

Government Finance

The data in this chapter pertain to consolidated government (except when not available) instead of to central government operations, which were reported in previous volumes.

Definitions have been taken from the IMF's *Government Finance Statistics (GFS)*. For this volume, data are taken from country desks. When not available from country desks, data are taken from *GFS* and supplemented with data from IMF and World Bank staff reports, or from other national government sources. Data from various sources have been harmonized to produce a consistent and comparable time series.

The focus of this chapter is on the principal financial transactions of government—taxing, borrowing, spending, and lending—rather than on the production and consumption of goods and services, the use of labor, or other government activities. Spending covers both current and capital transactions.

The data comprise major government finance indicators—fiscal deficit or surplus, expenditure and lending minus repayments, revenue, grants, and domestic and foreign financing—expressed as a percentage of GDP. The chapter also includes information on the major components of revenue and expenditure by economic category, shown as percentages of total revenue and as a percentage of expenditure and lending minus repayments, respectively.

Measures of fiscal deficit or surplus are among the single most important indicators of government fiscal performance. The measure is usually calculated as the difference between total revenue (including grants) and total expenditure (including lending minus repayments). As such, it measures government net financing requirements. *GFS* methodology recommends grouping grants receipts with revenue because they can be spent without incurring an obligation for future payments but lists them separately because grants can sometimes be treated as financing items. Financing includes all government borrowing from others (at home and abroad) minus amortization (government repayment of its borrowing from others and changes in cash balances). Other measures of fiscal balance include the fiscal deficit or surplus without capital grants, which measures the government's ability to operate without foreign capital transfers, and the fiscal deficit or surplus, excluding interest payments from expenditure, referred to as the primary deficit or surplus.

Revenue is divided between taxes—unrequited compulsory payments to government—and nontax revenue. It includes only non-repayable receipts other than grants. Tax revenue is also classified according to the base upon which the tax is levied (for example, income and profits).

Expenditure is classified by economic category (such as wages, purchases, and interest payments). Lending minus repayments—government lending less repayment of past government lending—is grouped with expenditure, except in certain cases (see the technical notes at the end of this chapter).

The economic classification of expenditures (for example, on wages) is presented as a percentage of total expenditure and lending minus repayments, because lending minus repayments is itself a separate economic classification.

No attempt was made to reconcile *GFS* data in this chapter with the System of National Accounts (SNA). The fundamental difference between the two systems is that *GFS* focuses on government financial transactions, whereas the SNA considers government transactions as part of total demand and value added. (For

further discussion, see World Bank 1988b, box 2.1, p. 45.) Indicators calculated as ratios to GDP use GDP at purchaser values or market prices (see technical notes to Chapter 1). Because GDP at purchaser values includes import duties (and GDP at market prices includes indirect taxes), ratios for revenues tend to understate tax burdens, especially where such taxes are an important source of government revenue.

Fiscal year data are compared with the calendar year GDP data that correspond either to the second half of the fiscal year or to the calendar year in which most of the fiscal year falls. Fiscal years do not correspond to calendar years in Botswana, Cameroon, Egypt, Ethiopia, The Gambia, and Ghana (before 1982), and Kenya, Lesotho, Liberia, Malawi, Mauritius, Niger, Nigeria, Senegal, Sierra Leone, Sudan, Swaziland, Tanzania, Uganda, and Zimbabwe (after 1985).

7-1. Government deficit/surplus (including grants)

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	-4.7	-3.3	-2.9	-3.2	-3.6	-3.5	-1.9	-2.3	-2.7	-2.3	-4.5	-4.7	-2.8
excluding South Africa	..	-3.6	-1.8	-1.1	-2.2	-4.3	-4.5	-1.9	-2.8	-3.9	-2.5	..	-4.3	-2.8
excl. S.Africa & Nigeria	..	-4.9	-4.5	-3.4	-2.9	-3.2	-3.8	-3.8	-2.7	-3.5	-2.7	..	-4.4	-3.4
Angola	..	-20.1	-37.5	-16.1	-22.0	-7.9	-16.2	-6.1	0.6	-6.4	-6.4	..	-20.3	-13.1
Benin	..	-4.4	-4.6	-0.4	0.3	2.1	1.9	-1.8	-1.5	-2.2	-2.1	..	-5.9	-0.9
Botswana	..	6.6	3.0	4.7	5.4	2.1	-2.8	6.8	5.7	-3.2	-2.8	10.4	10.0	2.1
Burkina Faso	..	-3.1	-3.5	-0.5	-2.9	-2.9	-3.6	-3.9	-3.9	-4.6	-3.0	..	-3.4	-3.2
Burundi	-7.4	-2.2	-2.2	-7.4	-4.4	-5.3	-6.3	-2.9	-5.0	-1.4	-6.3	-9.3	-4.6	-4.6
Cameroon	0.4	-9.2	-3.2	-1.7	-1.2	-1.7	-3.2	1.4	1.5	1.6	2.0	0.5	-6.4	-0.5
Cape Verde	..	-14.0	-19.1	-17.2	-6.0	0.1	-9.9	-19.8	-4.8	-2.7	-3.5	-7.2	-6.7	-9.2
Central African Republic	..	-10.0	-5.1	-3.4	-2.3	-0.8	-1.9	-2.0	-0.2	0.3	4.1	..	-8.8	-1.2
Chad	..	-4.7	-4.4	-5.1	-3.9	-2.6	-6.0	-2.0	-0.9	-6.2	-6.1	..	-6.1	-4.1
Comoros	..	-13.8	-6.2	-5.2	-2.1	-3.5	-0.8	-1.5	-3.6	-5.1	-4.1	0.0	-5.8	-3.6
Congo, Dem. Rep. of	..	..	..	-4.2	-5.8	-6.2	-5.0	-6.0	-1.6	-2.3	-3.9	..	..	-4.4
Congo, Rep. of	..	-13.2	-8.2	-10.5	-8.9	-20.0	-5.9	1.1	-0.7	-8.1	0.4	7.1	-9.9	-6.8
Côte d'Ivoire	..	-5.9	-3.1	-1.4	-1.4	-1.5	-2.3	-0.8	1.4	-1.0	-2.0	..	-9.4	-1.3
Djibouti	..	-8.4	-8.0	-3.9	-4.3	0.9	-2.2	-1.8	..	..	..	..	-11.0	-3.2
Equatorial Guinea	..	-5.7	-6.3	-6.3	1.5	-5.7	-0.2	9.1	22.6	22.9	13.9	..	-5.7	5.7
Eritrea	..	-12.6	-23.7	-24.2	1.0	-38.3	-54.5	-41.9	-36.3	-32.1	-16.9	..	-7.3	-29.6
Ethiopia	..	-7.7	-3.9	-5.6	-1.4	-3.1	-7.1	-11.6	-4.2	-9.2	-8.4	-5.9	-6.6	-6.1
Gabon	..	-1.6	3.2	2.7	2.5	-14.4	-1.4	0.6	2.2	3.6	7.4	-36.9	-5.4	0.7
Gambia, The	..	-1.1	-6.3	-10.0	-7.8	-0.5	-3.5	-1.4	-13.9	-4.6	-4.7	-14.7	2.1	-5.9
Ghana	..	-8.9	-6.4	-9.5	-9.4	-6.5	-7.2	-6.6	-6.0	-3.1	-0.6	-2.3	-2.9	-6.2
Guinea	..	-3.6	-2.7	-3.0	-2.8	-0.3	-3.0	0.3	-5.3	-2.9	-3.8	..	-3.8	-2.6
Guinea-Bissau	..	-8.4	-1.4	-12.2	-9.7	-19.5	-9.0	-10.7	-10.2	-11.6	-12.3	-41.3	-13.9	-10.7
Kenya	-7.0	0.2	-1.5	0.2	-2.3	-1.4	0.0	-3.2	-5.2	-6.5	-3.6	-5.9	-3.8	-2.6
Lesotho	..	4.3	5.0	4.5	2.3	-1.8	-5.4	-3.4	-1.5	-3.9	-0.6	-5.4	-8.1	-0.5
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	-8.7	-5.3	-8.1	-2.4	-5.8	-2.8	-2.8	-4.3	-5.5	-4.1	1.7	-2.4	-4.6
Malawi	-11.6	-17.4	-4.8	-4.0	-5.3	-6.5	-4.6	-4.8	-7.5	-10.2	-9.6	-8.3	-7.1	-6.4
Mali	-14.9	-4.7	-1.9	-0.9	-0.4	-3.3	-3.5	-3.3	-4.7	-3.7	-1.3	-11.9	-4.6	-2.6
Mauritania	..	-0.5	1.2	7.4	5.1	3.6	4.7	3.6	-0.8	9.8	..	..	-7.4	4.3
Mauritius	-10.9	-2.4	-3.6	-7.2	-7.4	-3.9	-3.4	-3.8	-5.7	-6.1	-6.2	-10.5	-2.5	-5.3
Mozambique	-4.8	-4.9	-3.1	-3.1	-2.9	-2.2	-1.0	-6.0	-6.5	-8.2	-4.5	-8.7	-6.3	-4.2
Namibia	..	-2.0	-3.2	-5.2	-3.8	-3.7	-3.4	-1.9	-3.9	-3.7	-6.9	-5.3	-0.6	-4.0
Niger	..	-6.7	-2.7	-0.2	-2.7	-4.2	-5.1	-2.7	-2.4	-6.5	-5.2	-4.9	-5.0	-3.5
Nigeria	..	1.9	9.9	9.1	1.0	-9.3	-7.5	6.8	-3.3	-5.3	-1.4	..	1.9	0.0
Rwanda	..	-11.5	-2.4	-5.8	-2.5	-3.0	-4.0	0.7	-1.3	-1.9	-2.5	..	-7.6	-2.5
São Tomé and Príncipe	..	-43.0	-37.6	-32.3	-26.7	-24.9	-30.2	-21.1	-14.7	-12.4	-6.1	..	-19.6	-22.9
Senegal	-4.6	-1.9	0.0	-0.1	0.5	-0.3	-1.4	0.1	-2.5	-0.1	-1.4	-6.8	-1.8	-0.6
Seychelles	..	3.4	1.8	-19.0	-15.7	-27.0	-6.9	-12.8	-10.7	-19.4	-1.8	0.0	-3.7	-12.4
Sierra Leone	..	-5.5	-9.2	-4.9	-6.8	-10.4	-9.5	-9.3	-11.3	-9.8	-8.0	..	-14.3	-8.8
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	-18.0	-6.2	-5.2	-5.4	-4.5	-2.6	-2.0	-1.9	-1.5	-1.2	-2.1	-6.5	-5.1	-2.9
Sudan	..	-0.9	-0.9	-1.1	-0.6	-0.5	-0.7	-0.5	-0.8	-0.6	0.9	..	13.5	-0.5
Swaziland	..	-5.2	-1.7	-1.2	1.8	1.0	-1.0	-1.4	-2.7	-4.2	-3.2	..	-1.5	-1.4
Tanzania	..	1.6	-3.4	-1.9	1.0	-0.6	-1.4	-2.9	-1.5	-1.4	-2.1	-9.4	-1.0	-1.6
Togo	..	-11.5	-6.4	-4.5	0.8	-4.6	-3.1	-4.7	-0.4	-0.5	1.4	-2.1	-6.0	-2.4
Uganda	..	-3.9	-2.6	-1.9	-1.4	-0.5	-1.3	-9.6	-3.0	-5.3	-5.8	-2.1	-4.1	-3.5
Zambia	..	-6.5	-4.3	-0.5	-1.1	-5.2	-3.6	-5.9	-7.1	-5.6	-5.8	..	-8.4	-4.3
Zimbabwe	7.6	-6.7	-10.1	-7.7	-7.6	-2.5	-9.3	-21.1	-10.0	-4.8	-0.2	8.0	-7.1	-8.1
NORTH AFRICA	..	-2.3	-1.9	-0.7	-0.5	-1.9	-2.9	-0.5	-1.0	-1.6	-1.6	..	-6.3	-1.4
Algeria	-8.4	-4.4	-1.4	2.9	2.4	-3.9	-0.5	9.9	6.4	5.3	4.2	-9.5	-5.5	2.8
Egypt, Arab Rep.	..	-0.9	-0.3	-0.7	-0.3	-0.5	-3.6	-3.3	-4.5	-4.3	-4.1	..	-9.1	-2.4
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	-10.9	-3.8	-5.4	-3.5	-3.4	-2.7	-4.7	-6.2	-0.8	-3.4	-2.5	-0.8	-3.9	-3.6
Tunisia	0.9	-2.1	-4.2	-4.9	-3.9	-2.5	-2.2	-2.9	-2.7	-2.5	-2.1	-1.7	-2.7	-3.1
ALL AFRICA	..	-3.8	-2.7	-2.1	-2.2	-3.0	-3.3	-1.4	-1.8	-2.3	-2.0	..	-5.5	-2.3

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-2. Government deficit/surplus (excluding grants)

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	-6.2	-4.5	-4.1	-4.3	-4.8	-5.0	-3.2	-3.8	-4.0	-3.9	-5.5	-6.0	-4.2
excluding South Africa	..	-6.3	-4.0	-3.1	-4.2	-6.4	-7.1	-4.0	-5.5	-6.1	-5.1	..	-7.1	-5.1
excl. S.Africa & Nigeria	..	-8.1	-7.2	-5.8	-5.3	-5.7	-7.0	-6.4	-6.0	-6.2	-6.0	..	-7.0	-6.2
Angola	..	-20.1	-37.5	-19.3	-24.4	-11.3	-35.4	-8.4	-4.0	-9.3	-7.2	..	-20.3	-17.4
Benin	..	-7.0	-7.3	-4.3	-4.2	-1.0	-1.6	-3.5	-4.2	-3.3	-4.6	..	-10.9	-3.8
Botswana	..	5.2	2.5	4.4	4.9	1.5	-3.4	6.4	5.5	-3.4	-3.2	7.8	8.4	1.7
Burkina Faso	..	-9.9	-9.8	-8.2	-9.3	-9.2	-11.7	-11.1	-11.1	-9.9	-8.5	..	-8.1	-9.9
Burundi	-11.1	-4.7	-5.8	-9.7	-5.6	-6.3	-9.2	-6.1	-6.9	-5.7	-14.1	-13.4	-9.1	-7.7
Cameroon	0.4	-9.4	-3.3	-1.7	-1.2	-2.0	-3.4	1.4	1.0	1.3	1.4	0.5	-6.4	-0.7
Cape Verde	..	-29.2	-27.8	-22.2	-16.1	-14.3	-14.8	-25.9	-10.9	-11.5	-9.1	-45.0	-22.2	-16.9
Central African Republic	..	-15.0	-11.4	-5.0	-6.3	-8.6	-8.7	-9.3	-7.9	-7.8	-4.5	..	-13.7	-7.7
Chad	..	-14.2	-11.9	-11.2	-10.3	-7.5	-10.7	-7.6	-6.2	-12.8	-14.8	..	-14.1	-10.3
Comoros	..	-23.8	-17.9	-14.1	-11.1	-10.7	-7.4	-5.7	-8.0	-9.3	-6.3	-19.1	-20.4	-10.1
Congo, Dem. Rep. of	..	..	..	-4.2	-5.8	-6.2	-5.0	-6.0	-1.6	-2.4	-5.9	..	..	-4.6
Congo, Rep. of	..	-14.3	-9.2	-10.9	-9.0	-20.3	-6.3	0.8	-0.9	-8.3	-0.1	6.2	-10.2	-7.1
Côte d'Ivoire	..	-6.5	-4.4	-2.7	-2.7	-2.8	-3.3	-1.7	0.4	-2.0	-3.2	..	-9.6	-2.5
Djibouti	..	-13.4	-10.0	-5.7	-8.1	-7.9	-9.6	-10.4	..	..	..	..	-19.8	-8.6
Equatorial Guinea	..	-9.9	-8.9	-7.2	0.8	-6.4	-0.4	8.9	22.4	22.7	13.8	..	-9.9	5.1
Eritrea	..	-50.8	-48.4	-41.2	-17.3	-57.2	-71.1	-79.6	-71.3	-52.7	-52.8	..	-39.4	-54.6
Ethiopia	..	-11.1	-7.3	-8.5	-5.1	-5.6	-10.5	-13.8	-9.0	-13.9	-16.4	-8.0	-9.7	-10.0
Gabon	..	-2.0	3.2	2.7	2.5	-14.4	-1.4	0.6	2.2	3.6	7.4	-37.3	-5.8	0.7
Gambia, The	..	-4.2	-8.7	-12.2	-7.8	-2.4	-4.9	-3.6	-16.0	-9.1	-7.2	-14.7	-7.3	-8.0
Ghana	..	-12.4	-10.0	-12.1	-11.7	-10.3	-9.8	-10.0	-14.6	-8.1	-6.8	-3.1	-6.4	-10.4
Guinea	..	-7.2	-6.7	-6.2	-5.9	-3.2	-5.3	-2.0	-8.8	-4.7	-6.5	..	-7.3	-5.5
Guinea-Bissau	..	-23.1	-17.7	-21.2	-17.8	-19.5	-14.0	-24.9	-24.7	-17.7	-19.9	-50.5	-34.0	-19.7
Kenya	-9.5	-2.6	-2.7	-0.9	-3.2	-2.2	-0.7	-3.7	-7.9	-7.2	-5.0	-7.6	-6.1	-3.7
Lesotho	..	0.7	0.3	-0.3	-1.6	-4.5	-7.7	-5.6	-4.2	-7.6	-3.2	-8.9	-8.5	-3.8
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	-11.7	-8.2	-12.3	-7.7	-9.3	-6.4	-6.4	-8.2	-7.7	-9.2	1.0	-4.7	-8.4
Malawi	-15.9	-29.5	-13.0	-8.8	-8.6	-12.7	-11.2	-13.9	-14.5	-17.1	-19.7	-11.1	-11.4	-13.3
Mali	-35.4	-14.7	-9.4	-8.1	-6.2	-9.2	-8.8	-8.5	-9.0	-7.4	-5.7	-38.2	-10.9	-8.0
Mauritania	..	-3.4	-2.0	4.5	3.7	1.4	1.7	0.4	-4.8	7.5	..	..	-12.1	1.5
Mauritius	-10.9	-2.6	-4.0	-7.5	-7.4	-4.1	-3.5	-4.0	-5.9	-6.3	-6.4	-10.8	-3.0	-5.5
Mozambique	-6.7	-18.8	-12.9	-10.1	-12.2	-10.3	-12.7	-14.0	-21.2	-19.9	-15.1	-10.6	-15.0	-14.3
Namibia	..	-2.4	-3.5	-5.6	-4.0	-3.9	-3.7	-2.1	-4.1	-3.8	-7.0	-18.2	-5.9	-4.2
Niger	..	-12.5	-7.4	-5.1	-7.3	-8.6	-9.0	-7.5	-7.1	-7.8	-7.5	-8.3	-9.8	-7.5
Nigeria	..	1.9	9.9	9.1	1.0	-9.3	-7.5	6.8	-3.3	-5.3	-1.4	..	1.9	0.0
Rwanda	..	-12.4	-13.7	-13.2	-9.2	-8.3	-9.8	-8.9	-9.5	-9.1	-10.5	..	-12.7	-10.2
São Tomé and Príncipe	..	-60.5	-60.9	-55.8	-54.5	-34.6	-54.8	-43.7	-45.8	-42.9	-33.2	..	-37.0	-47.4
Senegal	-5.3	-6.1	-3.2	-4.4	-2.0	-3.3	-3.5	-2.0	-4.3	-1.9	-3.5	-7.7	-3.4	-3.1
Seychelles	..	2.7	1.3	-19.5	-16.0	-27.5	-7.6	-13.7	-11.1	-20.0	-1.8	0.0	-5.1	-12.9
Sierra Leone	..	-5.5	-9.2	-6.6	-7.4	-12.8	-14.9	-17.3	-17.7	-19.7	-17.2	..	-14.7	-13.6
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	-18.0	-6.2	-5.2	-5.4	-4.5	-2.7	-2.0	-1.9	-1.5	-1.2	-2.1	-6.5	-5.2	-3.0
Sudan	..	-2.2	-1.9	-1.5	-0.8	-0.6	-0.8	-0.7	-0.9	-0.8	0.9	..	10.7	-0.8
Swaziland	..	-5.9	-1.9	-1.5	1.6	0.5	-2.2	-2.6	-3.8	-5.5	-4.1	..	-2.4	-2.2
Tanzania	..	-1.7	-5.2	-3.9	-2.3	-3.4	-5.2	-7.2	-4.9	-5.4	-8.0	-12.2	-3.9	-5.0
Togo	..	-12.9	-7.7	-5.1	-0.6	-5.8	-4.6	-5.1	-0.9	-0.8	0.8	-5.6	-8.3	-3.3
Uganda	..	-10.7	-7.1	-6.1	-5.9	-5.7	-6.3	-15.4	-10.8	-12.3	-12.8	-2.7	-7.4	-9.2
Zambia	..	-11.8	-9.5	-6.6	-6.2	-11.8	-11.6	-11.6	-12.8	-13.9	-12.7	..	-12.7	-10.7
Zimbabwe	6.9	-8.6	-11.9	-9.0	-8.6	-4.2	-10.3	-22.2	-10.6	-4.8	-0.3	7.0	-8.4	-9.1
NORTH AFRICA	..	-3.0	-2.3	-1.0	-0.9	-2.2	-3.3	-0.7	-1.2	-1.8	-1.8	..	-7.4	-1.7
Algeria	-8.4	-4.4	-1.4	2.9	2.4	-3.9	-0.6	9.9	6.0	5.0	3.9	-9.5	-5.5	2.7
Egypt, Arab Rep.	..	-2.1	-1.2	-1.3	-0.9	-1.0	-4.2	-3.6	-4.6	-4.5	-4.4	..	-11.2	-2.9
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	-11.3	-4.0	-5.4	-3.5	-3.4	-2.7	-4.7	-6.2	-0.8	-3.4	-2.5	-2.6	-4.7	-3.6
Tunisia	0.9	-2.5	-4.5	-5.1	-4.2	-2.8	-2.6	-3.3	-3.0	-2.8	-2.3	-1.7	-2.7	-3.4
ALL AFRICA	..	-5.0	-3.7	-2.9	-3.0	-3.8	-4.3	-2.2	-2.8	-3.2	-3.1	..	-6.8	-3.2

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-3. Government primary deficit/surplus (-/+)

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	..	..	..	..	..	..	..	..	..	..	..	..	..
excluding South Africa	..	0.8	2.3	2.5	0.9	-1.1	-0.1	1.9	0.6	-0.4	0.6	..	-1.7	0.8
excl. S.Africa & Nigeria	..	-0.9	-0.5	0.3	0.3	0.1	-0.3	-0.7	0.0	-0.8	-0.1	..	-1.9	-0.2
Angola	..	-7.4	-26.6	-4.5	-16.5	-1.0	-7.2	-0.7	5.6	-3.1	-4.3	..	-14.9	-6.5
Benin	..	-1.2	-1.8	2.1	2.0	3.1	2.8	-0.9	-0.6	-1.4	-1.2	..	-2.9	0.4
Botswana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burkina Faso	..	-1.7	-2.1	0.3	-2.1	-2.1	-2.8	-3.0	-3.1	-3.9	-2.3	..	-2.1	-2.3
Burundi	-7.2	-0.7	-0.4	-5.6	-2.4	-2.9	-3.1	0.2	-1.8	1.8	-2.0	-8.7	-2.8	-1.8
Cameroon	0.7	-2.2	3.2	5.0	4.9	4.0	2.0	5.7	5.0	4.5	4.4	1.6	-3.4	4.3
Cape Verde	..	-13.0	-15.9	-13.6	-2.1	3.7	-8.6	-17.6	-2.6	0.1	-0.9	-7.2	-4.4	-6.4
Central African Republic	..	-7.6	-2.8	-1.5	-0.9	0.5	-0.5	-0.1	1.2	1.7	..	..	-6.9	-0.3
Chad	..	-3.5	-3.4	-4.0	-2.9	-1.7	-5.1	-1.0	-0.2	-5.3	-5.5	..	-5.5	-3.2
Comoros	..	-12.6	-5.2	-4.3	-1.1	-2.4	0.2	-0.5	-2.5	-4.0	-3.1	-22.0	-6.5	-2.5
Congo, Dem. Rep. of	..	..	..	-1.2	-3.3	-2.4	-2.9	-3.9	-0.3	0.9	-0.5	..	..	-1.7
Congo, Rep. of	..	-1.1	5.9	2.1	4.2	-6.1	5.7	8.1	6.7	0.3	6.0	7.1	-2.9	3.7
Côte d'Ivoire	..	-1.2	2.1	2.6	2.5	2.7	3.3	3.9	4.6	2.5	2.5	..	-2.1	3.0
Djibouti	..	-8.1	-7.4	-3.2	-3.8	1.3	-1.8	-1.0	..	..	..	..	-10.6	-2.7
Equatorial Guinea	..	1.4	-0.4	-2.4	2.9	-4.1	1.2	9.3	22.8	23.1	14.2	..	1.4	7.4
Eritrea	..	-12.5	-23.3	-23.3	2.0	-37.1	-52.6	-39.0	-32.8	-28.1	-13.2	..	-7.3	-27.5
Ethiopia	..	-4.3	-1.4	-3.2	0.8	-1.1	-5.1	-9.3	-2.2	-7.2	-6.2	-5.0	-5.0	-3.9
Gabon	..	5.1	11.3	8.6	8.3	-7.1	5.8	6.1	7.2	7.8	11.2	-34.5	0.1	6.6
Gambia, The	..	2.6	-2.5	-5.6	-2.6	4.9	1.5	3.2	-9.4	0.4	1.4	..	6.1	-1.0
Ghana	..	-4.4	-2.1	-4.4	-3.1	-1.4	-1.6	0.8	1.8	3.1	5.9	-1.1	-0.9	-0.1
Guinea	..	-2.0	-1.3	-1.7	-1.2	1.1	-1.5	2.0	-3.4	-1.3	-1.7	..	-1.5	-1.0
Guinea-Bissau	0.0	-3.0	5.2	-5.6	-4.2	-12.7	-2.6	-5.0	-1.8	-7.0	-7.6	-3.2	-9.4	-4.6
Kenya	-3.5	11.5	5.4	7.2	3.3	4.1	5.4	0.7	-2.1	-3.3	-0.3	-2.1	3.9	2.2
Lesotho	..	6.2	6.7	6.1	4.1	0.6	-2.4	0.7	1.8	-1.0	2.1	..	-4.5	2.1
Liberia	..	..	..	..	..	..	..	..	0.0	-0.2	1.6	..	..	0.5
Madagascar	..	-3.3	-0.2	-3.4	0.6	-3.1	-0.7	-0.5	-2.4	-3.3	-1.9	3.2	0.1	-1.6
Malawi	-8.3	-12.4	1.7	1.7	-2.0	-2.7	-1.1	-0.4	-2.1	-4.0	-0.3	-5.2	-2.2	-1.0
Mali	-10.5	-2.3	-0.5	0.2	0.6	-2.6	-2.6	-2.3	-3.9	-2.9	-0.5	-7.7	-2.8	-1.6
Mauritania	..	2.4	4.4	10.6	8.0	7.1	8.3	6.7	2.3	12.8	..	..	-4.3	7.5
Mauritius	..	0.3	-0.6	-4.1	-3.9	-0.1	0.1	-0.4	-1.3	-2.7	-1.9	-4.6	1.8	-1.7
Mozambique	-4.8	-3.8	-1.5	-1.6	-1.6	-1.2	-0.4	-5.8	-5.8	-6.7	-3.2	-8.7	-4.9	-3.1
Namibia	..	-1.1	-2.1	-3.8	-1.9	-1.3	-0.9	0.3	-1.8	-1.2	-4.2	-2.4	1.2	-1.9
Niger	..	-4.4	-0.4	1.4	-1.2	-2.6	-3.6	-1.0	-0.6	-5.0	-4.1	-2.8	-2.6	-1.9
Nigeria	..	7.5	13.6	11.4	3.5	-6.3	0.8	13.4	2.8	1.1	3.3	..	7.5	4.8
Rwanda	..	-7.0	0.0	-4.1	-1.2	-2.0	-3.2	1.6	-0.4	-0.9	-1.3	..	-5.4	-1.3
São Tomé and Príncipe	..	-32.0	-25.5	-22.3	-15.4	-12.5	-18.9	-14.5	-6.8	-5.2	-0.2	..	-10.9	-13.5
Senegal	-2.5	1.6	2.9	2.3	2.8	1.0	0.0	1.6	-1.6	1.0	-0.2	-4.3	1.1	1.1
Seychelles	..	11.8	12.3	-8.8	-5.7	-16.8	2.2	-5.4	-3.4	-10.8	6.5	..	4.3	-3.3
Sierra Leone	..	-3.0	-7.3	-2.8	-4.7	-5.6	-3.6	-3.0	-6.4	-3.5	-2.1	..	-8.5	-4.3
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sudan	..	..	..	..	..	0.2	0.1	0.7	..	0.7	2.5	..	..	0.8
Swaziland	..	-4.6	-1.1	-0.5	2.5	1.7	-0.2	-0.8	-1.9	-3.0	-2.0	..	-0.8	-0.6
Tanzania	..	0.5	-0.4	1.1	3.3	1.5	0.1	-1.2	0.1	-0.1	-1.2	-7.0	-0.2	0.3
Togo	..	-6.0	-2.8	-1.8	3.1	-2.3	-0.8	-2.7	1.5	1.3	3.0	4.0	-1.6	-0.2
Uganda	..	-2.4	-1.6	-0.9	-0.5	0.5	-0.4	-8.6	-1.9	-3.9	-4.3	-0.1	-2.8	-2.4
Zambia	..	5.2	3.8	4.2	5.2	-1.8	-0.8	-2.9	-4.5	-1.6	-1.9	..	1.3	0.0
Zimbabwe	-2.2	0.0	-0.7	0.7	-0.4	7.4	1.0	-4.5	0.5	0.3	0.9	-3.2	-1.9	0.6
NORTH AFRICA	..	4.2	3.8	4.9	4.6	2.8	..	4.3	3.7	2.8	2.7	..	0.2	3.7
Algeria	..	-1.6	1.7	6.4	6.3	0.1	..	14.0	10.6	8.6	7.1	..	0.3	6.9
Egypt, Arab Rep.	..	8.6	6.9	6.2	5.7	4.8	1.8	2.0	0.9	1.1	1.2	-22.6	-6.8	3.4
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	-8.5	1.9	0.6	1.9	2.1	2.4	0.8	-1.0	4.0	1.3	2.2	2.3	2.0	1.6
Tunisia	2.5	1.6	-0.2	-0.6	-0.4	0.6	1.1	0.4	0.2	0.1	0.4	0.1	0.4	0.2
ALL AFRICA	..	..	..	3.8	2.9	1.0	..	3.2	2.3	1.3	1.7	..	..	2.3

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-4. Government expenditure and lending minus repayments

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	28.8	27.4	26.6	27.1	25.4	27.2	26.7	27.4	26.6	26.8	26.6	28.8	26.8
excluding South Africa	..	24.9	23.3	21.8	23.2	24.5	28.0	28.0	29.1	28.2	27.6	..	27.2	26.0
excl. S.Africa & Nigeria	..	26.8	25.8	24.3	24.1	24.2	25.7	25.7	25.1	25.3	25.2	25.5	27.4	25.0
Angola	..	62.1	67.6	64.1	64.7	42.8	81.7	58.6	49.0	49.8	44.7	..	52.5	58.1
Benin	..	19.8	22.1	19.5	18.6	16.3	17.6	20.1	20.3	20.2	21.6	..	19.6	19.6
Botswana	..	37.3	33.9	33.6	33.9	37.5	40.5	40.0	39.9	41.5	43.3	35.8	36.2	38.2
Burkina Faso	..	20.3	20.1	19.5	21.3	22.2	25.4	23.0	22.2	21.6	20.9	..	19.0	21.8
Burundi	25.5	24.7	25.9	27.4	22.2	24.2	28.6	25.4	26.2	25.9	35.3	27.6	26.7	26.8
Cameroon	16.0	19.3	16.2	16.0	16.3	17.9	18.9	17.4	18.8	17.9	16.8	10.6	22.6	17.3
Cape Verde	..	52.6	51.7	42.9	40.4	36.6	41.1	46.7	32.7	34.5	31.6	67.4	41.2	39.8
Central African Republic	..	22.4	20.6	11.0	14.0	17.7	17.9	18.9	18.7	19.7	12.2	..	22.5	16.8
Chad	..	19.1	18.1	18.5	18.1	14.9	19.0	20.5	18.0	19.9	22.8	..	20.2	18.9
Comoros	..	38.3	31.1	26.5	24.9	22.1	19.2	15.8	22.0	26.0	22.4	36.8	34.1	23.3
Congo, Dem. Rep. of	..	..	..	9.6	10.9	12.1	9.5	11.1	7.9	10.3	13.6	..	..	10.6
Congo, Rep. of	..	36.7	32.8	38.4	37.5	42.9	32.8	25.5	31.6	35.5	29.3	28.4	35.3	34.0
Côte d'Ivoire	..	24.9	24.5	22.5	22.1	21.2	19.8	18.1	16.6	19.5	19.8	..	33.1	20.5
Djibouti	..	43.0	38.7	34.7	35.4	33.3	33.1	32.7	..	..	..	..	48.0	34.6
Equatorial Guinea	..	27.1	24.6	24.9	16.6	30.0	16.0	8.6	5.4	5.3	20.1	..	43.8	16.8
Eritrea	..	62.0	72.4	61.8	52.4	78.5	94.8	95.3	80.0	70.4	71.1	..	53.1	75.2
Ethiopia	..	25.0	24.7	26.9	24.2	24.3	30.1	32.6	28.6	34.1	35.9	25.4	26.5	29.0
Gabon	..	25.5	26.3	23.0	28.8	46.2	27.0	21.5	23.0	20.8	22.4	36.9	32.1	26.6
Gambia, The	..	25.1	27.2	31.1	26.9	23.2	22.7	22.1	31.1	25.4	22.9	35.9	28.9	25.8
Ghana	18.7	31.2	30.4	29.7	29.0	28.6	26.2	27.7	32.7	26.1	29.3	13.1	21.4	28.9
Guinea	..	17.6	17.7	16.5	17.4	14.4	16.1	12.9	20.1	16.7	17.0	..	21.0	16.5
Guinea-Bissau	..	35.5	30.4	33.7	33.1	25.0	31.3	44.1	41.5	33.0	35.5	54.2	47.2	34.2
Kenya	34.3	31.1	29.3	28.2	26.9	28.0	26.6	26.5	30.5	28.3	24.4	27.2	30.3	27.6
Lesotho	..	46.4	47.6	48.3	48.1	49.1	48.7	48.3	46.0	47.9	44.2	37.6	44.4	47.6
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	20.4	16.9	21.7	17.4	19.9	17.8	18.1	18.4	15.7	19.5	13.4	16.8	18.4
Malawi	35.7	49.0	31.7	24.9	23.0	29.3	29.7	30.9	32.8	36.3	42.2	29.2	32.2	31.2
Mali	108.2	27.2	23.5	23.5	23.6	25.0	26.1	22.3	23.7	21.9	21.0	106.8	25.8	23.4
Mauritania	..	27.7	24.8	24.0	22.7	25.0	25.8	25.1	25.1	31.4	..	..	35.5	25.5
Mauritius	32.9	23.5	23.3	24.6	27.0	23.6	24.0	24.6	23.9	24.5	26.5	32.5	25.1	24.7
Mozambique	20.1	30.5	24.2	20.7	23.9	21.6	24.7	27.3	34.6	34.1	29.4	26.7	27.0	26.7
Namibia	..	32.4	34.4	35.3	35.9	35.9	37.2	35.8	35.7	35.7	37.6	41.6	37.0	35.9
Niger	..	18.6	14.7	12.9	15.7	17.8	17.8	16.7	16.7	18.4	17.4	19.2	19.2	16.5
Nigeria	..	16.6	12.7	10.6	19.0	25.5	38.2	38.6	47.0	41.5	38.3	..	16.6	30.2
Rwanda	..	16.0	20.5	22.5	19.6	18.9	19.6	18.7	20.9	21.3	24.1	..	21.4	20.7
São Tomé and Príncipe	..	73.8	77.5	69.3	70.1	59.6	69.8	61.5	61.5	58.5	49.3	..	57.2	64.1
Senegal	27.4	21.0	19.6	21.0	19.0	20.1	20.9	20.0	22.1	20.8	22.6	26.8	20.7	20.7
Seychelles	..	50.6	47.1	61.7	57.7	64.7	48.4	49.5	46.0	56.6	48.0	0.0	53.3	53.3
Sierra Leone	..	17.3	18.0	16.9	13.0	20.1	22.0	28.7	31.7	34.2	32.0	..	25.4	24.1
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	24.1	34.0	33.0	33.3	32.6	26.7	26.0	24.8	25.1	24.4	25.7	26.4	30.6	28.0
Sudan	..	14.3	10.6	7.4	7.2	7.4	8.4	11.2	11.4	12.4	15.1	26.5	21.2	10.1
Swaziland	..	32.9	29.7	30.1	27.7	28.8	31.4	30.3	30.7	30.9	29.4	..	31.1	29.9
Tanzania	..	15.6	16.2	15.8	14.4	14.5	15.9	17.8	16.2	16.5	19.3	30.9	17.9	16.3
Togo	40.5	25.1	22.6	20.0	18.0	20.2	17.6	17.4	15.7	13.1	14.4	34.9	29.0	17.7
Uganda	..	19.3	17.2	16.6	17.2	16.3	17.9	26.7	21.6	24.4	24.9	13.7	14.4	20.3
Zambia	..	31.9	29.3	27.3	26.1	30.6	29.3	31.0	32.1	31.8	30.6	..	32.0	29.8
Zimbabwe	4.2	33.1	38.6	34.5	37.4	35.7	38.1	49.6	37.9	36.0	23.8	11.4	34.9	36.8
NORTH AFRICA	..	32.0	30.0	29.0	28.6	28.3	29.8	29.1	30.7	30.2	30.2	..	34.4	29.6
Algeria	46.2	33.5	31.6	29.2	31.2	31.7	30.5	29.4	35.4	35.9	37.4	47.8	35.5	32.5
Egypt, Arab Rep.	..	32.2	28.6	27.8	26.1	25.3	28.4	27.2	27.8	27.5	27.2	..	38.1	27.3
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	32.2	28.2	29.3	28.1	29.8	30.0	31.9	32.4	31.4	29.2	28.1	24.6	27.7	30.0
Tunisia	27.9	33.8	34.5	35.5	32.6	32.0	31.5	31.9	32.0	31.2	30.8	32.3	31.5	32.4
ALL AFRICA	..	30.0	28.5	27.5	27.7	26.5	28.2	27.6	28.7	28.0	28.1	..	31.1	27.9

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-5. Government interest payments

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	..	..	..	..	..	..	..	..	..	..	..	..	..
excluding South Africa	..	5.3	4.5	3.9	3.5	3.4	4.4	4.0	3.7	3.4	2.9	3.3	4.9	3.8
excl. S.Africa & Nigeria	..	5.2	4.7	4.3	3.7	3.5	3.5	3.5	3.2	2.7	2.5	3.1	4.0	3.5
Angola	..	12.7	10.9	11.6	5.6	6.9	9.0	5.4	5.0	3.3	2.2	..	5.4	6.7
Benin	..	3.2	2.8	2.4	1.7	1.0	0.9	0.9	0.9	0.8	0.8	..	2.5	1.4
Botswana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burkina Faso	..	1.4	1.3	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.6	1.1	0.9
Burundi	0.2	1.5	1.8	1.8	2.0	2.4	3.2	3.1	3.2	3.2	4.3	0.7	1.8	2.8
Cameroon	0.3	7.0	6.4	6.7	6.1	5.7	5.2	4.4	3.6	2.9	2.5	0.6	3.0	4.8
Cape Verde	..	1.0	3.2	3.6	3.9	3.6	1.3	2.2	2.2	2.8	2.6	0.0	1.1	2.8
Central African Republic	..	2.4	2.3	1.9	1.3	1.3	1.4	1.9	1.4	1.4	..	..	1.8	1.6
Chad	..	1.2	1.0	1.0	1.0	0.8	0.9	1.0	0.8	0.9	0.6	..	0.6	0.9
Comoros	..	1.2	0.9	1.0	1.0	1.1	1.0	1.0	1.1	1.0	1.0	0.0	0.7	1.0
Congo, Dem. Rep. of	..	..	..	3.0	2.6	3.8	2.2	2.1	1.3	3.2	3.4	..	..	2.7
Congo, Rep. of	..	12.1	14.1	12.6	13.1	13.9	11.6	6.9	7.4	8.4	5.7	0.0	7.0	10.4
Côte d'Ivoire	0.0	7.2	6.3	5.2	4.4	3.8	3.9	4.1	3.3	3.3	2.7	1.6	8.7	4.1
Djibouti	..	0.3	0.6	0.7	0.5	0.3	0.3	0.7	..	..	..	..	0.4	0.5
Equatorial Guinea	..	7.1	5.9	3.9	1.4	1.7	1.4	0.3	0.2	0.2	0.2	..	6.5	1.7
Eritrea	..	0.1	0.5	0.8	1.0	1.2	1.9	2.9	3.5	4.0	3.7	..	0.0	2.2
Ethiopia	..	3.4	2.5	2.4	2.2	1.9	2.1	2.3	2.0	1.9	2.1	0.9	1.6	2.2
Gabon	..	6.7	8.1	5.9	5.8	7.3	7.2	5.5	5.0	4.3	3.8	2.4	5.6	5.9
Gambia, The	..	3.7	3.8	4.4	5.1	5.3	5.0	4.6	4.5	5.0	6.1	..	4.0	4.9
Ghana	..	4.4	4.2	5.1	6.3	5.1	5.6	7.5	7.8	6.1	6.5	1.3	2.1	6.0
Guinea	..	1.6	1.4	1.3	1.6	1.4	1.6	1.7	1.9	1.7	2.1	..	2.3	1.6
Guinea-Bissau	0.0	5.4	6.7	6.6	5.5	6.8	6.4	5.7	8.4	4.6	4.7	0.1	4.4	6.1
Kenya	3.5	11.2	6.8	7.0	5.6	5.5	5.4	3.9	3.1	3.2	3.3	3.7	7.8	4.9
Lesotho	..	1.9	1.7	1.6	1.8	2.4	3.0	4.2	3.4	2.9	2.7	..	3.6	2.6
Liberia	..	..	..	..	..	..	..	..	0.7	0.9	1.1	..	..	0.9
Madagascar	..	5.4	5.1	4.7	3.0	2.7	2.1	2.3	2.0	2.2	2.2	1.5	2.5	2.9
Malawi	3.2	5.1	6.5	5.7	3.2	3.8	3.5	4.4	5.4	6.2	9.4	4.2	4.8	5.3
Mali	4.4	2.4	1.4	1.1	1.0	0.8	1.0	0.9	0.8	0.8	0.7	5.9	1.8	0.9
Mauritania	..	2.9	3.2	3.2	3.0	3.5	3.6	3.1	3.2	3.1	..	..	3.1	3.2
Mauritius	..	2.7	3.0	3.2	3.4	3.7	3.5	3.4	4.4	3.3	4.3	5.8	4.3	3.6
Mozambique	0.0	1.1	1.6	1.4	1.3	1.0	0.6	0.2	0.7	1.5	1.3	0.0	1.4	1.1
Namibia	..	0.9	1.1	1.5	1.9	2.4	2.5	2.2	2.1	2.4	2.6	2.8	1.8	2.1
Niger	..	2.3	2.3	1.7	1.5	1.6	1.6	1.7	1.8	1.5	1.1	2.1	2.4	1.6
Nigeria	1.4	5.6	3.7	2.3	2.4	3.1	8.3	6.5	6.1	6.4	4.7	1.7	8.5	4.8
Rwanda	0.2	4.5	2.3	1.6	1.2	0.9	0.8	0.9	0.8	1.0	1.2	0.4	1.6	1.2
São Tomé and Príncipe	..	11.0	12.0	10.0	11.3	12.4	11.3	6.7	7.9	7.2	5.8	..	8.7	9.4
Senegal	2.0	3.5	2.9	2.4	2.3	1.3	1.5	1.5	0.9	1.1	1.2	2.5	2.9	1.7
Seychelles	..	8.3	10.5	10.2	10.0	10.2	9.1	7.4	7.3	8.6	8.2	..	8.0	9.1
Sierra Leone	2.0	2.4	1.9	2.1	2.1	4.8	5.8	6.3	4.9	6.4	5.9	2.3	5.9	4.5
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sudan	..	..	..	..	..	0.7	0.8	1.2	..	1.3	1.6	..	..	1.1
Swaziland	..	0.6	0.6	0.7	0.6	0.7	0.8	0.7	0.9	1.2	1.2	..	0.7	0.8
Tanzania	..	2.2	3.0	3.0	2.4	2.1	1.5	1.7	1.5	1.3	0.9	2.4	2.2	1.9
Togo	..	5.5	3.5	2.8	2.3	2.3	2.3	1.9	1.9	1.7	1.6	7.2	4.4	2.3
Uganda	..	1.5	1.0	1.0	1.0	1.0	0.9	1.1	1.1	1.4	1.5	2.0	1.3	1.1
Zambia	..	11.6	8.1	4.8	6.3	3.4	2.8	3.0	2.5	4.1	3.9	..	9.6	4.3
Zimbabwe	1.2	6.7	9.4	8.5	7.1	9.9	10.3	16.6	10.6	5.1	1.2	2.6	5.2	8.7
NORTH AFRICA	..	6.6	5.7	5.6	5.2	4.7	..	4.8	4.7	4.5	4.3	..	5.0	4.9
Algeria	..	2.8	3.1	3.5	4.0	4.0	..	4.0	4.2	3.3	2.9	..	2.1	3.6
Egypt, Arab Rep.	..	9.4	7.3	7.0	6.0	5.3	5.4	5.3	5.4	5.4	5.4	0.0	5.0	5.8
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	2.4	5.7	6.0	5.4	5.4	5.2	5.5	5.3	4.8	4.6	4.7	4.1	5.9	5.2
Tunisia	1.6	3.7	4.0	4.3	3.4	3.1	3.4	3.3	2.9	2.7	2.4	1.8	3.0	3.3
ALL AFRICA	..	..	..	4.8	4.4	4.1	..	4.4	4.3	4.0	3.7	..	..	4.2

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-6. Government revenue (excluding grants)

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	22.5	22.9	22.6	22.8	20.6	22.2	23.5	23.6	22.6	22.9	21.2	22.3	22.6
excluding South Africa	..	18.6	19.3	18.7	19.0	18.1	20.9	24.0	23.6	22.2	22.4	..	19.9	20.9
excl. S.Africa & Nigeria	..	18.7	18.5	18.5	18.7	18.5	18.7	19.2	19.1	19.0	19.1	19.3	20.3	18.8
Angola	..	42.1	30.1	44.8	40.3	31.6	46.4	50.2	45.1	40.5	37.5	..	32.2	40.7
Benin	..	12.8	14.8	15.2	14.5	15.3	16.0	16.6	16.2	16.9	17.0	14.2	8.7	15.8
Botswana	..	42.5	36.4	38.0	38.8	39.0	37.1	46.3	45.3	38.1	40.1	43.5	44.7	39.9
Burkina Faso	..	10.3	10.3	11.3	11.9	13.1	13.7	11.8	11.1	11.6	12.4	8.6	10.1	11.9
Burundi	14.4	20.1	20.1	17.7	16.6	17.9	19.5	19.3	19.3	20.3	21.1	14.2	17.6	19.1
Cameroon	16.3	9.9	12.9	14.3	15.1	15.9	15.5	18.8	19.8	19.2	18.2	11.1	16.2	16.6
Cape Verde	..	23.4	23.9	20.7	24.3	22.4	26.4	20.8	21.9	23.1	22.5	22.4	18.0	22.9
Central African Republic	..	7.5	9.2	6.1	7.7	9.1	9.2	9.7	10.8	12.0	7.7	..	8.8	9.0
Chad	..	4.9	6.2	7.3	7.8	7.4	8.3	12.9	11.9	7.1	8.1	3.6	5.8	8.6
Comoros	..	14.5	13.2	12.3	13.8	11.4	11.7	10.1	14.0	16.7	16.1	17.6	13.7	13.3
Congo, Dem. Rep. of	..	..	..	5.4	5.0	5.9	4.5	5.1	6.2	7.9	7.7	..	..	6.0
Congo, Rep. of	..	22.4	23.6	27.5	28.5	22.6	26.5	26.3	30.7	27.2	29.1	34.6	25.1	26.9
Côte d'Ivoire	..	18.3	20.1	19.8	19.4	18.4	16.4	16.4	17.0	17.5	16.7	30.0	23.4	18.0
Djibouti	..	29.5	28.7	28.9	27.3	25.3	23.5	22.3	..	..	..	..	28.3	26.0
Equatorial Guinea	..	17.3	15.7	17.7	17.4	23.6	15.5	17.6	27.8	28.0	33.8	..	17.3	21.9
Eritrea	..	11.1	24.0	20.6	35.1	21.3	23.8	15.7	8.7	17.7	18.3	..	13.7	20.6
Ethiopia	..	13.9	17.4	18.4	19.0	18.7	19.6	18.8	19.6	20.2	19.5	17.4	16.8	19.0
Gabon	..	23.5	29.5	25.7	31.3	31.8	25.6	22.1	25.2	24.4	29.8	-0.3	26.3	27.3
Gambia, The	..	20.9	18.5	18.8	19.1	20.8	17.9	18.5	15.1	16.3	15.7	21.2	21.6	17.9
Ghana	..	18.7	20.4	17.6	17.3	18.3	16.4	17.7	18.1	18.0	22.5	8.0	14.9	18.5
Guinea	..	10.4	11.0	10.3	11.5	11.2	10.8	10.9	11.3	12.0	10.5	..	13.7	11.0
Guinea-Bissau	0.0	12.4	12.7	12.5	15.3	5.4	17.3	19.2	16.8	15.3	15.6	0.7	13.2	14.4
Kenya	24.8	28.5	26.6	27.3	23.7	25.8	25.9	22.8	22.6	21.2	19.4	19.6	24.2	23.9
Lesotho	..	47.0	48.0	48.0	46.5	44.6	40.9	42.7	41.9	40.3	41.0	31.7	35.9	43.8
Liberia	..	..	..	..	..	..	..	..	12.1	10.2	8.3	..	..	10.2
Madagascar	..	8.8	8.8	9.4	9.7	10.6	11.4	11.7	10.1	8.0	10.3	14.4	12.2	10.0
Malawi	19.8	19.5	18.7	16.1	14.4	16.6	18.4	17.1	18.3	19.2	22.6	18.1	20.8	17.9
Mali	72.8	12.5	14.1	15.4	17.4	15.8	17.3	13.8	14.7	14.5	15.2	68.6	14.9	15.4
Mauritania	..	24.3	22.8	28.5	26.4	26.4	27.4	25.5	20.3	38.9	..	..	23.3	27.0
Mauritius	22.0	20.8	19.3	17.1	19.6	19.5	20.5	20.7	18.0	18.2	20.1	21.8	22.1	19.2
Mozambique	13.4	11.8	11.3	10.6	11.6	11.3	12.0	13.2	13.3	14.2	14.3	16.1	12.0	12.4
Namibia	0.0	30.0	30.9	29.8	31.9	32.0	33.6	33.7	31.6	31.9	30.6	14.0	31.2	31.8
Niger	..	6.0	7.2	7.8	8.4	9.1	8.8	9.3	9.6	10.6	9.9	11.0	9.4	9.0
Nigeria	..	18.5	22.6	19.7	20.0	16.2	30.7	45.4	43.7	36.2	37.0	..	18.6	30.2
Rwanda	..	3.6	6.8	9.3	10.4	10.6	9.9	9.7	11.5	12.2	13.5	9.0	9.6	10.4
São Tomé and Príncipe	..	13.3	16.5	13.4	15.6	25.0	14.9	17.8	15.7	15.5	16.0	..	20.2	16.7
Senegal	22.1	14.9	16.4	16.6	16.9	16.8	17.3	18.1	17.8	18.9	19.1	19.1	17.2	17.6
Seychelles	..	53.3	48.4	42.2	41.6	37.2	40.8	35.7	34.9	36.5	46.2	0.0	48.2	40.4
Sierra Leone	..	11.8	8.9	10.3	5.6	7.4	7.1	11.4	14.1	14.5	14.8	..	10.7	10.5
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	6.0	27.8	27.8	27.9	28.1	24.1	24.0	22.9	23.5	23.3	23.6	19.9	25.3	25.0
Sudan	..	12.0	8.7	6.0	6.4	6.7	7.6	10.4	10.5	11.6	16.0	..	30.0	9.3
Swaziland	..	27.0	27.7	28.6	29.3	29.3	29.2	27.7	26.9	25.4	25.3	..	28.7	27.7
Tanzania	..	13.9	11.0	11.9	12.2	11.1	10.7	10.6	11.2	11.0	11.4	18.6	14.0	11.2
Togo	..	12.2	14.9	14.9	17.4	14.4	13.0	12.3	14.8	12.3	15.2	28.1	20.7	14.4
Uganda	..	8.6	10.1	10.5	11.3	10.6	11.6	11.3	10.8	12.2	12.1	11.1	6.9	11.2
Zambia	..	20.1	19.8	20.7	19.9	18.8	17.7	19.4	19.3	17.9	17.9	..	19.4	19.0
Zimbabwe	11.1	24.5	26.7	25.5	28.7	31.4	27.8	27.4	27.3	31.1	23.5	18.5	26.6	27.7
NORTH AFRICA	..	28.9	27.7	28.0	27.7	26.1	26.6	28.4	29.5	28.4	28.3	..	27.0	27.8
Algeria	37.9	29.1	30.2	32.2	33.5	27.8	29.9	39.3	41.3	40.9	41.2	38.3	30.0	35.2
Egypt, Arab Rep.	..	30.0	27.3	26.5	25.2	24.3	24.2	23.6	23.2	23.0	22.8	..	26.9	24.4
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	20.9	24.2	23.9	24.6	26.4	27.3	27.2	26.2	30.6	25.8	25.6	22.0	22.9	26.4
Tunisia	28.8	31.3	30.0	30.3	28.4	29.1	28.9	28.6	29.0	28.5	28.5	30.6	28.8	29.0
ALL AFRICA	..	25.0	24.8	24.6	24.7	22.7	23.9	25.4	25.8	24.8	25.0	..	24.1	24.6

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-7. Grants to government

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	0.4	1.5	1.2	1.1	1.2	1.2	1.5	1.2	1.6	1.3	1.6	0.5	1.2	1.3
excluding South Africa	0.7	2.6	2.1	2.0	2.0	2.1	2.6	2.1	2.7	2.2	2.7	0.9	2.0	2.3
excl. S.Africa & Nigeria	0.9	3.2	2.6	2.4	2.4	2.5	3.2	2.6	3.3	2.7	3.3	1.1	2.5	2.8
Angola	..	0.0	0.0	3.2	2.4	3.3	19.1	2.2	4.6	2.9	0.8	..	0.0	4.3
Benin	0.0	2.6	2.7	3.9	4.5	3.1	3.5	1.7	2.6	1.1	2.5	1.1	4.5	2.8
Botswana	0.0	1.4	0.5	0.3	0.5	0.6	0.6	0.4	0.2	0.2	0.3	0.3	1.6	0.4
Burkina Faso	0.0	6.9	6.4	7.7	6.4	6.3	8.2	7.3	7.2	5.3	5.5	0.7	4.8	6.7
Burundi	3.7	2.4	3.6	2.2	1.2	0.9	2.8	3.3	1.9	4.3	7.9	2.0	4.5	3.1
Cameroon	0.0	0.1	0.0	0.0	0.0	0.3	0.2	0.0	0.5	0.3	0.6	0.0	0.0	0.2
Cape Verde	0.0	15.2	8.7	5.0	10.1	14.4	4.9	6.1	6.1	8.8	5.6	3.8	16.2	7.7
Central African Republic	0.0	4.9	6.3	1.5	4.0	7.8	6.8	7.3	7.8	8.1	8.6	0.0	2.5	6.5
Chad	0.0	9.5	7.5	6.2	6.4	5.0	4.7	5.6	5.2	6.6	8.6	0.8	8.1	6.2
Comoros	0.0	10.0	11.7	8.9	9.0	7.3	6.6	4.2	4.4	4.2	2.3	3.8	14.6	6.5
Congo, Dem. Rep. of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	2.0	0.0	0.0	0.2
Congo, Rep. of	0.0	1.1	1.0	0.3	0.1	0.3	0.4	0.3	0.2	0.2	0.5	0.2	0.2	0.4
Côte d'Ivoire	0.0	0.6	1.3	1.3	1.3	1.3	1.0	0.9	1.0	1.0	1.2	0.0	0.2	1.2
Djibouti	..	5.0	2.0	1.8	3.8	8.8	7.4	8.6	..	..	..	..	2.9	5.4
Equatorial Guinea	..	4.2	2.6	0.9	0.7	0.7	0.2	0.1	0.2	0.2	0.1	0.0	12.2	0.6
Eritrea	..	38.2	24.7	17.0	18.4	18.9	16.5	37.7	35.0	20.6	35.9	..	32.1	25.0
Ethiopia	..	3.5	3.3	2.9	3.7	2.5	3.4	2.3	4.8	4.7	8.0	2.1	3.1	4.0
Gabon	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0
Gambia, The	0.0	3.1	2.4	2.2	0.0	2.0	1.3	2.3	2.1	4.4	2.5	0.0	9.4	2.1
Ghana	0.1	3.5	3.6	2.6	2.3	3.8	2.6	3.4	8.6	5.0	6.2	0.1	3.5	4.2
Guinea	..	3.6	4.0	3.2	3.1	2.9	2.3	2.3	3.4	1.8	2.8	..	3.5	2.9
Guinea-Bissau	0.0	14.7	16.3	9.0	8.1	0.0	5.0	14.2	14.5	6.1	7.6	1.8	20.1	9.0
Kenya	2.5	2.8	1.2	1.1	0.9	0.8	0.7	0.5	2.7	0.7	1.4	1.1	2.3	1.1
Lesotho	0.0	3.6	4.7	4.8	3.9	2.7	2.3	2.1	2.6	3.7	2.5	1.0	0.4	3.3
Liberia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.0	0.6	0.0	0.0	0.2
Madagascar	0.0	3.0	2.9	4.2	5.3	3.5	3.6	3.6	3.9	2.2	5.1	0.1	2.3	3.8
Malawi	4.3	12.1	8.2	4.8	3.3	6.1	6.6	9.1	7.0	6.9	10.0	2.2	4.3	6.9
Mali	20.5	10.0	7.5	7.2	5.8	5.9	5.3	5.2	4.3	3.7	4.4	26.3	6.3	5.5
Mauritania	0.0	2.9	3.2	2.9	1.4	2.2	3.1	3.2	4.0	2.3	0.0	0.0	4.7	2.5
Mauritius	0.0	0.2	0.4	0.3	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.5	0.2
Mozambique	1.8	13.8	9.8	7.0	9.3	8.1	11.7	8.0	14.8	11.8	10.6	1.9	8.7	10.1
Namibia	0.0	0.4	0.3	0.3	0.1	0.2	0.3	0.3	0.2	0.1	0.1	7.8	5.3	0.2
Niger	0.0	5.8	4.7	4.9	4.6	4.4	3.9	4.8	4.7	1.2	2.3	0.3	4.9	3.9
Nigeria	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	0.0
Rwanda	0.0	0.9	11.3	7.4	6.8	5.3	5.8	9.7	8.2	7.2	8.1	1.6	4.3	7.7
São Tomé and Príncipe	0.0	17.5	23.4	23.5	27.8	9.7	24.6	22.6	31.1	30.5	27.2	0.0	15.6	24.5
Senegal	0.7	4.2	3.3	4.3	2.6	3.0	2.1	2.1	1.8	1.8	2.1	0.5	1.6	2.5
Seychelles	0.0	0.8	0.6	0.5	0.3	0.4	0.7	0.9	0.4	0.7	0.0	0.0	0.7	0.5
Sierra Leone	1.0	0.0	0.0	1.7	0.6	2.4	5.4	8.0	6.4	9.8	9.2	0.4	0.4	4.8
Somalia	0.0	..	..	..	..	..	..	..	..	..	..	0.0	0.0	..
South Africa	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Sudan	0.0	1.3	0.9	0.3	0.2	0.1	0.1	0.2	0.1	0.2	0.0	0.0	1.4	0.2
Swaziland	0.0	0.7	0.3	0.3	0.3	0.5	1.1	1.2	1.1	1.2	1.0	0.0	0.4	0.8
Tanzania	..	3.3	1.8	2.0	3.2	2.8	3.7	4.2	3.5	4.1	5.8	2.8	3.0	3.5
Togo	1.5	1.4	1.4	0.5	1.4	1.2	1.5	0.5	0.5	0.3	0.6	1.4	2.4	0.9
Uganda	0.0	6.8	4.5	4.2	4.5	5.3	5.0	5.8	7.9	7.0	7.0	0.1	3.3	5.7
Zambia	0.0	5.3	5.2	6.1	5.1	6.6	8.0	5.7	5.7	8.3	6.9	0.0	4.3	6.4
Zimbabwe	0.7	1.9	1.8	1.3	1.1	1.7	1.0	1.1	0.6	0.1	0.1	0.5	1.3	1.0
NORTH AFRICA	0.1	0.7	0.5	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.9	0.3
Algeria	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.4	0.3	0.3	0.0	0.0	0.1
Egypt, Arab Rep.	0.0	1.3	0.9	0.6	0.6	0.5	0.6	0.4	0.2	0.2	0.2	0.0	1.6	0.5
Libya	0.0	..	..	..	..	..	..	..	..	..	..	0.0	0.0	..
Morocco	0.5	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	0.8	0.0
Tunisia	0.0	0.4	0.3	0.2	0.3	0.4	0.3	0.4	0.3	0.2	0.2	0.0	0.0	0.3
ALL AFRICA	0.2	1.2	1.0	0.8	0.8	0.9	1.1	0.8	1.1	0.9	1.0	0.4	1.1	0.9

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-8. Foreign financing

	Percentage of GDP											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	1.0	2.1	1.0	1.0	1.1	0.2	0.0	0.1	1.3	1.1	0.5	1.1	1.3	0.7
excluding South Africa	..	3.3	1.4	1.6	1.5	0.3	-0.5	-0.2	0.5	0.8	0.6	1.5	2.4	0.7
excl. S.Africa & Nigeria	..	4.9	2.5	2.4	1.5	0.7	0.7	0.6	1.4	1.6	1.3	2.0	3.3	1.4
Angola	..	7.3	17.0	-8.8	7.0	-12.8	2.0	-4.7	-5.2	-5.1	2.3	..	0.8	-0.9
Benin	..	10.3	8.3	7.6	0.6	0.8	1.1	1.6	3.3	1.9	1.7	..	12.3	3.0
Botswana	..	0.2	-0.2	-0.1	0.5	0.3	0.1	-0.3	-0.6	-0.6	-0.7	..	0.2	-0.2
Burkina Faso	..	9.4	11.6	10.0	8.5	-2.6	-3.7	-5.2	-1.5	-1.6	-3.2	2.6	4.2	1.4
Burundi	3.3	7.4	2.9	3.0	1.6	2.6	1.7	0.5	-2.1	-1.2	-1.3	5.6	8.9	0.9
Cameroon	2.2	20.5	0.1	8.2	-4.0	9.0	3.3	1.3	2.0	5.8	0.4	1.6	5.1	2.9
Cape Verde	..	..	..	..	2.0	6.5	8.2	3.8	3.1	1.6	2.6	11.5	3.5	4.0
Central African Republic	..	2.3	0.6	-1.6	-1.6	-1.6	-1.9	-1.9	-1.7	-1.8	-1.5	..	1.2	-1.4
Chad	..	2.6	2.8	6.7	5.6	2.6	5.4	3.3	3.7	4.9	4.5	0.5	3.7	4.4
Comoros	..	4.8	4.1	3.5	2.7	1.8	1.5	-4.2	3.8	4.8	2.4	0.0	1.3	2.3
Congo, Dem. Rep. of	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	3.6	3.3	..	..	0.9
Congo, Rep. of	11.2	5.4	-14.1	32.2	11.0	-13.3	-12.2	-10.4	-4.2	-0.7	-7.1	5.7	8.8	-2.1
Côte d'Ivoire	7.9	10.1	3.8	2.7	0.9	0.6	0.2	2.2	0.7	1.1	1.6	6.8	8.0	1.5
Djibouti	..	2.5	1.6	3.4	1.4	0.7	2.0	3.7	..	..	..	..	2.5	2.1
Equatorial Guinea	..	-8.5	-8.0	-0.4	-0.7	-0.9	-0.6	-0.1	-0.1	-0.3	-0.2	..	-1.9	-1.3
Eritrea	..	4.7	1.2	1.2	4.2	3.8	7.8	6.9	11.5	6.5	7.6	..	1.6	5.6
Ethiopia	..	6.0	3.7	3.8	1.6	1.3	3.6	2.0	4.3	9.5	6.8	2.6	2.9	4.1
Gabon	..	-3.2	-5.7	-3.1	-4.9	-6.2	-6.9	-2.7	-0.9	-1.5	-2.0	..	1.6	-3.8
Gambia, The	..	0.7	2.9	6.6	4.1	1.2	0.6	-0.8	-0.4	2.0	0.7	4.7	4.3	1.9
Ghana	0.9	4.5	4.3	3.7	4.6	3.1	2.2	0.5	3.8	-1.6	0.0	0.7	3.6	2.3
Guinea	..	-0.3	1.7	1.2	4.1	1.8	2.4	1.5	4.1	1.6	0.8	..	3.0	2.1
Guinea-Bissau	0.0	9.9	3.3	9.0	11.2	-3.6	-7.7	-1.5	-8.8	-9.6	-6.1	0.0	8.0	-1.5
Kenya	0.3	-0.5	-0.9	0.0	-1.1	-1.0	-1.2	-2.4	1.4	-1.2	-0.9	0.2	1.1	-0.8
Lesotho	..	8.1	9.4	11.6	11.3	6.8	4.8	7.3	7.2	6.6	5.1	-0.5	8.7	7.8
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	1.7	1.9	5.0	3.8	1.9	1.2	2.7	2.1	3.6	2.8	2.2	3.0	2.8
Malawi	4.0	12.9	1.9	5.2	3.2	8.9	3.2	4.2	3.5	-0.1	-0.4	4.8	4.8	3.3
Mali	15.2	7.8	5.7	6.1	2.3	3.8	3.8	3.0	3.4	3.8	4.2	20.5	6.8	4.0
Mauritania	..	6.8	2.7	3.4	0.1	-3.2	-2.0	-0.1	-1.2	-13.7	..	0.0	6.4	-1.8
Mauritius	5.7	-0.2	-0.6	3.2	0.2	-0.3	-1.1	-0.5	-2.9	0.8	0.1	3.0	-0.5	-0.1
Mozambique	2.1	5.9	3.8	4.2	5.8	4.6	1.8	3.5	3.9	6.3	4.6	3.7	4.1	4.3
Namibia	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.7	0.0	0.0	0.1
Niger	..	12.5	-0.6	4.1	3.5	4.3	..	..	..	..	..	5.4	4.2	2.8
Nigeria	0.5	-3.7	-2.9	-2.1	1.4	-1.4	-5.9	-3.7	-3.4	-2.8	-2.3	0.6	-1.4	-2.6
Rwanda	-0.3	-1.4	2.2	2.5	2.1	6.3	3.3	1.6	5.4	3.7	2.4	0.9	3.0	3.3
São Tomé and Príncipe	..	29.8	29.6	24.9	26.7	5.3	16.9	45.6	-30.0	-5.5	-9.8	..	18.0	11.5
Senegal	2.7	9.2	3.4	1.7	1.8	1.8	0.8	0.5	1.6	1.9	1.6	4.0	3.0	1.7
Seychelles	..	-1.5	-1.8	1.8	0.0	3.1	-6.4	1.0	-0.2	-1.0	-0.3	..	-0.2	-0.4
Sierra Leone	7.8	4.9	6.9	3.7	1.4	1.4	-1.2	6.1	42.0	8.7	3.4	5.0	1.0	8.1
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	-0.1	0.4	0.4	0.2	0.5	0.0	0.8	0.4	2.5	1.6	0.4	0.1	0.0	0.7
Sudan	..	1.3	0.9	0.3	0.2	0.1	0.3	0.4	0.2	0.2	-0.3	..	7.2	0.3
Swaziland	..	-0.9	0.0	0.3	0.5	2.1	-0.4	-0.5	0.7	1.5	0.8	..	-0.6	0.6
Tanzania	..	2.1	0.8	-1.1	-0.4	0.9	0.4	1.5	1.1	1.3	1.9	1.5	1.0	0.7
Togo	..	4.9	11.7	5.9	5.4	3.9	1.8	1.8	0.9	0.8	0.7	..	4.4	3.7
Uganda	..	5.7	4.6	3.5	3.3	2.8	3.3	3.2	4.3	5.4	5.2	0.4	3.3	3.9
Zambia	..	4.9	3.6	1.6	2.0	0.8	3.0	5.3	3.6	4.3	1.5	..	1.9	2.8
Zimbabwe	0.4	0.5	0.2	0.2	0.3	-2.6	-1.1	0.8	0.1	-0.2	0.0	1.8	1.9	-0.2
NORTH AFRICA	..	1.4	1.5	0.5	-0.1	-0.8	-1.3	-1.6	-0.4	-0.7	-0.4	1.7	1.3	-0.4
Algeria	-0.1	8.3	7.6	4.1	2.3	-0.3	-2.3	-2.4	-1.3	-1.4	0.2	-0.1	1.1	0.7
Egypt, Arab Rep.	..	-1.0	-1.1	-1.2	-1.2	-1.0	-1.2	-1.2	-0.9	-1.0	-1.0	3.7	2.7	-1.1
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	4.8	-1.8	-0.8	-1.5	-1.9	-1.7	-2.0	-1.8	-1.4	-1.7	-1.6	4.0	-2.9	-1.6
Tunisia	..	1.4	2.9	2.8	2.4	0.0	1.4	..	5.9	4.2	3.1	2.4	2.2	2.8
ALL AFRICA	..	1.8	1.2	0.8	0.6	-0.2	-0.5	-0.5	0.7	0.4	0.2	1.2	1.3	0.3

Note: 2003 data are preliminary. Nigeria: from 1992 accounts are for consolidated budget; since 1994, ratios are distorted as off. exch. rate used by the Gov. for oil exports oil value added is significantly over-valued.

7-9. Taxes on income and profits

	Percentage of total revenue											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	32.6	33.1	33.6	35.4	40.8	39.9	40.9	41.2	41.0	40.7	40.5	34.9	38.5
excluding South Africa	..	22.3	23.1	23.3	25.1	27.9	26.3	28.2	28.3	27.9	28.2	..	20.9	26.5
excl. S.Africa & Nigeria	..	27.4	28.4	28.5	28.5	28.8	28.7	29.5	29.3	29.7	29.2	23.2	26.0	29.0
Angola	..	72.9	91.7	93.3	90.6	84.0	92.5	93.4	87.8	85.7	85.0	..	55.3	89.3
Benin	..	30.9	28.5	26.9	23.5	23.6	21.1	20.7	22.5	24.0	22.4	26.3	29.8	23.7
Botswana	..	54.8	58.3	53.4	59.2	60.6	56.5	64.3	66.4	66.1	65.4	12.1	35.8	61.1
Burkina Faso	..	18.7	23.4	24.7	21.9	20.2	22.7	28.0	24.6	23.8	22.3	19.7	19.7	23.5
Burundi	23.8	18.3	19.1	22.3	21.6	26.3	24.4	21.2	25.9	24.8	23.8	26.7	20.4	23.3
Cameroon	21.7	12.6	10.9	10.0	13.5	15.7	20.8	16.7	19.3	21.0	15.8	26.9	35.2	16.0
Cape Verde	..	25.1	24.4	29.4	24.8	25.7	24.6	29.5	35.5	35.5	28.9	29.5	22.8	28.7
Central African Republic	..	24.4	20.6	24.3	19.4	14.0	19.9	21.2	21.1	21.3	26.1	..	23.6	20.9
Chad	..	28.7	38.9	37.6	32.7	30.5	32.2	19.0	20.7	45.8	44.6	7.6	21.6	33.5
Comoros	..	12.4	12.2	9.6	11.2	14.7	17.3	18.9	18.4	18.0	18.9	0.0	12.7	15.5
Congo, Dem. Rep. of	..	..	..	17.2	25.0	29.9	17.5	26.0	23.6	26.6	27.7	..	..	24.2
Congo, Rep. of	..	67.7	49.1	61.0	78.7	53.6	72.1	78.0	70.5	70.9	62.8	15.1	43.2	66.3
Côte d'Ivoire	..	14.9	18.3	20.5	22.9	23.6	25.3	27.0	24.4	23.3	21.3	15.8	19.0	23.0
Djibouti	..	38.5	37.2	41.0	39.2	39.2	37.4	39.8	38.6	37.5	37.0	..	38.7	38.5
Equatorial Guinea	..	19.6	20.5	52.9	61.7	76.6	78.6	83.4	57.4	68.8	39.8	..	19.6	60.0
Eritrea	..	86.5	38.2	41.9	25.8	43.8	36.9	49.4	87.2	35.4	52.3	..	51.2	45.7
Ethiopia	24.3	24.0	22.2	25.2	24.1	22.3	21.1	23.6	25.9	29.8	27.0	24.8	28.2	24.6
Gabon	..	10.7	10.5	10.6	10.1	13.0	17.0	13.7	14.1	14.0	11.7	..	15.9	12.7
Gambia, The	..	17.7	19.4	19.9	21.1	20.1	23.0	22.5	25.3	26.5	28.0	14.2	14.4	22.9
Ghana	..	17.5	17.4	21.7	24.8	24.0	27.3	29.3	30.8	31.7	27.6	18.7	19.9	26.1
Guinea	..	8.8	9.1	10.9	9.7	9.7	11.2	9.8	11.6	12.4	13.6	..	3.9	10.9
Guinea-Bissau	..	6.7	7.9	7.8	8.3	15.2	3.8	3.5	7.3	9.2	10.2	21.9	8.3	8.1
Kenya	27.8	35.2	34.9	33.3	32.4	31.3	28.7	30.0	28.1	29.0	33.3	27.0	30.6	31.2
Lesotho	..	15.3	16.3	15.1	15.0	17.1	18.1	17.9	20.1	21.6	24.1	14.2	14.5	18.4
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	18.8	14.2	16.9	18.9	15.7	14.9	15.2	19.6	23.1	14.2	15.3	12.8	17.0
Malawi	83.8	32.3	31.7	40.3	38.0	40.7	40.0	41.5	42.1	39.4	37.4	83.4	57.0	39.0
Mali	15.2	15.4	16.8	18.5	16.6	21.0	16.0	16.9	16.3	15.4	19.0	17.4	13.2	17.4
Mauritania	..	24.9	26.6	17.7	19.7	19.0	18.6	18.6	22.1	11.6	..	..	27.9	19.2
Mauritius	19.2	17.7	20.3	22.7	19.9	19.2	18.4	17.5	19.4	19.2	18.0	25.4	17.7	19.4
Mozambique	12.4	17.3	16.6	18.2	19.0	18.1	14.0	13.7	16.0	17.5	22.0	15.5	18.9	17.2
Namibia	..	29.9	28.5	27.6	32.6	32.4	31.1	29.6	34.0	39.9	37.6	18.1	20.2	32.6
Niger	..	30.0	30.5	25.4	21.1	21.8	24.0	20.0	23.0	22.5	18.6	22.0	27.9	23.0
Nigeria	..	..	..	..	10.0	23.9	15.6	22.5	24.0	19.7	23.9	..	..	19.9
Rwanda	..	25.8	12.5	26.2	25.1	27.7	24.8	27.0	28.3	29.9	28.7	26.0	24.7	25.6
São Tomé and Príncipe	..	10.7	14.1	21.1	29.3	16.4	23.9	24.8	27.7	29.1	25.8	..	9.7	23.6
Senegal	26.2	21.1	21.9	21.6	21.8	23.3	21.2	22.9	21.7	21.4	21.3	25.7	23.5	21.9
Seychelles	..	29.6	27.2	18.6	17.8	18.9	22.1	25.7	26.3	25.9	31.6	..	23.5	23.8
Sierra Leone	..	21.4	15.9	16.2	12.7	17.2	25.8	26.1	25.9	26.3	26.3	..	24.4	21.4
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	46.6	46.5	48.0	49.8	58.8	58.7	58.5	59.2	59.2	57.9	74.2	52.8	55.2
Sudan	..	26.4	28.7	28.3	20.4	19.9	17.6	11.5	11.2	8.8	7.0	..	17.6	17.0
Swaziland	..	32.1	28.1	28.5	26.8	26.1	27.2	25.6	24.5	24.7	25.2	..	33.0	26.3
Tanzania	..	31.2	41.1	37.4	34.7	39.6	34.3	37.8	29.6	30.7	31.8	33.6	29.6	35.2
Togo	..	40.1	41.4	30.5	22.6	22.3	25.6	22.8	26.7	21.3	28.8	35.0	33.5	26.9
Uganda	..	14.6	14.7	13.2	14.0	15.6	17.9	18.0	20.7	22.6	24.4	6.7	10.1	17.9
Zambia	..	28.7	28.9	30.0	32.0	35.2	36.4	32.5	38.6	42.7	44.1	..	27.8	35.6
Zimbabwe	0.0	47.7	45.9	45.7	47.6	48.0	50.7	59.5	54.3	52.1	53.4	8.6	46.1	50.8
NORTH AFRICA	..	20.5	20.2	20.8	21.4	22.8	21.0	22.2	21.5	21.8	21.8	..	19.3	21.5
Algeria	11.0	9.9	8.9	8.2	8.8	11.4	7.6	5.2	4.7	4.9	5.3	12.0	15.1	7.2
Egypt, Arab Rep.	..	22.9	21.8	22.5	22.6	22.5	21.2	24.6	25.4	24.9	24.5	..	20.7	23.4
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	22.8	22.5	24.0	25.5	25.8	30.5	28.6	28.9	23.3	26.7	27.2	22.7	23.8	26.7
Tunisia	16.1	31.0	33.3	35.1	38.1	38.9	38.7	40.5	40.4	39.4	39.5	15.6	16.4	38.2
ALL AFRICA	..	27.9	28.1	28.7	30.0	33.9	32.6	33.7	33.6	33.6	33.4	..	29.2	31.9

Note: 2003 data are preliminary (see page 2). Total revenue does not include grants. Nigeria's fiscal data are for consolidated government starting from 1992.

7-10. Taxes on international trade and transactions

	Percentage of total revenue											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	13.4	14.4	15.0	15.7	16.1	15.3	14.1	14.7	14.6	13.8	9.2	11.8	14.9
excluding South Africa	..	21.1	22.6	23.3	24.5	25.2	23.9	21.5	22.7	22.6	21.7	..	17.8	23.1
excl. S.Africa & Nigeria	..	26.0	27.8	28.4	27.4	27.7	27.2	25.0	25.9	25.4	24.7	17.0	22.1	26.6
Angola	..	4.6	4.9	4.3	4.8	7.0	2.8	2.7	4.9	5.5	5.9	..	4.2	4.8
Benin	..	39.6	40.6	40.9	45.5	43.3	45.5	47.6	47.4	45.8	49.2	52.7	59.2	45.1
Botswana	..	..	..	..	..	..	..	..	..	..	..	22.3	13.3	..
Burkina Faso	..	54.0	48.4	28.2	27.6	25.7	23.4	17.4	17.2	16.3	14.6	35.3	42.7	24.3
Burundi	38.3	26.6	25.4	15.5	15.9	26.0	21.7	24.2	19.7	19.6	21.7	28.7	25.6	21.1
Cameroon	..	18.3	19.5	19.3	17.0	17.1	16.5	12.9	13.0	12.5	13.3	..	17.0	15.7
Cape Verde	..	40.5	41.6	45.7	36.2	41.1	34.7	47.9	36.0	36.8	38.5	..	43.5	39.8
Central African Republic	..	32.5	42.5	38.7	38.1	44.7	38.0	38.4	35.8	36.2	..	..	35.5	39.0
Chad	..	19.4	27.1	31.1	30.3	36.0	29.5	17.0	18.8	32.3	26.1	..	20.8	27.6
Comoros	..	36.0	32.3	35.2	43.1	33.2	31.7	57.8	56.1	54.9	57.5	..	38.9	44.6
Congo, Dem. Rep. of	..	..	..	24.6	23.2	25.0	16.9	32.8	34.4	35.9	41.0	..	..	29.2
Congo, Rep. of	..	13.9	19.2	16.3	9.1	13.4	5.6	5.2	6.9	6.7	9.1	0.0	11.0	10.2
Côte d'Ivoire	..	39.0	38.9	39.6	36.5	34.4	38.4	31.5	33.8	37.7	39.6	..	31.9	36.7
Djibouti	..	24.7	24.7	22.2	21.3	37.6	40.7	39.7	38.9	37.5	36.1	..	22.1	33.2
Equatorial Guinea	..	26.9	30.8	19.0	18.8	8.0	8.3	5.3	2.5	2.5	2.1	..	26.9	10.8
Eritrea	..	51.3	25.3	29.8	17.2	22.8	18.7	28.3	62.3	39.5	28.5	..	45.6	30.3
Ethiopia	34.7	32.9	27.4	26.0	27.4	26.7	24.2	25.5	31.4	31.6	31.9	33.5	19.6	28.0
Gabon	..	16.0	17.6	19.6	17.7	19.6	25.6	20.1	20.8	24.1	20.5	..	19.4	20.6
Gambia, The	..	37.6	49.4	61.8	0.0	0.0	56.3	57.6	53.5	49.7	46.6	..	50.1	41.7
Ghana	..	28.2	22.7	27.3	25.8	27.5	23.3	20.5	22.7	22.7	21.5	..	29.7	23.8
Guinea	..	15.7	14.4	14.1	15.5	14.5	15.6	20.0	17.0	18.2	19.8	..	9.9	16.6
Guinea-Bissau	..	12.7	19.5	14.1	36.7	34.8	29.3	23.4	31.8	41.5	48.1	0.0	9.1	31.0
Kenya	16.0	14.6	30.6	30.3	30.8	30.0	29.7	31.4	28.7	26.3	25.6	18.0	8.8	29.3
Lesotho	..	58.6	54.8	50.4	51.6	48.8	50.3	44.8	49.5	49.2	42.9	57.9	51.5	49.1
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	41.9	53.7	49.3	54.3	55.3	55.5	51.9	47.9	43.4	49.0	26.9	39.2	51.1
Malawi	0.0	19.9	25.3	22.9	21.9	16.1	14.1	12.9	10.7	10.1	11.0	0.0	19.4	16.1
Mali	51.6	45.0	42.0	45.8	44.7	52.9	49.3	55.1	49.8	37.8	35.5	46.8	33.7	45.9
Mauritania	..	32.9	23.7	17.0	12.3	11.2	9.8	9.6	12.0	6.0	..	..	34.3	12.7
Mauritius	52.0	41.8	38.8	38.8	33.9	33.7	28.2	29.7	28.2	23.6	21.8	46.2	49.8	30.8
Mozambique	18.5	21.8	24.0	19.9	17.6	17.6	16.9	17.0	15.6	15.4	15.1	11.7	18.2	17.7
Namibia	..	26.0	27.9	29.1	28.2	29.0	30.7	34.1	30.9	25.9	29.6	..	32.0	29.5
Niger	..	41.5	43.2	46.7	47.7	50.9	46.8	49.3	48.6	48.3	54.4	36.9	37.0	48.4
Nigeria	..	..	..	..	11.6	14.0	9.3	5.9	8.4	9.9	8.5	..	..	9.7
Rwanda	..	35.8	38.5	29.2	31.8	23.9	17.3	16.9	16.2	16.6	18.1	54.7	37.8	23.2
São Tomé and Príncipe	..	30.8	24.1	25.5	21.0	18.6	40.1	33.2	39.4	40.2	34.1	..	15.8	30.7
Senegal	..	26.3	26.5	29.4	25.2	24.1	21.0	12.9	17.8	17.6	17.5	..	27.0	21.3
Seychelles	..	30.5	41.6	43.8	44.6	48.3	42.5	25.0	24.6	25.7	18.9	..	44.9	35.0
Sierra Leone	..	38.1	45.7	46.3	38.1	52.8	47.6	48.1	44.9	41.5	35.7	..	42.7	44.5
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	12.9	3.0	3.2	3.6	3.4	3.4	3.4	3.7	3.6	3.5	2.9	5.8	4.1	3.4
Sudan	..	26.3	29.0	43.9	39.1	44.2	41.0	21.3	19.5	23.6	14.0	..	14.6	30.6
Swaziland	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanzania	..	15.7	27.6	27.0	30.4	29.2	31.7	28.5	39.1	38.6	37.6	17.4	18.7	32.2
Togo	..	40.8	37.4	40.7	37.4	42.6	41.9	42.0	37.8	46.8	40.8	35.2	36.2	40.8
Uganda	..	53.0	48.6	50.6	51.4	47.7	44.1	42.9	43.0	38.2	36.5	58.1	54.4	44.8
Zambia	..	30.8	27.4	29.7	28.2	25.2	25.4	30.6	32.7	28.8	28.5	..	31.5	28.5
Zimbabwe	..	..	..	..	..	..	14.5	9.7	12.8	8.9	6.8	..	..	10.6
NORTH AFRICA	..	12.9	13.7	12.8	11.8	12.2	12.7	10.4	10.2	10.5	11.1	..	12.9	11.7
Algeria	4.8	11.0	12.2	10.2	7.9	9.7	8.5	5.5	7.5	8.6	11.9	6.0	7.4	9.1
Egypt, Arab Rep.	..	11.6	12.6	13.0	12.6	13.1	15.1	11.8	12.0	11.7	11.4	..	12.8	12.6
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	22.8	17.7	17.6	15.2	14.9	13.6	13.5	13.8	10.8	11.9	11.4	27.4	18.1	13.6
Tunisia	10.2	15.6	16.0	13.5	12.4	11.4	10.2	9.9	6.8	6.9	6.9	12.9	15.6	10.4
ALL AFRICA	..	13.2	14.1	14.1	14.2	14.6	14.3	12.7	13.0	13.0	12.8	..	12.1	13.6

Note: 2003 data are preliminary (see page 2). Total revenue does not include grants. Nigeria's fiscal data are for consolidated government starting from 1992.

7-11. Indirect taxes

	Percentage of total revenue											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	43.0	42.2	42.0	44.4	46.5	44.9	43.4	44.4	44.3	44.4	45.1	41.5	44.1
excluding South Africa	..	45.5	44.5	44.8	49.4	51.8	49.1	46.2	48.2	47.9	47.7	..	43.9	47.7
excl. S.Africa & Nigeria	..	56.0	54.8	54.7	56.6	56.7	56.4	54.2	55.9	55.1	55.3	56.6	54.8	55.5
Angola	..	25.5	7.3	6.2	8.6	14.7	6.9	6.2	11.5	13.2	13.7	..	24.5	9.8
Benin	..	55.6	54.3	56.0	63.8	63.1	64.4	67.2	65.5	64.8	67.9	67.4	77.1	63.0
Botswana	..	22.4	19.2	17.7	16.8	19.1	21.5	20.1	18.9	18.4	20.7	70.8	41.3	19.1
Burkina Faso	..	71.2	66.8	65.6	67.4	69.7	68.3	61.9	66.2	66.5	63.5	61.9	62.6	66.2
Burundi	67.7	64.4	63.3	50.4	55.3	61.9	64.9	73.8	67.8	63.7	64.8	64.1	60.3	62.9
Cameroon	61.6	59.5	61.0	58.9	79.1	76.4	72.9	77.8	76.4	75.4	77.5	40.4	45.6	72.8
Cape Verde	..	45.9	46.6	51.8	40.4	46.6	38.5	59.3	52.1	52.6	59.4	45.4	49.0	49.7
Central African Republic	..	66.4	75.1	74.8	74.8	75.2	68.1	68.9	65.9	67.0	38.2	..	69.6	67.5
Chad	..	67.5	49.7	49.7	55.0	54.9	49.7	34.3	33.4	53.9	45.7	71.0	66.3	47.4
Comoros	..	76.3	74.0	78.1	82.1	70.7	69.7	69.3	67.2	65.8	69.0	62.7	69.8	71.8
Congo, Dem. Rep. of	..	..	..	45.5	45.5	51.6	39.3	48.6	49.2	56.6	61.6	..	..	49.7
Congo, Rep. of	..	30.7	41.7	35.7	20.1	43.5	25.5	20.5	27.1	27.4	34.2	13.8	38.4	30.6
Côte d'Ivoire	..	65.2	63.0	64.0	60.9	58.6	65.0	60.1	63.0	64.8	66.7	48.6	60.0	62.9
Djibouti	..	56.6	55.7	51.5	50.5	48.3	54.8	54.5	53.2	51.4	49.8	..	56.0	52.2
Equatorial Guinea	..	61.2	62.4	35.1	32.2	19.4	18.4	11.2	5.4	5.2	3.8	..	61.2	21.5
Eritrea	..	90.4	42.3	49.7	29.5	39.7	35.6	53.1	..	63.1	54.7	..	82.8	46.0
Ethiopia	58.6	54.1	43.4	42.6	43.8	40.8	36.8	39.9	44.4	45.9	46.9	54.0	42.2	42.7
Gabon	..	26.7	26.1	25.3	24.2	27.5	37.2	30.1	30.2	30.6	26.1	..	45.3	28.6
Gambia, The	..	70.7	70.6	71.2	68.3	61.5	65.1	64.9	60.9	60.1	59.7	75.9	77.2	64.7
Ghana	..	68.7	54.5	63.9	59.9	62.2	63.5	62.5	64.2	65.4	63.2	63.8	63.7	62.1
Guinea	..	84.1	84.6	82.6	83.5	83.7	82.5	81.2	78.9	78.2	79.9	..	89.4	81.7
Guinea-Bissau	..	..	..	..	43.8	53.0	49.8	55.8	53.0	45.6	48.5	..	..	49.9
Kenya	56.3	53.5	50.3	50.0	50.8	49.4	50.1	54.0	54.0	51.3	52.1	57.9	54.8	51.3
Lesotho	..	72.7	68.6	62.9	64.0	61.4	62.7	57.8	62.5	63.4	60.0	63.6	70.7	62.6
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	68.9	80.8	73.3	75.4	74.3	80.3	80.3	76.3	72.8	80.7	50.6	62.1	77.1
Malawi	0.0	55.5	56.5	52.2	54.5	50.2	46.9	50.2	49.2	47.4	48.4	0.0	26.1	50.6
Mali	71.7	69.0	68.5	65.3	70.1	74.7	74.1	78.0	79.8	75.4	71.8	67.3	55.5	73.1
Mauritania	..	48.9	48.2	42.4	39.8	40.4	38.9	38.4	47.7	24.6	..	..	50.7	40.0
Mauritius	69.2	71.2	65.7	68.3	65.4	66.6	66.0	70.8	70.3	67.0	68.5	63.4	72.5	67.6
Mozambique	65.7	71.3	74.7	73.6	72.6	74.7	78.4	77.4	72.7	70.6	70.6	53.8	64.9	73.9
Namibia	..	58.8	61.6	60.5	56.8	56.3	58.8	59.9	56.0	48.7	51.0	72.2	56.7	56.6
Niger	..	59.1	60.9	61.4	64.9	64.9	67.8	66.7	68.0	67.4	78.5	65.3	54.6	66.7
Nigeria	..	..	..	..	17.0	30.0	16.6	10.2	13.6	15.2	13.5	..	..	16.6
Rwanda	..	73.5	81.4	65.8	69.5	67.1	70.1	68.2	63.5	63.6	65.0	86.9	75.1	68.3
São Tomé and Príncipe	..	64.5	45.1	46.0	38.6	35.7	84.3	64.0	74.8	77.4	67.1	..	49.2	59.2
Senegal	67.7	67.8	68.3	72.1	71.0	72.1	75.7	72.7	74.0	73.2	72.7	67.8	61.7	72.4
Seychelles	..	48.7	44.0	46.7	48.9	53.1	46.3	49.4	50.4	49.0	47.6	..	56.0	48.4
Sierra Leone	..	70.7	76.9	71.1	70.7	70.3	62.6	62.7	65.9	67.2	66.8	..	73.9	68.3
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	39.5	39.1	38.1	37.4	39.1	38.9	39.6	39.2	39.2	39.9	31.8	38.3	38.9
Sudan	..	45.3	48.1	56.3	64.5	60.7	57.0	31.8	39.8	36.6	29.3	..	37.6	47.1
Swaziland	..	63.8	68.9	68.0	67.1	65.8	65.8	68.9	69.2	70.1	71.5	..	59.7	68.4
Tanzania	..	37.8	49.5	48.2	55.2	51.9	55.1	51.8	59.4	59.3	59.0	59.6	51.9	54.4
Togo	..	50.4	50.0	57.2	53.4	63.3	65.7	66.3	58.1	70.0	62.4	43.4	48.3	60.7
Uganda	..	78.5	77.7	80.7	80.1	78.5	75.5	73.9	74.4	69.5	68.9	86.8	81.4	75.5
Zambia	..	64.4	62.7	62.1	62.6	61.5	61.0	56.6	58.1	55.1	52.3	..	66.1	59.1
Zimbabwe	0.0	40.3	42.7	44.6	44.2	44.6	44.2	34.2	40.3	41.5	43.0	9.2	42.4	42.1
NORTH AFRICA	..	40.8	43.0	41.3	41.0	42.5	42.7	39.1	55.8	57.7	57.6	..	41.3	46.7
Algeria	25.3	27.7	29.9	27.0	25.1	31.2	25.6	16.9	90.3	90.1	89.1	29.6	32.0	47.3
Egypt, Arab Rep.	..	36.8	39.7	40.3	40.2	42.2	44.4	41.1	43.0	43.1	43.4	..	34.1	41.9
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	66.8	65.4	66.5	60.9	60.5	54.4	57.2	57.8	46.6	56.9	56.6	63.7	67.0	57.5
Tunisia	42.3	49.1	50.2	47.4	49.9	50.5	50.7	50.5	50.0	51.0	50.9	42.6	54.7	50.1
ALL AFRICA	..	42.1	42.5	41.7	43.1	44.9	44.0	41.7	48.8	49.5	49.5	..	41.7	45.1

Note: 2003 data are preliminary (see page 2). Total revenue does not include grants. Nigeria's fiscal data are for consolidated government starting from 1992.

7-12. Nontax revenue (excluding grants)

	Percentage of total revenue											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	12.5	14.0	13.4	20.6	12.8	15.4	16.3	14.9	15.4	15.4	13.5	11.4	15.4
excluding South Africa	..	11.8	14.1	13.2	26.5	20.4	24.8	26.8	24.3	25.2	25.0	..	13.6	22.2
excl. S.Africa & Nigeria	..	14.5	17.3	16.1	16.1	14.7	15.2	18.0	16.7	16.4	16.6	19.1	17.0	16.3
Angola	..	1.6	1.0	0.5	0.8	1.4	0.6	0.4	0.8	1.1	1.3	..	20.1	0.9
Benin	..	13.7	17.6	17.0	12.7	13.4	14.5	12.1	12.1	11.2	9.7	6.3	27.2	13.4
Botswana	..	22.8	22.5	29.0	23.9	20.3	22.1	15.6	14.7	15.5	13.9	17.0	22.9	19.7
Burkina Faso	..	8.3	8.4	6.9	7.7	7.2	6.7	7.5	6.4	7.2	10.3	19.9	16.3	7.6
Burundi	8.5	9.4	11.6	14.7	15.6	8.5	4.7	5.0	6.4	11.5	11.4	10.8	20.0	9.9
Cameroon	16.7	7.5	8.2	9.3	7.4	7.9	6.3	5.6	4.4	3.6	5.1	32.7	14.6	6.4
Cape Verde	..	60.6	37.5	27.6	8.8	26.9	11.9	11.2	12.3	11.9	11.7	25.1	83.5	17.8
Central African Republic	..	9.2	4.3	0.9	5.7	10.7	12.0	9.9	12.9	11.7	15.6	..	6.8	9.3
Chad	..	59.4	43.7	39.8	21.9	31.4	19.7	9.3	9.0	11.7	9.2	21.4	26.3	21.7
Comoros	..	11.3	13.7	12.3	6.7	14.6	13.0	11.7	14.4	16.2	12.1	0.0	19.6	12.8
Congo, Dem. Rep. of	..	..	..	37.3	29.5	18.5	43.2	25.4	27.2	7.7	1.2	..	..	23.7
Congo, Rep. of	..	6.3	9.2	3.2	1.2	2.9	2.4	1.4	2.4	1.8	3.0	68.5	18.5	3.1
Côte d'Ivoire	..	19.9	21.8	18.8	19.5	21.4	12.8	15.6	15.6	14.7	15.6	33.6	20.4	17.3
Djibouti	..	5.0	7.2	7.5	10.4	..	..	..	..	..	..	..	5.4	8.3
Equatorial Guinea	..	19.2	21.4	12.0	6.0	4.1	5.6	5.8	3.3	3.9	2.8	..	19.2	7.2
Eritrea	..	91.4	70.9	61.2	61.3	60.9	62.3	..	..	59.3	91.1	..	83.6	66.7
Ethiopia	17.2	21.9	34.4	32.2	27.6	33.1	33.7	29.9	25.9	23.7	26.0	21.2	29.7	29.6
Gabon	..	3.1	2.9	4.6	4.3	6.7	4.6	56.1	55.7	52.8	42.6	..	4.4	25.6
Gambia, The	..	16.4	9.8	8.9	10.6	18.4	19.4	24.8	27.5	40.6	27.9	9.5	29.1	20.9
Ghana	..	13.8	28.2	14.4	15.2	13.8	9.2	8.2	5.0	2.9	2.7	17.5	16.4	11.1
Guinea	..	7.1	6.3	6.5	6.8	6.6	6.3	9.0	9.4	9.3	6.5	..	6.7	7.4
Guinea-Bissau	..	50.6	98.5	53.7	55.2	31.8	54.2	83.4	73.5	54.0	46.4	248.0	105.7	61.2
Kenya	15.3	11.4	14.8	16.7	16.9	19.3	21.1	14.1	14.1	16.8	14.2	14.7	14.1	16.4
Lesotho	..	12.0	15.2	22.0	20.9	21.5	19.2	24.3	17.4	15.0	15.8	21.9	14.8	19.0
Liberia	..	..	..	..	..	..	..	..	6.3	3.3	6.2	..	..	5.3
Madagascar	..	15.5	7.5	17.2	49.0	15.6	17.6	16.4	18.2	14.5	27.5	13.4	17.5	20.4
Malawi	16.2	12.2	11.7	7.5	7.5	9.0	13.1	8.2	8.7	13.2	14.2	16.6	17.0	10.4
Mali	12.9	15.6	14.7	16.1	13.3	4.3	9.9	18.7	13.6	14.2	22.6	15.0	31.3	14.1
Mauritania	..	26.3	25.3	39.9	40.5	40.6	42.5	43.1	30.2	59.6	..	..	21.4	40.2
Mauritius	11.5	9.9	11.5	5.4	14.7	14.2	13.2	9.5	10.3	13.8	13.5	11.2	9.7	11.8
Mozambique	21.8	11.4	8.7	8.2	8.4	7.1	7.6	8.9	11.3	11.8	7.4	30.7	16.2	8.8
Namibia	..	12.2	11.0	10.7	9.1	10.1	8.9	8.2	8.4	11.1	11.4	9.7	12.2	9.9
Niger	..	46.3	30.1	41.2	34.0	37.1	19.2	24.9	24.0	21.6	26.3	12.7	28.8	28.7
Nigeria	..	..	..	..	73.0	46.1	67.8	66.3	58.7	65.1	62.6	..	..	62.8
Rwanda	..	25.7	..	87.7	70.5	55.1	63.4	..	79.7	65.2	66.0	12.5	35.0	69.7
São Tomé and Príncipe	..	31.2	63.9	43.7	38.6	25.4	21.1	31.1	36.4	24.8	21.5	..	76.4	34.1
Senegal	6.0	11.2	9.8	6.3	7.2	4.6	3.1	4.4	4.3	5.3	6.0	6.5	14.9	5.7
Seychelles	..	21.7	28.7	34.6	33.3	27.9	31.6	24.9	23.2	25.1	20.8	..	12.1	27.8
Sierra Leone	..	7.9	7.2	27.4	23.3	44.7	87.4	80.9	52.5	73.8	69.1	..	1.7	51.8
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	44.3	13.6	13.9	13.6	12.6	2.1	2.4	1.9	1.7	1.6	2.2	14.7	8.6	5.8
Sudan	..	25.6	21.0	15.4	24.2	19.4	26.0	51.8	48.4	54.7	63.6	..	25.2	36.0
Swaziland	..	4.1	3.0	3.5	6.1	8.0	7.0	5.5	6.3	5.2	3.3	..	7.3	5.3
Tanzania	..	6.9	9.5	14.4	10.1	8.6	10.6	10.4	11.0	10.0	9.2	6.8	8.2	10.4
Togo	..	8.3	7.7	11.0	8.4	9.1	8.5	10.9	15.1	8.7	8.8	22.2	17.8	9.8
Uganda	..	6.9	7.7	6.1	5.9	5.9	6.6	8.1	4.9	7.8	6.7	6.6	8.5	6.6
Zambia	..	6.8	8.4	8.0	5.4	3.4	2.6	1.1	2.4	2.1	3.6	..	6.1	4.1
Zimbabwe	0.0	12.0	11.4	9.7	8.2	7.4	5.1	6.3	5.4	6.4	3.6	2.2	11.5	7.1
NORTH AFRICA	..	21.4	19.8	20.0	19.3	18.4	17.2	15.6	16.1	16.3	16.5	..	19.9	17.7
Algeria	2.6	3.1	1.5	1.8	2.2	2.4	4.6	1.0	4.4	4.4	5.0	6.0	7.5	3.0
Egypt, Arab Rep.	..	34.3	33.5	32.0	31.4	29.3	26.1	25.2	26.0	26.6	26.8	..	30.0	28.5
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	10.4	12.1	9.5	13.6	13.7	15.1	14.2	13.3	9.1	8.5	8.6	11.6	9.2	11.7
Tunisia	24.8	19.8	16.4	17.2	11.8	10.5	10.5	8.9	8.5	8.8	8.8	25.8	23.9	11.3
ALL AFRICA	..	16.0	16.3	15.9	20.1	14.9	16.1	16.1	15.3	15.7	15.9	..	14.3	16.3

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-13. Government expenditure: wages and salaries

	Percentage of total expenditure and lending minus repayments											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	26.5	26.9	26.8	27.4	30.7	30.7	30.3	29.5	30.5	29.6	20.4	21.2	29.1
excluding South Africa	..	21.1	21.8	22.3	23.1	23.2	23.7	23.7	23.0	25.2	24.4	..	23.5	23.4
excl. S.Africa & Nigeria	..	23.5	24.0	24.2	26.4	26.7	26.4	25.3	25.6	27.3	27.0	19.5	23.7	25.9
Angola	..	8.7	11.1	10.8	15.6	21.0	5.0	9.6	15.4	21.9	27.1	..	38.1	15.3
Benin	..	27.8	24.3	26.4	26.5	28.7	25.6	23.2	22.9	23.7	22.0	..	34.7	24.8
Botswana	..	23.6	25.2	23.6	22.6	23.1	23.6	23.4	25.2	27.7	24.8	..	23.6	24.3
Burkina Faso	..	26.2	24.9	23.4	20.9	19.7	18.8	20.8	21.5	21.4	22.2	..	31.3	21.5
Burundi	23.0	30.0	28.0	28.7	32.2	28.6	26.0	78.8	29.5	25.5	23.7	22.6	24.0	33.4
Cameroon	31.4	31.4	29.1	25.8	26.5	27.7	26.9	28.9	29.5	32.9	34.5	24.8	34.0	29.1
Cape Verde	..	19.2	20.2	24.1	23.8	25.2	24.1	21.6	29.7	28.4	38.0	0.0	20.1	26.1
Central African Republic	..	24.2	22.5	41.8	32.6	24.2	23.3	21.1	20.4	19.2	40.4	..	27.0	27.3
Chad	..	28.0	28.6	20.3	19.4	20.6	19.0	18.9	20.1	17.6	16.3	..	20.7	20.1
Comoros	..	23.2	28.6	35.4	37.0	34.1	32.6	35.4	36.2	32.0	36.9	0.0	17.3	34.2
Congo, Dem. Rep. of	..	..	..	6.8	35.6	43.8	42.1	22.2	20.4	19.8	18.3	..	..	26.1
Congo, Rep. of	..	36.3	32.1	21.2	20.5	20.8	21.2	18.3	18.3	16.1	19.8	0.0	37.3	20.9
Côte d'Ivoire	..	28.6	25.8	27.9	27.0	26.0	27.8	32.8	37.0	32.9	33.5	..	30.9	30.1
Djibouti	..	56.4	61.6	60.3	62.2	49.3	47.1	46.1	44.3	43.3	42.6	..	50.3	50.8
Equatorial Guinea	..	16.4	17.9	17.3	15.3	11.3	17.6	15.6	21.9	21.5	73.6	..	13.7	23.6
Eritrea	..	22.7	24.3	29.3	27.3	19.9	17.5	22.5	19.2	23.7	27.8	..	18.8	23.5
Ethiopia	26.1	24.8	22.6	20.6	22.2	21.3	19.7	20.4	23.2	21.5	19.5	25.8	25.3	21.2
Gabon	..	27.9	27.4	27.3	21.4	16.1	29.8	25.8	26.4	27.3	29.0	16.2	28.7	25.6
Gambia, The	..	23.3	21.8	20.3	24.0	27.5	27.0	28.6	16.8	21.1	19.7	..	20.1	23.0
Ghana	..	18.3	18.3	18.2	18.4	19.4	21.5	18.9	18.6	32.5	29.1	17.6	23.7	21.6
Guinea	..	25.1	23.9	27.1	23.9	28.4	25.2	15.7	18.1	22.3	21.1	..	19.3	22.9
Guinea-Bissau	..	7.5	9.2	9.5	9.4	18.8	15.9	15.5	18.2	22.5	22.2	10.4	10.9	15.7
Kenya	16.8	25.8	31.4	30.7	28.7	32.0	32.0	31.2	25.4	28.7	32.0	19.2	23.6	30.2
Lesotho	..	31.4	31.2	29.8	30.5	33.5	30.9	31.3	32.3	30.0	31.0	32.1	34.8	31.2
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	16.4	18.8	14.5	21.3	20.4	24.0	21.9	24.4	29.3	27.7	40.5	27.5	22.5
Malawi	14.3	18.3	22.7	19.6	23.5	17.4	16.7	15.9	17.4	19.4	16.6	16.4	17.5	18.8
Mali	16.5	16.7	16.6	16.1	16.6	15.9	15.8	19.0	18.7	18.4	20.1	19.8	23.1	17.5
Mauritania	..	19.0	20.3	20.3	21.2	19.3	18.6	19.5	19.4	62.2	..	..	17.6	25.1
Mauritius	28.1	31.7	32.2	29.1	26.1	29.4	30.0	27.9	27.4	26.4	23.4	29.0	29.5	28.0
Mozambique	22.2	8.0	9.6	10.7	15.2	20.7	23.4	24.6	20.1	21.4	25.6	18.7	11.0	19.0
Namibia	..	45.8	45.8	47.3	46.4	45.7	45.5	45.8	42.8	41.0	41.3	..	33.4	44.6
Niger	..	29.4	36.1	25.5	26.1	20.7	22.8	24.2	21.1	19.9	20.7	18.8	27.0	24.1
Nigeria	..	10.8	12.2	13.7	8.2	7.8	11.1	16.9	11.4	15.8	12.9	..	10.8	12.2
Rwanda	..	25.0	19.5	20.1	26.2	24.6	27.2	27.8	24.6	23.1	20.2	..	24.6	23.7
São Tomé and Príncipe	..	7.0	4.3	6.0	8.4	11.3	10.8	12.7	12.1	12.5	12.5	..	10.8	10.1
Senegal	39.7	35.1	35.9	32.7	33.1	29.0	27.3	28.2	23.7	27.3	24.0	38.8	41.3	29.0
Seychelles	..	26.9	31.5	25.4	24.9	23.2	29.8	28.6	30.6	24.1	30.1	..	25.2	27.6
Sierra Leone	..	20.9	17.3	20.2	25.4	23.8	27.5	23.4	23.7	25.4	25.7	..	10.8	23.6
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	17.2	33.7	33.8	33.1	33.4	41.0	40.4	39.5	38.6	37.8	36.7	17.7	27.4	37.1
Sudan	..	14.5	13.5	28.1	31.2	33.5	35.4	27.6	32.8	32.8	27.3	..	8.8	29.1
Swaziland	..	..	..	..	42.6	38.5	38.5	22.1	22.6	22.5	23.1	..	..	30.0
Tanzania	..	21.7	22.8	26.2	29.4	27.1	21.6	22.1	23.0	22.0	19.2	20.9	20.8	23.7
Togo	..	36.0	35.5	35.8	36.2	31.1	34.5	34.0	36.2	38.3	35.4	27.1	30.9	35.2
Uganda	..	10.3	15.1	16.9	20.3	20.7	23.3	15.6	20.0	21.8	20.7	10.9	10.3	19.4
Zambia	..	16.1	20.2	20.5	24.2	17.8	18.3	17.2	21.1	25.2	27.5	..	20.8	21.3
Zimbabwe	103.4	29.1	29.2	32.0	35.5	35.5	35.5	37.5	34.1	35.3	37.9	75.2	30.0	34.7
NORTH AFRICA	..	26.1	27.0	27.1	28.0	29.0	28.4	27.5	30.6	31.2	31.4	..	25.6	28.9
Algeria	15.5	29.1	28.5	28.4	27.3	29.3	28.8	23.9	33.7	34.5	34.2	15.3	28.5	29.8
Egypt, Arab Rep.	..	19.7	21.5	22.0	23.0	24.1	22.7	24.0	24.3	24.8	25.3	..	17.3	23.5
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	33.1	37.5	38.1	38.1	39.7	39.1	38.7	37.0	40.2	41.2	40.8	32.0	36.5	39.2
Tunisia	34.7	30.1	30.3	29.1	34.1	35.1	37.4	36.8	36.5	37.2	37.9	31.4	33.9	34.9
ALL AFRICA	..	26.3	26.9	26.9	27.6	30.0	29.8	29.2	29.9	30.8	30.3	..	23.0	29.1

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-14. Government expenditure: trends in real wages and salaries

	Index 1987 = 100										Annual average			
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	123	119	96	110	110	111	140	98	100	122	..	116	112
excluding South Africa	..	122	114	91	98	106	102	135	96	96	122	..	113	107
excl. S.Africa & Nigeria	..	120	106	89	85	95	91	127	92	93	118	..	108	100
Angola	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benin	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Botswana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burkina Faso	..	106	105	103	106	107	124	134	141	145	155	..	112	124
Burundi	..	117	102	96	82	83	88	231	96	89	106	99	111	108
Cameroon	..	56	48	45	48	57	60	65	74	83	..	71	96	60
Cape Verde	..	163	175	179	174	180	211	232	231	244	..	..	119	203
Central African Republic	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chad	..	212	207	152	144	131	152	166	170	178	209	..	152	168
Comoros	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Congo, Democratic Rep. of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Congo, Republic of	..	108	84	73	..	..	..	..	..	..	..	..	119	..
Côte d'Ivoire	..	66	61	67	68	66	67	69	71	75	74	0	92	69
Djibouti	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Equatorial Guinea	..	113	118	176	220	266	414	332	363	401	5,716	..	113	890
Eritrea	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ethiopia	74	90	88	103	107	108	125	152	169	175	157	81	95	132
Gabon	..	137	134	138	141	144	156	140	..	..	..	..	122	142
Gambia, The	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ghana	..	181	164	159	153	170	183	180	220	342	364	..	114	215
Guinea	..	246	248	269	262	263	270	143	265	283	274	..	207	253
Guinea-Bissau	..	85	93	110	103	112	139	194	197	187	198	..	105	148
Kenya	..	78	102	100	95	114	110	104	102	115	114	80	87	106
Lesotho	..	154	164	174	..	..	..	..	..	..	..	..	120	..
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	80	75	74	93	108	119	111	133	118	159	..	94	110
Malawi	..	157	142	114	145	131	127	129	144	181	190	92	103	145
Mali	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mauritania	..	97	95	97	100	105	107	117	125	518	..	..	100	158
Mauritius	110	167	172	170	178	184	197	197	196	199	200	91	128	188
Mozambique	..	158	154	152	282	403	560	633	752	808	888	..	144	515
Namibia	..	205	218	253	258	268	281	285	285	278	282	..	151	268
Niger	..	149	141	90	116	113	130	129	121	129	136	..	129	123
Nigeria	..	229	183	189	196	218	506	899	814	931	817	..	190	528
Rwanda	..	..	..	..	..	..	..	..	..	..	..	..	100	..
São Tomé and Príncipe	..	78	65	91	154	165	189	195	189	188	177	..	76	157
Senegal	..	97	95	96	93	92	95	99	97	107	109	115	108	98
Seychelles	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sierra Leone	..	231	191	209	169	228	247	305	374	493	514	415	152	303
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sudan	..	51	37	59	68	89	108	122	157	..	..	..	52	91
Swaziland	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanzania	..	148	164	190	209	204	190	233	239	254	282	136	121	218
Togo	..	103	94	92	90	92	92	86	82	74	75	98	105	86
Uganda	..	486	719	828	1,051	1,184	1,485	1,583	1,801	2,284	2,359	..	237	1,477
Zambia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Zimbabwe	..	108	113	126	152	147	154	206	126	101	..	83	113	141
NORTH AFRICA	..	125	124	131	141	147	158	160	180	182	186	..	111	157
Algeria	56	113	107	108	112	117	123	124	221	239	258	57	104	157
Egypt, Arab Republic	..	109	107	112	117	124	138	151	163	174	184	..	101	141
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	36	134	134	141	154	161	169	165	189	187	187	61	117	165
Tunisia	..	125	130	139	158	167	188	195	206	217	232	96	111	181
ALL AFRICA	..	158	140	118	128	135	140	167	127	129	156	..	138	138

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-15. Government expenditure: other goods and services

	Percentage of total expenditure and lending minus repayments											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	25.0	22.8	22.9	24.0	16.7	16.6	19.9	18.1	18.6	19.9	-3.7	3.9	19.9
excluding South Africa	..	25.0	20.6	18.9	20.4	20.0	19.3	24.4	21.6	22.2	24.1	..	20.1	21.3
excl. S.Africa & Nigeria	..	19.7	21.3	19.7	19.8	19.8	19.5	18.8	19.9	19.8	20.6	18.3	19.6	19.9
Angola	..	41.0	55.0	9.2	27.6	41.7	33.0	44.2	35.9	40.4	36.4	..	26.4	35.9
Benin	..	6.3	5.2	7.6	6.9	7.5	7.1	6.0	5.8	5.7	5.5	..	7.5	6.4
Botswana	..	22.9	..	..	..	..	..	..	..	..	..	..	22.9	..
Burkina Faso	..	12.0	10.8	9.8	8.7	9.4	8.6	9.4	8.9	13.0	11.6	..	9.2	10.0
Burundi	13.1	21.3	24.0	20.9	33.2	26.4	30.1	..	26.8	30.3	20.8	10.5	15.8	26.6
Cameroon	22.9	7.5	15.8	16.0	16.1	14.5	16.3	18.9	20.7	24.4	26.3	20.3	12.7	18.8
Cape Verde	..	1.6	1.5	1.6	3.3	1.8	2.6	1.6	2.6	2.4	5.4	23.4	5.0	2.5
Central African Republic	..	13.9	10.0	12.6	15.7	10.3	11.4	10.5	11.3	12.0	..	..	12.3	11.7
Chad	..	14.4	11.7	22.1	19.2	22.3	25.2	18.5	22.1	20.9	18.7	..	22.3	20.1
Comoros	..	20.3	22.6	17.7	14.3	14.8	23.5	29.1	35.3	27.6	23.5	0.0	12.9	23.2
Congo, Dem. Rep. of	..	..	..	43.8	36.1	23.7	22.6	11.6	15.1	5.9	0.7	..	..	19.9
Congo, Rep. of	..	8.1	7.7	6.2	30.3	29.2	19.2	0.8	..	5.5	..	24.5	9.8	14.1
Côte d'Ivoire	..	21.7	22.4	23.5	23.5	21.3	25.7	22.5	26.7	25.1	26.7	..	27.3	24.2
Djibouti	..	24.2	22.0	19.0	14.9	21.4	32.6	31.1	31.5	31.4	31.5	..	27.5	26.2
Equatorial Guinea	..	20.3	25.2	23.8	30.6	16.0	23.9	43.1	22.7	22.2	19.4	..	15.6	25.2
Eritrea	..	21.1	31.5	26.4	20.1	39.0	33.5	26.4	23.2	24.1	18.2	..	33.2	26.9
Ethiopia	31.8	14.8	16.7	15.2	15.9	27.3	36.3	43.1	25.3	23.3	23.2	31.9	21.4	25.1
Gabon	..	19.2	17.3	21.1	24.5	36.8	21.9	20.9	21.6	22.3	17.7	13.8	20.6	22.7
Gambia, The	..	25.1	18.9	19.7	17.9	16.0	18.5	19.5	19.8	17.9	18.5	..	21.9	18.5
Ghana	..	10.5	8.1	7.2	6.9	7.5	9.0	9.3	5.6	11.4	10.7	34.5	13.6	8.4
Guinea	..	13.2	11.3	11.7	11.7	14.0	11.6	13.9	16.0	22.7	22.9	..	20.8	15.1
Guinea-Bissau	..	12.6	11.9	10.0	11.8	18.4	18.5	16.1	8.6	16.4	14.3	0.0	12.9	14.0
Kenya	27.6	10.8	5.8	3.1	6.8	6.6	5.0	5.1	12.9	8.6	8.4	30.1	24.1	6.9
Lesotho	..	22.9	23.3	15.3	13.6	19.0	33.1	32.5	25.4	27.3	27.3	19.9	16.9	24.1
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	15.8	6.4	30.5	23.6	18.9	16.4	15.7	21.0	22.7	19.4	-11.5	3.7	19.4
Malawi	0.0	41.4	29.1	31.6	36.6	23.7	28.0	24.4	21.1	30.1	26.5	0.0	22.4	27.9
Mali	13.0	10.6	12.2	11.7	13.2	6.5	6.2	19.6	20.0	21.4	20.3	15.8	6.5	14.6
Mauritania	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mauritius	8.3	9.6	9.4	9.5	9.4	8.7	8.8	8.5	9.2	8.7	8.3	7.6	8.7	8.9
Mozambique	38.2	37.9	29.7	28.0	16.3	18.1	15.0	13.4	11.0	10.9	13.4	38.8	37.9	17.3
Namibia	..	25.4	24.2	21.4	20.2	19.6	19.8	19.2	19.1	18.1	17.5	..	23.9	19.9
Niger	..	18.8	17.9	21.3	22.9	24.3	25.3	22.1	22.5	19.3	17.4	13.8	16.0	21.4
Nigeria	..	48.1	17.7	15.1	23.1	20.9	18.5	49.6	29.4	33.1	39.6	..	48.1	27.5
Rwanda	..	26.4	25.0	26.3	20.3	26.7	27.5	26.7	29.8	30.9	39.5	..	26.8	28.1
São Tomé and Príncipe	..	5.0	4.6	5.0	5.0	5.5	5.5	5.7	6.0	6.2	6.3	..	9.6	5.5
Senegal	22.9	13.7	14.7	13.0	11.5	14.3	15.2	17.7	17.4	13.8	16.5	17.9	14.9	14.9
Seychelles	..	30.6	19.6	13.6	17.1	11.5	13.4	11.4	13.5	15.0	21.3	..	29.7	15.1
Sierra Leone	..	35.4	51.6	36.2	44.1	21.4	20.2	22.4	30.9	27.5	30.9	..	36.5	31.7
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	25.1	25.7	28.5	28.9	12.2	12.8	13.7	13.2	13.7	14.0	..	25.1	18.1
Sudan	..	21.2	53.7	44.8	47.8	38.4	33.1	30.6	30.2	27.0	35.5	..	20.4	37.9
Swaziland	..	..	..	..	22.5	21.3	19.8	36.7	34.0	34.9	37.9	..	..	29.6
Tanzania	..	30.4	28.9	24.2	22.3	19.9	23.0	21.1	28.4	31.4	33.1	30.5	32.3	25.8
Togo	..	16.3	18.9	22.9	21.1	22.6	20.9	24.4	28.0	25.9	33.0	-27.1	-3.7	24.2
Uganda	..	29.7	33.9	33.1	33.8	32.2	31.0	21.3	26.7	29.1	32.4	35.0	39.0	30.4
Zambia	..	22.3	22.5	21.2	12.7	25.4	20.1	20.1	23.9	15.2	17.0	..	20.3	19.8
Zimbabwe	..	18.1	16.9	16.5	14.1	13.2	15.1	12.8	18.7	26.2	28.4	-5.1	16.9	18.0
NORTH AFRICA	..	11.5	11.9	12.0	12.4	12.5	11.1	11.6	12.4	12.1	12.2	..	11.4	12.0
Algeria	2.9	3.6	4.7	4.6	5.1	5.4	5.5	4.6	6.5	6.8	6.6	2.9	2.8	5.5
Egypt, Arab Rep.	..	15.5	16.1	15.9	16.3	16.3	13.8	15.0	15.2	15.5	15.9	..	14.5	15.6
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	17.6	14.3	13.7	14.5	15.7	16.0	15.2	14.6	16.7	13.1	12.8	40.9	14.7	14.7
Tunisia	13.1	6.5	6.1	6.9	5.9	5.7	5.0	6.3	6.1	6.6	6.7	11.7	11.1	6.1
ALL AFRICA	..	19.8	18.5	18.7	19.5	15.1	14.5	16.7	15.9	16.1	16.9	..	7.2	16.9

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-16. Government expenditure: interest payments

	Percentage of total expenditure and lending minus repayments											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	11.6	10.9	10.3	8.3	7.9	8.7	8.1	6.9	7.0	6.1	4.7	7.3	8.3
excluding South Africa	..	20.3	19.0	17.7	14.3	13.7	14.9	14.0	11.9	12.0	10.6	..	14.0	14.2
excl. S.Africa & Nigeria	..	17.1	16.7	16.8	14.6	14.0	13.4	13.3	11.7	11.3	10.2	10.7	13.7	13.6
Angola	..	20.4	16.1	18.2	8.6	16.2	11.1	9.3	10.2	6.6	4.8	..	9.7	11.2
Benin	..	15.9	12.6	12.4	9.0	6.2	5.2	4.4	4.3	4.1	3.9	..	15.5	6.9
Botswana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burkina Faso	..	6.9	6.6	4.2	3.6	3.5	3.1	3.9	3.8	3.5	3.3	..	6.6	3.9
Burundi	0.9	6.0	6.9	6.7	8.9	10.0	11.2	12.1	12.3	12.3	12.1	2.3	6.8	10.3
Cameroon	2.0	36.5	39.5	41.8	37.2	32.0	27.6	25.1	18.9	16.3	14.8	2.9	14.0	28.1
Cape Verde	..	1.9	6.2	8.4	9.6	9.8	3.2	4.7	6.8	8.0	8.1	0.0	3.1	7.2
Central African Republic	..	10.8	11.1	17.2	9.6	7.6	7.8	10.2	7.4	7.1	..	..	8.1	9.7
Chad	..	6.1	5.6	5.6	5.3	5.5	4.8	5.1	4.2	4.3	2.8	..	3.1	4.8
Comoros	..	3.1	3.0	3.6	4.1	4.9	5.2	6.5	5.0	4.0	4.6	0.0	2.2	4.5
Congo, Dem. Rep. of	..	..	..	31.1	23.5	31.1	22.6	18.7	17.0	30.8	25.3	..	..	25.0
Congo, Rep. of	..	33.0	43.0	33.0	35.0	32.4	35.4	27.2	23.5	23.7	19.4	0.0	19.2	30.3
Côte d'Ivoire	..	29.1	25.6	23.1	20.0	17.9	19.5	22.5	19.9	16.7	13.5	..	26.7	19.9
Djibouti	..	0.8	1.5	2.0	1.4	1.0	0.9	2.3	2.5	2.7	2.8	..	0.9	1.9
Equatorial Guinea	..	26.0	24.0	15.6	8.7	5.5	8.5	3.4	4.1	3.5	1.2	..	16.9	8.3
Eritrea	..	0.2	0.6	1.3	1.9	1.6	2.0	3.0	4.4	5.7	5.2	..	0.1	2.8
Ethiopia	3.0	13.5	10.0	9.0	9.2	8.0	6.8	7.0	7.0	5.7	5.9	3.2	6.4	7.6
Gabon	..	26.4	30.9	25.6	20.1	15.9	26.8	25.4	21.7	20.5	16.9	6.6	19.0	22.6
Gambia, The	..	14.8	14.1	14.2	19.1	23.0	22.2	20.8	14.4	19.8	26.5	..	13.8	19.3
Ghana	..	14.2	13.9	17.2	21.7	17.9	21.3	27.0	24.0	23.5	22.0	11.4	9.4	21.0
Guinea	..	9.0	8.1	8.1	9.4	10.0	9.6	12.8	9.5	9.9	12.5	..	10.7	10.0
Guinea-Bissau	..	15.2	21.9	19.7	16.6	27.3	20.3	13.0	20.2	13.8	13.1	1.1	9.8	18.4
Kenya	10.1	36.2	23.3	24.9	20.7	19.6	20.3	14.5	10.0	11.1	13.5	13.9	25.1	17.6
Lesotho	..	4.2	3.6	3.3	3.7	4.9	6.3	8.6	7.3	6.1	6.0	..	8.6	5.5
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	26.4	30.1	21.6	17.5	13.7	11.8	12.9	10.8	14.0	11.4	11.2	14.5	16.0
Malawi	9.1	10.3	20.5	22.9	14.1	12.9	11.7	14.1	16.3	17.2	22.2	12.9	14.9	16.9
Mali	4.1	9.0	6.1	4.8	4.2	3.1	3.7	4.2	3.2	3.6	3.6	4.8	7.2	4.0
Mauritania	..	10.4	13.0	13.4	13.0	14.0	13.9	12.4	12.6	9.8	..	..	9.0	12.8
Mauritius	..	11.7	13.0	12.8	12.7	15.8	14.6	13.9	18.5	13.5	16.2	18.0	16.9	14.6
Mozambique	0.0	3.7	6.7	7.0	5.6	4.6	2.5	0.7	1.9	4.4	4.4	0.1	5.0	4.2
Namibia	..	2.8	3.2	4.2	5.4	6.7	6.6	6.0	5.9	6.8	7.0	6.8	4.7	5.8
Niger	..	12.3	16.0	12.8	9.7	8.8	8.9	10.1	10.6	8.1	6.3	11.1	12.2	10.2
Nigeria	..	33.9	28.9	21.8	12.8	12.0	21.7	16.9	13.0	15.5	12.2	..	33.9	17.2
Rwanda	..	27.9	11.3	7.2	6.2	4.9	4.3	4.9	3.9	4.7	4.8	..	11.5	5.8
São Tomé and Príncipe	..	14.9	15.6	14.4	16.1	20.8	16.2	10.8	12.8	12.3	11.9	..	18.6	14.5
Senegal	7.5	16.8	14.7	11.2	12.1	6.3	7.0	7.3	4.1	5.4	5.2	9.4	14.1	8.1
Seychelles	..	16.5	22.3	16.5	17.4	15.8	18.8	15.0	15.9	15.2	17.2	..	15.2	17.1
Sierra Leone	..	14.0	10.5	12.5	16.3	23.9	26.4	21.9	15.4	18.6	18.5	..	23.7	18.2
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sudan	..	..	..	..	..	9.1	9.8	10.9	..	10.2	10.4	..	..	10.1
Swaziland	..	1.8	2.1	2.2	2.3	2.3	2.6	2.3	2.8	3.9	4.1	..	2.3	2.7
Tanzania	..	14.4	18.4	18.9	16.4	14.3	9.4	9.8	9.6	7.8	4.8	8.0	12.7	12.2
Togo	..	22.0	15.6	13.8	12.6	11.6	13.0	11.0	11.9	13.2	11.4	20.9	15.0	12.7
Uganda	..	7.8	5.9	6.0	5.6	6.1	5.1	4.0	5.2	5.6	5.9	14.4	8.6	5.5
Zambia	..	36.5	27.7	17.4	24.3	11.0	9.7	9.8	7.9	12.8	12.6	..	29.7	14.8
Zimbabwe	27.7	20.4	24.2	24.5	19.1	27.8	27.0	33.5	27.9	14.1	5.0	24.8	14.9	22.6
NORTH AFRICA	..	20.8	19.4	19.6	18.5	17.2	13.3	16.6	15.8	15.3	15.1	..	13.5	16.7
Algeria	..	8.2	9.9	11.9	12.7	12.6	..	13.8	11.9	9.3	7.7	..	6.6	11.2
Egypt, Arab Rep.	..	29.3	25.4	25.1	23.1	21.1	19.1	19.4	19.4	19.5	19.8	..	15.8	21.3
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	7.4	20.1	20.3	19.3	18.2	17.2	17.1	16.2	15.3	15.9	16.6	20.2	21.5	17.3
Tunisia	5.8	11.0	11.7	12.2	10.6	9.6	10.7	10.2	9.0	8.5	7.9	5.5	9.6	10.0
ALL AFRICA	..	15.2	14.2	13.9	12.2	11.5	10.4	11.4	10.4	10.2	9.6	..	9.7	11.5

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-17. Government expenditure: subsidies and current transfers

	Percentage of total expenditure and lending minus repayments											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	2.6	2.2	2.0	2.1	1.2	1.1	1.4	1.8	1.3	1.5	1.0	1.3	1.6
excluding South Africa	..	1.2	1.3	1.2	1.5	2.1	1.9	2.3	3.1	2.2	2.7	..	2.3	2.0
excl. S.Africa & Nigeria	..	1.4	1.6	1.5	1.9	2.6	2.4	2.8	3.8	2.7	3.3	2.3	2.3	2.5
Angola	..	..	..	..	..	..	..	1.9	7.4	..	10.7	..	6.1	6.7
Benin	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Botswana	..	0.8	..	..	..	..	..	..	..	..	..	..	0.9	..
Burkina Faso	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burundi	5.1	7.5	6.7	5.9	7.6	7.5	7.0	8.0	10.6	10.8	7.0	4.6	5.7	7.9
Cameroon	11.1	0.0	0.0	0.0	4.2	4.8	5.4	5.7	7.2	5.2	5.2	8.6	0.0	4.2
Cape Verde	..	9.8	11.2	9.4	3.4	5.3	20.5	22.4	2.2	3.1	3.3	1.2	3.9	9.0
Central African Republic	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chad	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Comoros	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Congo, Dem. Rep. of	..	..	..	0.5	0.3	0.7	0.3	6.9	4.3	3.4	6.4	..	..	2.8
Congo, Rep. of	..	..	..	..	..	..	..	..	..	..	..	..	2.3	..
Côte d'Ivoire	..	3.7	3.9	2.9	3.6	3.5	3.9	6.5	5.0	4.7	6.5	..	3.8	4.5
Djibouti	..	3.6	-9.2	-1.2	-1.7	-2.8	2.7	2.8	2.8	2.8	2.9	..	3.6	-0.1
Equatorial Guinea	..	4.4	4.4	4.0	4.1	9.0	4.7	6.7	9.4	9.3	1.0	..	4.9	5.8
Eritrea	..	..	..	..	..	..	..	0.4	2.3	..	1.7	..	..	1.5
Ethiopia	5.8	1.2	1.8	1.7	1.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3	1.3	0.5
Gabon	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gambia, The	..	0.1	..	..	..	..	..	..	..	..	..	..	4.2	..
Ghana	..	0.0	7.9	5.6	4.9	9.3	5.3	5.9	6.3	0.0	0.0	..	0.0	5.0
Guinea	..	4.3	6.2	6.0	7.5	8.3	9.1	2.3	20.7	21.1	21.5	..	5.4	11.4
Guinea-Bissau	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kenya	0.1	0.0	0.0	..	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.2	1.3	0.1
Lesotho	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malawi	0.0	9.8	3.1	2.0	1.5	12.9	3.0	2.6	5.2	3.5	3.6	0.0	1.5	4.2
Mali	6.0	1.6	1.3	1.4	1.3	5.7	5.6	2.6	7.3	7.1	6.1	3.7	1.9	4.3
Mauritania	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mauritius	0.0	1.7	1.5	2.7	3.7	3.3	3.0	2.8	2.7	2.4	2.0	0.0	1.4	2.7
Mozambique	1.2	0.9	1.3	1.2	1.0	1.0	0.5	0.4	0.3	0.2	0.2	7.1	8.2	0.7
Namibia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Niger	..	6.6	4.4	6.0	7.6	5.2	5.1	11.2	11.8	10.9	13.7	9.4	7.4	8.4
Nigeria	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rwanda	..	3.8	4.8	3.3	5.7	7.9	9.1	8.4	9.6	11.6	10.2	..	8.5	7.8
São Tomé and Príncipe	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Senegal	13.9	9.2	6.6	5.7	8.6	6.4	7.8	12.3	23.0	18.2	16.0	12.1	10.1	11.6
Seychelles	..	6.3	0.1	0.0	0.0	0.0	0.1	0.2	0.2	0.2	..	..	5.9	0.1
Sierra Leone	..	..	..	..	..	..	..	..	..	..	..	..	1.4	..
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	4.5	3.5	3.2	3.0	..	..	..	..	..	..	..	4.5	3.3
Sudan	..	..	..	..	..	5.1	3.3	2.5	3.4	0.0	0.0	..	..	2.4
Swaziland	..	2.6	6.6	18.0	15.6	15.0	17.4	18.4	15.5	14.0	13.7	..	2.7	14.9
Tanzania	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Togo	..	9.0	6.6	5.4	7.0	6.4	9.4	9.8	11.2	8.8	11.1	2.3	3.2	8.4
Uganda	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Zambia	..	..	..	..	0.2	0.8	0.8	0.3	..	..	..	..	9.4	0.5
Zimbabwe	29.3	1.4	0.5	0.3	0.1	..	..	..	..	..	..	23.2	7.1	0.3
NORTH AFRICA	..	6.4	5.8	6.0	5.2	4.9	4.6	5.1	9.0	8.9	9.1	..	8.2	6.5
Algeria	..	9.4	6.2	4.4	2.1	2.2	2.0	1.9	21.8	21.5	22.6	..	4.9	9.4
Egypt, Arab Rep.	..	5.8	6.6	6.8	6.2	5.9	5.2	5.9	6.0	6.0	6.1	..	10.2	6.1
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	6.0	4.1	3.3	6.0	6.4	6.0	7.4	8.2	3.4	3.3	2.4	7.5	3.2	5.2
Tunisia	15.1	6.0	5.9	6.2	5.6	4.8	3.0	3.5	2.4	2.4	2.5	20.3	15.9	4.0
ALL AFRICA	..	4.1	3.6	3.6	3.3	2.6	2.5	2.8	4.6	4.2	4.5	..	4.1	3.5

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-18. Government expenditure: capital and net lending

	Percentage of total expenditure and lending minus repayments											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	20.5	20.6	21.3	21.4	22.0	20.2	16.4	17.8	15.8	15.3	21.0	18.5	19.0
excluding South Africa	..	28.6	29.1	30.5	31.2	32.8	30.5	24.2	25.1	23.2	23.0	..	26.2	27.7
excl. S.Africa & Nigeria	..	25.7	26.3	26.3	25.7	26.9	26.5	25.9	24.8	24.5	24.8	28.9	25.9	25.7
Angola	..	5.7	10.3	20.3	7.2	13.8	15.6	10.5	12.9	14.3	17.1	..	13.8	13.6
Benin	..	32.9	36.6	32.9	36.3	36.3	37.7	38.1	38.4	31.8	36.7	..	27.1	36.1
Botswana	..	37.4	30.5	33.1	33.6	32.7	31.3	31.0	27.3	27.0	24.7	43.3	44.7	30.2
Burkina Faso	..	40.8	45.9	51.3	56.5	56.2	58.9	54.3	52.2	47.3	48.8	..	38.2	52.4
Burundi	53.2	32.6	30.3	35.8	18.0	26.9	27.1	25.0	23.4	22.0	37.4	54.0	45.5	27.3
Cameroon	32.6	17.3	7.1	5.9	10.8	16.8	19.5	15.4	18.0	14.6	13.6	40.3	31.1	13.5
Cape Verde	..	60.9	52.4	47.8	44.7	43.4	35.4	26.7	33.0	37.5	31.2	67.8	52.6	39.1
Central African Republic	..	46.0	50.2	21.9	37.5	54.2	50.9	52.4	55.3	56.4	22.8	..	42.2	44.6
Chad	..	47.5	50.4	49.1	53.8	51.1	50.8	50.8	50.2	50.4	57.5	..	50.9	51.6
Comoros	..	32.1	20.5	21.8	24.0	35.0	28.0	23.9	20.1	22.5	24.3	0.0	41.1	24.5
Congo, Dem. Rep. of	..	..	..	..	..	..	..	4.1	1.5	9.3	19.8	..	..	8.7
Congo, Rep. of	..	7.6	9.1	33.6	9.2	11.1	18.7	27.3	31.8	24.6	22.4	61.7	16.1	20.9
Côte d'Ivoire	..	17.0	20.9	21.8	24.6	28.5	22.5	16.0	11.7	17.0	13.8	..	11.4	19.6
Djibouti	..	12.9	9.4	11.3	12.1	20.0	9.4	9.9	11.2	12.3	13.2	..	15.9	12.1
Equatorial Guinea	..	32.9	18.0	9.6	20.9	36.4	43.8	31.3	41.9	43.5	4.8	..	43.7	27.8
Eritrea	..	52.4	28.4	38.5	45.5	35.5	42.7	42.1	45.9	38.5	45.4	..	44.7	40.3
Ethiopia	20.9	38.0	37.7	45.2	42.6	34.0	28.2	21.0	32.6	40.2	34.0	24.5	31.2	35.1
Gabon	..	22.1	20.9	22.8	31.7	29.2	8.9	24.9	17.8	26.4	16.5	58.1	27.1	22.1
Gambia, The	..	27.4	35.4	36.9	29.3	22.2	20.7	17.3	39.3	29.5	25.5	36.5	31.6	28.5
Ghana	17.8	42.7	46.1	44.8	42.9	39.6	37.3	33.1	39.1	23.4	29.7	14.5	39.5	37.3
Guinea	..	46.3	48.6	45.1	47.6	39.3	44.5	55.3	35.7	24.0	22.1	..	43.0	40.2
Guinea-Bissau	..	59.1	49.6	53.0	53.8	24.7	34.4	23.3	35.8	29.2	31.0	32.0	62.6	37.2
Kenya	29.5	10.8	21.1	18.8	15.7	17.0	18.2	8.9	12.2	9.2	16.4	23.5	16.3	15.3
Lesotho	..	31.4	32.8	40.6	38.3	24.4	17.9	16.5	22.4	23.0	19.0	37.9	34.7	26.1
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	32.2	36.2	32.5	37.5	47.1	47.7	49.4	43.8	34.1	41.6	39.9	39.8	41.1
Malawi	48.8	17.2	21.4	19.9	19.3	26.9	32.9	35.8	26.4	20.9	23.1	38.0	24.1	25.2
Mali	53.0	50.4	53.5	56.2	50.7	56.4	54.2	47.9	38.9	39.4	40.2	47.9	56.9	48.6
Mauritania	..	35.2	27.6	27.8	25.8	29.2	29.3	30.0	32.4	37.8	..	..	30.7	30.0
Mauritius	27.2	18.2	15.9	18.7	22.1	12.9	12.1	15.9	10.3	16.9	20.2	21.8	19.0	16.1
Mozambique	37.9	51.7	57.6	54.6	55.0	48.1	50.6	50.7	57.9	53.6	45.9	39.0	42.9	52.7
Namibia	..	12.3	13.2	13.1	14.5	12.7	13.1	12.6	15.0	17.5	16.4	21.2	16.2	14.2
Niger	..	28.6	27.1	29.6	30.6	31.9	30.6	29.5	34.0	41.8	41.8	46.9	34.6	33.0
Nigeria	..	41.1	41.3	49.4	55.8	59.4	48.6	16.6	26.5	17.7	14.9	..	41.1	36.7
Rwanda	..	16.6	39.4	41.3	41.6	36.0	32.3	31.9	31.6	23.1	23.5	..	27.9	33.4
São Tomé and Príncipe	..	57.9	69.1	60.7	60.3	51.8	61.1	62.0	60.6	60.1	60.5	..	50.5	60.7
Senegal	17.6	25.0	27.8	37.2	34.4	43.7	42.4	34.0	30.9	34.5	37.7	16.4	16.4	35.9
Seychelles	..	11.0	10.7	18.9	19.5	27.9	22.3	24.6	14.1	18.5	4.8	..	19.9	17.9
Sierra Leone	..	21.8	13.4	19.6	11.3	24.6	11.2	21.1	15.9	15.6	18.1	..	22.8	16.8
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	25.8	9.6	9.2	8.4	7.8	6.9	6.0	5.6	7.6	5.4	4.7	23.6	10.3	6.8
Sudan	..	17.6	15.1	7.2	7.7	9.1	14.2	21.3	19.6	23.6	19.3	27.8	14.8	15.2
Swaziland	..	24.7	23.8	18.1	17.1	23.0	21.7	20.5	25.1	24.7	21.3	..	26.1	21.7
Tanzania	..	20.8	17.6	20.4	16.3	24.4	24.3	27.8	21.4	18.7	24.2	26.2	19.8	21.7
Togo	..	9.1	15.5	13.9	11.2	19.2	17.7	15.2	8.9	10.7	8.2	..	17.2	13.4
Uganda	..	52.2	45.1	44.1	40.2	41.0	40.5	53.0	42.1	39.1	39.2	39.7	42.1	42.7
Zambia	..	12.5	17.5	32.0	29.1	36.9	42.9	45.5	38.8	38.9	37.2	..	8.1	35.4
Zimbabwe	43.1	17.6	14.5	12.7	12.3	6.7	11.2	3.5	6.5	8.7	11.6	42.7	16.9	9.7
NORTH AFRICA	..	21.6	21.3	20.3	20.6	21.3	23.7	24.5	22.0	22.2	21.9	..	29.5	22.0
Algeria	63.3	31.0	29.4	26.6	25.2	24.8	19.9	27.3	23.6	25.5	26.5	61.6	38.3	25.4
Egypt, Arab Rep.	..	18.1	18.2	18.7	20.0	21.3	28.9	25.2	21.8	21.0	20.0	..	32.3	21.7
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	33.4	18.4	18.8	16.0	14.5	16.2	15.9	18.4	18.6	19.3	19.5	65.0	19.1	17.5
Tunisia	28.9	21.1	20.9	20.7	22.4	21.9	21.4	24.5	24.4	24.4	23.9	27.7	23.2	22.7
ALL AFRICA	..	20.9	20.9	20.9	21.1	21.7	21.6	19.5	19.4	18.2	17.8	..	23.1	20.1

Note: 2003 data are preliminary (see page 2). Nigeria's fiscal data are for consolidated government starting from 1992.

7-19. Government expenditure: trends in real defense spending

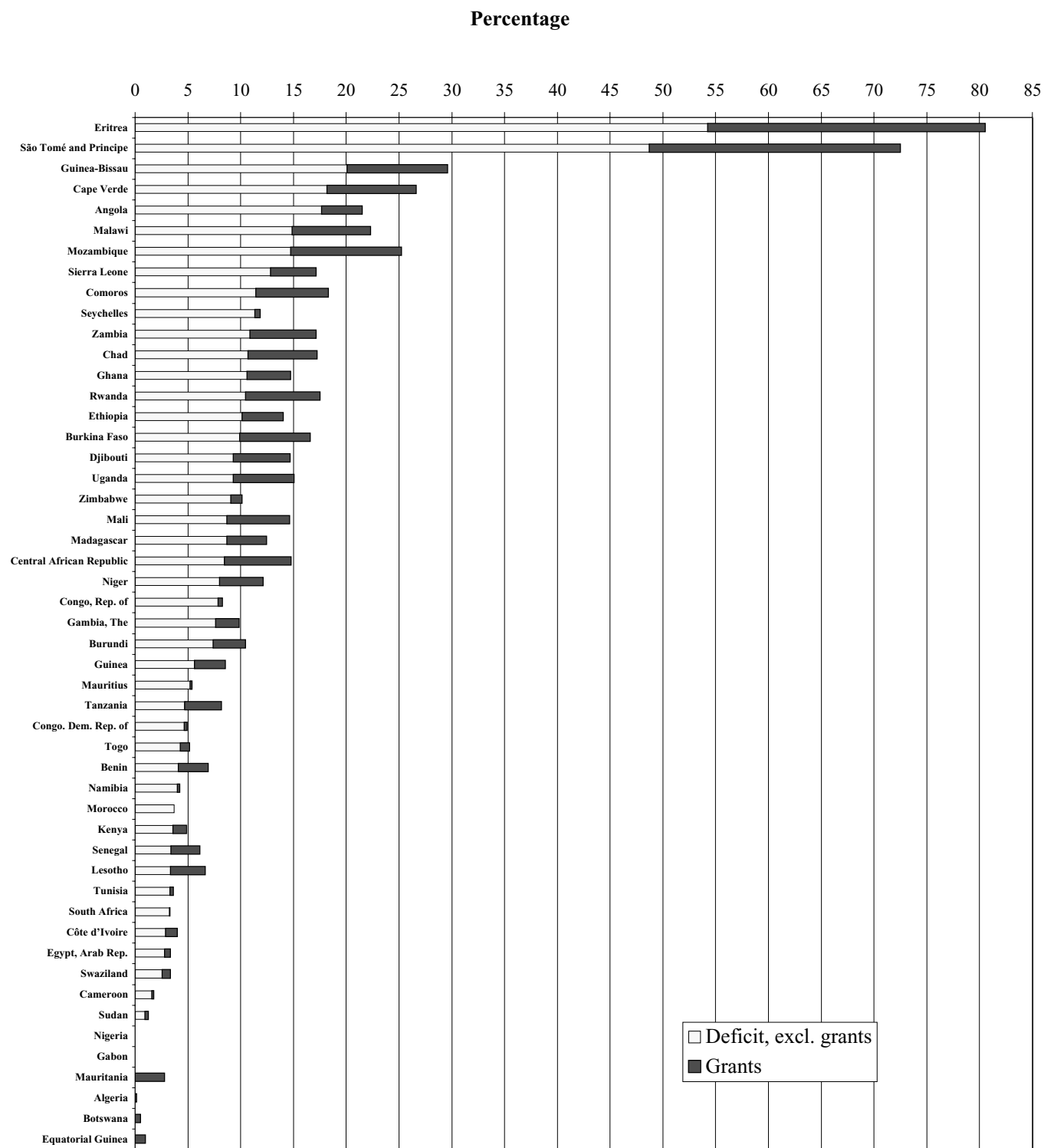
	Index 1980 = 100											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	100.0	136.5	38.7	43.1	46.0	71.1	124.3	182.5	113.2	97.4	84.9	88.4	99.6	89.0
excluding South Africa	100.0	136.5	38.7	43.1	46.0	71.1	124.3	182.5	113.2	97.4	84.9	88.4	99.6	89.0
excl. S.Africa & Nigeria	100.0	136.5	38.7	43.1	46.0	71.1	124.3	182.5	113.2	97.4	84.9	88.4	99.6	89.0
Angola	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Benin	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Botswana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Burkina Faso	100.0	293.0	..	..	..	..	..	..	..	..	..	100.0	192.6	..
Burundi	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cameroon	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cape Verde	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central African Republic	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chad	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Comoros	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Congo, Dem. Rep. of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Congo, Rep. of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Côte d'Ivoire	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Djibouti	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Equatorial Guinea	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Eritrea	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ethiopia	100.0	37.0	37.4	41.3	45.2	99.6	204.7	319.7	168.8	131.2	99.9	97.5	101.7	127.5
Gabon	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gambia, The	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ghana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guinea	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guinea-Bissau	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kenya	100.0	36.2	39.9	45.0	46.8	42.6	43.9	45.3	57.7	63.7	69.8	77.5	71.1	50.5
Lesotho	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malawi	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mali	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mauritania	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mauritius	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mozambique	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Namibia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Niger	100.0	187.4	..	..	..	..	..	..	..	..	..	100.0	168.7	..
Nigeria	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rwanda	..	..	..	..	..	..	..	..	..	..	..	..	..	..
São Tomé and Príncipe	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Senegal	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Seychelles	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sierra Leone	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sudan	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Swaziland	100.0	..	..	..	..	..	..	..	..	..	..	100.0	80.2	..
Tanzania	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Togo	100.0	136.5	..	..	..	..	..	..	..	..	..	100.0	138.9	..
Uganda	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Zambia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Zimbabwe	..	..	..	..	..	..	..	..	..	..	..	..	..	..
NORTH AFRICA	100.0	181.3	..	..	..	..	..	..	..	..	..	100.0	136.0	..
Algeria	100.0	267.0	..	..	..	..	..	..	..	..	..	100.0	175.4	..
Egypt, Arab Rep.	100.0	..	..	..	..	..	..	..	..	..	..	100.0	85.1	..
Libya	100.0	..	..	..	..	..	..	..	..	..	..	100.0	231.8	..
Morocco	100.0	95.5	..	..	..	..	..	..	..	..	..	100.0	88.0	..
Tunisia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ALL AFRICA	100.0	136.5	38.7	43.1	46.0	71.1	124.3	182.5	113.2	97.4	84.9	88.4	100.1	89.0

Note: Nigeria's fiscal data are for federal level only. Nigeria's fiscal data are for consolidated government starting from 1992.

7-20. Government expenditure: real per capita education spending

	Constant 2000 U.S. dollars											Annual average		
	1980	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	75-84	85-94	95-MR
SUB-SAHARAN AFRICA	..	..	..	..	..	..	..	..	..	..	..	..	..	..
excluding South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
excl. S.Africa & Nigeria	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Angola	..	..	..	17.3	26.4	18.9	11.1	13.6	24.4	24.4	25.2	..	..	20.2
Benin	..	..	..	10.6	8.8	8.7	9.2	10.3	13.5	16.6	17.3	10.1	..	11.9
Botswana	..	198.7	..	..	..	..	..	..	..	..	..	..	168.6	..
Burkina Faso	3.0	..	7.5	8.3	8.3	9.4	..	..	..	..	..	3.0	4.5	8.4
Burundi	..	2.2	1.7	1.3	0.8	1.0	..	..	..	..	..	..	2.5	1.2
Cameroon	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cape Verde	..	..	..	..	..	..	..	101.4	105.0	104.5	105.8	..	..	104.2
Central African Republic	..	5.3	6.7	4.5	5.5	5.4	..	..	..	..	..	..	6.2	5.5
Chad	..	3.1	2.7	2.7	3.1	2.9	3.3	3.4	4.0	3.7	3.8	..	3.4	3.3
Comoros	..	..	..	14.8	14.4	12.1	7.9	8.0	7.9	8.1	8.3	..	..	10.2
Congo, Dem. Rep. of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Congo, Rep. of	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Côte d'Ivoire	..	29.7	27.7	27.4	28.1	28.4	28.3	26.4	24.1	26.5	27.1	..	46.3	27.1
Djibouti	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Equatorial Guinea	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Eritrea	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ethiopia	..	3.1	3.0	3.5	3.5	3.2	3.4	3.1	4.3	5.2	5.9	2.6	2.5	3.9
Gabon	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gambia, The	..	..	..	..	10.9	9.6	..	..	..	..	..	..	..	10.3
Ghana	..	9.1	8.8	9.5	8.6	9.4	0.0	0.0	0.0	0.0	0.0	..	9.1	4.0
Guinea	..	8.4	8.8	10.9	9.8	7.4	8.1	7.8	8.0	7.8	7.3	..	8.4	8.4
Guinea-Bissau	..	4.0	5.8	5.8	5.8	2.1	5.5	3.5	3.2	4.7	4.9	0.0	2.4	4.6
Kenya	20.6	21.8	23.2	22.5	23.2	24.4	22.9	20.8	19.5	19.4	20.4	16.4	22.8	21.8
Lesotho	..	49.4	55.6	56.0	56.8	62.4	60.4	49.9	54.2	68.5	58.9	..	33.1	58.1
Liberia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	..	..	..	..	5.4	6.1	7.3	7.5	..	..	..	..	..	6.6
Malawi	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mali	..	..	6.1	6.1	6.0	6.7	8.7	6.8	7.6	..	..	5.1	4.9	6.8
Mauritania	..	..	..	1.7	17.2	16.7	17.7	19.1	18.8	19.2	..	..	..	15.8
Mauritius	..	108.7	120.8	117.1	134.0	130.4	135.1	131.7	137.0	141.1	177.9	..	84.0	136.1
Mozambique	..	2.9	3.0	3.1	3.6	7.6	7.3	11.5	15.8	12.0	13.1	3.5	2.9	8.6
Namibia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Niger	9.2	..	..	..	..	..	..	..	..	..	..	7.0	..	..
Nigeria	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rwanda	..	..	..	3.5	3.6	3.9	6.1	6.6	7.3	8.6	8.6	..	..	6.0
São Tomé and Príncipe	..	..	..	..	22.3	14.0	..	..	..	..	..	..	..	18.2
Senegal	..	15.3	15.6	15.4	14.9	15.1	15.8	16.6	16.6	15.9	15.1	..	16.1	15.7
Seychelles	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sierra Leone	..	..	..	..	..	..	..	2.0	2.9	4.4	..	..	..	3.1
Somalia	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sudan	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Swaziland	22.7	..	..	..	..	..	..	..	..	..	..	27.8	37.4	..
Tanzania	..	..	..	..	..	..	5.5	6.7	8.4	7.9	10.0	..	..	7.7
Togo	..	..	..	..	..	..	..	..	..	..	..	17.4	16.1	..
Uganda	..	3.9	4.8	4.5	6.3	6.6	8.3	9.2	9.7	12.0	11.7	..	3.9	8.1
Zambia	..	6.9	4.9	8.8	7.6	11.0	..	..	..	..	..	..	8.5	8.1
Zimbabwe	..	..	..	..	..	..	..	..	..	..	..	..	..	..
NORTH AFRICA	45.8	64.0	63.8	..	..	..	..	..	..	..	..	47.7	56.4	63.8
Algeria	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Egypt, Arab Rep.	37.6	60.7	60.7	..	..	..	..	..	..	..	..	40.9	52.4	60.7
Libya	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morocco	54.1	61.1	58.5	..	..	..	..	..	..	..	..	52.5	55.8	58.5
Tunisia	72.7	93.8	99.5	106.2	..	..	..	..	..	..	..	76.4	84.0	102.9
ALL AFRICA	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Note: Nigeria's fiscal data are for consolidated government starting from 1992.

Figure 7-1. Government deficit as percentage of GDP, 1994–2003*

* Or most recent year available.

Technical notes

Tables

Table 7-1. Government deficit/surplus (including grants). Overall surplus/deficit is the difference between total revenue plus grants (as defined in *GFS*, line A-I) and total expenditures and lending minus repayments (as defined in *GFS*, line C-I). It represents the net financing requirement of the consolidated government. This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-2. Government deficit/surplus (excluding grants). This is calculated as above, except that capital grants are excluded from receipts (as defined in *GFS*, line A-II less line C-I). It is a measure of the ability of a government to fund its activities from its own resources. Because some budgetary grants may be tied to certain expenditures that would not otherwise be incurred, excluding grants may overstate the deficit or understate the surplus if no account is taken of the expenditures dependent on these grants. This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-3. Government primary deficit/surplus (–/+). The primary deficit or surplus is the government deficit or surplus including grants (as presented in Table 7-1) and excluding interest expenditures on both domestic and foreign debt (Table 7-5). In countries with large government interest payments, this ratio may provide a more reliable indicator for monitoring fiscal stabilization efforts. This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-4. Government expenditure and lending minus repayments. Total expenditure and lending minus repayments (as defined in *GFS*, line C-I)

represents the government's total outlays for current or capital purposes. Expenditure includes all nonrepayable payments by the government. Lending minus repayments comprises government transactions in debt and equity claims upon others, acquired for purposes of public policy rather than for managing government liquidity or earning a return. It consists of gross lending and acquisition of financial equity minus repayments of past government lending and government sales of equities. (This definition differs from the concept of lending minus repayments adopted in the SNA, which is gross government lending minus repayments of past government lending minus net government borrowing.) In determining a government's deficit or surplus, lending minus repayments is grouped with expenditures rather than with financing. This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-5. Government interest payments. Government interest payments (as defined in *GFS*, line C2) include interest on all borrowings, both domestic and foreign, but exclude commission charges paid for assistance in placement of debt (which would be classified as expenditure for the payment of goods and services). This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-6. Government revenue (excluding grants). Government revenue less grants (as defined in *GFS*, line A-II) refers to current revenues (tax and nontax) and capital revenues, such as proceeds from the sale of real assets, including land. It does not include grant receipts from other governments or international organizations. This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-7. Grants to government. These are unrequited, nonrepayable, noncompulsory government receipts from other governments or international institutions (as defined in *GFS*, line A-II). Grants of goods and services in kind are excluded. This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-8. Foreign financing. This includes all government financing transactions except grants (as defined in *GFS*, line D-III) with nonresident individuals, enterprises, governments, international organizations, and other entities. It may be affected by trading in outstanding government securities between residents and nonresidents. The data also reflect changes resulting from transactions, but not revaluations, in government holdings of foreign exchange, deposits in nonresident financial institutions, and securities issued by nonresident entities held by government for liquidity purposes (reserves). This indicator is shown as a percentage of current GDP in national currency (World Bank country desks).

Table 7-9. Taxes on income and profits. These taxes (as defined in *GFS*, line A1) are levied on the actual or presumptive net income of individuals and profits of enterprises. Also included are taxes levied on capital gains that are realized on land sales, securities, and other assets. This indicator is shown as a percentage of total revenue (as defined in *GFS*, line A-II) (World Bank country desks).

Table 7-10. Taxes on international trade and transactions. These taxes include import duties, export duties, profits of export or import monopolies remitted to government, and monopoly profits of monetary authorities made in foreign exchange transactions, as well as taxes levied on the sale of foreign exchange (as defined in *GFS*, line A6). This indicator is shown as a percentage of total revenue (as defined in *GFS*, line A-II) (World Bank country desks).

Table 7-11. Indirect taxes. These are sales and excise taxes and duties (as defined in *GFS*, line A-IV less A1). This indicator is shown as a percentage of total revenue (as defined in *GFS*, line A-II) (World Bank country desks).

Table 7-12. Nontax revenues (excluding grants). This is all nonrepayable government receipts, other than compulsory unrequited receipts (taxes) and revenue from capital sales or government grants, plus all fines and penalties other than for noncompliance with taxes (as defined in *GFS*, line A-V). For some mineral-exporting countries in Africa, this category is quite large, since royalties on the extraction of minerals, such as petroleum in Egypt and Nigeria and bauxite in Guinea, make up significant portions of total government revenues. This indicator is shown as a percentage of total revenue (as defined in *GFS*, line A-II) (World Bank country desks).

Table 7-13. Government expenditure: wages and salaries. These expenditures are payments in cash, but not in kind, to employees in return for services, before withholding taxes and employee contributions to social security and pension funds are deducted (as defined in *GFS* line C1.1). Included are basic wages and salaries; pay for overtime, weekends, and nights; cost of living allowances; local allowances and expatriation allowances; and similar compensation. Reimbursement to employees for expenses incurred as part of their employment are excluded. This indicator is shown as a percentage of total expenditure and lending minus repayments (as defined in *GFS* line C-I) (World Bank country desks).

Table 7-14. Government expenditure: trends in real wages and salaries. This includes expenditures on wages and salaries as discussed above (as defined in *GFS*, line C1.1), deflated by the CPI. For most countries the trend is shown in index numbers beginning with 100 in 1987 (World Bank country desks).

Table 7-15. Government expenditure: other goods and services. These expenditures include disbursements for all goods and services (except fixed capital assets and wages and salaries) bought on the market, goods and services to be used to produce fixed capital assets, strategic or emergency stocks, stocks held by market regulatory organizations, and land and intangible assets. This category encompasses purchases of materials, office supplies, fuel and lighting, travel services, and payment of rent, as well as payments in kind to certain civil servants (as defined in *GFS*,

line C1.3). This indicator is presented as a percentage of total expenditure and lending minus repayments (as defined in *GFS*, line C-I) (World Bank country desks).

Table 7-16. Government expenditure: interest payments. These are payments for the use of all borrowed money, excluding commission charges paid for assistance in placing debt, which would be classified as expenditures for payment of other goods and services (as defined in *GFS*, line C2). This indicator is presented as a percentage of total expenditure and lending minus repayments (as defined in *GFS*, line C-I) (World Bank country desks).

Table 7-17. Government expenditure: subsidies and current transfers. These expenditures are all unrequited, nonrepayable government payments for current purposes (as defined in *GFS*, line C3). Transfers for capital purposes (that is, to permit the recipient to acquire capital assets) and transfers in kind are excluded. This indicator is presented as a percentage of total expenditure and lending minus repayments (as defined in *GFS*, line C-I) (World Bank country desks).

Table 7-18. Government expenditure: capital and net lending. This represents payments for acquiring land, buildings, and other nonfinancial assets to be used for more than one year in the process of

production, including transfers for capital assets as well as net lending (as defined in *GFS*, line C-IV plus C-V). This indicator is presented as a percentage of total expenditure and lending minus repayments (as defined in *GFS*, line C-I) (World Bank country desks).

Table 7-19. Government expenditure: trends in real defense spending. Real defense spending has been calculated by deflating defense spending in current prices national currency (IMF, as defined in *GFS*, line B2) by the national GDP deflator (Table 3-1). The results are presented in the form of 1980 base indexes.

Table 7-20. Government expenditure: real per capita education spending. This table presents education spending (IMF, as defined in *GFS*, line B4) deflated by the national GDP deflator (Table 3-1) and divided by total population (Table 1-2). The result is converted into 2000 U.S. dollars by using the 2000 local currency/U.S. dollar conversion factor (Table 3-6).

Figure

The following indicators have been used to derive the figure in this chapter.

Figure 7-1. Government deficit/surplus (Tables 7-1 and 7-2).

Methodology used for regional aggregations and period averages in chapter 7

Table	Aggregations ^a		Period averages ^b
	(6)	(7)	(1)
7-1	X		X
7-2	X		X
7-3	X		X
7-4	X		X
7-5	X		X
7-6	X		X
7-7	X		X
7-8	X		X
7-9	X		X
7-10	X		X
7-11	X		X
7-12	X		X
7-13	X		X
7-14		X	X
7-15	X		X
7-16	X		X
7-17	X		X
7-18	X		X
7-19		X	X
7-20	X		X

Note: Regional aggregations are shown in the rows for Sub-Saharan Africa, North Africa, and All Africa. Period averages are shown in the last three columns. This table shows only the methodologies used in this chapter. For aggregation purposes, all data used in this chapter were converted to U.S. dollars, using the conversion factors shown in Table 3-6.

a. Regional aggregations: (1) simple total; (2) simple total of the first indicator divided by the simple total of the second indicator (same country coverage); (3) simple total of the gap-filled indicator; (4) simple total of the gap-filled main indicator divided by the simple total of the gap-filled secondary indicator; (5) simple total of the first gap-filled main indicator less the simple total of the second gap-filled main indicator, all divided by the simple total of the secondary indicator; (6) weighted total (by population); (7) median; (8) no aggregation; (9) simple arithmetic mean.

b. Period averages: (1) arithmetic mean (using the same series as shown in the table; i.e., ratio if the rest of the table is shown as ratio, level if the rest of the table is shown as level, growth rate if the rest is shown as growth rate); (2) least-squares growth rate (using main indicator); (3) least-squares growth rate (using main indicator in constant terms, with the rest of the table in current terms).