%	2%	4%	-21%	-7%	-8%
Current Balance as % of GDP	-1%	1%	-7%	0%	5%	14%	-1%	0%	-5%	-5%	1%	-4%

Source : Kosrae State Audits and statistical estimates

Table 7e : Pohnpei Government Finances (GFS Format)

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06 est.
Revenues (\$ millions)												
A.I. Total revenue and grants	34.7	33.7	29.1	31.4	32.3	32.7	33.2	38.1	38.5	34.8	29.9	31.1
A.II. Total revenue	7.4	6.4	7.1	8.1	10.3	10.4	9.9	10.8	11.2	14.7	10.3	12.8
A.IV. Tax revenue	5.7	5.7	5.5	6.5	8.6	8.5	8.8	9.8	8.0	7.5	8.2	8.5
Wages and salary tax	1.8	1.5	1.6	1.3	2.2	2.3	2.4	2.7	2.1	1.8	1.5	1.9
Gross revenue tax	1.6	1.5	1.3	1.5	1.7	1.7	1.8	2.2	1.8	1.4	1.4	1.9
Import tax:Fuel	0.1	0.4	0.3	0.1	0.3	0.2	0.3	0.3	0.2	0.2	0.1	0.3
Import tax:All others	0.8	0.8	0.9	1.4	1.9	2.0	1.9	2.0	1.5	1.3	1.5	1.6
State tax revenue	1.3	1.5	1.4	2.3	2.4	2.4	2.4	2.4	2.4	2.7	3.5	2.8
Nontax revenue	1.8	0.7	1.6	1.5	1.7	1.9	1.1	1.1	3.2	7.2	2.2	4.3
Dividend and interest income	0.8	0.5	0.7	0.4	0.8	1.2	0.1	0.3	0.3	0.4	1.2	0.8
Other nontax revenues	0.9	0.2	0.9	1.2	1.0	0.8	1.0	0.7	2.9	6.8	1.0	3.5
A.VII. Grants	27.2	27.2	22.0	23.3	22.0	22.2	23.4	27.3	27.3	20.1	19.6	18.3
Grants from abroad	27.2	25.4	20.8	22.9	21.7	21.9	22.1	26.5	27.1	19.9	19.5	18.2
Current grants	19.1	17.2	16.5	17.2	16.1	15.6	15.8	18.4	19.0	19.9	19.5	18.2
Compact General	10.5	10.7	10.5	9.8	9.4	8.7	8.8	11.2	11.2	0.0	0.0	0.0
Compact Special	4.0	4.0	4.0	4.1	4.1	3.8	3.8	3.7	3.9	15.4	16.0	16.6
Other:Current	4.6	2.5	2.0	3.3	2.6	3.1	3.1	3.4	3.8	4.5	3.6	1.6
Capital grants	8.1	8.2	4.3	5.7	5.7	6.3	6.4	8.1	8.1	0.0	0.0	0.0
Compact CIP	7.6	7.7	4.1	5.0	5.4	6.3	6.4	8.1	8.1	0.0	0.0	0.0
Other:Capital	0.5	0.5	0.3	0.6	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Grants from national government	0.0	1.8	1.1	0.5	0.3	0.4	1.2	0.8	0.2	0.2	0.1	0.1
Current	0.0	1.8	1.1	0.5	0.3	0.4	1.2	0.8	0.2	0.2	0.1	0.1
Expenditures and Balances (\$ millions)												
C.I. Total expenditure and net lending	39.8	30.2	27.7	29.6	27.6	29.1	30.4	32.2	36.0	40.3	30.0	30.2
C.II. Total expenditure	39.8	30.2	27.7	29.6	27.6	29.1	30.4	32.2	36.0	40.3	30.0	30.2
C.III. Current expenditure	34.9	27.6	24.3	24.6	23.5	24.7	23.9	24.4	30.8	27.2	27.4	28.6
Expenditure on goods and services	31.6	25.8	22.6	22.1	22.8	22.2	23.7	24.1	30.7	27.1	27.0	28.2
Wages and salaries	17.7	17.9	15.7	14.1	14.1	13.8	13.6	14.1	15.2	15.5	15.8	16.7
Travel	1.0	0.5	0.6	0.6	0.6	0.6	0.7	0.8	0.7	0.7	0.7	1.1
Other	13.0	7.4	6.3	7.4	8.1	7.8	9.3	9.2	14.8	10.9	10.5	10.3
Interest payments	1.6	1.2	1.0	0.6	0.4	0.2	0.1	0.0	0.0	0.0	0.0	0.0
Subsidies	1.7	0.6	0.1	0.2	0.3	2.3	0.1	0.3	0.1	0.1	0.2	0.2
Transfers	0.0	0.0	0.5	1.8	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2
C.IV. Capital expenditure	4.9	2.7	3.5	5.0	4.1	4.4	6.5	7.8	5.2	13.1	2.6	1.6
Acquisition of fixed capital	0.6	0.5	0.6	1.2	0.7	0.9	1.6	1.0	0.7	0.9	0.8	1.0
Multi-purpose development projects	3.6	2.2	2.9	3.8	3.4	3.5	4.9	6.8	4.4	4.8	1.8	0.6
Capital Transfers	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.5	0.0	0.0
Overall Balance	-5.1	3.4	1.3	1.8	4.7	3.6	2.8	5.9	2.5	-5.5	-0.1	0.9
Current Balance	-8.3	-2.1	0.5	1.1	3.2	1.7	3.0	5.6	-0.4	7.6	2.5	2.5
Capital Balance	3.2	5.5	0.9	0.7	1.6	1.8	-0.2	0.3	2.9	-13.1	-2.6	-1.6
Memo items:												
Nominal GDP	95.2	95.7	87.7	92.1	91.6	95.2	95.8	100	100.9	102.4	105.7	108.9
Total Revenue & Grants as % of GDP	36%	35%	33%	34%	35%	34%	35%	38%	38%	34%	28%	29%
Grants as % of GDP	29%	28%	25%	25%	24%	23%	24%	27%	27%	20%	19%	17%
Grants as % of Total Revenue	79%	81%	76%	74%	68%	68%	70%	72%	71%	58%	66%	59%
Tax Revenue as % of GDP	6%	6%	6%	7%	9%	9%	9%	10%	8%	7%	8%	8%
Total Expenditure and Net Lending as % of GDP	42%	32%	32%	32%	30%	31%	32%	32%	36%	39%	28%	28%
Current Expenditure as % of GDP	37%	29%	28%	27%	26%	26%	25%	24%	31%	27%	26%	26%
Capital Expenditure as % of GDP	5%	3%	4%	5%	5%	5%	7%	8%	5%	13%	2%	1%
Overall Balance as % of GDP	-5%	4%	2%	2%	5%	4%	3%	6%	3%	-5%	0%	1%
Current Balance as % of GDP	-9%	-2%	1%	1%	3%	2%	3%	6%	0%	7%	2%	2%

Source : Pohnpei State Audits and statistical estimates

Table 7f : Yap Government Finances (GFS Format)

	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06 est.
Revenues (\$ millions)												
A.I. Total revenue and grants	25.4	26.5	24.7	29.8	26.9	26.2	24.0	24.6	22.8	15.5	21.7	19.6
A.II. Total revenue	8.1	8.4	7.7	7.9	7.5	8.0	6.3	6.4	4.4	5.1	5.3	5.7
A.IV. Tax revenue	2.5	3.3	2.8	3.1	3.6	4.7	3.8	3.2	2.7	3.9	4.0	4.0
Wages and salary tax	0.4	0.4	0.4	0.6	0.4	0.9	0.3	0.7	0.5	1.0	0.4	0.6
Gross revenue tax	0.5	0.6	0.6	0.4	0.9	1.2	1.5	0.7	0.4	0.7	0.7	0.9
Import tax:Fuel	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
Import tax:All others	0.3	0.5	0.4	0.7	0.7	1.2	1.1	0.9	0.5	0.7	1.1	0.9
State tax revenue	1.3	1.8	1.2	1.4	1.5	1.4	0.9	0.8	1.3	1.4	1.7	1.6
Nontax revenue	5.6	5.1	4.9	4.8	3.9	3.3	2.5	3.3	1.7	1.2	1.3	1.6
Dividend and interest income	3.4	3.7	3.9	3.8	2.6	1.6	1.8	0.9	0.0	0.0	0.0	0.0
Other nontax revenues	2.2	1.3	1.0	1.0	1.3	1.6	0.7	2.4	1.7	1.2	1.3	1.6
A.VII. Grants	17.3	18.1	17.1	21.9	19.4	18.2	17.7	18.1	18.4	10.4	16.3	13.9
Grants from abroad	16.1	16.6	15.2	16.1	16.0	16.0	15.2	17.4	17.6	10.2	15.9	13.6
Current grants	11.5	11.6	10.5	12.5	11.2	11.2	11.3	12.7	12.9	10.2	15.9	13.6
Compact General	7.2	7.3	5.8	5.9	5.9	5.9	6.0	7.6	7.6	0.0	0.0	0.0
Compact Special	2.9	2.9	2.9	2.9	2.9	2.8	2.8	2.8	2.7	6.7	8.9	10.0
Other:Current	1.5	1.4	1.8	3.7	2.4	2.5	2.5	2.3	2.6	3.5	7.0	3.6
Capital grants	4.6	5.0	4.7	3.6	4.8	4.8	3.9	4.7	4.7	0.0	0.0	0.0
Compact CIP	4.4	4.5	3.5	3.6	3.6	3.6	3.7	4.7	4.7	0.0	0.0	0.0
Other:Capital	0.2	0.5	1.2	0.0	1.2	1.1	0.2	0.0	0.0	0.0	0.0	0.0
Grants from national government	1.2	1.5	1.8	5.8	3.4	2.2	2.5	0.7	0.8	0.2	0.5	0.3
Current	1.1	1.0	1.3	1.3	1.4	1.3	2.4	0.7	0.0	0.0	0.2	0.3
Capital	0.1	0.5	0.5	4.5	2.0	0.9	0.1	0.0	0.8	0.2	0.2	0.0
Expenditures and Balances (\$ millions)												
C.I. Total expenditure and net lending	25.5	26.6	19.8	31.4	23.3	20.9	20.1	16.9	17.0	22.7	25.3	21.5
C.II. Total expenditure	25.5	26.6	19.8	31.4	23.3	20.9	20.1	16.9	17.0	22.7	25.3	21.5
C.III. Current expenditure	19.8	19.3	16.7	17.2	16.8	15.3	14.2	15.0	15.3	15.5	20.6	20.0
Expenditure on goods and services	15.3	14.0	13.4	12.7	13.3	13.3	13.4	14.0	14.7	15.0	20.3	19.4
Wages and salaries	7.0	7.3	6.7	6.1	5.6	5.3	5.6	6.0	6.3	6.2	7.2	8.4
Travel	1.0	0.9	0.9	0.9	0.9	0.9	1.1	1.4	0.8	0.9	1.0	1.0
Other	7.3	5.8	5.7	5.7	6.8	7.1	6.7	6.6	7.6	7.9	12.1	10.0
Interest payments	4.4	3.8	3.2	2.6	2.0	1.3	0.6	0.0	0.0	0.0	0.0	0.0
Subsidies	0.2	1.2	0.1	0.2	0.5	0.2	0.2	0.3	0.1	0.2	0.1	0.2
Transfers	0.0	0.3	0.0	1.7	1.1	0.6	0.0	0.7	0.6	0.3	0.2	0.4
C.IV. Capital expenditure	5.7	7.4	3.1	14.3	6.5	5.5	5.9	1.8	1.7	7.3	4.7	1.5
Acquisition of fixed capital	4.4	1.9	2.2	12.5	5.7	1.9	5.4	1.5	0.9	1.7	4.2	1.3
Multi-purpose development projects	1.3	5.5	0.9	1.0	0.7	3.7	0.5	0.3	0.8	0.7	0.5	0.3
Capital Transfers	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	4.9	0.0	0.0
C.V. Net lending (domestic)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Overall Balance	-0.1	-0.2	5.0	-1.6	3.6	5.3	3.9	7.7	5.7	-7.2	-3.6	-1.9
Current Balance	0.8	1.7	2.8	4.6	3.3	5.2	5.8	4.8	2.0	-0.2	0.9	-0.4
Capital Balance	-1.0	-1.8	2.2	-6.2	0.3	0.1	-1.9	2.9	3.8	-7.0	-4.5	-1.5
Memo items:												
Nominal GDP	31.2	33.5	33.5	38.8	36.5	38	39.2	36.8	40.5	37.5	41.3	40.5
Total Revenue & Grants as % of GDP	81%	79%	74%	77%	74%	69%	61%	67%	56%	41%	52%	48%
Grants as % of GDP	55%	54%	51%	56%	53%	48%	45%	49%	45%	28%	40%	34%
Grants as % of Total Revenue	68%	68%	69%	73%	72%	69%	74%	74%	81%	67%	75%	71%
Tax Revenue as % of GDP	8%	10%	8%	8%	10%	13%	10%	9%	7%	10%	10%	10%
Total Expenditure and Net Lending as % of GDP	82%	80%	59%	81%	64%	55%	51%	46%	42%	60%	61%	53%
Current Expenditure as % of GDP	63%	58%	50%	44%	46%	40%	36%	41%	38%	41%	50%	49%
Capital Expenditure as % of GDP	18%	22%	9%	37%	18%	15%	15%	5%	4%	19%	11%	4%
Overall Balance as % of GDP	0%	0%	15%	-4%	10%	14%	10%	21%	14%	-19%	-9%	-5%
Current Balance as % of GDP	3%	5%	8%	12%	9%	14%	15%	13%	5%	0%	2%	-1%

Source : Yap State Audits and statistical estimates