

## SELECTED INDICATORS ON PUBLIC FINANCE

**D**ATA ON CENTRAL GOVERNMENT REVENUE AND EXPENDITURE are from IMF, various years (a) and (b), and IMF data files. The accounts of each country are reported using the system of common definitions and classifications in IMF 1986. See these sources for complete and authoritative explanations of concepts, definitions, and data sources.

### Table A.1 Central government revenue

Current revenue includes tax receipts and nonrepayable receipts (other than grants) from the sale of land, intangible assets, government stocks, or fixed capital assets, or from capital transfers from nongovernmental sources.

*Income, profit, and capital gains* taxes are levied on the actual or presumptive net income of individuals, on enterprise profits, and on capital gains. *Social security contributions* includes employers' and employees' contributions and those of self-employed and unemployed people. *Domestic goods and services* taxes include general sales and turnover or value added taxes, selective excises on goods, selective taxes on services, taxes on the use of goods or property, and profits of fiscal monopolies. *International trade* taxes include import and export duties, profits of export or import monopolies, exchange profits, and exchange taxes. *Other taxes* includes employers' payroll or labor taxes, taxes on property, and taxes not allocable elsewhere. *Nontax revenue* includes required nonrepayable receipts for public purposes, such as fines, administrative fees, or entrepreneurial income from government ownership of property, and voluntary, unrequited nonrepayable receipts other than from government sources.

### Table A.2 Central government expenditure by economic type

Government expenditure includes all nonrepayable payments, whether current or capital, required or unrequited. Expenditure can be measured either by economic type as shown here or by function as in Table A.3.

*Goods and services* expenditure includes all government payments in exchange for goods and services, whether in the form of wages and salaries to employees or other purchases. *Wages and salaries* consists of all cash payments to employees in return for services rendered, before taxes and pension contributions. *Interest payments* are payments for the use of borrowed money to domestic sectors and non-residents. *Subsidies and other current transfers* includes all unrequited, nonrepayable transfers on current account to private and public enterprises, and the cost of covering the cash operating deficits of departmental enterprise sales to the public. *Capital expenditure* is expenditure to acquire fixed capital assets, land, intangible assets, government stocks, and nonmilitary, nonfinancial assets. Also included are capital grants.

### Table A.3 Central government expenditure by function

Central government expenditure data by function are often incomplete, and coverage varies from country to country because functional responsibilities stretch across levels of government for which no data are available. Consequently, the data presented, especially those for education and health, may not always be comparable across countries.

*Health* covers public expenditure on hospitals, maternity and dental centers, and some clinics; on national health insurance schemes; and on family planning and preventive care. *Education* comprises expenditure on preprimary, primary, and secondary schools; universities and colleges; and vocational, technical, and other training institutions. *Social security and welfare* covers compensation for loss of income to the sick and temporarily disabled; payments to the elderly, the permanently disabled, and the unemployed; family, maternity, and child allowances; and the cost of welfare services, such as care of the aged, the disabled, and children. *Defense* comprises all expenditures, whether by defense or other departments, to maintain military forces. *Other* expenditures include general public services, interest payments, and items not included elsewhere.

Table A.1 Central government revenue

		Percentage of total current revenue											
		Tax revenue										Nontax revenue	
		Income, profit, and capital gains		Social security contributions		Domestic goods and services		International trade		Other taxes			
		1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95
<b>Low income economies</b>													
1	Mozambique	..	..	..	..	..	..	..	..	..	..	..	..
2	Ethiopia	27.5	26.5	..	..	22.2	25.7	20.2	18.5	0.7	1.7	27.5	23.4
3	Tanzania	28.7	..	..	..	55.0	..	9.6	..	1.3	..	4.6	..
4	Burundi	22.4	..	2.9	..	28.7	..	24.0	..	2.3	..	10.8	..
5	Malawi	35.0	..	..	..	32.2	..	19.0	..	0.5	..	13.3	..
6	Chad	19.0	22.6	..	..	35.3	33.7	27.5	15.3	6.6	5.2	9.5	21.8
7	Rwanda	17.1	14.7	6.4	3.5	33.6	35.2	26.1	31.4	3.3	3.8	13.0	11.2
8	Sierra Leone	26.0	22.8	..	..	22.7	35.4	41.2	37.7	1.2	0.3	8.8	3.8
9	Nepal	8.6	8.8	..	..	38.7	39.1	29.2	28.0	0.2	..	17.2	19.3
10	Niger	..	..	..	..	..	..	..	..	..	..	..	..
11	Burkina Faso	17.8	21.5	8.2	..	17.6	..	35.8	..	5.1	2.0	13.7	25.0
12	Madagascar	11.4	16.0	..	..	21.0	24.6	45.9	46.7	0.7	0.4	19.6	11.1
13	Bangladesh	9.6	..	..	..	25.3	..	32.2	..	1.5	..	29.5	..
14	Uganda	8.2	..	..	..	31.1	..	58.6	..	0.1	..	3.1	..
15	Vietnam	..	..	..	..	..	..	..	..	..	..	..	..
16	Guinea-Bissau	9.9	..	2.1	..	15.8	..	33.5	..	8.8	..	36.6	..
17	Haiti	14.9	..	0.3	..	30.7	..	23.8	..	6.2	..	11.5	..
18	Mali	12.3	..	4.7	..	31.8	..	21.5	..	11.0	..	11.2	..
19	Nigeria	50.5	..	..	..	6.9	..	12.1	..	0.2	..	50.6	..
20	Yemen, Rep.	25.8	22.8	..	..	10.2	10.8	16.8	19.1	4.5	2.7	42.6	42.9
21	Cambodia	..	..	..	..	..	..	..	..	..	..	..	..
22	Kenya	28.6	28.5	..	..	39.9	47.5	20.1	12.4	0.9	1.0	10.6	10.6
23	Mongolia	..	34.8	..	11.6	..	24.3	..	13.1	..	0.4	..	16.0
24	Togo	33.5	..	6.4	..	11.6	..	31.2	..	0.2	..	13.2	..
25	Gambia, The	15.8	13.3	..	..	10.5	38.0	65.4	42.4	0.8	0.4	7.4	5.9
26	Central African Republic	16.1	..	6.4	..	20.8	..	39.8	..	7.4	..	9.1	..
27	India	16.0	19.7	..	..	37.8	32.9	26.2	23.3	0.1	0.2	19.5	23.8
28	Lao PDR	..	..	..	..	..	..	..	..	..	..	..	..
29	Benin	..	..	..	..	..	..	..	..	..	..	..	..
30	Nicaragua	13.5	11.2	9.7	11.8	43.8	45.1	13.2	19.4	2.1	5.3	9.5	6.6
31	Ghana	22.5	17.7	..	..	28.2	37.1	37.2	31.2	0.1	..	12.1	14.0
32	Zambia	33.2	33.5	..	..	41.2	42.5	17.8	18.5	1.2	0.1	6.4	5.1
33	Angola	..	..	..	..	..	..	..	..	..	..	..	..
34	Georgia	..	..	..	..	..	..	..	..	..	..	..	..
35	Pakistan	12.3	14.2	..	..	33.0	32.0	31.7	26.5	0.0	..	22.8	26.8
36	Mauritania	..	..	..	..	..	..	..	..	..	..	..	..
37	Azerbaijan	..	..	..	..	..	..	..	..	..	..	..	..
38	Zimbabwe	44.8	44.4	..	..	29.0	26.3	14.7	19.0	0.8	0.8	10.4	9.3
39	Guinea	8.6	10.4	..	..	16.6	25.1	47.0	46.1	0.4	0.8	27.4	17.6
40	Honduras	24.2	..	..	..	25.9	..	42.4	..	1.0	..	5.7	..
41	Senegal	20.7	..	3.5	..	26.0	..	35.6	..	2.1	..	7.1	..
42	China	31.2	33.5	..	..	17.6	29.2	13.8	17.7	..	0.8	37.4	19.4
43	Cameroon	39.0	18.1	5.7	5.6	15.1	18.4	19.7	16.9	2.9	3.6	15.0	33.4
44	Côte d'Ivoire	..	..	..	..	..	..	..	..	..	..	..	..
45	Albania	..	8.4	..	15.2	..	39.6	..	14.0	..	0.4	..	21.5
46	Congo	..	..	..	..	..	..	..	..	..	..	..	..
47	Kyrgyz Republic	..	..	..	..	..	..	..	..	..	..	..	..
48	Sri Lanka	13.4	13.2	..	..	38.5	49.6	32.6	22.1	..	..	12.7	11.1
49	Armenia	..	..	..	..	..	..	..	..	..	..	..	..
<b>Middle-income economies</b>													
<b>Lower-middle-income</b>													
51	Egypt, Arab Rep.	16.5	20.6	13.1	10.5	11.4	12.8	15.7	10.4	6.4	9.0	35.9	36.0
52	Bolivia	3.7	4.3	8.7	7.5	37.5	38.5	12.5	6.6	3.8	0.5	29.2	33.9
53	Macedonia, FYR	..	..	..	..	..	..	..	..	..	..	..	..
54	Moldova	..	..	..	..	..	..	..	..	..	..	..	..
55	Uzbekistan	..	..	..	..	..	..	..	..	..	..	..	..
56	Indonesia	61.9	52.2	..	2.0	16.9	28.0	5.2	5.4	0.5	0.5	14.1	11.5
57	Philippines	23.6	29.2	..	..	36.3	26.7	24.1	28.1	2.1	3.6	13.1	12.2
58	Morocco	19.0	22.6	4.7	3.8	39.4	39.9	17.2	18.0	3.9	1.4	13.5	12.0
59	Syrian Arab Republic	26.6	27.4	..	..	20.6	34.0	7.9	11.5	6.1	6.0	36.7	19.9
60	Papua New Guinea	46.0	45.0	..	..	12.8	10.8	23.9	23.8	1.8	1.9	15.5	18.4
61	Bulgaria	32.4	20.7	20.9	25.4	20.0	21.1	1.8	6.9	1.2	4.3	23.7	21.6
62	Kazakhstan	..	..	..	..	..	..	..	..	..	..	..	..
63	Guatemala	15.7	19.4	..	..	39.4	42.4	21.2	20.1	7.5	3.5	14.8	13.7
64	Ecuador	53.9	56.0	..	..	20.8	24.9	20.2	11.6	1.1	1.0	2.5	5.5
65	Dominican Republic	19.4	17.1	4.1	4.1	28.4	25.1	33.7	44.2	1.4	0.3	12.3	8.6
66	Romania	18.9	32.4	15.4	29.6	32.6	22.7	0.5	4.0	11.1	2.5	68.3	8.8
67	Jamaica	34.5	..	4.6	..	38.0	..	7.7	..	8.7	..	4.8	..
68	Jordan	12.0	11.1	..	..	13.8	20.6	34.0	31.6	5.6	5.3	30.0	26.9
69	Algeria	..	..	..	..	..	..	..	..	..	..	..	..
70	El Salvador	20.2	22.2	..	..	39.9	49.8	25.8	17.0	0.8	0.2	8.3	7.1
71	Ukraine	..	..	..	..	..	..	..	..	..	..	..	..
72	Paraguay	12.7	9.8	13.1	..	22.6	27.7	14.6	14.8	12.7	11.9	16.7	30.0

Note: Components may not add to 100 percent because of adjustments to current revenue totals by the reporting countries. Figures in italics are for years other than those specified.

		Percentage of total current revenue											
		Tax revenue										Nontax revenue	
		Income, profit, and capital gains		Social security contributions		Domestic goods and services		International trade		Other taxes		1981-90	1991-95
		1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95
73	Tunisia	13.7	13.6	9.0	12.3	21.0	23.2	27.4	28.4	2.6	2.9	24.4	17.8
74	Lithuania	..	20.7	..	29.8	..	38.2	..	3.7	..	0.3	..	6.5
75	Colombia	24.6	39.3	10.3	..	28.2	37.2	17.0	9.7	6.2	0.7	14.4	13.2
76	Namibia	34.9	26.2	..	..	21.9	26.6	29.3	33.6	0.3	0.4	12.9	12.7
77	Belarus	..	11.9	..	32.2	..	39.9	..	4.5	..	8.7	..	2.0
78	Russian Federation	..	14.2	..	33.6	..	32.7	..	12.1	..	1.4	..	6.4
79	Larvia	..	11.5	..	34.9	..	40.0	..	3.6	..	0.4	..	9.8
80	Peru	14.6	12.5	7.4	12.3	49.8	49.3	20.8	9.8	8.0	7.3	9.1	8.6
81	Costa Rica	12.3	9.8	26.2	27.7	26.0	32.2	25.5	16.1	1.2	0.7	10.6	13.1
82	Lebanon	..	10.3	..	..	..	6.8	..	35.5	..	6.7	..	30.5
83	Thailand	20.3	28.4	0.2	1.1	46.5	40.7	21.3	17.6	0.7	0.8	9.3	9.1
84	Panama	20.7	18.0	22.4	20.5	15.5	16.8	9.9	10.5	1.7	1.7	25.6	31.1
85	Turkey	44.4	37.0	..	..	28.0	35.4	6.9	4.1	3.7	2.3	15.6	20.1
86	Poland	25.8	27.6	24.0	24.7	30.0	28.0	6.6	8.1	6.4	1.1	5.3	10.4
87	Estonia	..	20.5	..	33.6	..	38.8	..	1.8	..	0.5	..	4.6
88	Slovak Republic	..	..	..	..	..	..	..	..	..	..	..	..
89	Botswana	35.6	29.7	..	..	1.3	3.0	20.4	18.6	..	..	42.5	48.6
90	Venezuela	60.0	50.6	3.9	5.5	5.5	10.4	12.6	9.1	1.1	1.3	18.3	22.3
<b>Upper middle-income</b>													
91	Croatia	..	10.7	..	36.9	..	38.1	..	8.3	..	0.5	..	5.1
92	Croatia	..	10.7	..	36.9	..	38.1	..	8.3	..	0.5	..	5.1
93	Mexico	27.9	34.2	12.9	17.9	55.3	50.2	10.1	7.1	1.0	2.4	10.7	9.0
94	Mauritius	12.8	12.5	4.4	5.1	19.2	23.9	49.2	41.0	0.4	0.7	10.9	11.1
95	Gabon	40.2	27.6	0.9	0.8	10.8	23.7	17.4	17.4	1.8	0.9	29.2	29.3
96	Brazil	17.4	16.3	24.8	30.1	21.0	19.2	2.7	1.9	4.5	5.2	29.5	27.2
97	Trinidad and Tobago	62.3	..	..	..	11.0	..	8.0	..	0.6	..	17.7	..
98	Czech Republic	..	16.6	..	38.0	..	31.9	..	3.9	..	1.7	..	7.5
99	Malaysia	34.8	34.3	0.6	1.0	17.8	22.0	20.5	14.1	1.8	3.5	24.1	24.6
100	Hungary	16.9	..	22.8	..	34.7	..	6.2	..	3.5	..	13.2	..
101	Chile	13.3	18.1	8.4	6.7	41.8	45.2	8.7	9.6	6.3	3.7	21.1	16.7
102	Oman	24.3	19.9	..	..	0.7	1.0	2.5	3.2	0.5	0.7	71.9	74.9
103	Uruguay	7.4	7.3	26.1	30.1	42.2	32.4	11.4	5.6	4.9	8.4	6.4	5.9
104	Saudi Arabia	..	..	..	..	..	..	..	..	..	..	..	..
105	Argentina	4.9	2.6	26.4	45.9	33.1	26.6	13.8	7.9	6.0	4.6	11.9	9.1
106	Slovenia	..	..	..	..	..	..	..	..	..	..	..	..
107	Greece	18.5	29.6	31.7	1.1	37.8	66.5	0.9	0.1	4.7	3.9	9.7	6.4
<b>High-income economies</b>													
108	Korea, Rep.	27.1	31.6	2.2	6.9	40.9	33.6	14.2	6.9	2.7	6.0	11.4	12.1
109	Portugal	21.6	24.7	25.0	25.0	35.1	35.2	3.4	0.2	5.5	2.8	8.3	11.8
110	Spain	25.6	31.2	41.5	38.2	19.9	21.5	3.3	0.6	0.3	..	7.9	8.1
111	New Zealand	59.7	58.2	..	..	21.5	27.4	3.4	2.1	1.1	1.4	13.4	10.1
112	Ireland	33.9	38.6	13.6	14.7	31.2	30.9	8.2	5.9	1.4	1.5	10.0	6.4
113	† Israel	38.2	37.4	8.4	7.7	28.8	35.9	3.9	1.2	3.5	3.1	16.7	13.7
114	† Kuwait	1.7	..	..	..	0.6	..	1.6	..	..	..	96.0	..
115	† United Arab Emirates	..	..	2.5	2.1	24.1	26.0	..	..	..	..	77.3	71.9
116	United Kingdom	39.2	35.2	16.9	16.9	29.7	32.3	0.1	0.1	1.0	0.1	10.7	8.3
117	Australia	61.5	63.9	..	..	22.8	20.4	4.8	3.3	0.5	1.5	10.1	10.9
118	Italy	36.3	36.6	33.7	29.2	25.6	28.8	0.0	0.0	1.4	1.2	4.0	2.9
119	Canada	50.3	49.3	13.6	18.4	19.2	18.2	4.4	2.6	0.0	..	12.5	11.4
120	Finland	30.5	29.0	9.5	11.4	46.7	44.2	1.1	0.9	0.3	0.3	8.4	11.6
121	† Hong Kong	..	..	..	..	..	..	..	..	..	..	..	..
122	Sweden	16.9	8.9	31.5	36.0	28.6	31.6	0.6	0.8	5.1	3.0	14.5	15.8
123	Netherlands	26.0	28.7	39.0	38.5	20.6	21.6	..	..	0.4	0.9	12.0	8.0
124	Belgium	37.2	33.6	33.4	35.4	23.5	24.7	0.0	0.0	0.1	..	3.7	3.8
125	France	17.6	17.7	42.1	44.1	29.4	27.5	0.0	0.0	1.2	2.0	7.7	6.8
126	† Singapore	27.2	28.0	..	..	15.3	18.3	3.7	1.7	5.4	8.9	40.1	36.5
127	Austria	19.6	19.9	36.3	37.5	26.2	24.6	1.4	1.4	6.5	6.5	8.3	8.6
128	United States	51.4	50.9	32.4	34.5	4.4	3.9	1.5	1.5	0.0	0.0	9.2	8.1
129	Germany	17.3	15.5	53.9	47.7	22.5	25.2	0.0	..	..	..	6.2	6.2
130	Denmark	36.7	38.3	3.9	3.9	42.6	39.6	0.1	0.1	0.7	1.4	13.2	14.8
131	Norway	21.4	16.0	22.7	24.0	37.9	36.7	0.5	0.6	0.1	0.0	16.4	21.9
132	Japan	67.8	38.7	..	25.6	17.4	13.9	1.7	1.2	3.6	1.6	5.2	15.4
133	Switzerland	14.9	14.7	48.7	52.6	19.2	16.9	8.4	6.4	..	..	6.0	6.6

† Economies classified by the United Nations or otherwise regarded by their authorities as developing. As of July 1, 1997, Hong Kong is a part of China.

**Table A.2 Central government expenditure by economic type**

		Percentage of total expenditure									
		Goods and services		Wages and salaries <sup>a</sup>		Interest payments		Subsidies and other current transfers		Capital expenditure	
		1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95
<b>Low-income economies</b>											
1	Mozambique	..	..	..	..	..	..	..	..	..	..
2	Ethiopia	78.0	74.6	35.0	43.9	4.9	7.2	7.2	14.9	20.5	13.1
3	Tanzania	52.4	..	19.0	..	8.9	..	13.1	..	28.6	..
4	Burundi	39.4	..	25.5	..	1.9	..	6.8	..	45.5	..
5	Malawi	47.9	..	18.2	..	17.0	..	6.5	..	28.6	..
6	Chad	34.1	40.9	24.3	23.9	1.2	2.8	2.5	2.7	61.7	60.3
7	Rwanda	47.9	60.2	29.3	27.3	5.3	8.9	14.7	7.1	32.9	31.6
8	Sierra Leone	54.1	36.4	27.0	18.8	15.6	23.7	6.8	19.4	24.3	30.0
9	Nepal	..	..	..	..	..	..	..	..	..	..
10	Niger	..	..	..	..	..	..	..	..	..	..
11	Burkina Faso	63.8	46.0	53.0	37.8	5.8	8.3	12.8	11.6	15.3	34.0
12	Madagascar	37.5	32.1	26.0	20.9	10.8	21.9	8.1	7.1	39.9	35.4
13	Bangladesh	..	..	..	..	..	..	..	..	..	..
14	Uganda	..	..	..	..	..	..	..	..	16.9	..
15	Vietnam	..	..	..	..	..	..	..	..	..	..
16	Guinea-Bissau	22.9	..	13.9	..	6.1	..	4.0	..	62.1	..
17	Haiti	70.5	..	..	..	3.4	..	15.2	..	10.8	..
18	Mali	37.1	..	25.8	..	2.4	..	6.5	..	3.3	..
19	Nigeria	16.2	..	9.5	..	31.8	..	12.3	..	38.5	..
20	Yemen, Rep.	64.2	68.1	55.0	58.4	8.4	10.0	6.5	8.2	33.4	13.6
21	Cambodia	..	..	..	..	..	..	..	..	..	..
22	Kenya	53.2	49.8	31.4	31.1	15.7	26.3	14.8	8.4	16.3	15.4
23	Mongolia	..	32.1	..	8.2	..	2.5	..	47.7	..	17.7
24	Togo	48.1	..	26.2	..	12.7	..	13.0	..	28.5	..
25	Gambia, The	49.9	..	25.3	..	8.0	..	10.4	..	30.9	30.7
26	Central African Republic	67.0	..	53.6	..	1.2	..	16.0	..	6.0	..
27	India	27.2	22.8	12.3	10.0	17.1	25.6	42.6	40.1	13.1	11.5
28	Lao PDR	..	..	..	..	..	..	..	..	..	..
29	Benin	..	..	..	..	..	..	..	..	..	..
30	Nicaragua	59.9	47.9	14.6	27.9	4.0	10.7	14.6	19.2	17.2	22.1
31	Ghana	55.5	47.4	32.1	31.1	12.7	13.8	14.8	20.7	16.2	18.1
32	Zambia	47.3	37.6	26.2	19.6	9.9	18.4	19.0	16.9	19.7	26.0
33	Angola	..	..	..	..	..	..	..	..	..	..
34	Georgia	..	..	..	..	..	..	..	..	..	..
35	Pakistan	50.0	45.7	..	..	16.9	23.7	18.9	13.7	14.2	16.8
36	Mauritania	..	..	..	..	..	..	..	..	..	..
37	Azerbaijan	..	..	..	..	..	..	..	..	..	..
38	Zimbabwe	48.6	55.1	30.4	38.0	12.5	15.5	30.6	18.2	8.2	11.1
39	Guinea	36.3	39.4	17.2	22.0	5.8	7.2	5.8	4.4	52.1	48.9
40	Honduras	..	..	..	..	..	..	..	..	..	..
41	Senegal	52.4	..	36.3	..	7.5	..	16.9	..	16.9	..
42	China	..	..	..	..	..	..	..	..	..	..
43	Cameroon	47.3	59.0	30.0	47.8	3.0	8.1	11.9	14.4	37.9	16.0
44	Côte d'Ivoire	..	..	..	..	..	..	..	..	..	..
45	Albania	..	26.3	..	11.8	..	7.6	..	48.4	..	17.8
46	Congo	..	..	..	..	..	..	..	..	45.6	..
47	Kyrgyz Republic	..	..	..	..	..	..	..	..	..	..
48	Sri Lanka	26.3	34.4	14.2	18.4	16.7	21.8	19.6	21.6	37.4	22.2
49	Armenia	..	..	..	..	..	..	..	..	..	..
<b>Middle-income economies</b>											
<b>Lower-middle-income</b>											
50	L. ...	..	..	..	..	..	..	..	..	..	..
51	Egypt, Arab Rep.	42.4	33.6	20.3	17.8	9.2	18.9	33.0	25.2	16.1	22.3
52	Bolivia	62.6	58.0	41.6	32.8	6.6	8.3	18.9	13.5	11.8	20.2
53	Macedonia, FYR	..	..	..	..	..	..	..	..	..	..
54	Moldova	..	..	..	..	..	..	..	..	..	..
55	Uzbekistan	..	..	..	..	..	..	..	..	..	..
56	Indonesia	23.5	25.4	14.3	16.0	9.9	11.3	19.6	14.1	47.0	48.6
57	Philippines	52.0	42.5	29.0	28.0	23.1	29.8	6.8	9.9	18.1	17.8
58	Morocco	47.3	50.6	34.1	37.3	14.6	17.9	12.5	9.1	25.7	22.5
59	Syrian Arab Republic	..	..	..	..	..	..	..	..	30.1	31.9
60	Papua New Guinea	61.9	57.0	35.2	28.7	9.5	9.2	19.1	22.5	9.6	11.3
61	Bulgaria	34.0	26.6	2.8	5.7	6.9	24.6	54.2	46.0	4.9	2.9
62	Kazakhstan	..	..	..	..	..	..	..	..	..	..
63	Guatemala	52.8	50.2	37.3	34.4	9.7	11.4	14.0	15.5	25.6	25.6
64	Ecuador	32.0	46.1	28.9	42.2	17.8	22.7	26.5	11.2	19.2	16.7
65	Dominican Republic	47.1	33.9	34.8	22.9	4.1	6.1	13.3	10.2	34.2	48.7
66	Romania	25.9	33.4	5.9	15.8	1.8	1.8	34.2	53.9	39.0	10.8
67	Jamaica	44.1	..	18.4	..	30.7	..	10.5	..	14.7	..
68	Jordan	53.9	57.9	48.9	43.4	9.0	12.4	12.4	10.5	26.0	19.6
69	Algeria	..	..	..	..	..	..	..	..	..	..
70	El Salvador	61.2	51.3	51.0	41.9	8.3	13.2	14.0	17.4	10.6	16.8
71	Ukraine	..	..	..	..	..	..	..	..	..	..
72	Paraguay	55.9	53.7	35.3	42.4	6.2	7.0	20.9	22.5	16.9	16.8

Note: Components may not add to 100 percent because of adjustments to total expenditure by the reporting countries. Figures in italics are for years other than those specified.

		Percentage of total expenditure									
		Goods and services		Wages and salaries <sup>a</sup>		Interest payments		Subsidies and other current transfers		Capital expenditure	
		1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95
73	Tunisia	35.3	35.9	26.9	29.2	7.5	10.3	30.9	32.9	27.0	20.9
74	Lithuania	..	31.5	..	11.8	..	0.7	..	55.8	..	12.2
75	Colombia	28.1	25.2	19.3	16.2	7.3	10.0	45.7	42.7	20.7	22.1
76	Namibia	51.5	72.5	21.8	..	5.8	1.1	25.7	10.9	16.9	15.5
77	Belarus	..	36.4	..	2.1	..	1.8	..	46.3	..	15.5
78	Russian Federation	..	39.6	..	13.7	..	9.7	..	49.4	..	4.6
79	Latvia	..	36.8	..	18.6	..	2.4	..	56.6	..	4.2
80	Peru	46.0	29.7	18.5	15.6	21.6	19.3	15.8	35.7	16.6	15.3
81	Costa Rica	49.4	50.5	38.9	38.0	9.2	15.2	29.2	23.9	15.3	10.5
82	Lebanon	..	52.9	..	37.0	..	26.6	..	..	..	20.5
83	Thailand	59.9	58.4	30.8	32.1	13.8	5.5	8.0	7.5	18.4	28.6
84	Panama	57.3	53.0	37.6	40.1	15.8	9.7	18.9	28.9	7.9	8.3
85	Turkey	39.9	46.3	25.3	34.5	11.8	14.4	28.1	27.9	20.2	11.4
86	Poland	18.2	26.1	..	14.1	0.5	10.3	74.5	60.1	6.9	3.5
87	Estonia	..	25.1	..	7.8	..	0.2	..	72.8	..	7.5
88	Slovak Republic	..	..	..	..	..	..	..	..	..	..
89	Botswana	48.8	53.0	25.7	27.9	3.3	2.1	26.0	27.0	21.8	17.9
90	Venezuela	37.4	30.9	29.5	24.4	12.4	17.4	29.8	34.7	19.2	15.4
<b>Upper middle income</b>											
91	Egypt	41.4	41.4	11.5	11.1	11.1	11.1	11.1	11.1	11.1	11.1
92	Croatia	..	57.5	..	21.3	..	3.1	..	33.2	..	6.2
93	Mexico	23.7	32.6	17.9	23.4	40.6	22.7	19.2	29.9	16.7	15.1
94	Mauritius	43.1	46.1	34.1	35.1	17.7	11.6	24.6	23.5	14.6	18.7
95	Gabon	35.8	..	23.0	27.1	5.5	..	6.2	3.8	45.3	45.6
96	Brazil	16.5	15.1	9.4	8.7	39.7	44.5	46.7	47.3	5.5	3.2
97	Trinidad and Tobago	40.6	..	34.8	..	6.2	..	30.2	..	23.0	..
98	Czech Republic	..	19.6	..	8.6	..	3.7	..	66.1	..	10.6
99	Malaysia	45.1	47.9	31.1	30.7	19.8	16.5	14.6	16.6	20.9	19.6
100	Hungary	19.6	..	7.0	..	3.6	..	67.9	..	8.9	..
101	Chile	30.0	28.4	19.3	18.6	5.9	6.3	54.0	50.9	10.1	14.4
102	Oman	71.4	72.1	16.5	22.4	3.9	5.2	4.7	6.5	20.0	16.2
103	Uruguay	39.9	30.3	24.9	15.8	6.5	5.9	46.4	57.5	7.2	6.3
104	Saudi Arabia	..	..	..	..	..	..	..	..	..	..
105	Argentina	28.4	29.3	19.8	22.2	11.6	10.2	50.6	57.7	9.5	2.8
106	Slovenia	..	..	..	..	..	..	..	..	..	..
107	Greece	39.2	31.4	24.8	22.1	11.1	25.8	38.6	32.3	11.6	10.4
<b>High income economies</b>											
108	Korea, Rep.	39.9	31.7	14.2	13.1	6.3	3.4	11.0	4.1	14.1	11.1
109	Portugal	31.7	38.2	22.0	28.5	16.6	15.8	40.0	33.4	10.5	12.6
110	Spain	29.0	20.5	21.6	14.9	6.6	10.2	53.5	61.7	10.7	7.7
111	New Zealand	25.2	43.6	16.1	10.5	15.2	13.6	54.5	39.4	5.1	3.4
112	Ireland	18.1	18.5	12.8	13.2	17.9	16.0	56.9	58.1	7.1	7.4
113	† Israel	38.4	34.3	11.6	13.5	22.6	15.2	35.0	39.6	3.9	11.1
114	† Kuwait	46.9	41.9	24.8	19.7	..	..	24.1	47.8	29.0	10.3
115	† United Arab Emirates	88.6	88.1	30.6	34.0	..	..	8.8	8.2	4.4	3.8
116	United Kingdom	30.6	29.8	12.8	10.4	10.0	7.2	54.1	56.4	5.3	6.6
117	Australia	22.2	23.5	11.1	10.0	8.3	5.5	63.1	65.7	6.4	5.2
118	Italy	16.0	15.3	11.7	11.7	17.1	21.8	56.0	56.5	9.5	6.0
119	Canada	20.6	18.9	9.8	9.2	17.2	17.3	60.4	60.9	1.8	1.4
120	Finland	20.3	17.9	10.4	7.8	3.6	6.3	67.0	71.1	9.0	4.7
121	† Hong Kong	..	..	..	..	..	..	..	..	..	..
122	Sweden	14.4	14.7	6.3	5.8	13.7	11.7	68.6	72.9	3.2	2.5
123	Netherlands	14.9	14.5	9.1	8.7	7.5	9.1	69.9	71.9	7.8	4.5
124	Belgium	19.9	18.0	14.2	14.2	17.1	20.1	56.6	57.4	6.4	4.6
125	France	27.4	24.9	17.8	16.3	4.2	6.0	63.8	64.3	4.6	4.9
126	† Singapore	49.2	54.1	26.3	28.2	14.7	10.2	7.4	13.0	28.6	22.7
127	Austria	25.9	24.9	10.2	9.7	7.3	9.5	58.0	57.7	8.8	7.9
128	United States	30.1	25.3	10.5	9.3	14.3	14.6	50.6	55.7	5.1	4.4
129	Germany	33.7	30.1	8.6	7.6	4.9	6.3	56.0	58.4	5.3	5.2
130	Denmark	20.4	19.8	12.6	11.4	15.1	13.6	60.3	63.0	4.2	3.5
131	Norway	18.8	19.7	9.0	8.0	7.0	5.6	70.8	69.4	3.4	5.2
132	Japan	13.4	..	..	..	18.7	..	53.0	..	14.9	..
133	Switzerland	29.3	30.4	6.5	5.0	2.5	2.8	62.1	62.0	6.2	4.8

a. Included in goods and services. †Economies classified by the United Nations or otherwise regarded by their authorities as developing. As of July 1, 1997, Hong Kong is a part of China.

Table A.3 Central government expenditure by function

Low income economies		Percentage of total expenditure									
		Health		Education		Social security and welfare		Defense		Other	
		1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95
1	Mozambique	..	..	..	..	..	..	..	..	..	..
2	Ethiopia	3.5	4.2	10.7	12.4	5.2	5.8	32.8	30.2	47.7	47.5
3	Tanzania	5.5	..	11.8	..	0.5	..	13.3	..	68.8	..
4	Burundi	..	..	..	..	..	..	..	..	..	..
5	Malawi	6.5	..	11.9	..	0.8	..	6.4	..	74.3	..
6	Chad	..	..	..	..	..	..	..	..	..	..
7	Rwanda	..	..	..	..	..	..	..	..	..	..
8	Sierra Leone	7.8	..	14.8	..	1.9	..	6.1	..	69.4	..
9	Nepal	4.6	3.8	10.8	12.5	0.6	..	5.9	5.7	78.4	78.0
10	Niger	..	..	..	..	..	..	..	..	..	..
11	Burkina Faso	6.1	6.9	17.3	17.3	5.5	..	19.1	14.0	53.2	61.8
12	Madagascar	5.6	5.3	14.3	13.5	2.3	1.6	7.2	5.9	73.0	73.7
13	Bangladesh	5.1	..	9.1	..	3.4	..	10.8	..	71.6	..
14	Uganda	3.7	..	12.6	..	1.5	..	20.1	..	62.0	..
15	Vietnam	..	..	..	..	..	..	..	..	..	..
16	Guinea-Bissau	6.1	..	8.0	..	4.0	..	7.2	..	75.4	..
17	Haiti	..	..	..	..	..	..	..	..	..	..
18	Mali	2.6	..	10.0	..	4.2	..	8.3	..	74.8	..
19	Nigeria	1.7	..	6.1	..	0.3	..	7.5	..	84.5	..
20	Yemen, Rep.	4.1	4.4	17.4	19.7	..	..	29.5	30.3	49.0	45.6
21	Cambodia	..	..	..	..	..	..	..	..	..	..
22	Kenya	6.4	5.6	20.6	20.3	0.1	0.1	10.7	7.6	62.1	66.4
23	Mongolia	..	2.4	..	3.6	..	22.2	..	11.3	..	60.5
24	Togo	5.1	..	18.5	..	7.8	..	8.0	..	60.6	..
25	Gambia, The	7.4	..	14.8	..	2.5	..	4.3	..	74.0	..
26	Central African Republic	5.1	..	17.6	..	6.2	..	9.7	..	61.4	..
27	India	2.0	1.7	2.2	2.0	..	..	19.2	15.1	76.7	81.3
28	Lao PDR	..	..	..	..	..	..	..	..	..	..
29	Benin	..	..	..	..	..	..	..	..	..	..
30	Nicaragua	13.3	13.4	13.7	15.4	8.3	16.3	28.5	7.6	36.2	47.3
31	Ghana	8.5	7.8	21.9	23.0	6.0	7.0	5.4	4.7	58.2	57.6
32	Zambia	6.5	9.9	11.6	12.8	1.8	2.9	..	..	80.1	74.4
33	Angola	..	..	..	..	..	..	..	..	..	..
34	Georgia	..	..	..	..	..	..	..	..	..	..
35	Pakistan	..	..	..	..	..	..	..	..	..	..
36	Mauritania	..	..	..	..	..	..	..	..	..	..
37	Azerbaijan	..	..	..	..	..	..	..	..	..	..
38	Zimbabwe	6.8	..	21.5	..	4.5	..	17.1	..	50.1	..
39	Guinea	..	..	..	..	..	..	..	..	..	..
40	Honduras	..	..	..	..	..	..	..	..	..	..
41	Senegal	4.3	..	18.0	..	5.5	..	10.0	..	62.3	..
42	China	0.4	0.4	2.1	2.4	0.1	0.1	15.4	16.3	82.0	80.8
43	Cameroon	3.8	4.8	11.8	18.0	4.6	1.0	7.5	9.4	72.3	66.8
44	Côte d'Ivoire	..	..	..	..	..	..	..	..	..	..
45	Albania	..	5.6	..	2.3	..	21.7	..	7.1	..	63.3
46	Congo	..	..	10.3	..	4.2	..	..	..	88.9	..
47	Kyrgyz Republic	..	..	..	..	..	..	..	..	..	..
48	Sri Lanka	4.7	5.5	8.6	10.2	10.8	16.9	5.4	11.8	70.5	55.6
49	Armenia	..	..	..	..	..	..	..	..	..	..
Middle-income economies											
Lower-middle-income:											
51	Egypt, Arab Rep.	2.6	2.4	11.2	12.0	11.9	10.4	15.4	9.4	58.9	65.8
52	Bolivia	5.5	6.3	20.4	18.0	17.4	15.3	13.6	9.5	43.2	50.8
53	Macedonia, FYR	..	..	..	..	..	..	..	..	..	..
54	Moldova	..	..	..	..	..	..	..	..	..	..
55	Uzbekistan	..	..	..	..	..	..	..	..	..	..
56	Indonesia	2.2	2.8	9.2	9.8	..	5.3	9.7	6.6	78.9	79.5
57	Philippines	5.0	3.8	17.6	15.7	1.6	2.7	12.7	10.5	63.0	67.3
58	Morocco	2.9	3.0	17.4	17.8	5.8	6.1	14.6	14.3	59.3	58.8
59	Syrian Arab Republic	1.4	2.3	8.8	9.0	4.2	2.0	36.3	35.2	49.3	51.5
60	Papua New Guinea	9.3	8.3	17.4	16.2	0.5	0.8	4.6	3.9	68.1	70.8
61	Bulgaria	1.7	3.2	2.8	3.7	21.8	30.7	8.8	7.0	65.0	55.4
62	Kazakhstan	..	..	..	..	..	..	..	..	..	..
63	Guatemala	7.7	10.1	14.1	16.8	3.5	4.4	14.1	13.9	60.9	58.2
64	Ecuador	9.0	..	24.9	..	1.4	..	12.2	..	52.6	..
65	Dominican Republic	10.1	11.0	12.4	10.1	6.4	3.7	7.2	4.9	63.8	70.4
66	Romania	3.1	8.1	3.4	9.7	21.4	27.0	7.1	8.1	65.0	47.1
67	Jamaica	..	..	..	..	..	..	..	..	..	..
68	Jordan	4.4	6.5	12.4	14.8	11.4	14.6	25.8	22.6	46.1	41.5
69	Algeria	..	..	..	..	..	..	..	..	..	..
70	El Salvador	7.5	8.0	16.7	13.4	3.3	4.5	21.7	14.0	50.8	60.1
71	Ukraine	..	..	..	..	..	..	..	..	..	..
72	Paraguay	4.3	6.3	11.9	17.6	24.6	15.6	11.9	12.1	47.3	48.5

Note: Components may not add to 100 percent because of rounding. Figures in italics are for years other than those specified.

		Percentage of total expenditure									
		Health		Education		Social security and welfare		Defense		Other	
		1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95	1981-90	1991-95
73	Tunisia	6.3	6.5	15.1	17.5	10.7	14.1	7.7	5.5	60.2	56.4
74	Lithuania	..	6.0	..	6.9	..	35.8	..	2.4	..	48.9
75	Colombia	4.6	5.4	21.1	18.3	16.7	8.3	8.0	8.0	49.5	60.1
76	Namibia	..	..	..	..	..	..	..	..	..	..
77	Belarus	..	2.5	..	17.6	..	36.5	..	4.1	..	39.3
78	Russian Federation	..	1.6	..	2.7	..	28.1	..	14.3	..	53.3
79	Latvia	..	6.4	..	13.8	..	39.0	..	3.0	..	37.9
80	Peru	5.7	..	16.9	..	..	..	20.1	..	57.2	..
81	Costa Rica	25.0	26.7	19.6	21.0	13.2	14.4	2.5	..	39.9	38.0
82	Lebanon	..	..	..	..	..	..	..	..	..	..
83	Thailand	5.7	7.6	19.7	21.3	3.2	3.6	19.1	15.6	52.4	51.8
84	Panama	17.1	20.5	16.0	18.4	14.5	22.4	7.2	5.2	49.4	33.5
85	Turkey	2.3	3.0	13.6	16.1	1.2	3.1	12.2	10.0	70.8	67.8
86	Poland	..	..	..	..	..	..	..	..	..	..
87	Estonia	..	13.1	..	8.2	..	34.9	..	2.6	..	41.9
88	Slovak Republic	..	..	..	..	..	..	..	..	..	..
89	Botswana	5.5	5.1	19.1	21.3	2.3	2.1	9.3	12.1	63.9	59.4
90	Venezuela	8.6	..	18.3	..	6.7	..	6.3	..	60.2	..
<b>Upper-middle income</b>											
91	South Africa	..	..	..	..	..	..	..	..	..	..
92	Croatia	..	15.3	..	6.2	..	32.2	..	18.7	..	27.6
93	Mexico	1.4	3.0	11.9	23.7	10.0	21.0	2.2	3.8	74.5	48.6
94	Mauritius	7.9	8.8	14.5	15.5	15.8	15.9	1.1	1.5	60.7	58.3
95	Gabon	..	..	..	..	..	..	..	..	..	..
96	Brazil	7.1	5.9	3.9	3.5	26.8	30.6	3.9	2.8	58.3	57.3
97	Trinidad and Tobago	..	..	..	..	..	..	..	..	..	..
98	Czech Republic	..	17.2	..	11.2	..	27.8	..	6.1	..	37.7
99	Malaysia	4.9	5.6	18.7	20.4	4.0	5.9	10.7	11.7	61.8	56.3
100	Hungary	3.4	..	2.0	..	24.3	..	4.5	..	65.8	..
101	Chile	7.5	11.4	13.2	13.5	37.7	33.5	11.4	9.2	30.3	32.3
102	Oman	4.2	6.0	8.9	12.1	3.0	3.6	44.4	35.4	41.6	42.9
103	Uruguay	4.1	5.4	7.2	6.7	50.6	58.4	10.8	6.5	27.4	23.0
104	Saudi Arabia	..	..	..	..	..	..	..	..	..	..
105	Argentina	2.0	2.2	7.9	7.0	35.7	47.5	7.9	6.8	46.8	36.4
106	Slovenia	..	..	..	..	..	..	..	..	..	..
107	Greece	10.5	7.7	9.6	8.2	30.6	14.2	10.8	8.6	38.4	61.3
<b>High-income economies</b>											
108	Korea, Rep.	1.7	1.1	18.9	18.8	6.9	10.0	29.0	20.0	43.5	50.1
109	Portugal	8.7	..	9.9	..	24.2	..	6.0	..	51.3	..
110	Spain	8.2	6.2	5.9	4.4	47.0	39.0	4.9	3.7	34.0	46.7
111	New Zealand	12.8	13.5	11.8	14.4	29.4	37.7	4.9	3.8	41.1	30.7
112	Ireland	13.0	14.1	11.7	12.8	25.4	27.5	3.1	3.1	46.9	42.6
113	† Israel	3.7	5.4	8.5	12.0	17.1	23.5	27.8	20.3	43.0	38.8
114	† Kuwait	6.7	4.5	11.9	8.8	10.6	13.7	14.5	36.8	56.3	36.1
115	† United Arab Emirates	6.8	7.1	11.4	16.2	3.1	3.4	43.3	37.5	35.5	35.8
116	United Kingdom	13.6	14.0	2.7	4.2	30.0	30.5	13.0	9.2	40.7	42.2
117	Australia	9.8	12.9	7.4	7.4	27.7	32.5	9.1	7.7	46.0	39.5
118	Italy	11.0	..	8.2	..	32.8	..	3.4	..	44.6	..
119	Canada	5.8	4.9	3.3	2.8	34.7	40.6	7.8	6.5	48.5	45.1
120	Finland	10.7	2.9	14.1	12.2	32.2	45.3	5.1	4.2	37.9	35.4
121	† Hong Kong	..	..	..	..	..	..	..	..	..	..
122	Sweden	1.3	0.5	9.2	7.3	46.1	50.1	6.8	5.6	36.6	36.4
123	Netherlands	11.2	13.9	11.0	10.5	36.6	37.4	5.2	4.3	35.9	33.9
124	Belgium	1.9	..	12.9	..	40.3	..	5.0	..	39.9	..
125	France	16.1	17.8	7.5	7.0	43.0	42.9	6.6	5.7	26.8	26.6
126	† Singapore	5.5	6.8	19.1	21.0	1.5	3.3	20.6	26.5	53.2	42.3
127	Austria	12.4	13.3	9.6	9.5	45.5	45.4	2.9	2.3	29.6	29.6
128	United States	11.7	16.9	1.9	1.8	29.9	28.5	24.2	19.3	32.3	33.6
129	Germany	18.6	16.8	0.7	0.8	48.9	45.3	8.8	6.4	23.1	30.7
130	Denmark	1.2	1.0	9.4	9.8	38.7	41.1	5.4	4.5	45.2	43.6
131	Norway	9.0	3.5	7.9	6.3	35.2	36.7	8.2	7.0	39.7	46.5
132	Japan	..	1.5	..	6.2	..	37.5	..	4.4	..	50.3
133	Switzerland	13.0	20.7	3.2	2.7	49.1	46.0	10.4	7.1	24.3	23.4

† Economies classified by the United Nations or otherwise regarded by their authorities as developing. As of July 1, 1997, Hong Kong is a part of China.