

VI. APPENDIX I: MAPS OF GOVERNMENT FOR 74 COUNTRIES

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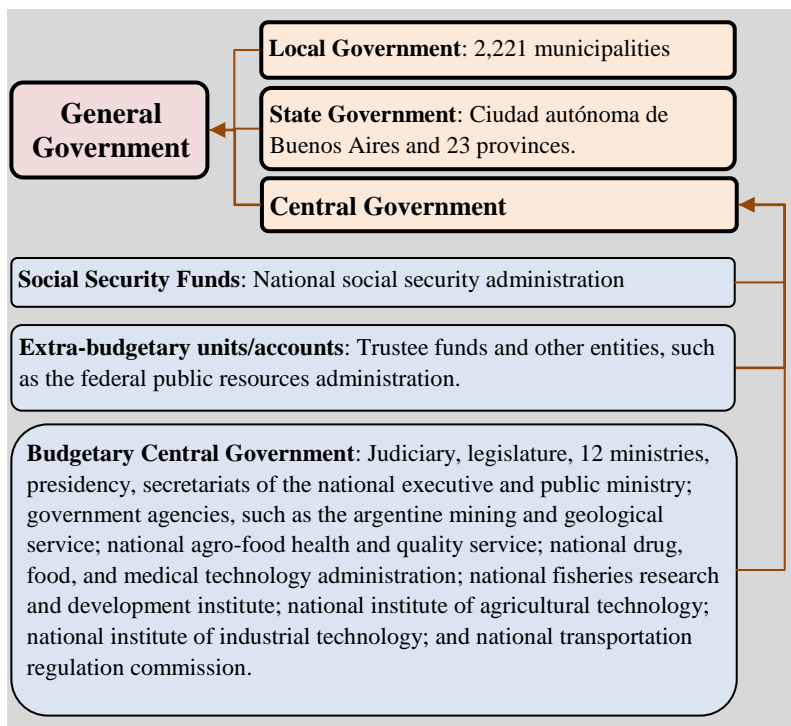
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Argentina: Government Institutional Structure and Selected Fiscal Indicators



The structure of government is key to interpreting fiscal data. The IMF's *Government Finance Statistics Yearbook (GFSY)* presents data and institutional tables on the units of government for over 100 countries.

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I. Composition of General Government

Table 1. Argentina: Key Indicators of Government Finance by Subsectors of General Government, 2004
(In percent of general government)

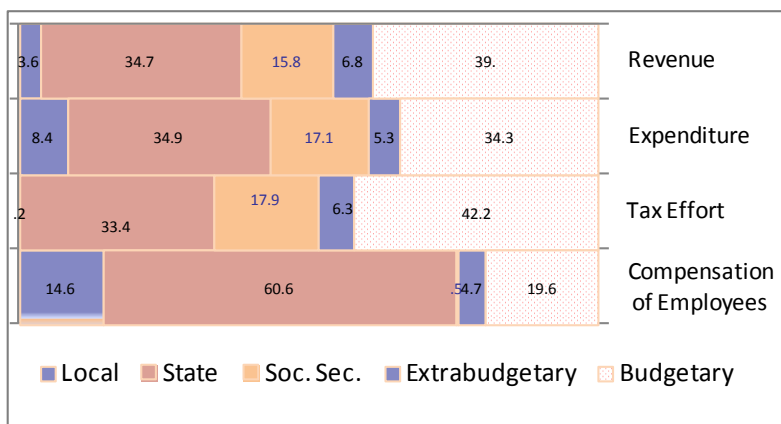
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	3.6	8.4	0.2	14.6
State Government	34.7	34.9	33.4	60.6
Central Government	61.7	56.7	66.4	24.8
Social Security Funds	15.8	17.1	17.9	0.5
Extrabudgetary Units	6.8	5.3	6.3	4.7
Budgetary Central Gov	39.0	34.3	42.2	19.6

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Argentina: Key Indicators by its Government Subsectors, 2004
(In percent of general government)



II. Government in Relation to GDP

Table 2. Argentina: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2004
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	29.41	28.74	0.67
Local Government	1.07	2.43	-1.36
State Government	10.20	10.02	0.18
Central Government	18.14	16.29	1.85
Social Security Funds	4.66	4.92	-0.26
Extrabudgetary Units	2.01	1.52	0.49
Budgetary Central Gov	11.48	9.86	1.62

1. GDP = Argentine pesos 447,643 million.

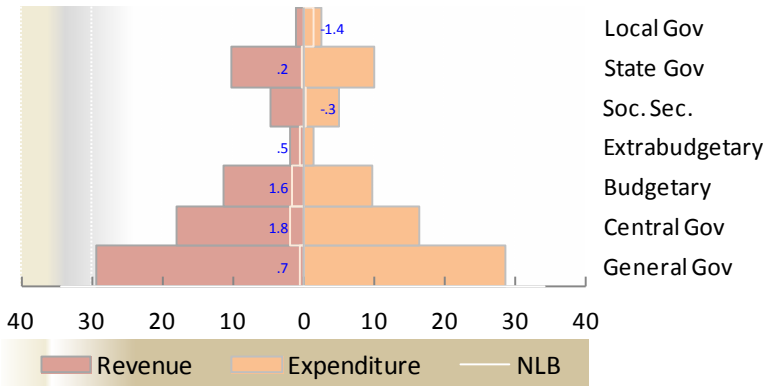
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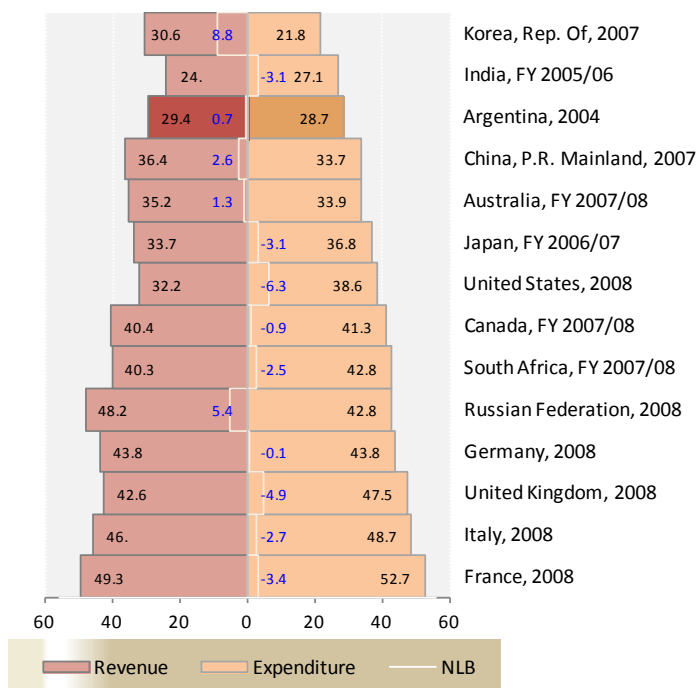
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Figure 2. Argentina: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2004
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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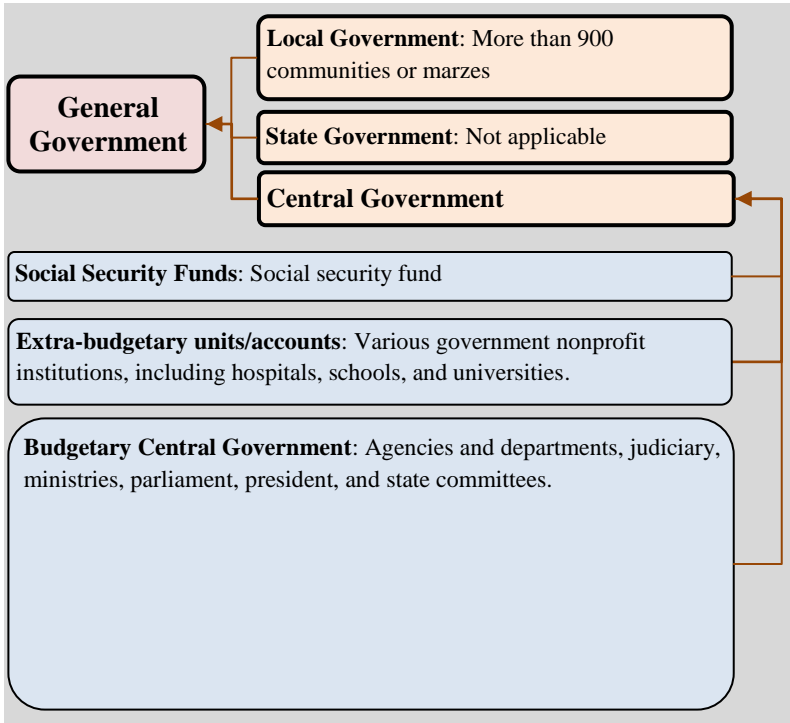
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Printed: March 2010



Armenia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Armenia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	2.2	5.5	1.9	9.1
State Government	n/a	n/a	n/a	n/a
Central Government	97.8	94.5	98.1	90.9
Social Security Funds ⁵	...	...	...	...
Extrabudgetary Units	13.6	14.3	0.0	54.2
Budgetary Central Gov	84.2	80.2	98.1	36.8

1. Revenue/expenditure excludes grants received from/paid to other government units.

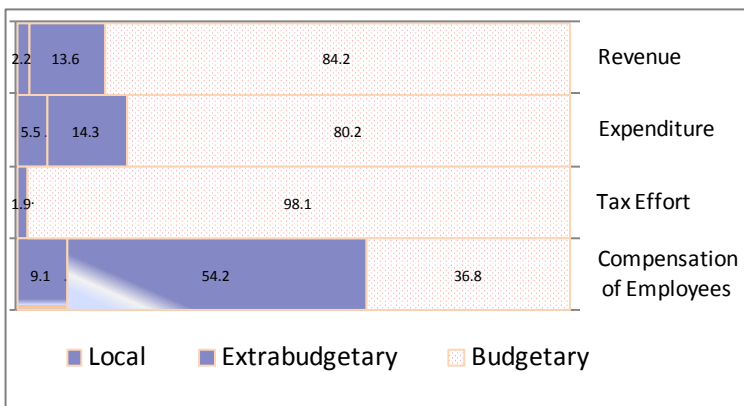
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Armenia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Armenia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	23.30	23.94	-0.64
Local Government	0.51	1.32	-0.81
State Government ^{/5}	n/a	n/a	n/a
Central Government	22.79	22.62	0.17
Social Security Funds ^{/6/7}	...	...	...
Extrabudgetary Units	3.18	3.43	-0.25
Budgetary Central Gov	19.61	19.19	0.42

1. GDP = Armenian drams 3,646,111 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

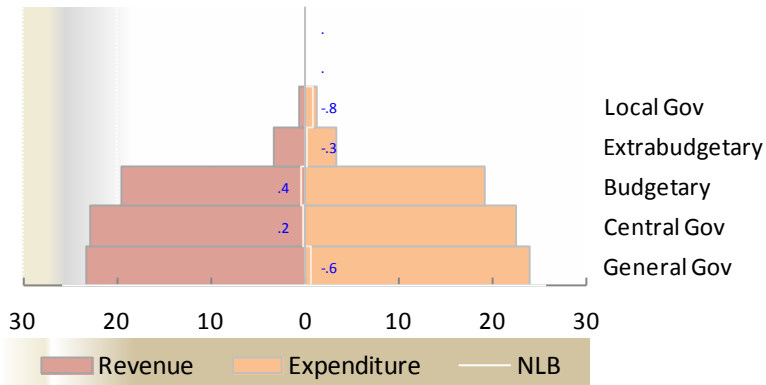
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6. Data are included in budgetary central government.

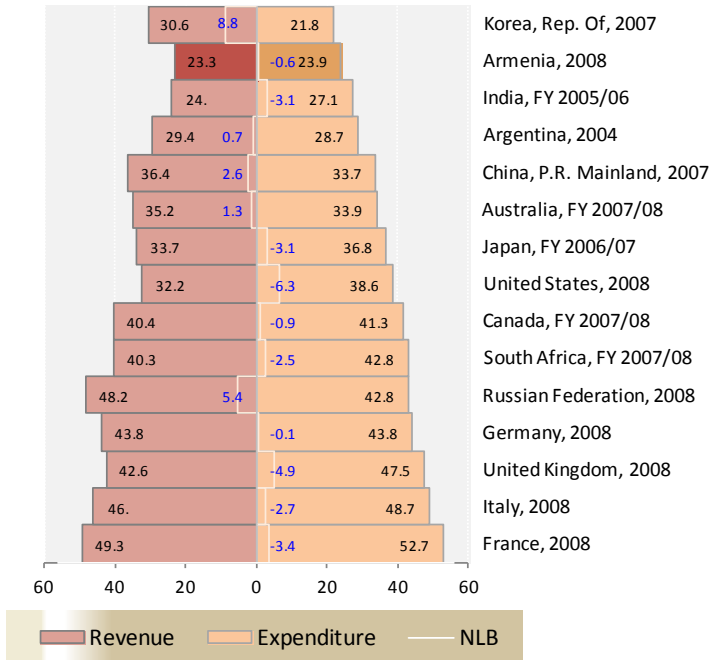
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Figure 2. Armenia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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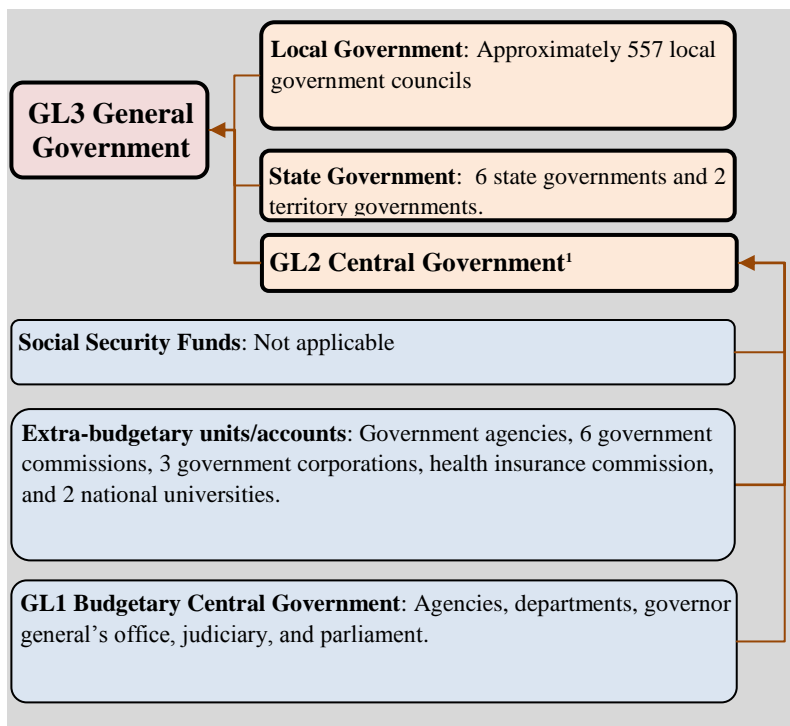
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Australia: Government Institutional Structure and Selected Fiscal Indicators



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¹In Australia GL2 includes the Central Government and Multi-national sector. The Multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main types of units currently falling into this category are the public universities.

I. Composition of General Government

Table 1. Australia: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	5.6	6.9	2.9	8.2
State Government	20.4	40.2	15.3	64.5
Central Government	74.0	52.9	81.8	27.4
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units
Budgetary Central Gov

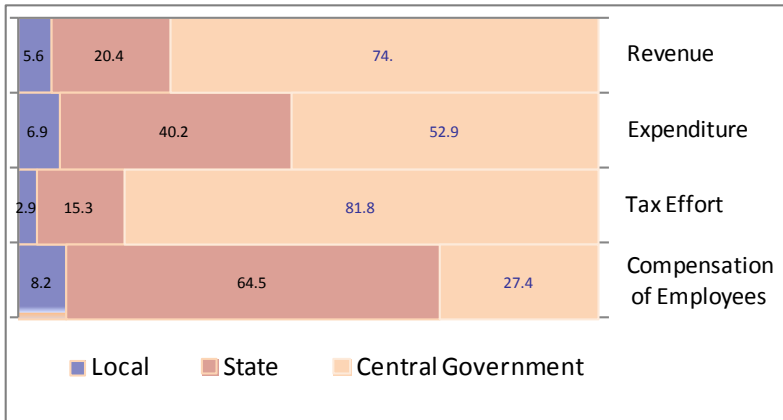
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Figure 1. Australia: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Australia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and <i>subsector</i> <i>components</i> ⁵
General Government	35.16	33.91	1.25
Local Government	1.96	2.33	-0.37
State Government	7.18	13.63	-6.45
Central Government	26.02	17.94	8.08
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units ⁴
Budgetary Central Gov ⁴

1. GDP = Australian dollars 1,187,213 million.

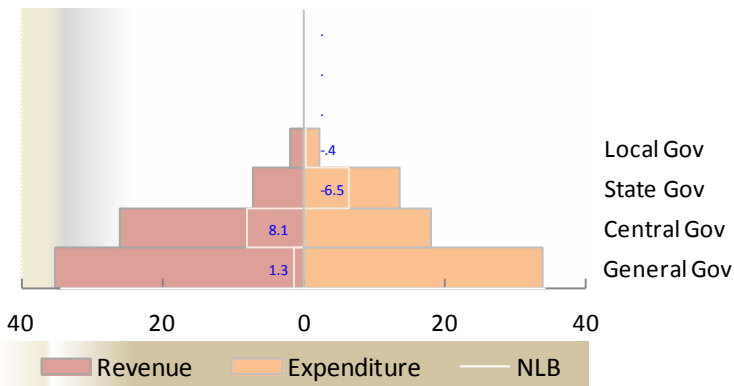
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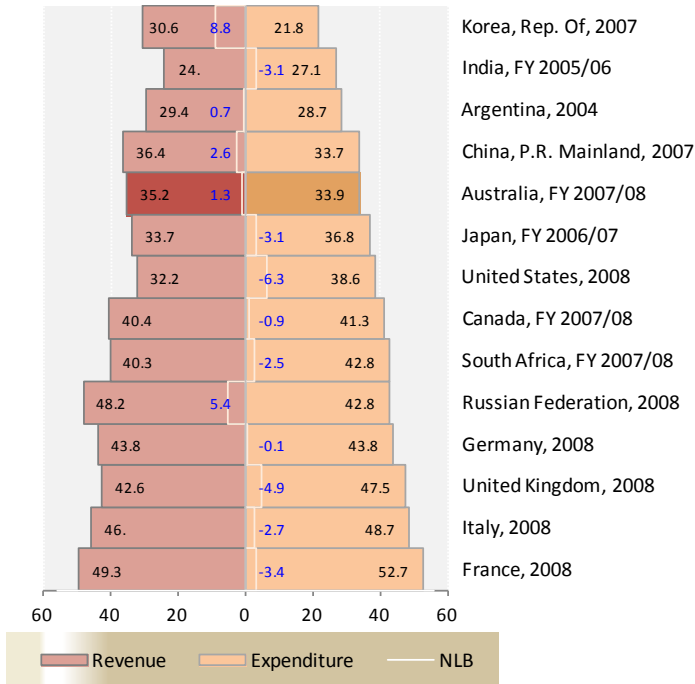
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III. Government Spending in Selected Countries

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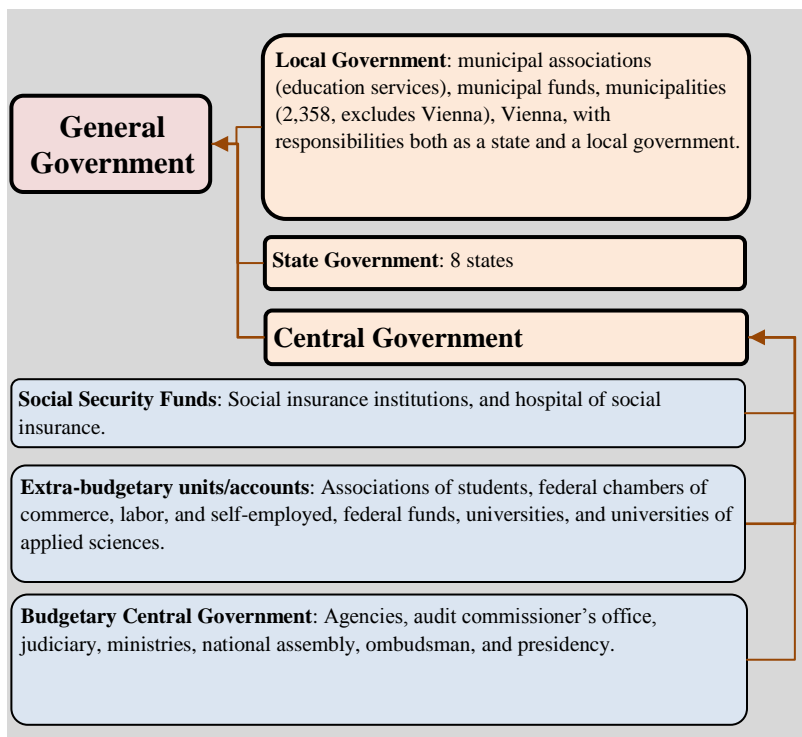
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I. Composition of General Government

Table 1. Austria: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	12.4	14.1	11.5	19.8
State Government	10.1	16.7	8.8	25.5
Central Government	77.4	69.2	79.7	54.7
Social Security Funds	25.7	31.0	27.3	6.7
Extrabudgetary Units ⁴
Budgetary Central Gov	51.8	38.2	52.4	48.0

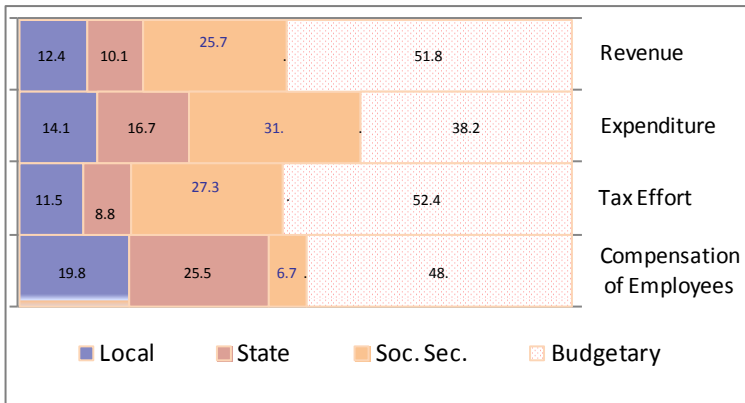
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II. Government in Relation to GDP

Table 2. Austria: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	48.35	48.86	-0.52
Local Government	6.02	6.88	-0.86
State Government	4.89	8.17	-3.28
Central Government	37.44	33.81	3.63
Social Security Funds	12.41	15.17	-2.76
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	25.02	18.64	6.38

1. GDP = Euros 282,286 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

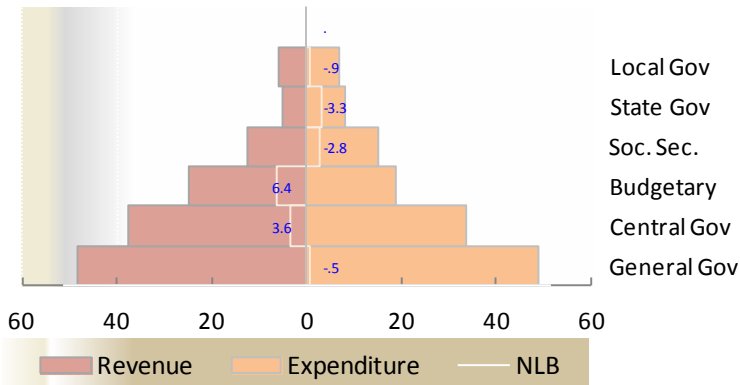
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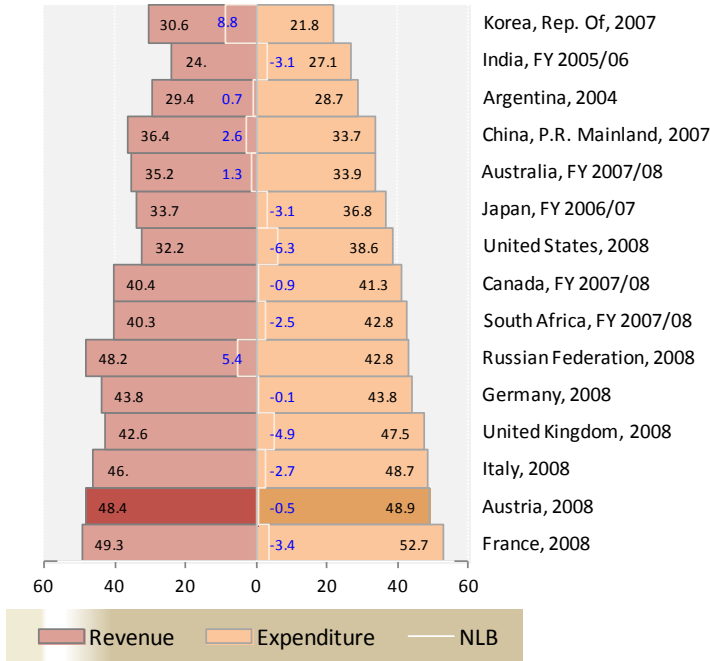
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III. Government Spending in Selected Countries

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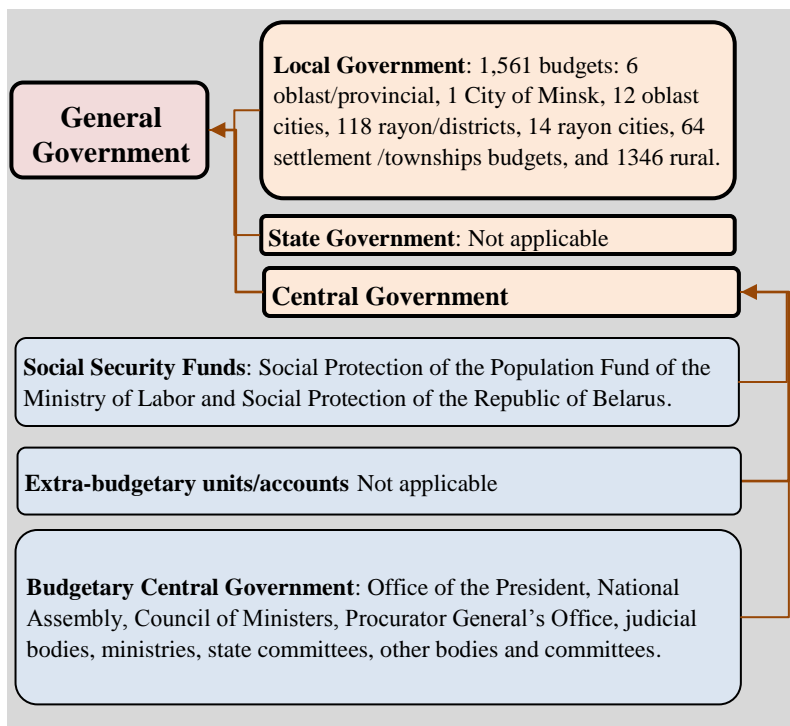
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Table 1. Belarus: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	25.2	35.4	25.2	61.6
State Government	n/a	n/a	n/a	n/a
Central Government	74.8	64.6	74.8	38.4
Social Security Funds	21.8	20.5	22.9	0.3
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	53.0	44.1	51.9	38.1

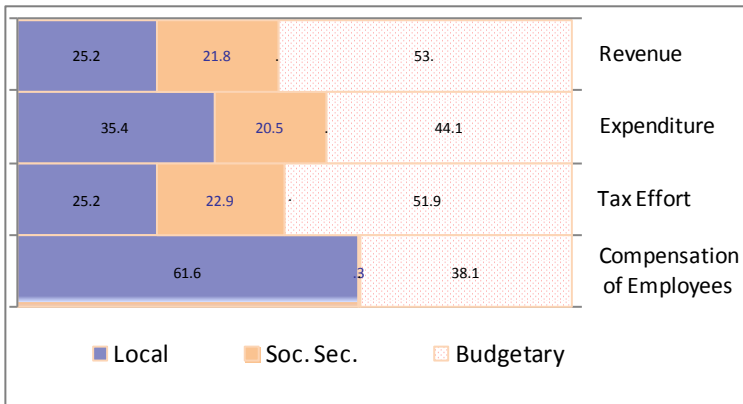
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(In percent of general government)



II. Government in Relation to GDP

Table 2. Belarus: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	52.00	48.47	3.53
Local Government	13.11	17.15	-4.04
State Government	n/a	n/a	n/a
Central Government	38.89	31.32	7.57
Social Security Funds	11.34	9.93	1.41
Extrabudgetary Units ⁴	n/a	n/a	n/a
Budgetary Central Gov	27.55	21.39	6.17

1. GDP = Belarusian rubels 129,790,800 million.

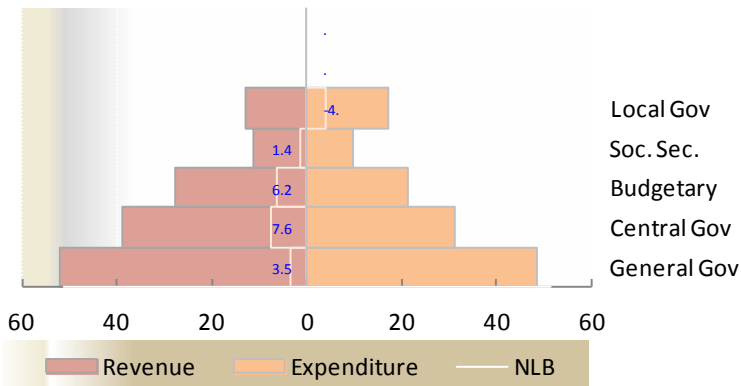
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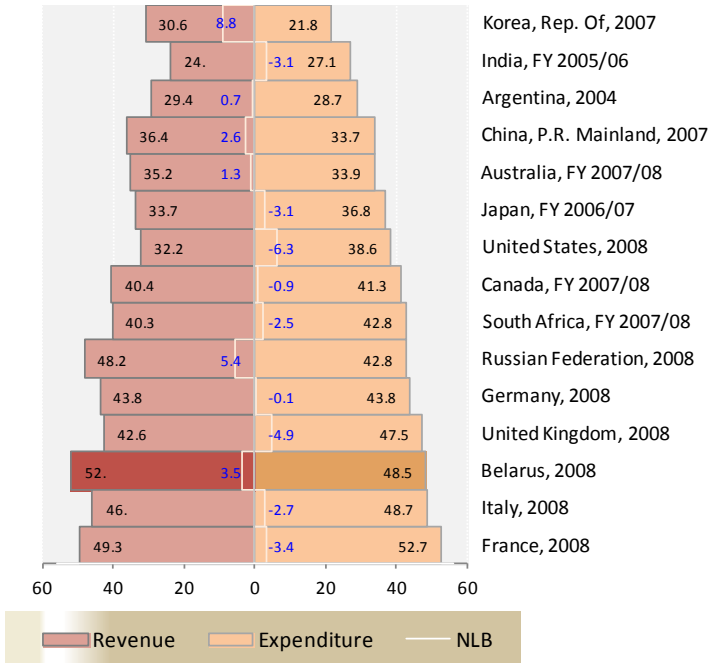
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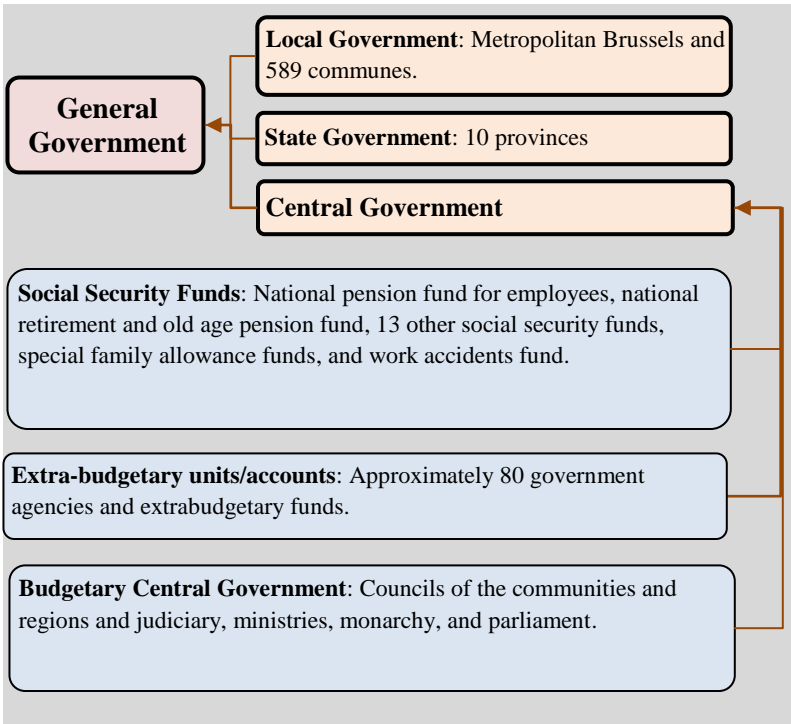
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(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	6.5	13.5	5.1	30.2
State Government	9.0	23.6	7.7	46.1
Central Government	84.4	62.9	87.2	23.7
Social Security Funds	29.1	39.0	30.5	3.3
Extrabudgetary Units ⁴	...	...	...	...
Budgetary Central Gov	55.4	23.9	56.7	20.4

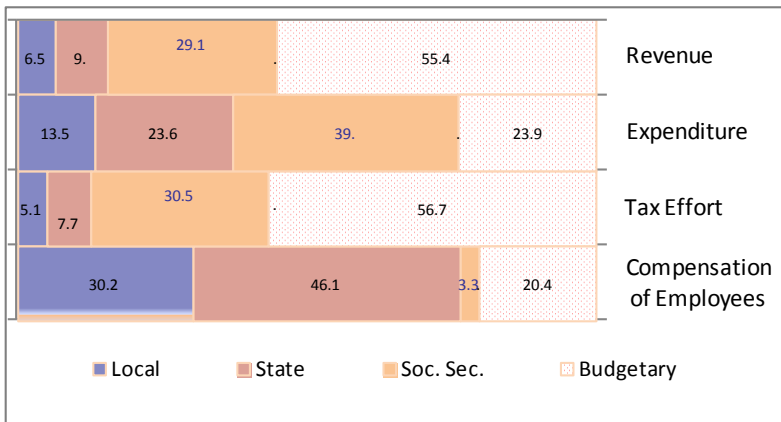
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. Data are included in budgetary central government.

Figure 1. Belgium: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Belgium: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	48.90	50.13	-1.23
Local Government	3.20	6.77	-3.58
State Government	4.41	11.83	-7.42
Central Government	41.29	31.53	9.76
Social Security Funds	14.22	19.57	-5.35
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	27.07	11.96	15.11

1. GDP = Euros 343,941 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

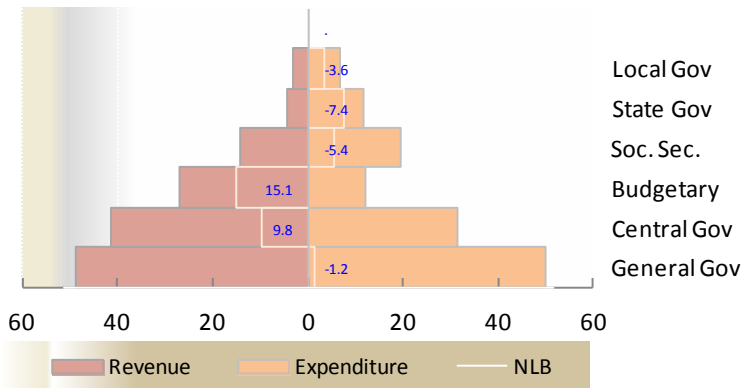
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. Data are included in budgetary central government.

6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

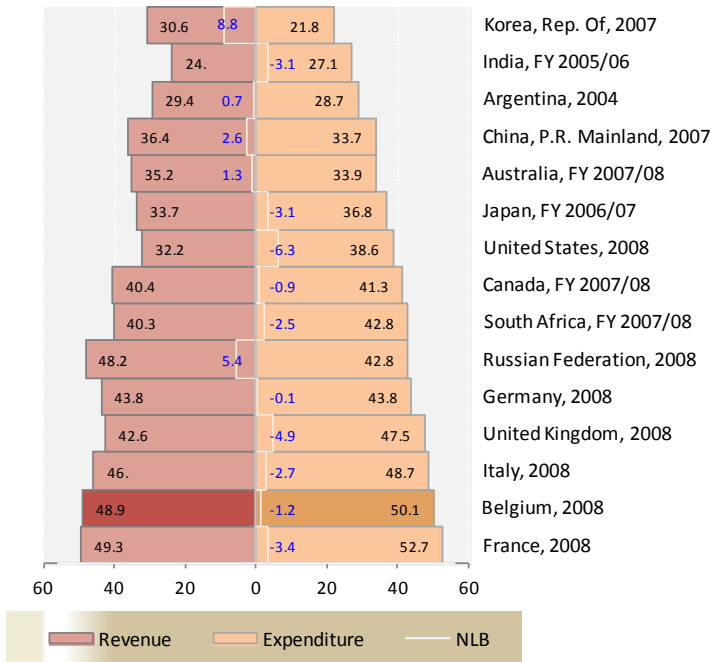
Figure 2. Belgium: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

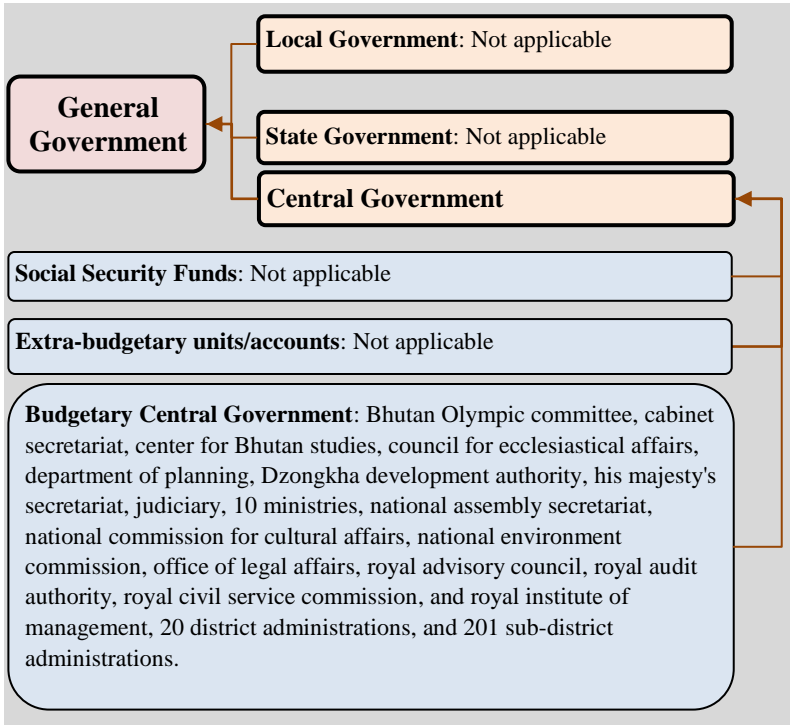
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Bhutan: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Bhutan: Key Indicators of Government Finance by
Subsectors of General Government, FY 2003/04
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	100.0	100.0	100.0	100.0

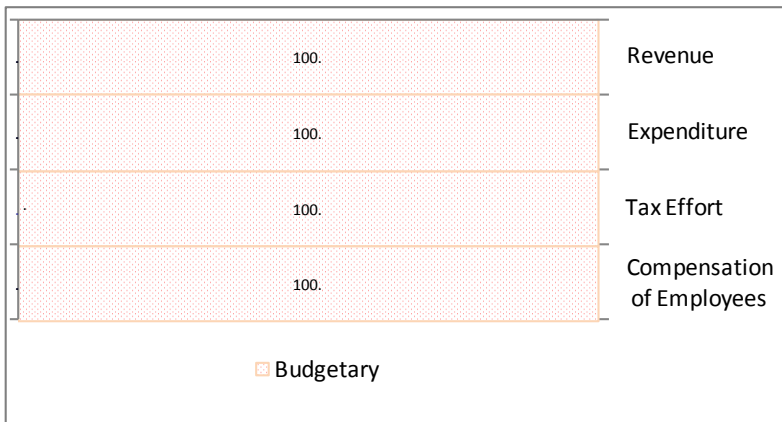
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Bhutan: Key Indicators
by its Government Subsectors, FY 2003/04
(In percent of general government)



II. Government in Relation to GDP

Table 2. Bhutan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2003/04
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	33.19	31.14	2.06
Local Government	n/a	n/a	n/a
State Government	n/a	n/a	n/a
Central Government	33.19	31.14	2.06
Social Security Funds ⁴	n/a	n/a	n/a
Extrabudgetary Units ⁴	n/a	n/a	n/a
Budgetary Central Gov	33.19	31.14	2.06

1. GDP = Bhutanese ngultrum 31,246 million.

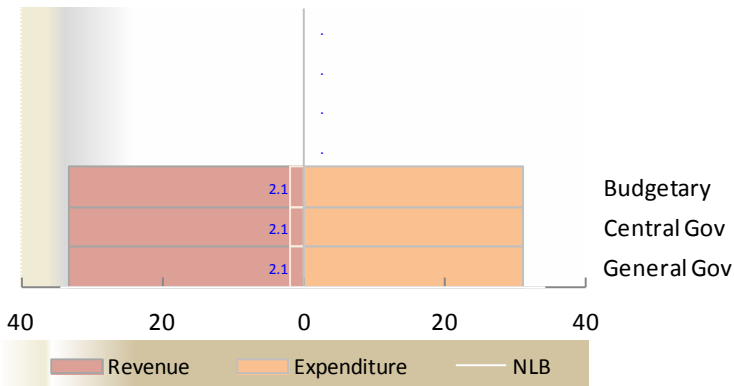
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

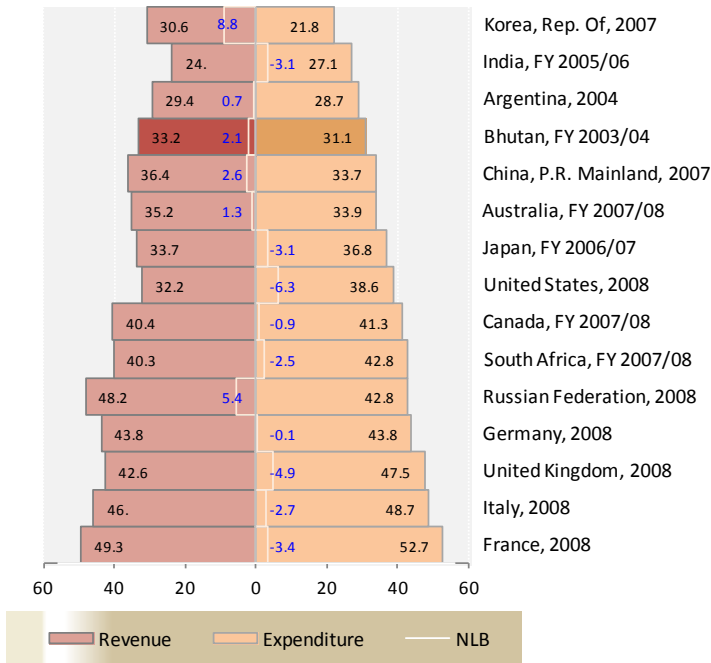
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Bhutan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2003/04
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

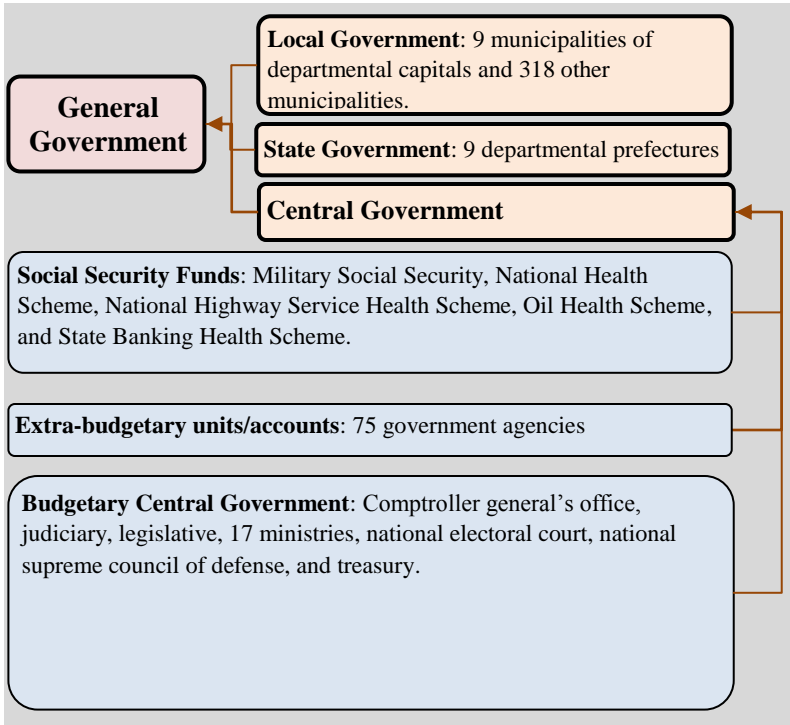
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Bolivia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Bolivia: Key Indicators of Government Finance by Subsectors of General Government, 2007
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	16.8	19.1	19.6	7.6
State Government	14.1	25.7	9.1	46.5
Central Government	69.1	55.2	71.2	45.8
Social Security Funds	4.4	3.5	5.7	6.8
Extrabudgetary Units	6.9	14.5	4.0	13.2
Budgetary Central Gov	57.8	37.2	61.6	25.9

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Bolivia: Key Indicators by its Government Subsectors, 2007
(In percent of general government)



II. Government in Relation to GDP

Table 2. Bolivia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2007
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁴
General Government	36.80	34.72	2.08
Local Government	6.19	6.62	-0.44
State Government	5.18	8.94	-3.76
Central Government	25.44	19.16	6.28
Social Security Funds	1.62	1.23	0.39
Extrabudgetary Units	2.54	5.02	-2.48
Budgetary Central Gov	21.27	12.91	8.36

1. GDP = bolivianos 103,009 million.

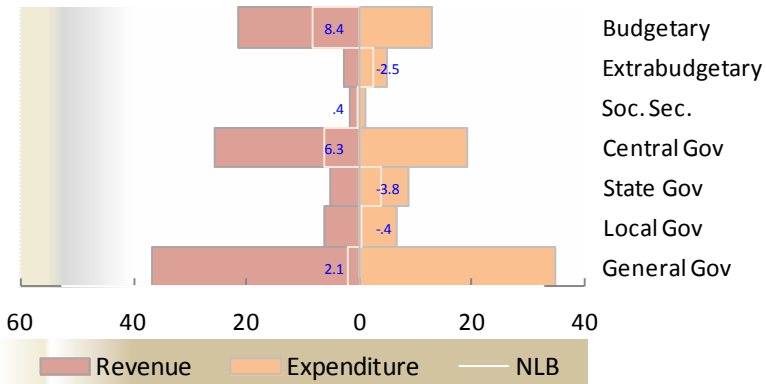
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

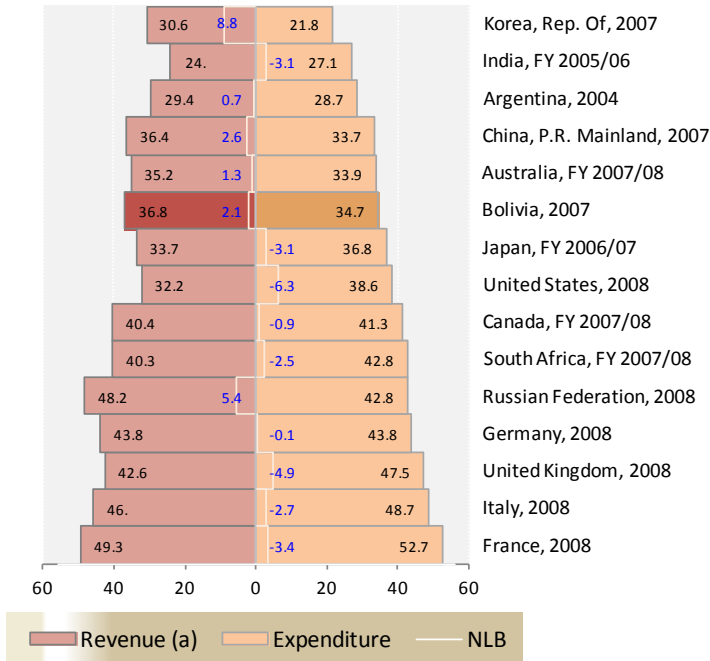
5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 2. Bolivia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2007
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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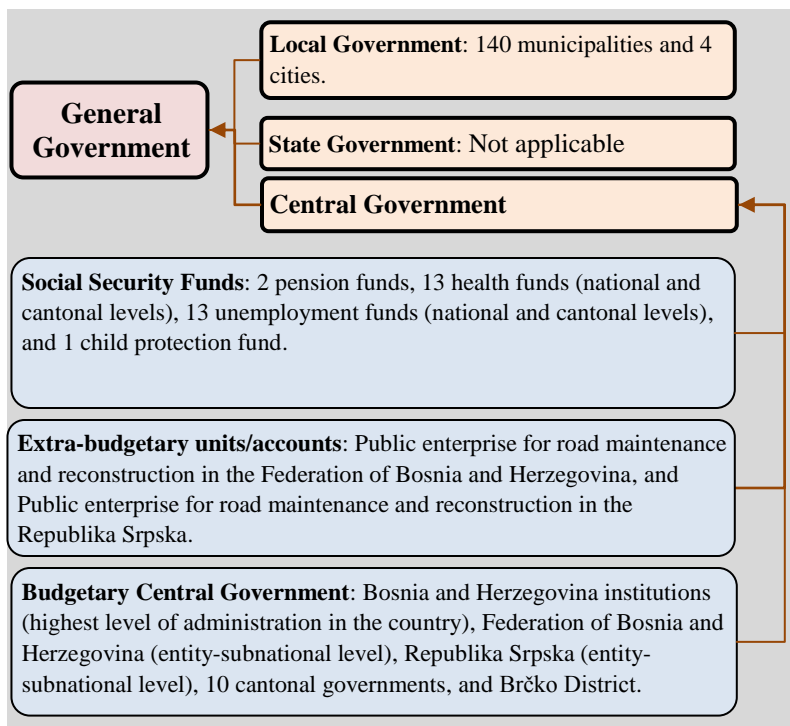
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Bosnia & Herzegovina: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Bosnia & Herzegovina: Key Indicators of Government Finance by Subsectors of General Government, 2007
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	11.0	13.0	8.4	11.6
State Government	n/a	n/a	n/a	n/a
Central Government	89.0	87.0	91.6	88.4
Social Security Funds	30.0	34.2	34.4	3.0
Extrabudgetary Units	2.3	2.5	1.1	0.2
Budgetary Central Gov	56.7	50.3	56.0	85.2

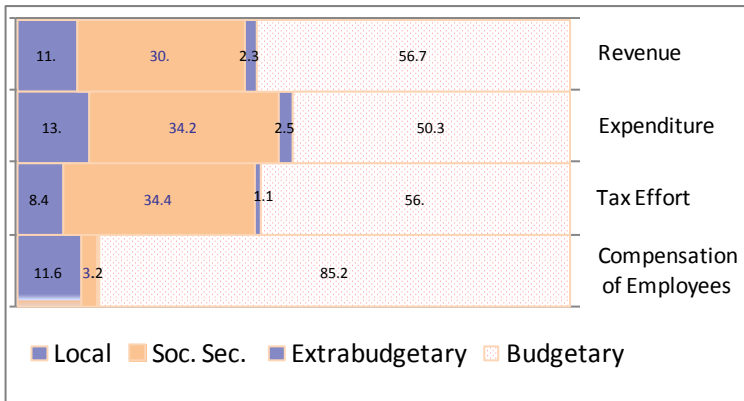
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Bosnia & Herzegovina: Key Indicators by its Government Subsectors, 2007
(In percent of general government)



II. Government in Relation to GDP

Table 2. Bosnia & Herzegovina: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2007
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	46.93	45.61	1.33
Local Government	5.17	5.95	-0.78
State Government ⁴	n/a	n/a	n/a
Central Government	41.76	39.65	2.11
Social Security Funds	14.06	15.60	-1.54
Extrabudgetary Units	1.07	1.13	-0.06
Budgetary Central Gov	26.63	22.93	3.70

1. GDP = Convertible marka 20,950 million.

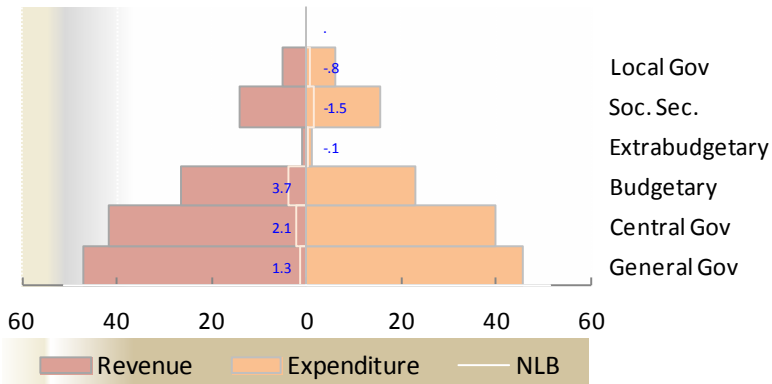
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

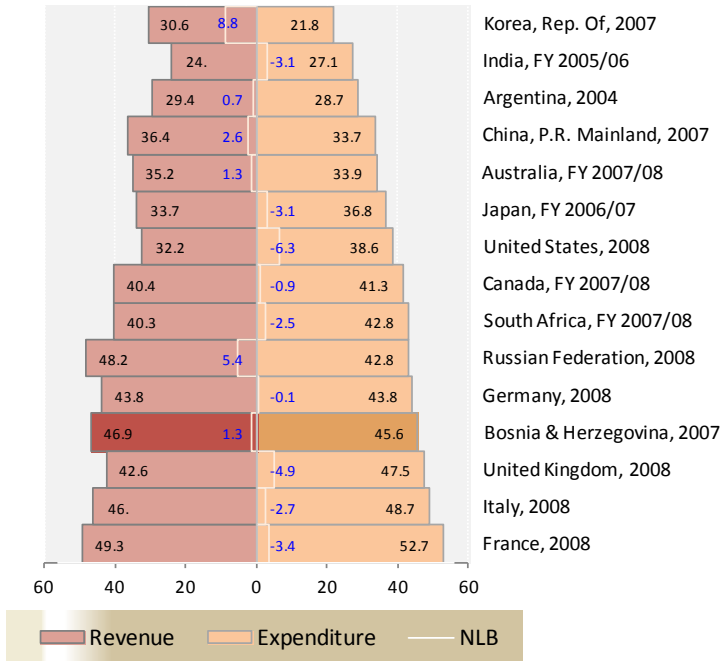
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Bosnia & Herzegovina: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2007
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

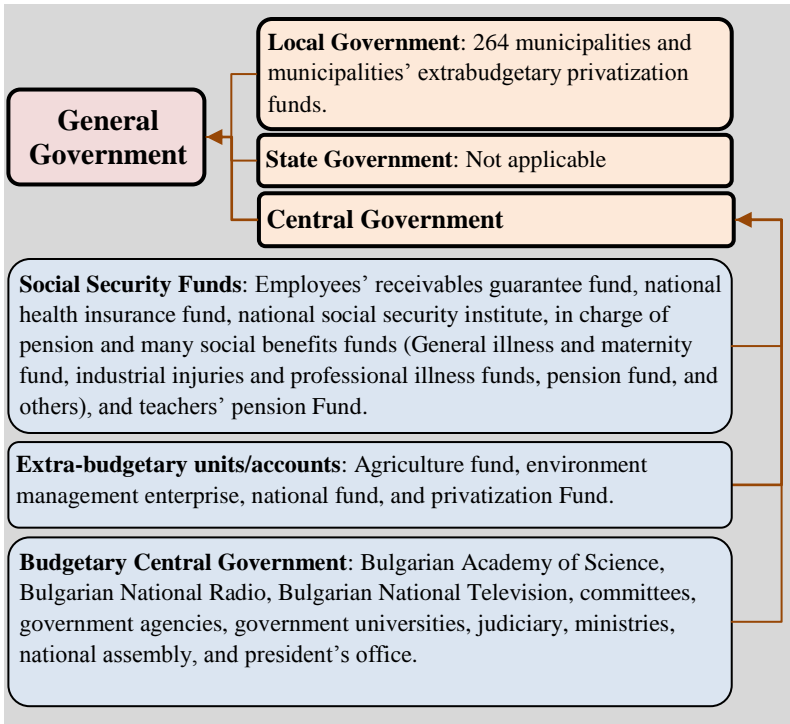
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Bulgaria: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Bulgaria: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	5.6	19.3	4.6	29.8
State Government	n/a	n/a	n/a	n/a
Central Government	94.4	80.7	95.4	70.2
Social Security Funds	20.6	33.2	23.9	1.4
Extrabudgetary Units	2.6	2.4	0.0	0.1
Budgetary Central Gov	71.2	45.2	71.5	68.7

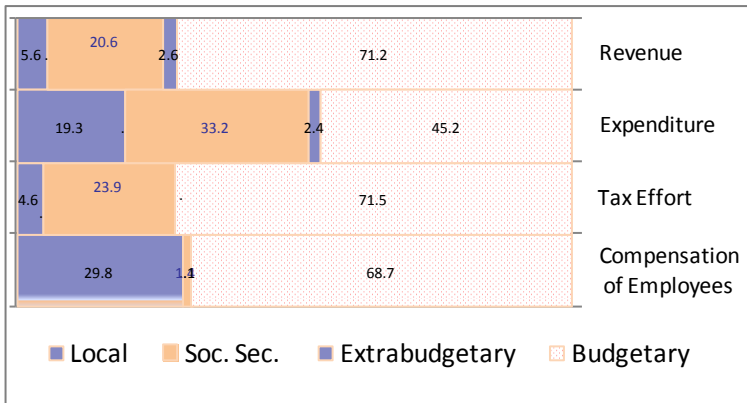
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Bulgaria: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Bulgaria: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	39.71	36.84	2.87
Local Government	2.21	7.11	-4.89
State Government ⁴	n/a	n/a	n/a
Central Government	37.49	29.73	7.76
Social Security Funds	8.18	12.22	-4.04
Extrabudgetary Units	1.04	0.87	0.17
Budgetary Central Gov	28.27	16.64	11.63

1. GDP = Bulgarian leva 66,728 million.

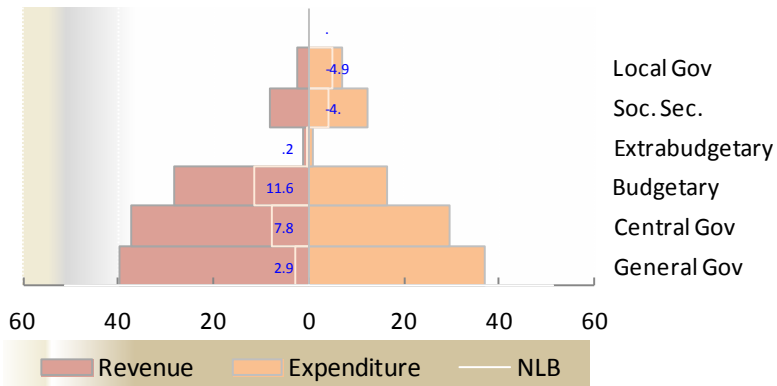
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

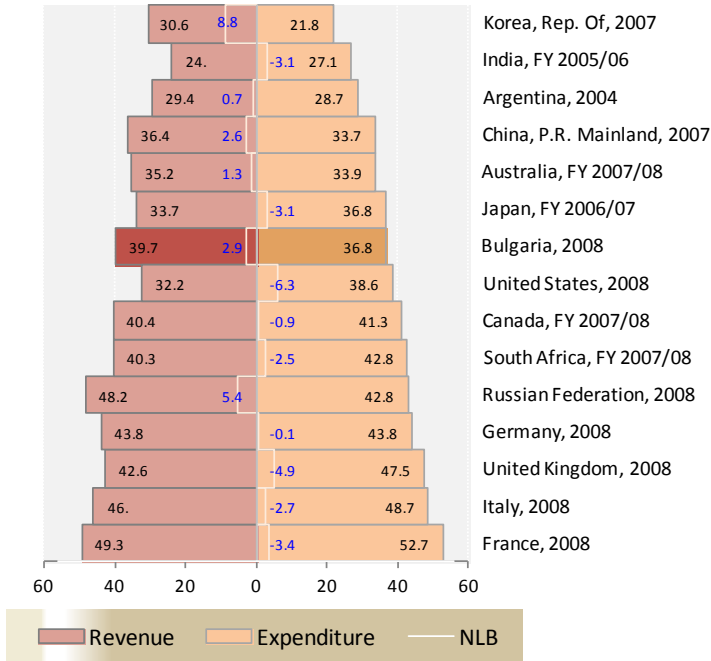
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Bulgaria: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

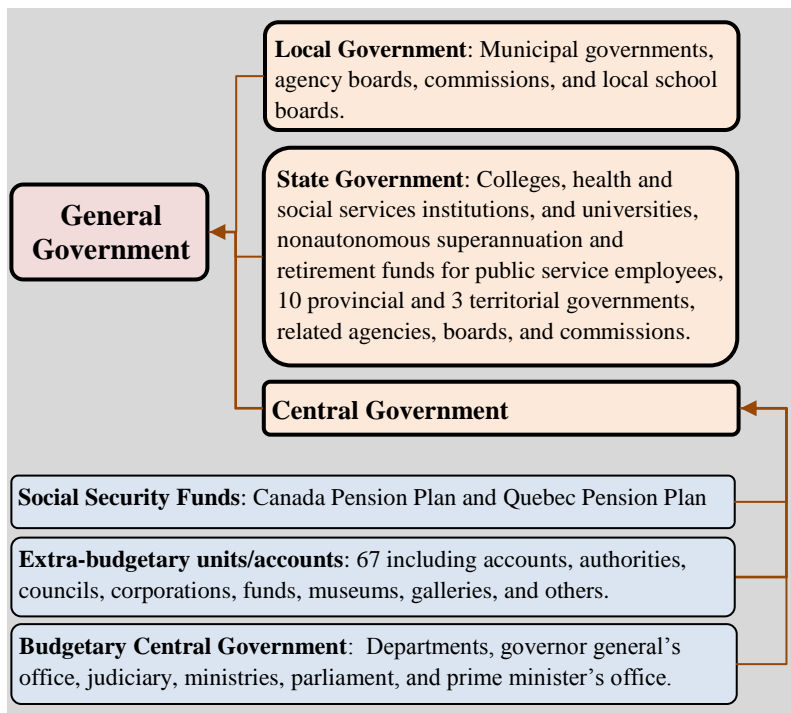
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Canada: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Canada: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	19.5	19.4	9.4	32.8
State Government	52.8	54.5	37.9	48.8
Central Government	27.7	26.1	52.7	18.4
Social Security Funds	7.7	6.1	8.5	0.0
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	20.0	20.1	44.2	18.4

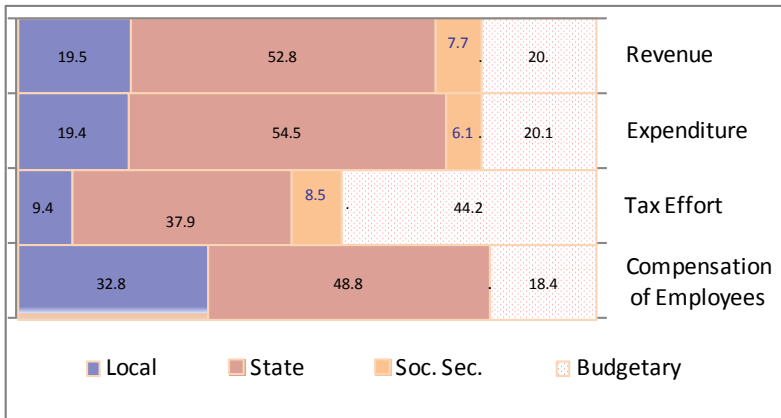
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (...) means the absence of data.

Figure 1. Canada: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Canada: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	40.43	41.32	-0.88
Local Government	7.88	8.00	-0.12
State Government	21.34	22.53	-1.19
Central Government	11.21	10.79	0.42
Social Security Funds	3.11	2.50	0.61
Extrabudgetary Units ⁴	...	...	...
Budgetary Central Gov	8.10	8.29	-0.19

1. GDP = Canadian dollars 1,549,189 million.

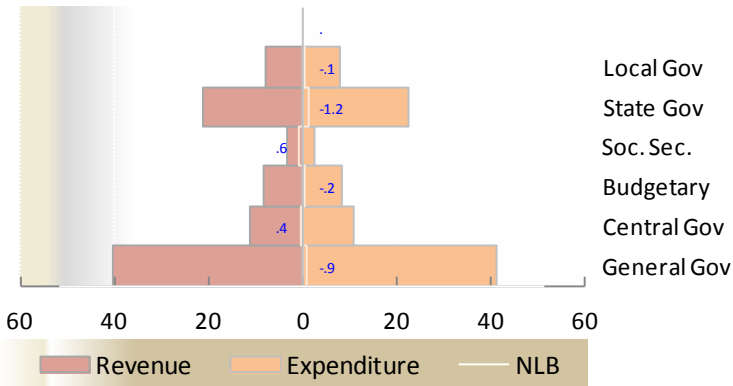
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

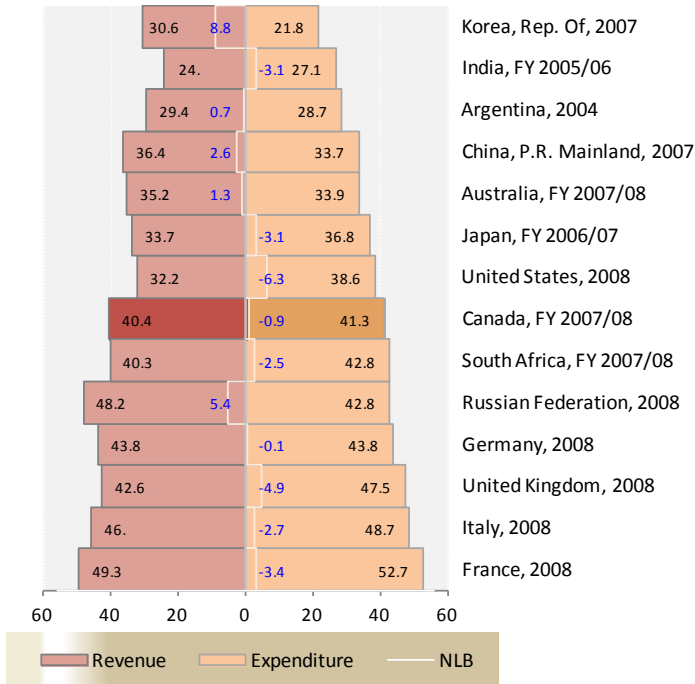
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Canada: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2007/08
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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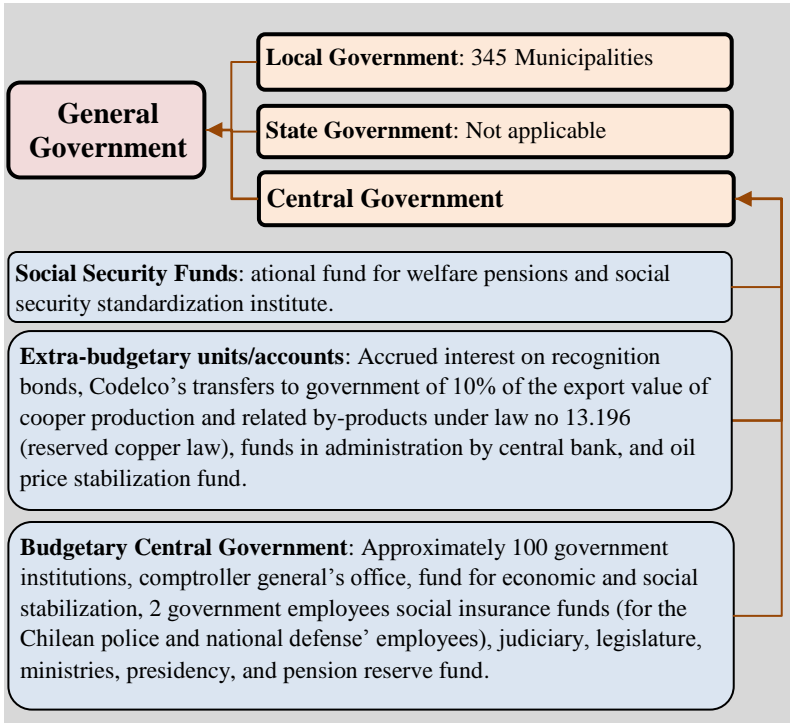
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Chile: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Chile: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	5.4	9.0	4.7	19.9
State Government	n/a	n/a	n/a	n/a
Central Government	94.6	91.0	95.3	80.1
Social Security Funds ⁵	...	...	...	...
Extrabudgetary Units	2.7	2.0	0.1	0.0
Budgetary Central Gov	91.9	89.1	95.2	80.1

1. Revenue/expenditure excludes grants received from/paid to other government units.

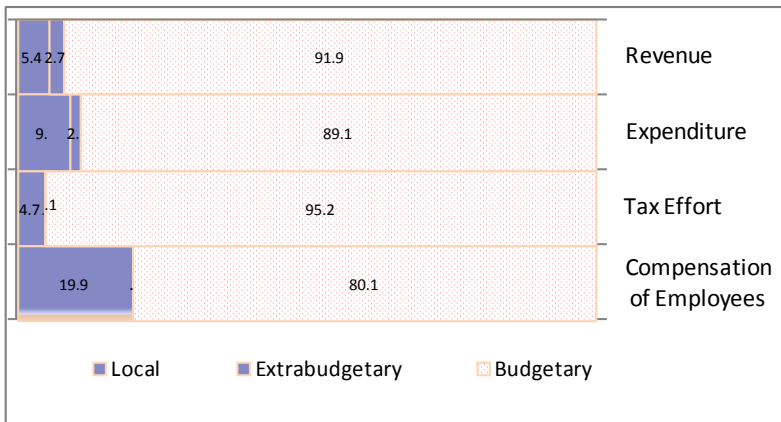
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in Budgetary Central Government.

Figure 1. Chile: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Chile: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁴
General Government	27.46	22.51	4.95
Local Government	1.48	2.01	-0.53
State Government	n/a	n/a	n/a
Central Government	25.98	20.49	5.48
Social Security Funds ^{5/6}	...	...	...
Extrabudgetary Units	0.73	0.44	0.29
Budgetary Central Gov	25.25	20.05	5.19

1. GDP = Chilean pesos 88,535,187 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

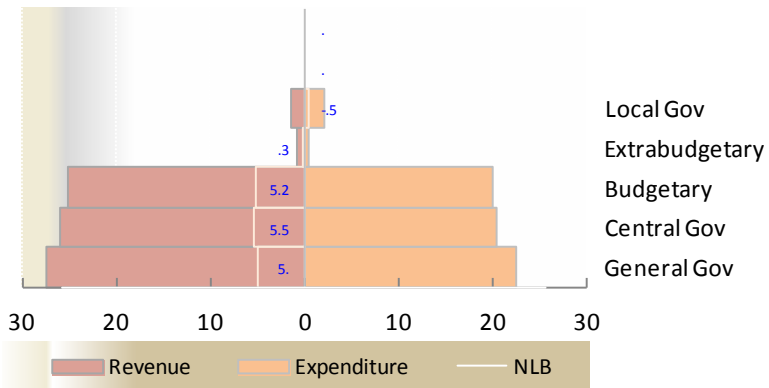
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

5. Data are included in Budgetary Central Government.

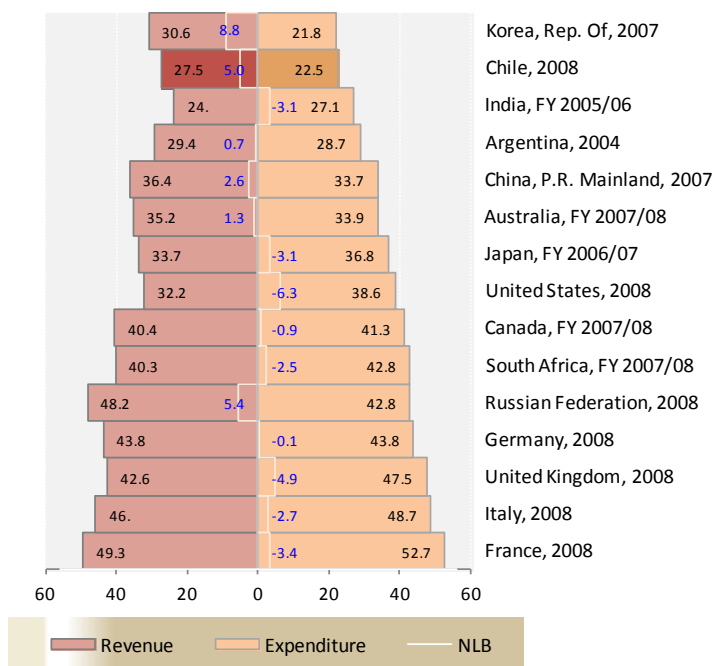
6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 2. Chile: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

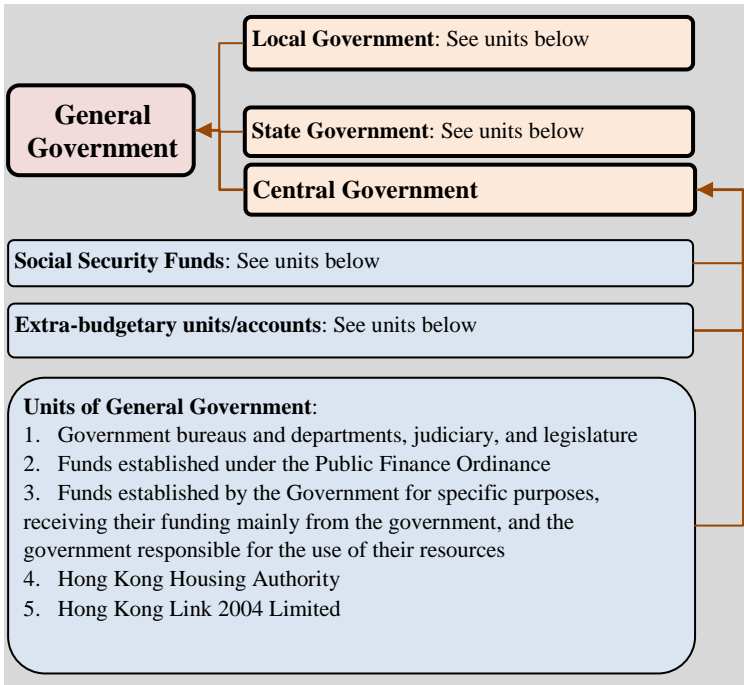
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



China, PR: Hong Kong SAR Government Institutional Structure and Selected Fiscal Indicators



1. Because of the special administrative arrangements that apply to Hong Kong SAR, there are no data for central, state or local government.

The structure of government is key to interpreting fiscal data. The IMF's *Government Finance Statistics Yearbook (GFSY)* presents data and institutional tables on the units of government for over 100 countries.

Of the wide range of information in the GFSY, a selection is included here. While the GFSY presents annual data, the IMF's *International Financial Statistics* has more current (but less detailed), quarterly, or monthly data. The intention of the series is to bring this unique IMF database closer to its users.

I. Composition of General Government

Table 1. China, People's Republic: Hong Kong SAR: Key Indicators of Government Finance by Subsectors of General Government, FY 2006/07
(In percent of general government)

	Revenue ^{/1}	Expenditure ^{/1/2}	Tax effort ^{/3}	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government ^{/4}
State Government ^{/4}
Central Government ^{/4}
Social Security Funds
Extrabudgetary Units
Budgetary Central Gov

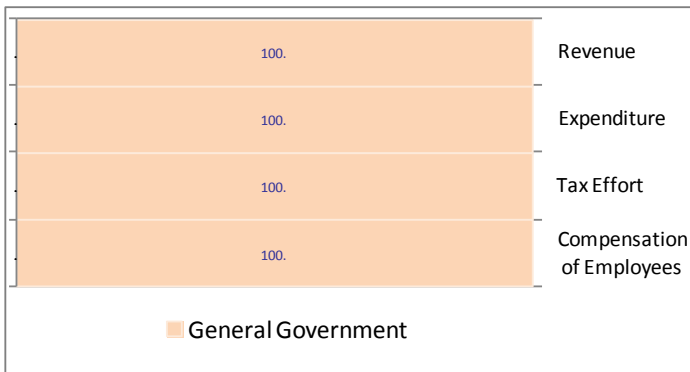
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. Because of the special administrative arrangements that apply to Hong Kong SAR, there are no data for central, state or local government.

Figure 1. China, People's Republic: Hong Kong SAR:
Key Indicators
by its Government Subsectors, FY 2006/07
(In percent of general government)



II. Government in Relation to GDP

Table 2. China, People's Republic: Hong Kong SAR:
Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB),
FY 2006/07
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/23} (b)	NLB (a-b) and subsector components ^{/5}
General Government	24.38	17.94	6.45
Local Government ^{/4}
State Government ^{/4}
Central Government ^{/4}
Social Security Funds
Extrabudgetary Units
Budgetary Central Gov

1. GDP = Hong Kong dollars 1,510,376 million.

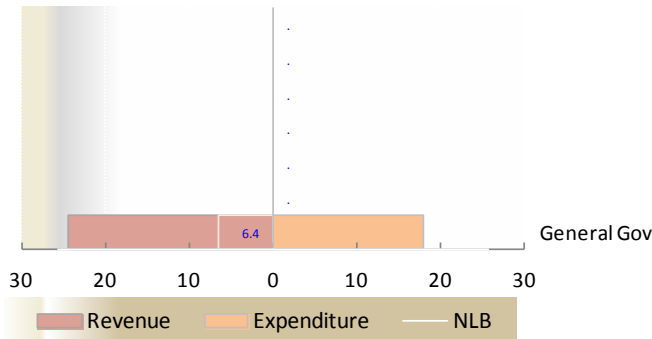
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. Because of the special administrative arrangements that apply to Hong Kong SAR, there are no data for central, state or local government.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

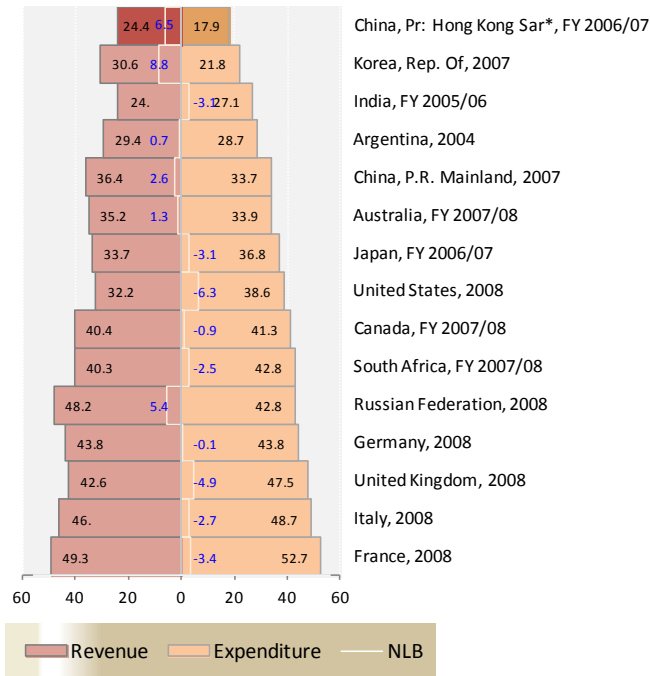
Figure 2. China, People's Republic: Hong Kong SAR
Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government and its Subsectors, FY 2006/07
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

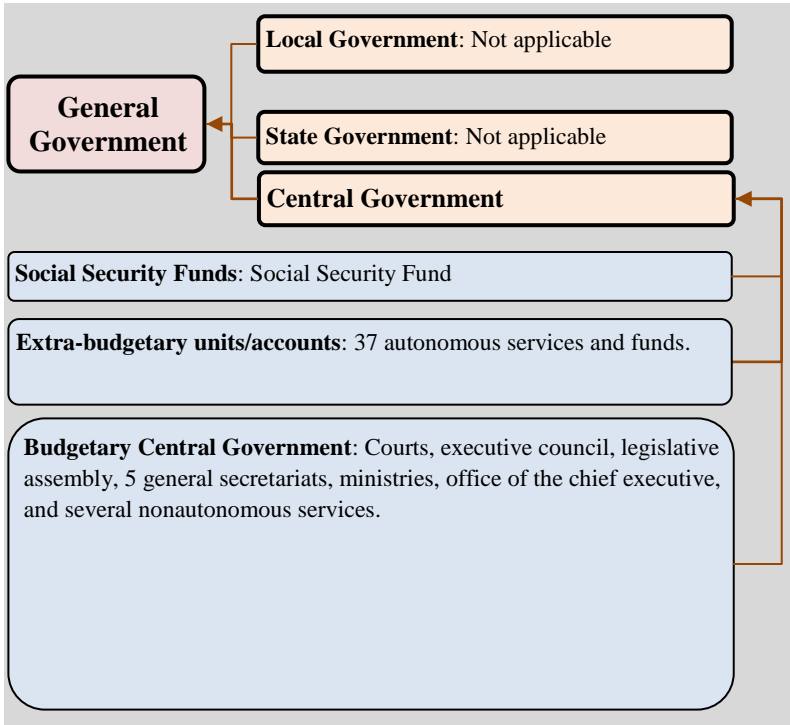
Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



China, P.R.: Macao SAR

Government Institutional Structure and Selected Fiscal Indicators



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Of the wide range of information in the GFSY, a selection is included here. While the GFSY presents annual data, the IMF's *International Financial Statistics* has more current (but less detailed), quarterly, and/or monthly data. The intention of the series is to bring this unique IMF database closer to its users.

I. Composition of General Government

Table 1. China, P.R.: Macao SAR: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	2.9	1.8	3.2	0.3
Extrabudgetary Units	6.3	36.0	4.6	38.1
Budgetary Central Gov	90.8	62.2	92.3	61.6

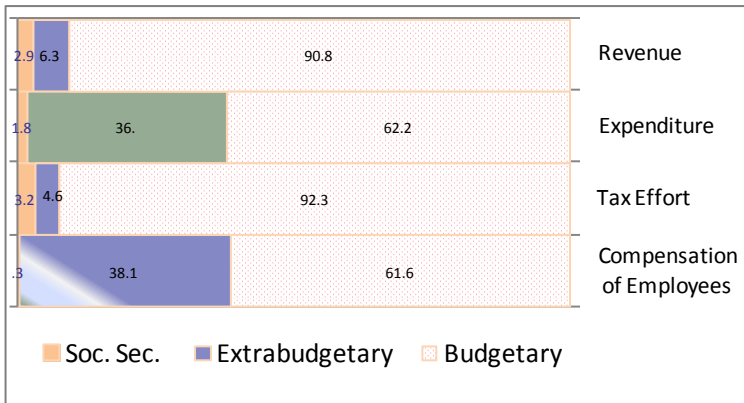
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. China, P.R.: Macao SAR: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. China, P.R.: Macao SAR: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	32.26	15.26	17.00
Local Government ⁴	n/a	n/a	n/a
State Government ⁴	n/a	n/a	n/a
Central Government	32.26	15.26	17.00
Social Security Funds	0.95	0.27	0.68
Extrabudgetary Units	2.02	5.49	-3.48
Budgetary Central Gov	29.29	9.49	19.80

1. GDP = Macao patacas 173,373 million.

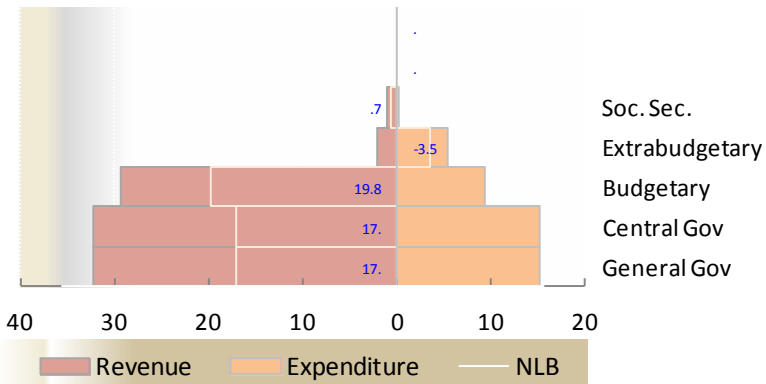
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

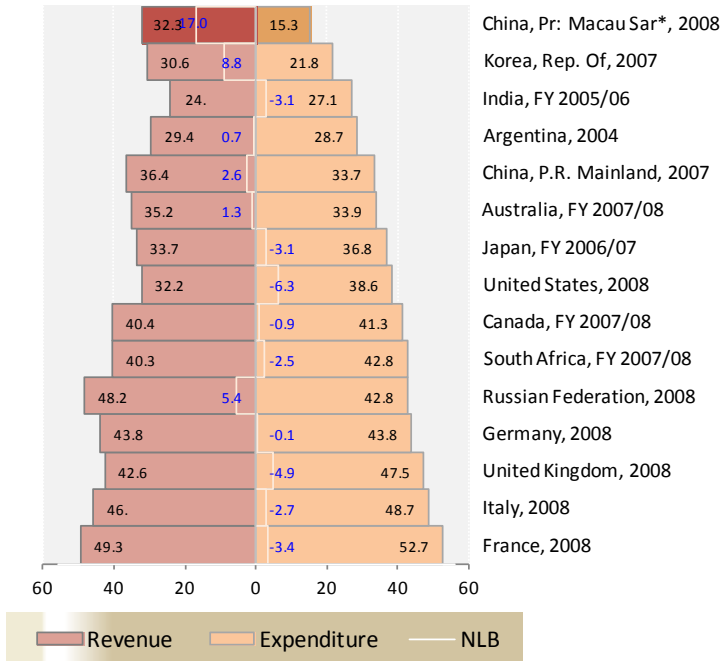
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. China, P.R.: Macao SAR: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

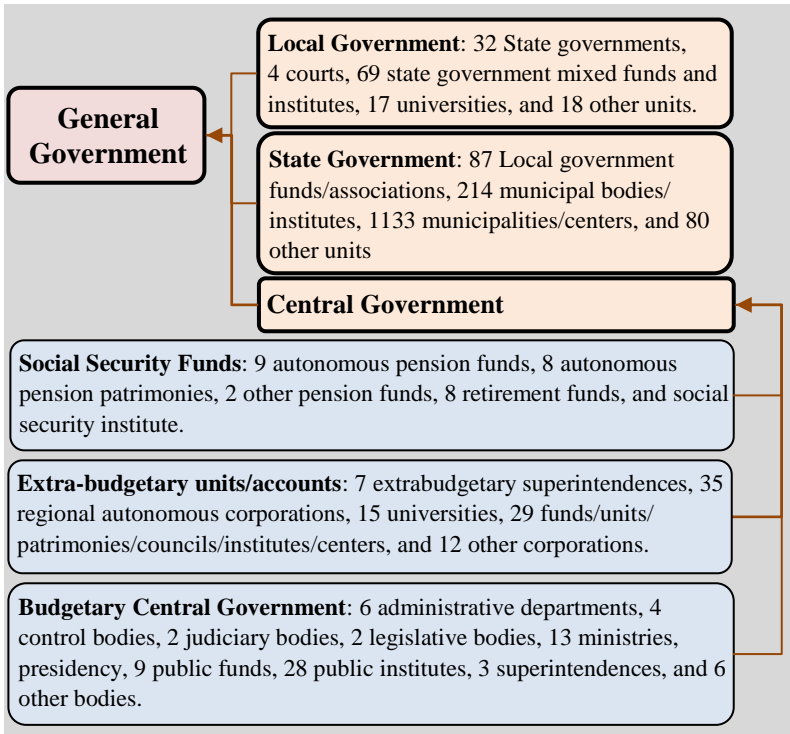
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Colombia: Government Institutional Structure and Selected Fiscal Indicators



The structure of government is key to interpreting fiscal data. The IMF's *Government Finance Statistics Yearbook (GFSY)* presents data and institutional tables on the units of government for over 100 countries.

Of the wide range of information in the GFSY, a selection is included here. While the GFSY presents annual data, the IMF's *International Financial Statistics* has more current (but less detailed), quarterly, and/or monthly data. The intention of the series is to bring this unique IMF database closer to its users.

I. Composition of General Government

Table 1. Colombia: Key Indicators of Government Finance by Subsectors of General Government, 2005
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.1
Local Government	7.2	13.7	5.7	29.9
State Government	8.3	22.8	7.3	45.6
Central Government	84.5	63.5	87.1	24.6
Social Security Funds	28.4	37.0	31.0	3.3
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	56.0	26.6	56.1	21.2

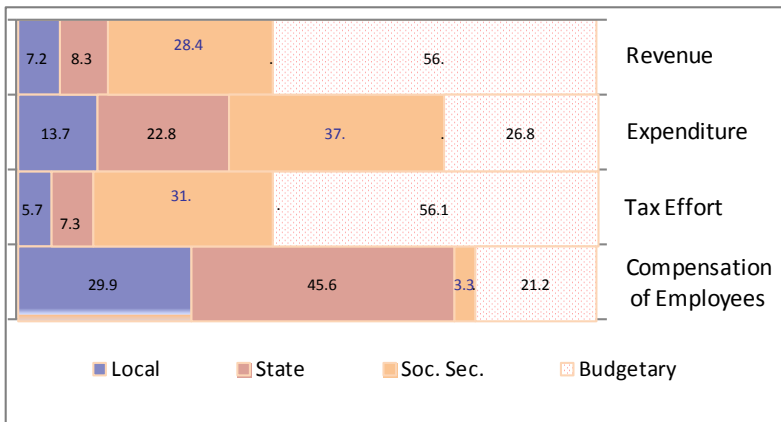
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data.

Figure 1. Colombia: Key Indicators by its Government Subsectors, 2005
(In percent of general government)



II. Government in Relation to GDP

Table 2. Colombia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2005
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	41.86	42.01	-0.15
Local Government	3.01	5.76	-2.75
State Government	3.49	9.56	-6.07
Central Government	35.36	26.69	8.67
Social Security Funds	11.90	15.53	-3.64
Extrabudgetary Units ^{/4}	...	...	...
Budgetary Central Gov	23.46	11.15	12.31

1. GDP = Colombian pesos 335,546,939 million.

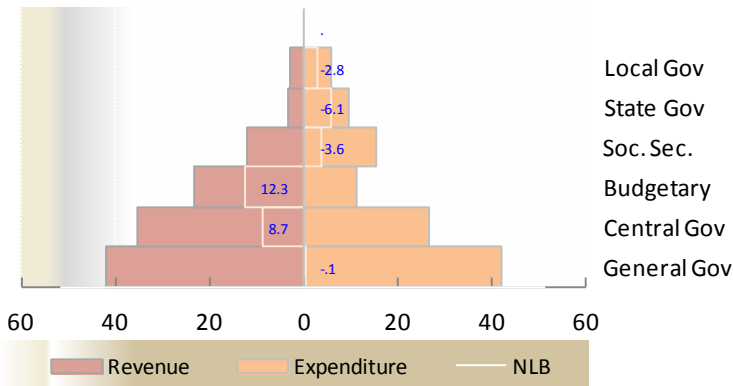
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

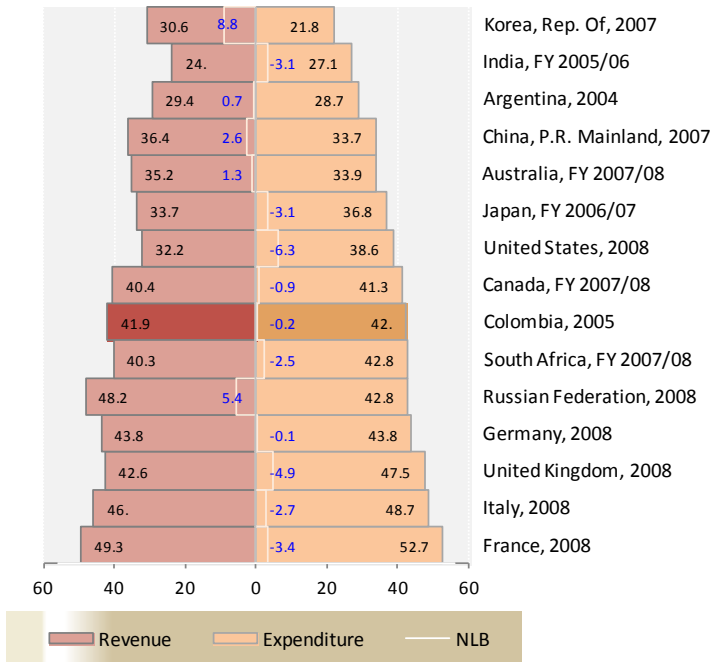
Figure 2. Colombia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2005
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

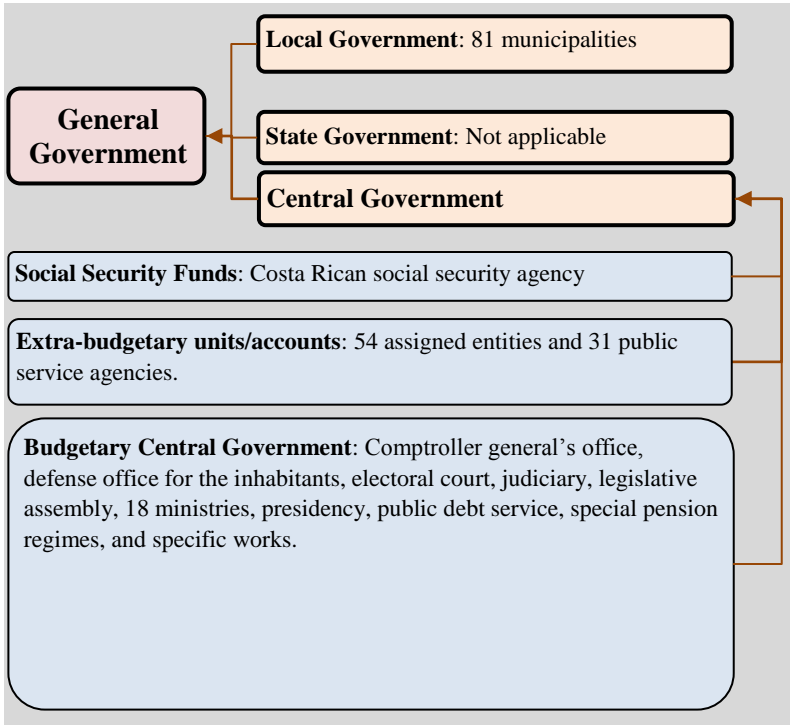
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Costa Rica: Government Institutional Structure and Selected Fiscal Indicators



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Of the wide range of information in the GFSY, a selection is included here. While the GFSY presents annual data, the IMF's *International Financial Statistics* has more current (but less detailed), quarterly, or monthly data. The intention of the series is to bring this unique IMF database closer to its users.

I. Composition of General Government

Table 1. Costa Rica: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	3.4	4.0	2.4	3.8
State Government	n/a	n/a	n/a	n/a
Central Government	96.6	96.0	97.6	96.2
Social Security Funds	27.0	25.6	25.6	28.8
Extrabudgetary Units	9.5	18.4	7.1	14.1
Budgetary Central Gov	60.1	51.9	64.9	53.3

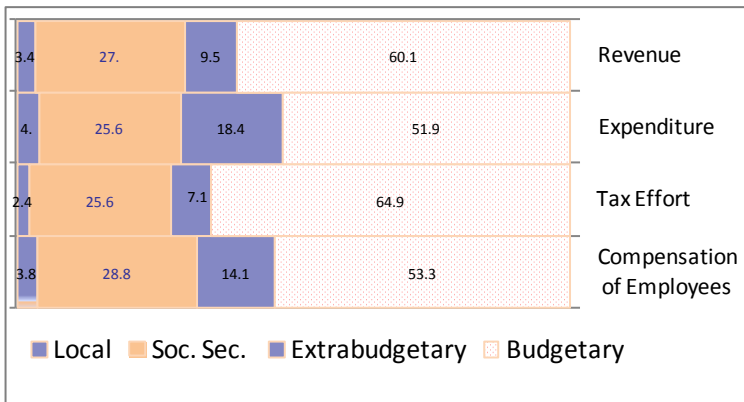
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Costa Rica: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Costa Rica: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ⁵
General Government	26.27	27.00	-0.74
Local Government	0.90	1.09	-0.19
State Government ⁴	n/a	n/a	n/a
Central Government	25.37	25.91	-0.54
Social Security Funds	7.09	6.91	0.18
Extrabudgetary Units	2.48	4.97	-2.49
Budgetary Central Gov	15.79	14.03	1.76

1. GDP = Costa Rican colones 15,609,810 million.

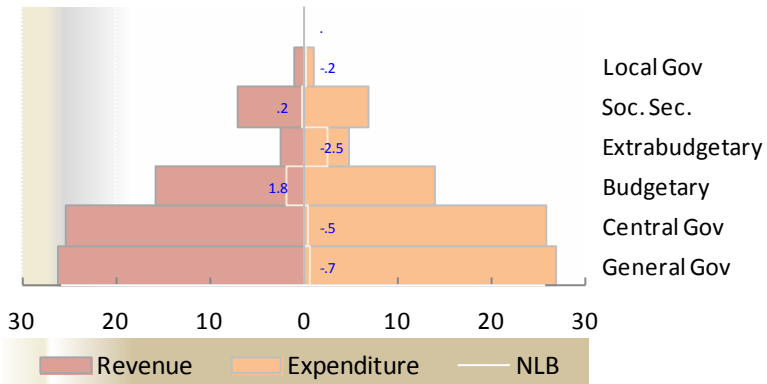
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

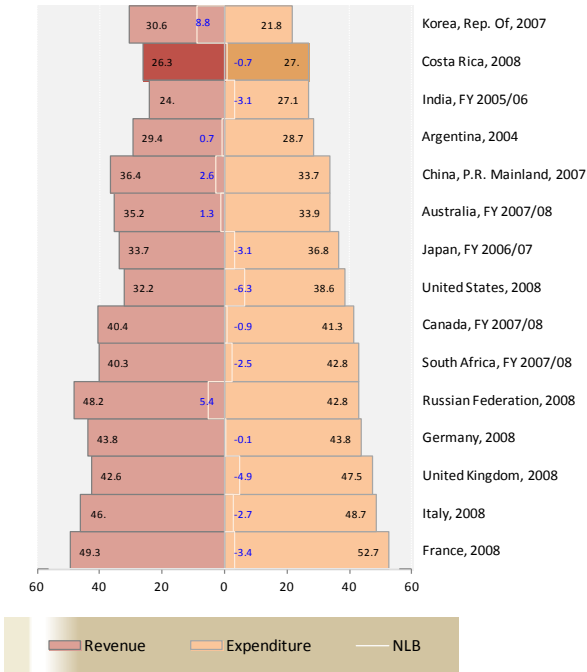
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Costa Rica: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

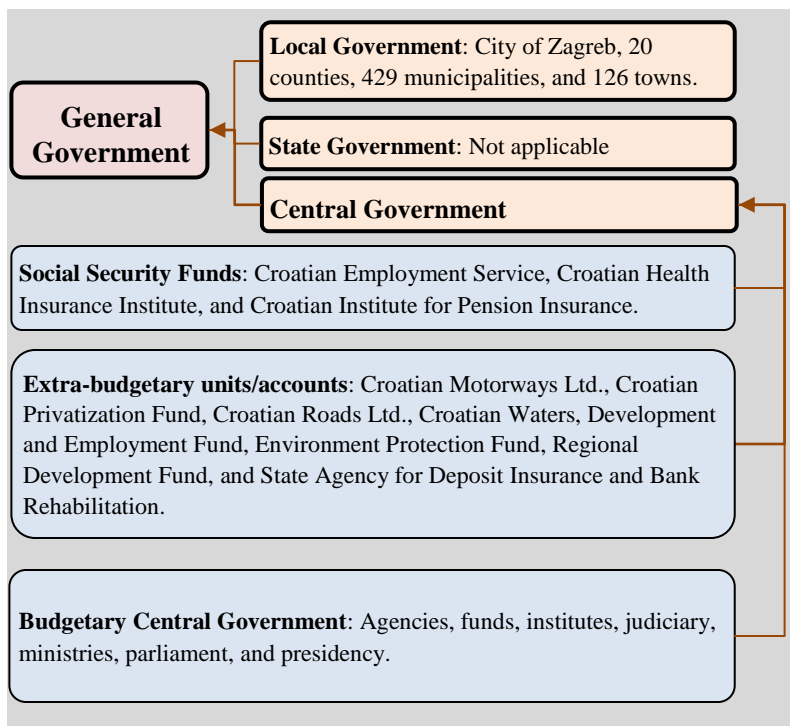
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Croatia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Croatia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	10.9	12.0	8.4	10.1
State Government	n/a	n/a	n/a	n/a
Central Government	89.0	86.5	91.6	89.9
Social Security Funds ⁵	...	...	...	...
Extrabudgetary Units	3.1	4.6	0.0	0.8
Budgetary Central Gov	85.9	81.9	91.6	89.1

1. Revenue/expenditure excludes grants received from/paid to other government units.

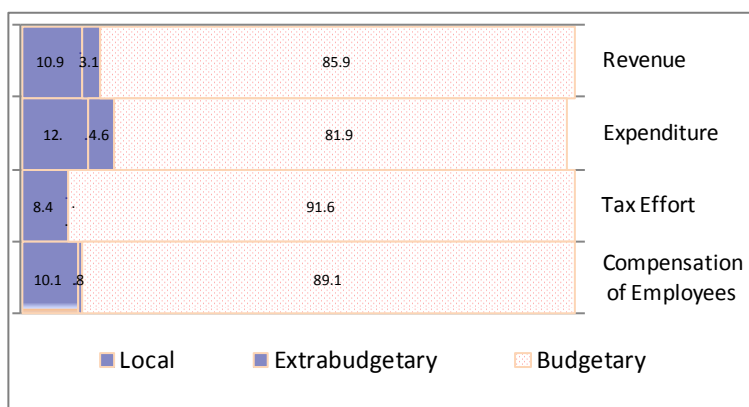
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Croatia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Croatia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁴
General Government	39.38	40.22	-0.84
Local Government	4.31	4.81	-0.50
State Government	n/a	n/a	n/a
Central Government	35.07	34.79	0.28
Social Security Funds ^{5/6}	...	...	...
Extrabudgetary Units	1.23	1.86	-0.62
Budgetary Central Gov	33.83	32.93	0.90

1. GDP = Croatian kunas 342,159 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

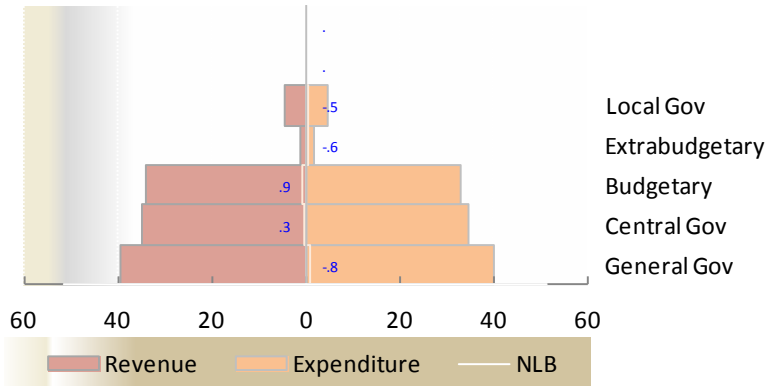
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

5. Data are included in budgetary central government.

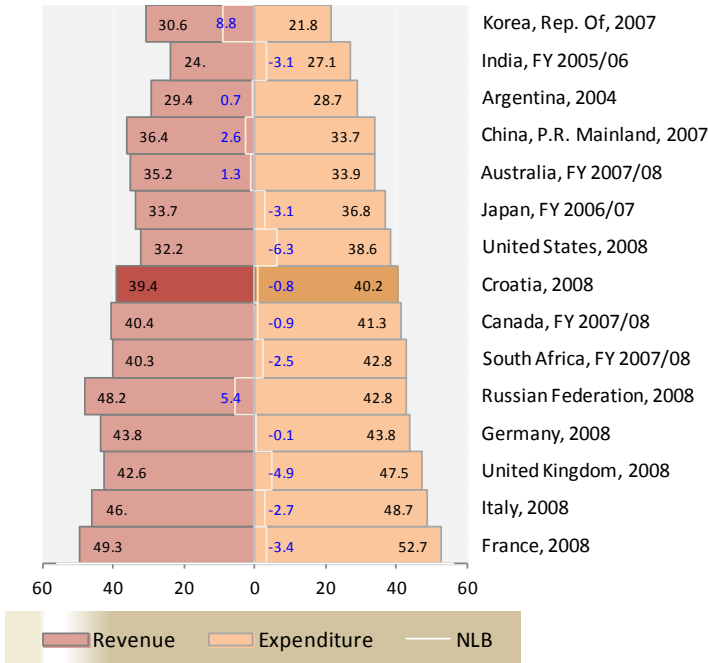
6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 2. Croatia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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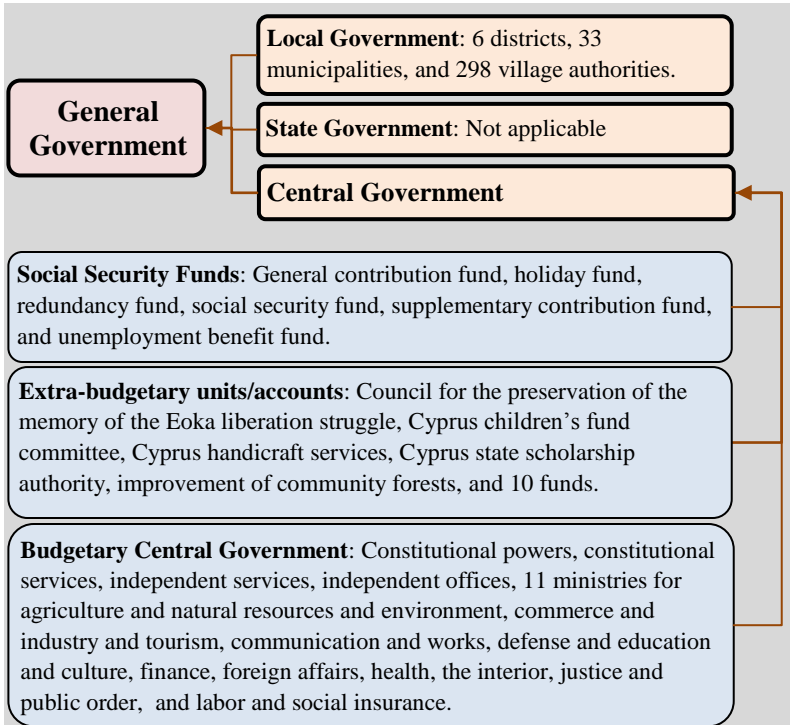
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Printed: March 2010



Cyprus: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Cyprus: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.2	4.4	1.3	5.1
State Government	n/a	n/a	n/a	n/a
Central Government	95.8	95.6	98.7	94.9
Social Security Funds	22.0	14.1	19.8	0.0
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	73.8	81.5	78.9	94.9

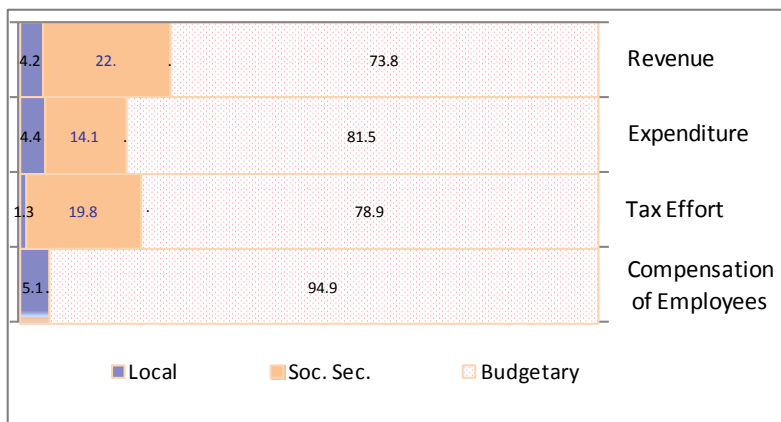
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 1. Cyprus: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Cyprus: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	44.31	43.38	0.93
Local Government	1.87	1.92	-0.05
State Government	n/a	n/a	n/a
Central Government	42.44	41.46	0.98
Social Security Funds	9.73	6.11	3.62
Extrabudgetary Units ^{/5}	...	...	...
Budgetary Central Gov	32.71	35.35	-2.64

1. GDP = Cyprus pounds 16,934 million.

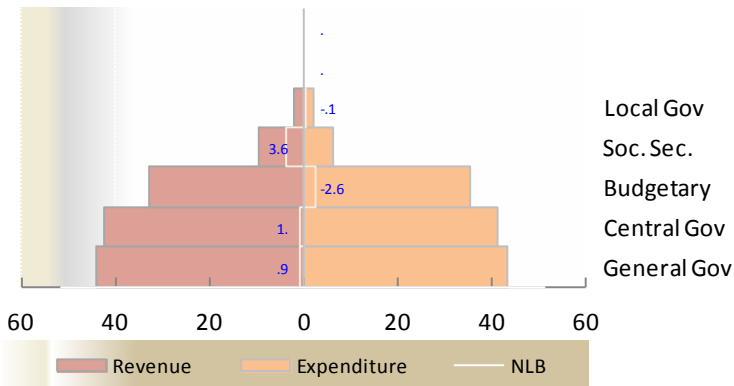
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

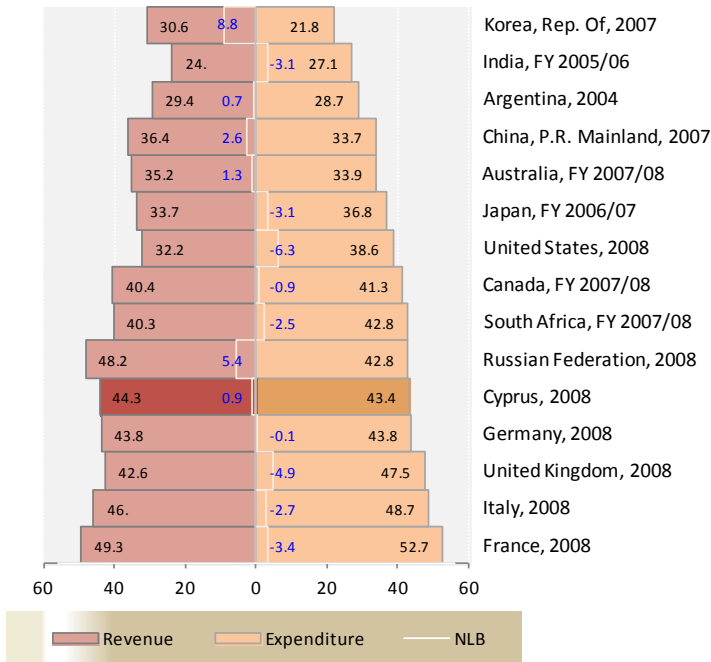
Figure 2. Cyprus: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

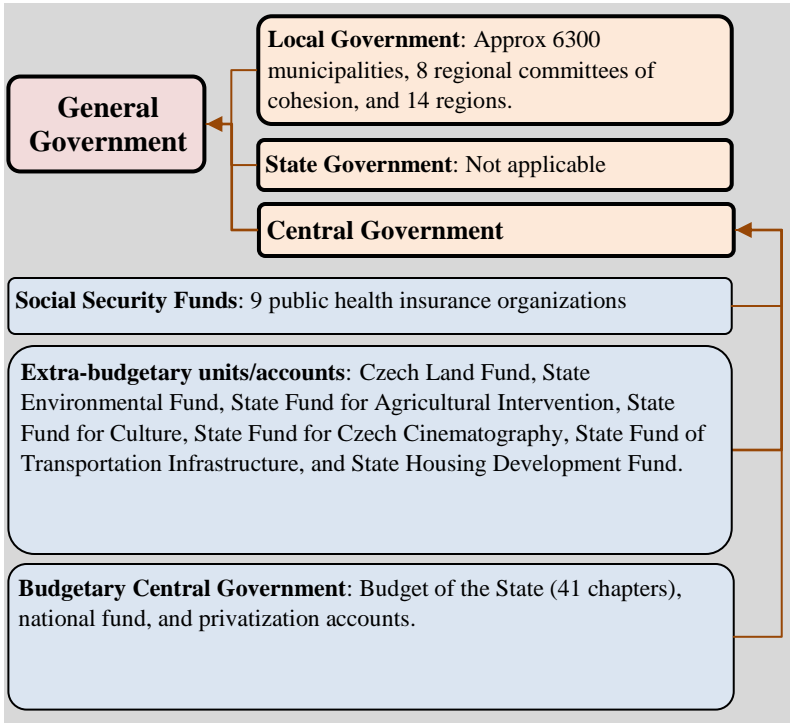
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Czech Republic: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Czech Republic: Key Indicators of Government Finance
by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	16.5	21.2	15.2	25.5
State Government	n/a	n/a	n/a	n/a
Central Government	83.5	78.8	84.8	74.5
Social Security Funds	11.2	14.1	12.5	2.4
Extrabudgetary Units	2.2	8.0	1.3	0.8
Budgetary Central Gov	70.1	56.7	70.9	71.3

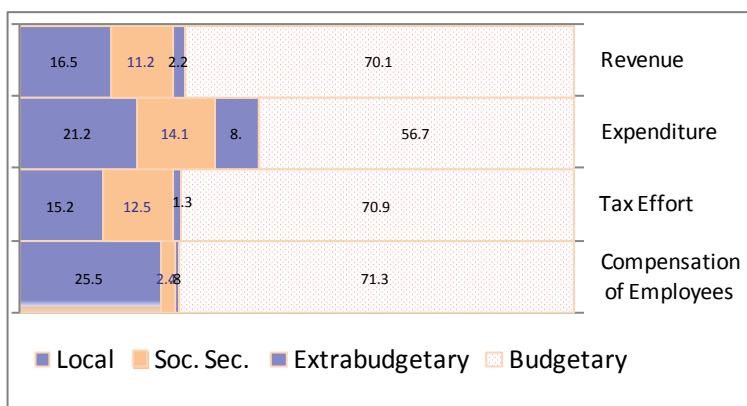
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Czech Republic: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Czech Republic: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	39.61	38.55	1.05
Local Government	6.54	8.19	-1.65
State Government	n/a	n/a	n/a
Central Government	33.07	30.37	2.70
Social Security Funds	4.45	5.42	-0.97
Extrabudgetary Units	0.87	3.08	-2.21
Budgetary Central Gov	27.75	21.87	5.88

1. GDP = Czech koruny 3,688,994 million.

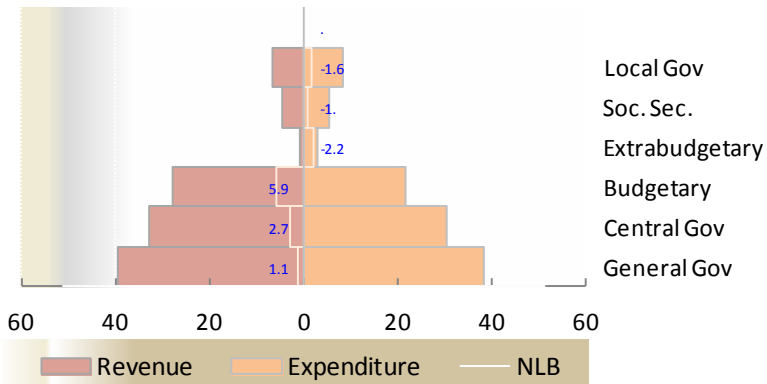
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

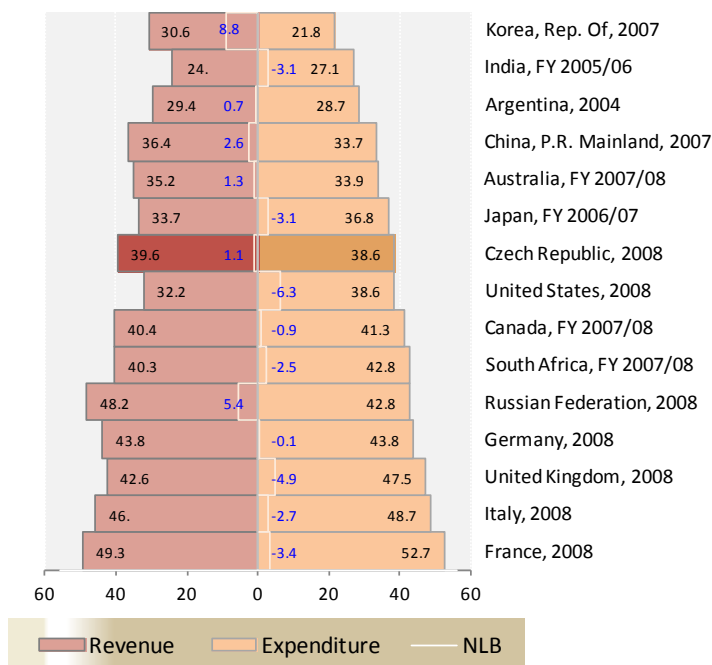
Figure 2. Czech Republic: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

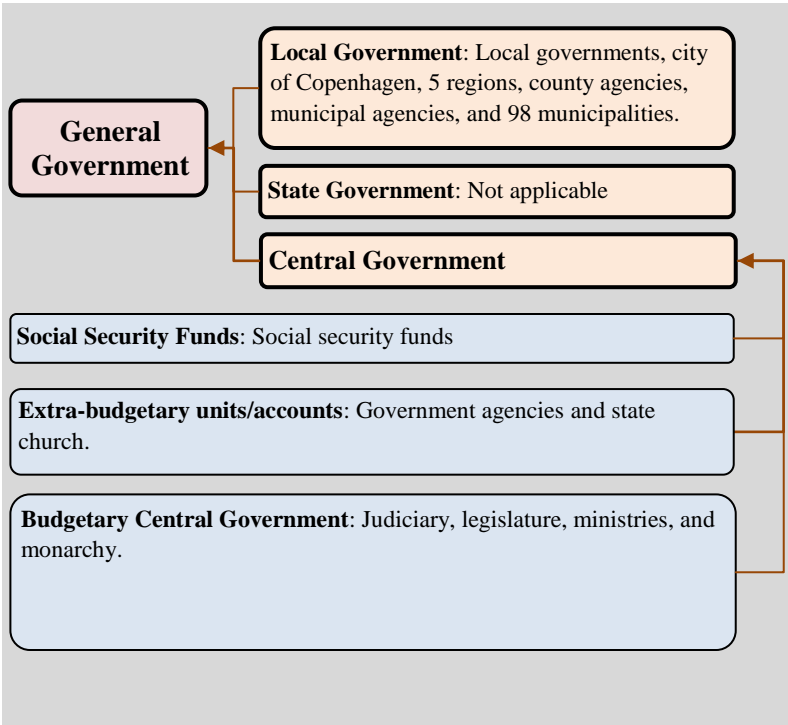
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Denmark: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Denmark: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	27.6	64.3	25.4	71.3
State Government	n/a	n/a	n/a	n/a
Central Government	72.4	35.7	74.6	28.7
Social Security Funds	1.8	3.9	2.0	0.7
Extrabudgetary Units ⁴	...	...	...	...
Budgetary Central Gov	70.7	31.8	72.6	27.9

1. Revenue/expenditure excludes grants received from/paid to other government units.

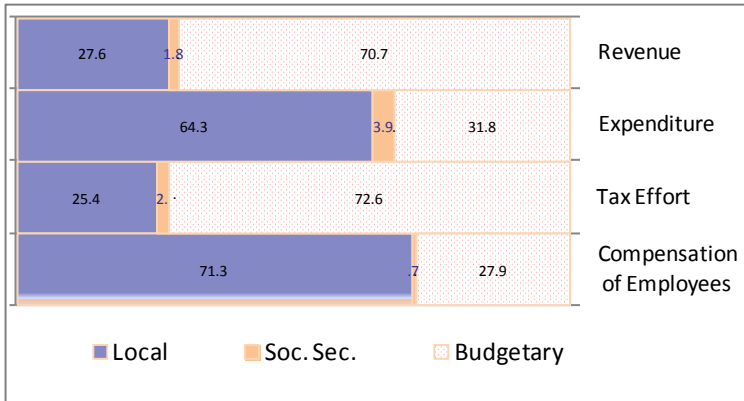
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. Data are included in budgetary central government.

5. A notation (n/a) means that the subsector does not exist.

Figure 1. Denmark: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Denmark: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	55.40	51.94	3.45
Local Government	15.27	33.40	-18.13
State Government	n/a	n/a	n/a
Central Government	40.13	18.54	21.58
Social Security Funds	0.97	2.04	-1.07
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	39.15	16.50	22.65

1. GDP = Danish kroner 1,733,513 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

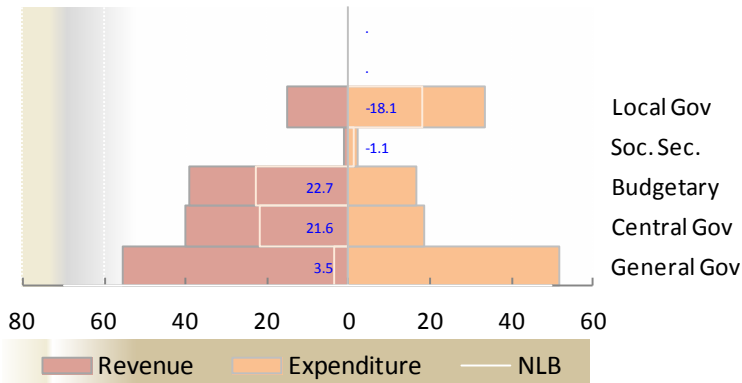
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not* the Net Lending Borrowing for that sector since grants have been excluded.

5. Data are included in budgetary central government.

6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

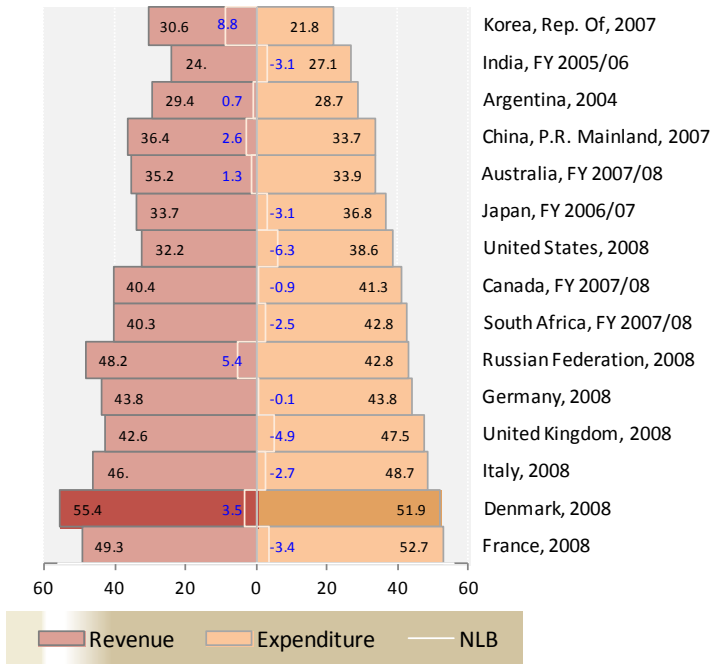
Figure 2. Denmark: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

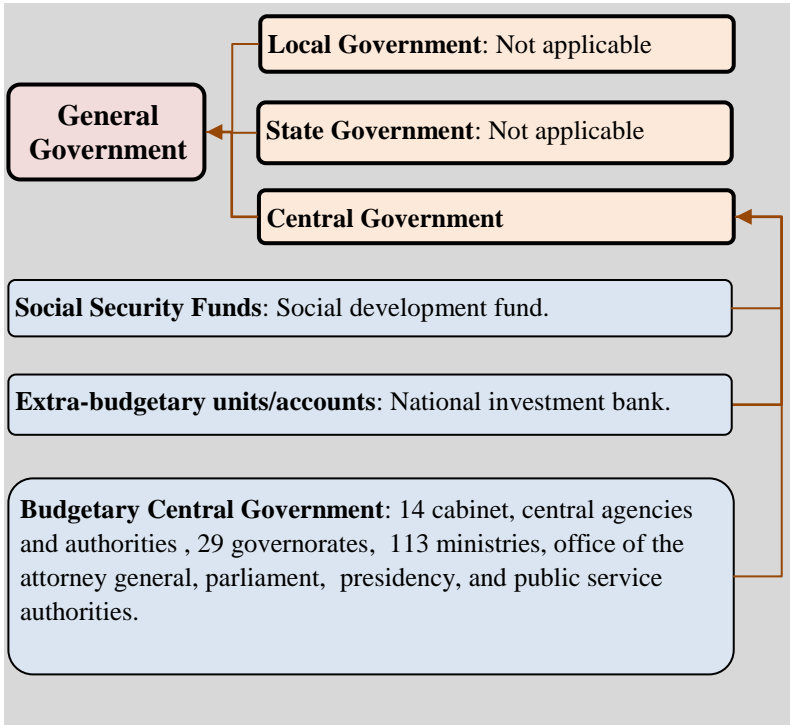
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Printed: March 2010



Egypt: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Egypt: Key Indicators of Government Finance by Subsectors of General Government, FY 2006/07
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	10.2	13.0	0.0	1.0
Extrabudgetary Units	2.2	3.4	0.0	0.1
Budgetary Central Gov	87.6	83.6	100.0	98.9

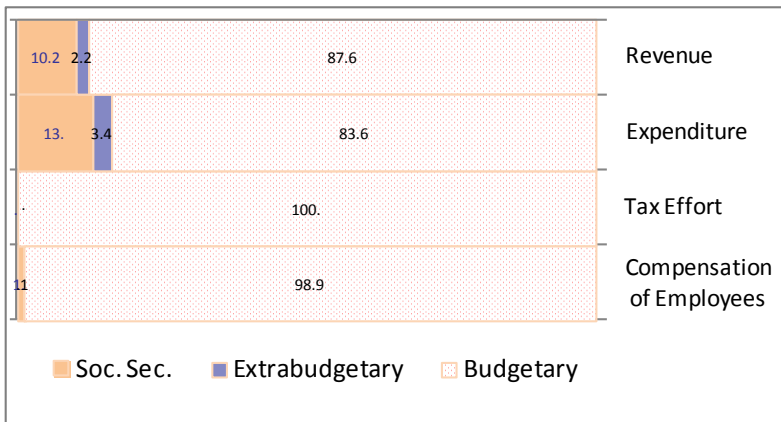
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Egypt: Key Indicators by its Government Subsectors, FY 2006/07
(In percent of general government)



II. Government in Relation to GDP

Table 2. Egypt: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2006/07
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	30.49	35.53	-5.03
Local Government ^{/5}	n/a	n/a	n/a
State Government ^{/5}	n/a	n/a	n/a
Central Government	30.49	35.53	-5.03
Social Security Funds	3.10	4.63	-1.53
Extrabudgetary Units	0.67	1.20	-0.53
Budgetary Central Gov	26.72	29.70	-2.98

1. GDP = Egyptian pounds 674,450 million.

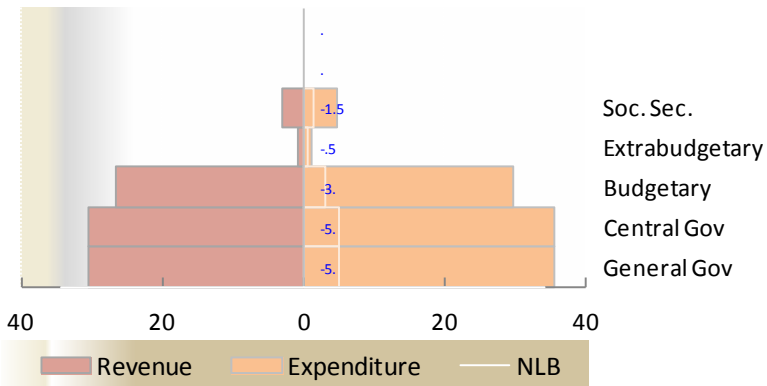
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

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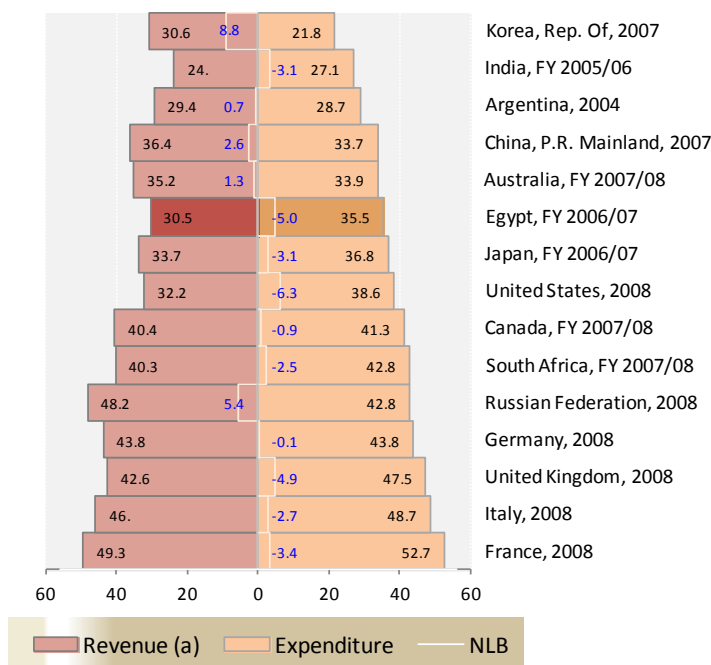
Figure 2. Egypt: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2006/07
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

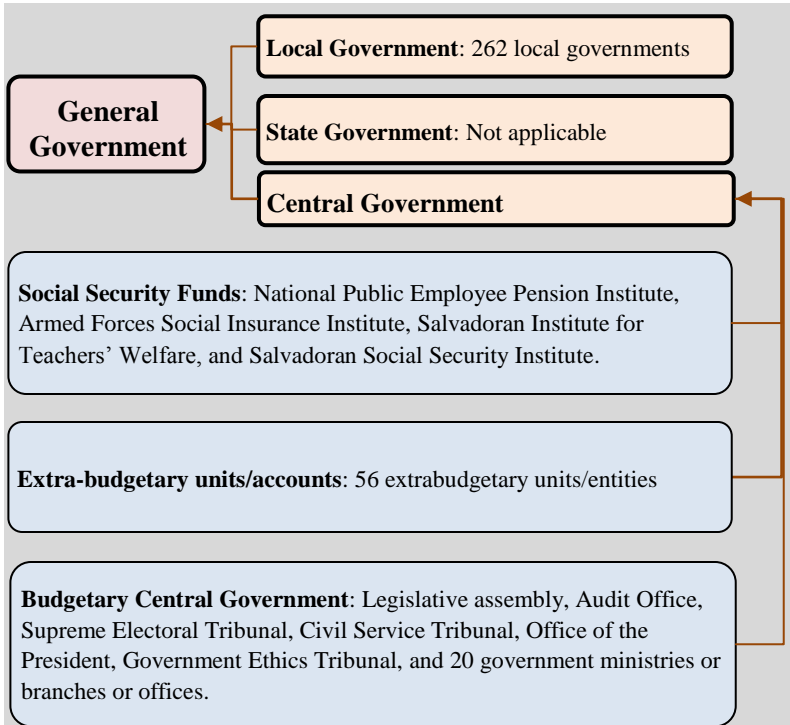
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Printed: March 2010



El Salvador: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. El Salvador: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.3	9.6	4.3	7.4
State Government	n/a	n/a	n/a	n/a
Central Government	95.7	90.4	95.7	92.6
Social Security Funds	17.0	16.9	12.0	11.8
Extrabudgetary Units	4.7	15.5	0.0	17.0
Budgetary Central Gov	74.1	58.0	83.7	63.8

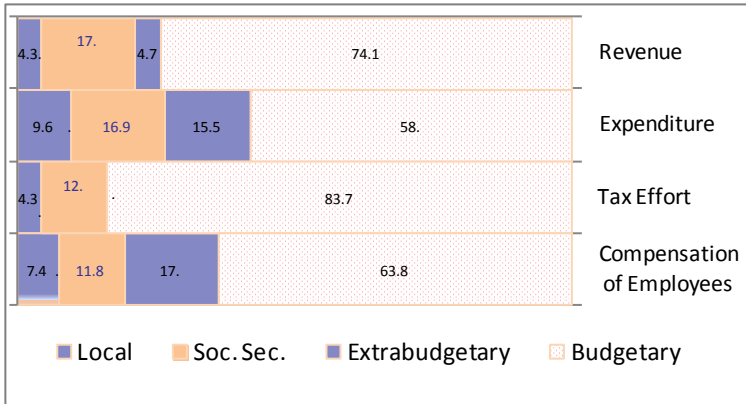
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. El Salvador: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. El Salvador: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	20.89	20.74	0.15
Local Government	0.89	2.00	-1.11
State Government ^{/5}	n/a	n/a	n/a
Central Government	20.00	18.74	1.25
Social Security Funds	3.55	3.50	0.05
Extrabudgetary Units	0.97	3.22	-2.24
Budgetary Central Gov	15.47	12.02	3.45

1. GDP = U.S. dollars 22,115 million.

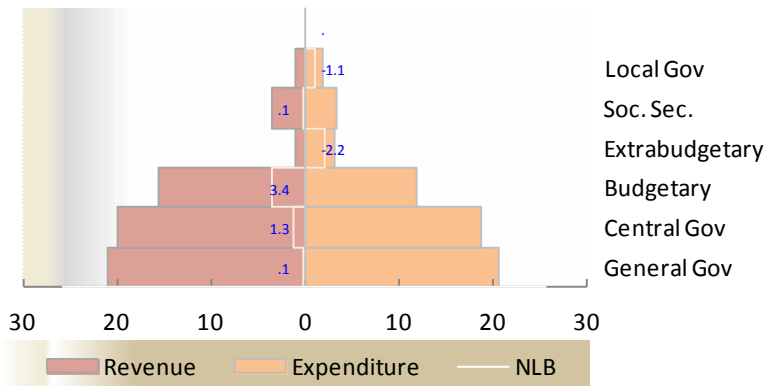
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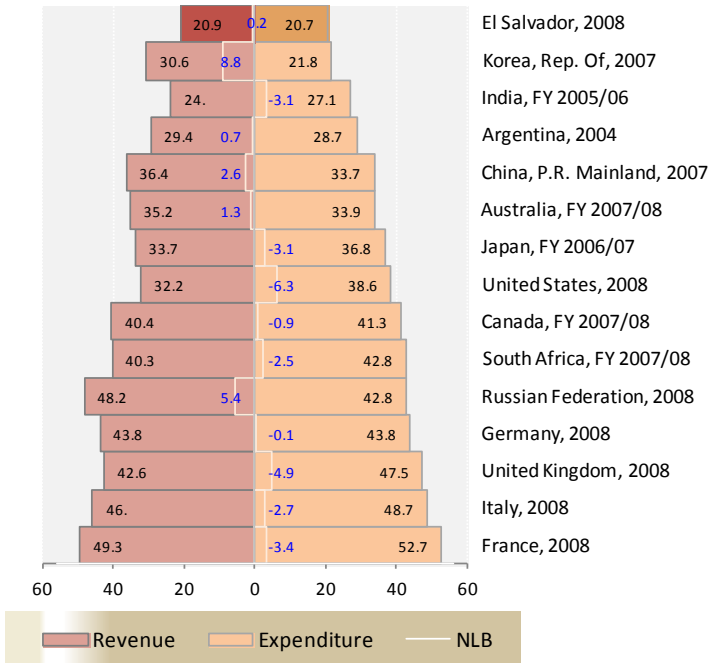
Figure 2. El Salvador: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

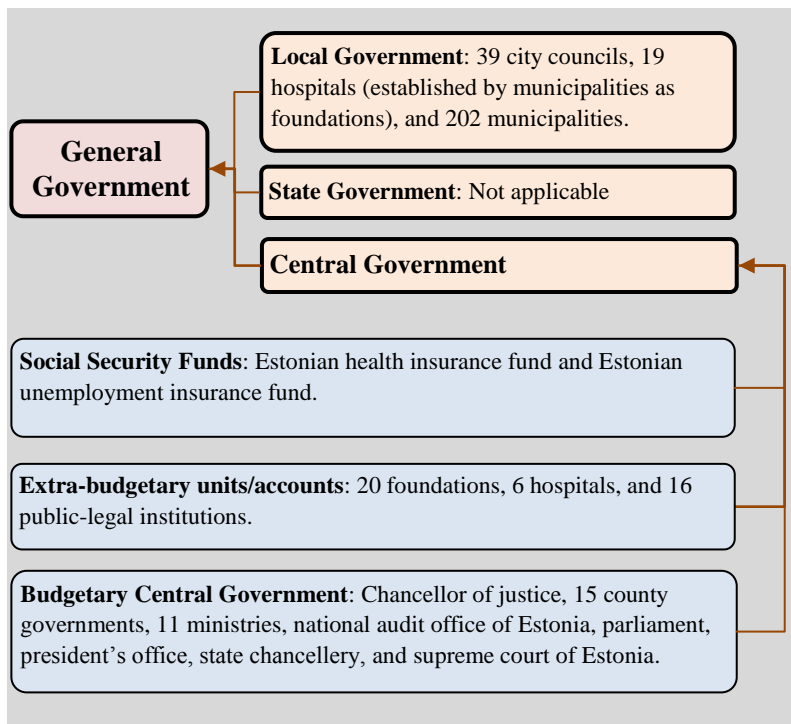
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Printed: March 2010



Estonia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Estonia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	16.6	27.5	15.5	40.2
State Government	n/a	n/a	n/a	n/a
Central Government	83.4	72.5	84.5	59.8
Social Security Funds	14.4	6.6	16.4	0.7
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	69.0	65.8	68.2	59.1

1. Revenue/expenditure excludes grants received from/paid to other government units.

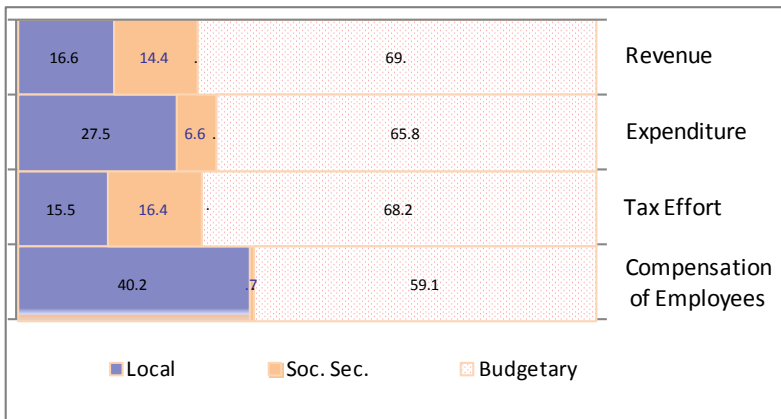
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in Budgetary Central Government.

Figure 1. Estonia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Estonia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	37.61	40.41	-2.80
Local Government	6.24	11.13	-4.89
State Government ^{/6}	n/a	n/a	n/a
Central Government	31.37	29.28	2.09
Social Security Funds	5.42	2.68	2.74
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	25.94	26.59	-0.65

1. GDP = Estonian krooni 248,149 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

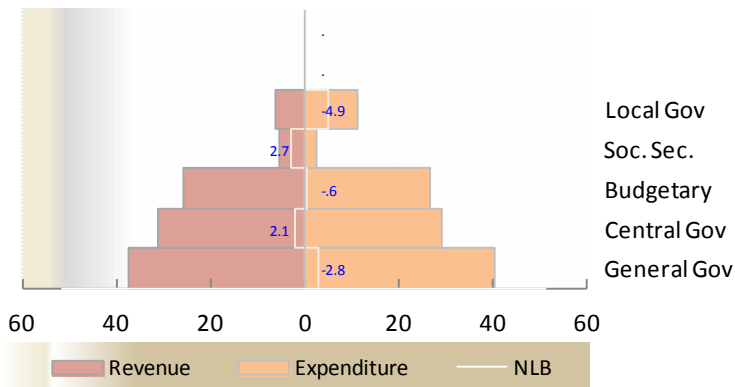
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

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5. Data are included in Budgetary Central Government.

6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

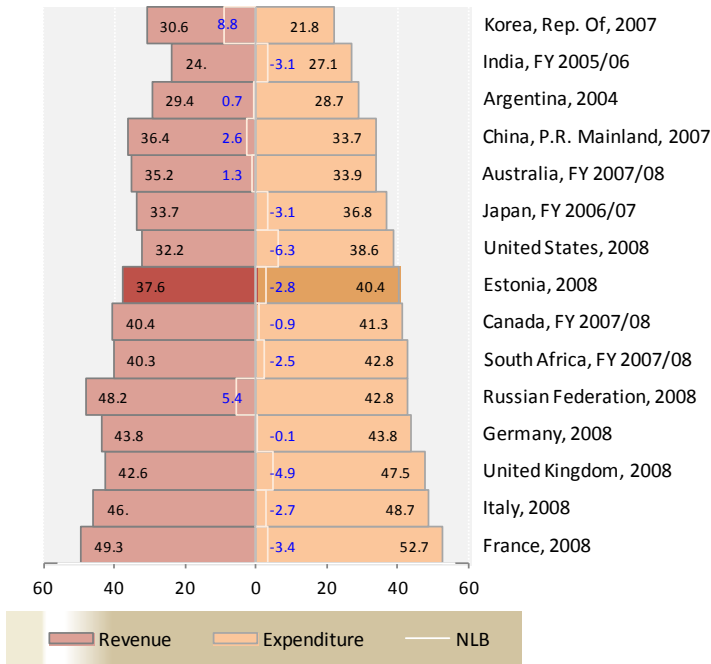
Figure 2. Estonia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

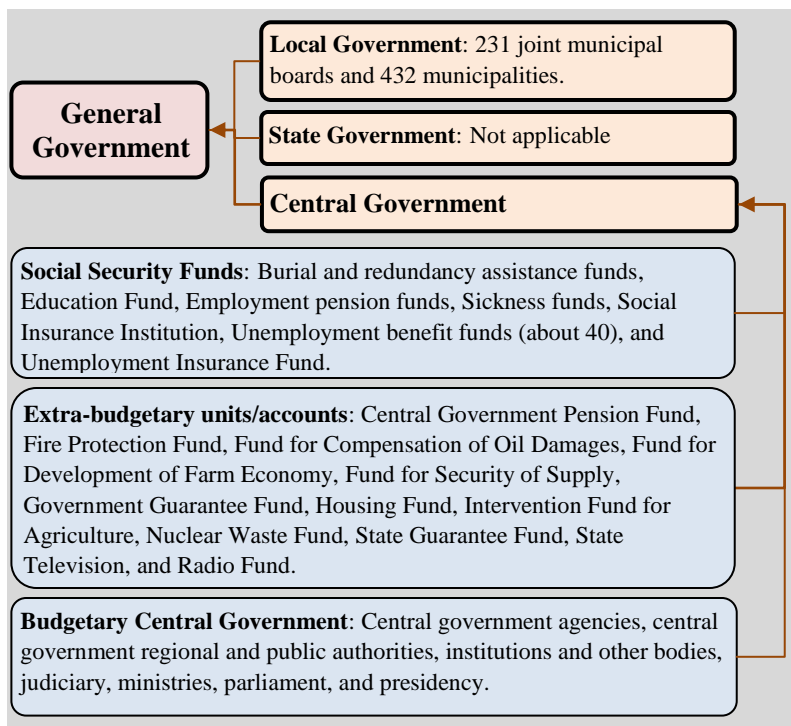
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Finland: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Finland: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	26.7	40.3	22.0	73.7
State Government	n/a	n/a	n/a	n/a
Central Government	73.3	59.7	78.0	26.3
Social Security Funds	26.1	30.3	26.3	1.9
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	47.2	29.4	51.6	24.4

1. Revenue/expenditure excludes grants received from/paid to other government units.

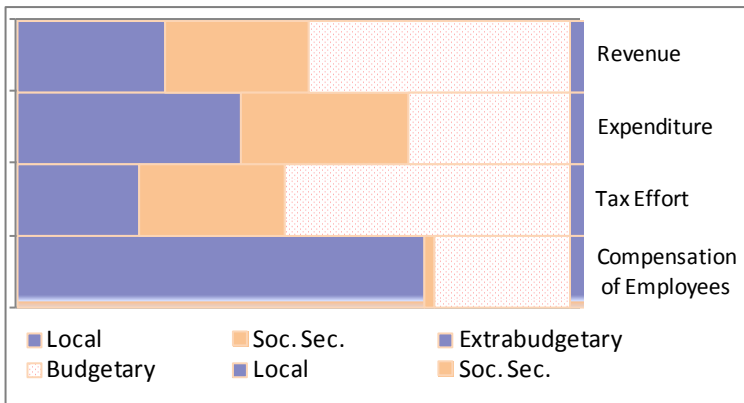
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Finland: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Finland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	52.95	48.58	4.37
Local Government	14.12	19.59	-5.47
State Government ^{/6}	n/a	n/a	n/a
Central Government	38.83	28.98	9.84
Social Security Funds	13.81	14.73	-0.92
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	25.02	14.26	10.76

1. GDP = Euros 186,164 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

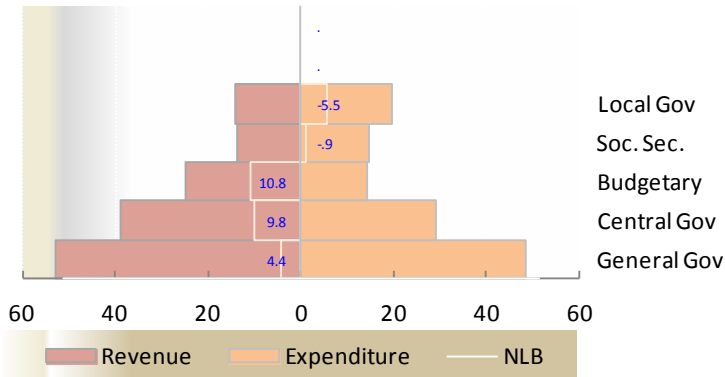
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. Data are included in budgetary central government.

6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

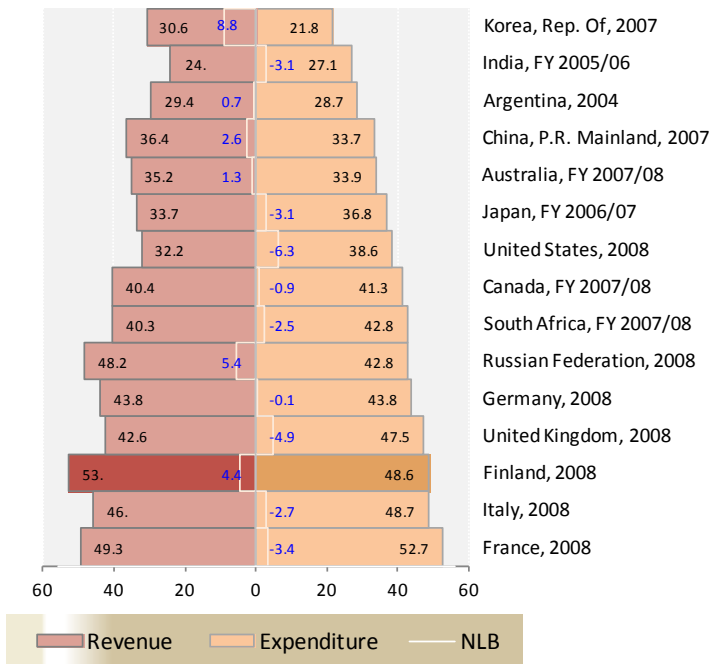
Figure 2. Finland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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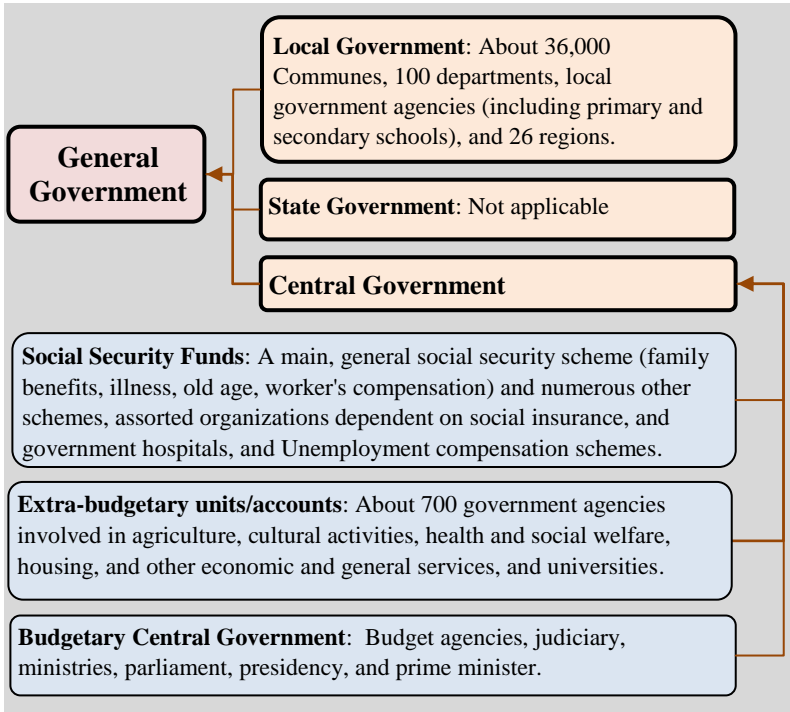
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



France: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. France: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	15.9	20.9	11.2	25.8
State Government	n/a	n/a	n/a	n/a
Central Government	84.1	79.1	88.8	74.2
Social Security Funds	47.6	44.9	50.2	22.4
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	36.4	34.2	38.5	51.9

1. Revenue/expenditure excludes grants received from/paid to other government units.

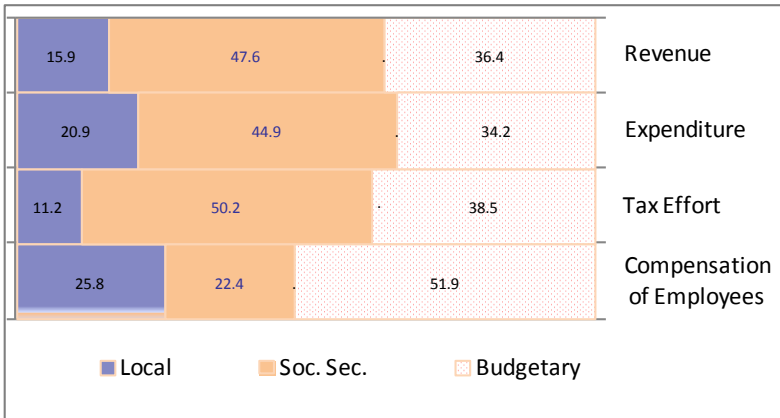
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in Budgetary Central Government.

Figure 1. France: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. France: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	49.32	52.72	-3.40
Local Government	7.86	11.02	-3.16
State Government ^{/6}	n/a	n/a	n/a
Central Government	41.46	41.71	-0.25
Social Security Funds	23.49	23.68	-0.19
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	17.97	18.03	-0.06

1. GDP = Euros 1,947,952 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

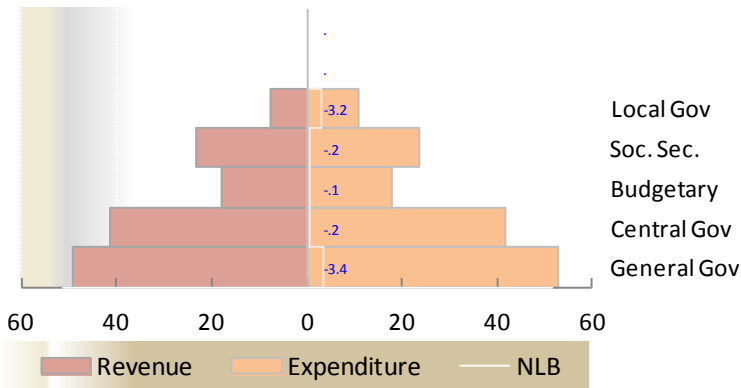
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. Data are included in Budgetary Central Government.

6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

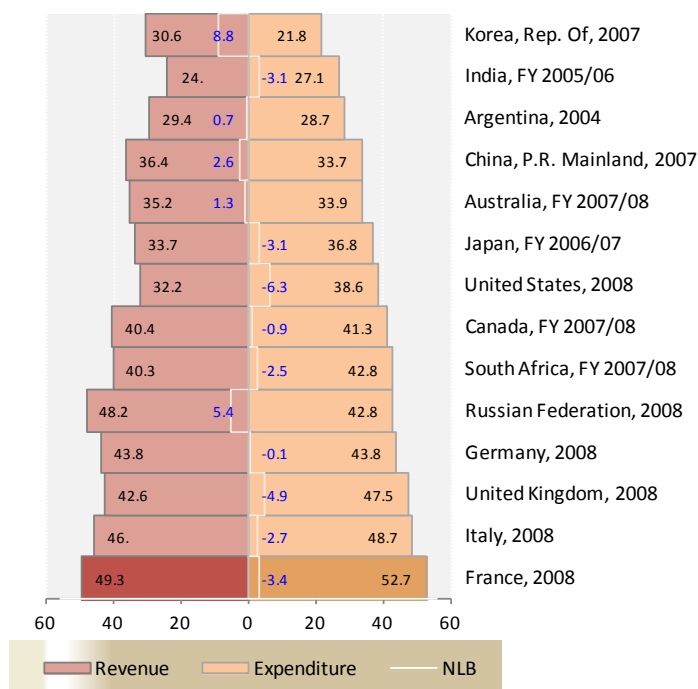
Figure 2. France: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

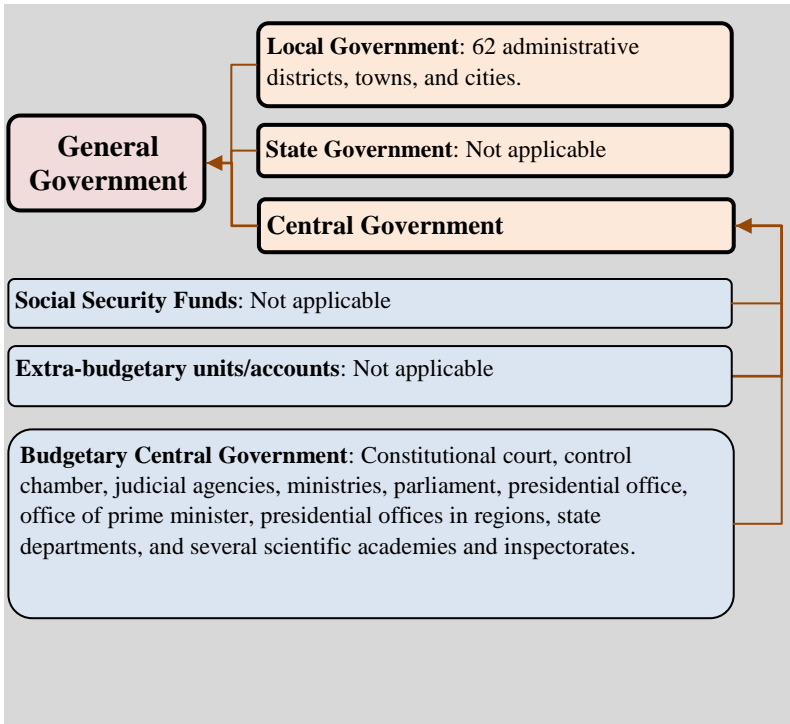
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Georgia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Georgia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	5.7	19.3	4.4	9.4
State Government	n/a	n/a	n/a	n/a
Central Government	94.3	80.7	95.6	90.6
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	94.3	80.7	95.6	90.6

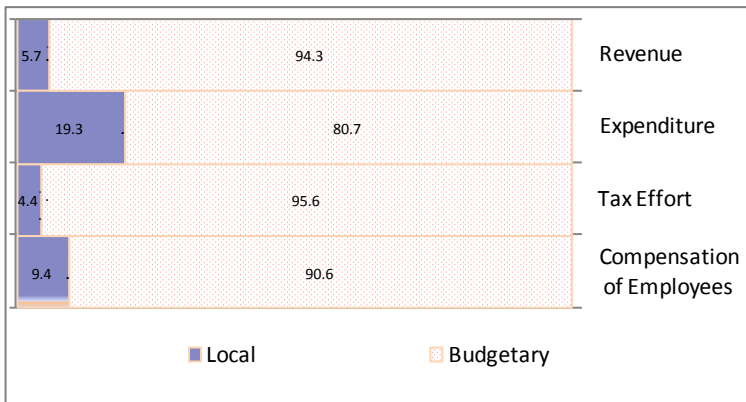
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Georgia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Georgia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	30.70	32.71	-2.01
Local Government	1.76	6.32	-4.55
State Government ^{/5}	n/a	n/a	n/a
Central Government	28.93	26.39	2.54
Social Security Funds ^{/5}	n/a	n/a	n/a
Extrabudgetary Units ^{/5}	n/a	n/a	n/a
Budgetary Central Gov	28.93	26.39	2.54

1. GDP = Georgian lari 19,070 million.

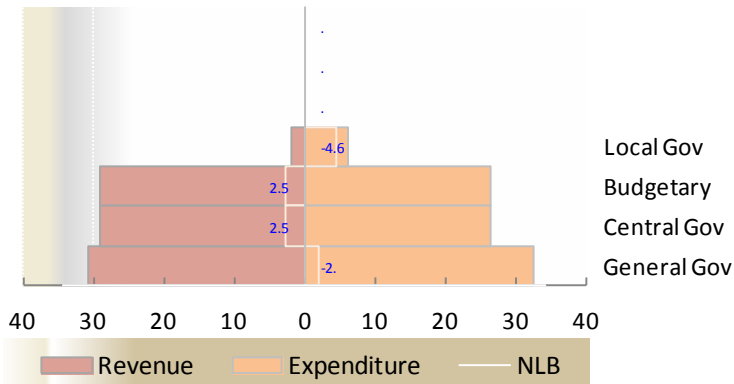
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

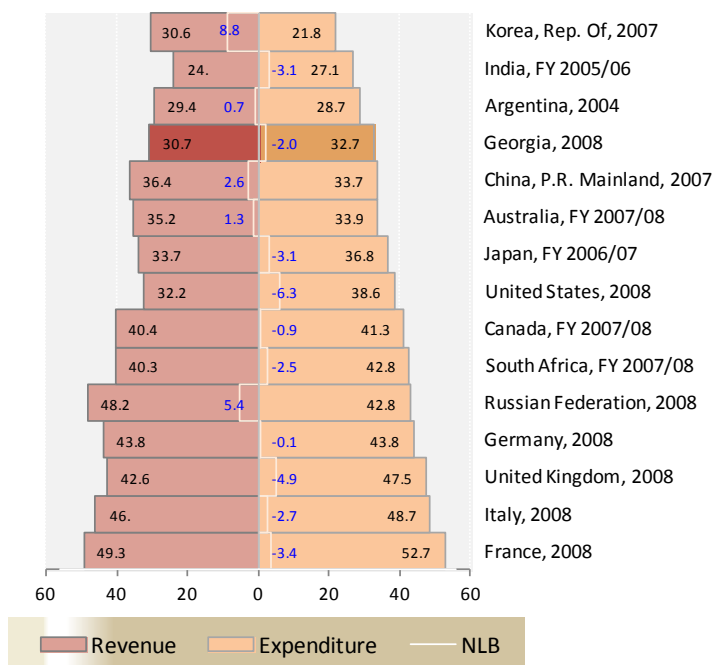
Figure 2. Georgia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

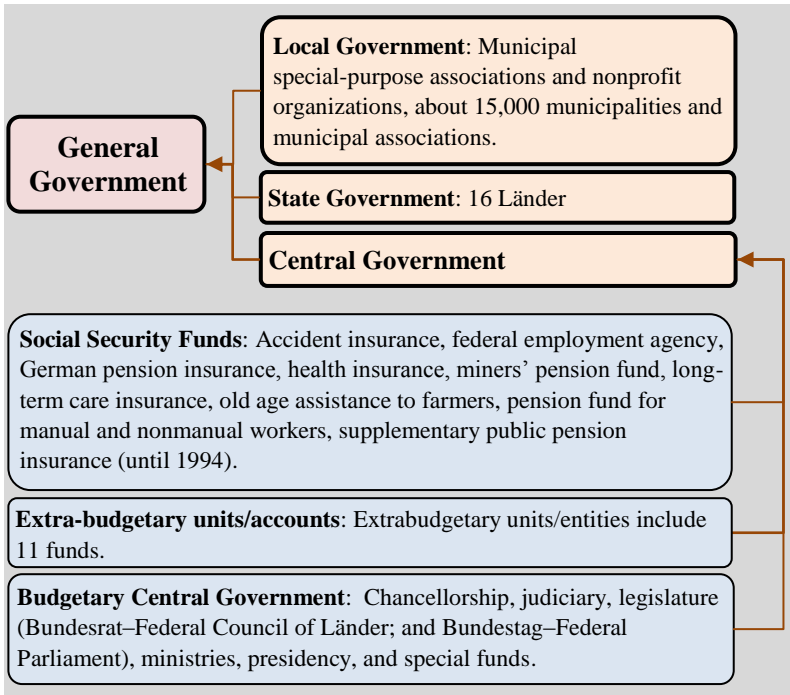
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Printed: March 2010



Germany: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Germany: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	11.2	15.8	8.2	24.1
State Government	23.9	21.7	23.6	52.9
Central Government	64.9	62.5	68.2	23.0
Social Security Funds	35.7	43.4	38.3	9.6
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	29.2	19.1	29.9	13.4

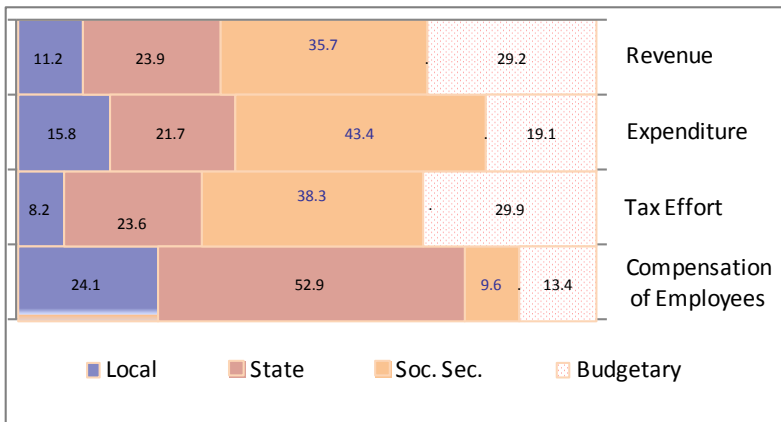
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data.

Figure 1. Germany: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Germany: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	43.76	43.84	-0.08
Local Government	4.90	6.92	-2.02
State Government	10.45	9.50	0.95
Central Government	28.41	27.42	0.99
Social Security Funds	15.63	19.04	-3.41
Extrabudgetary Units ^{/5}	...	...	...
Budgetary Central Gov	12.79	8.38	4.41

1. GDP = Euros 2,488,020 million.

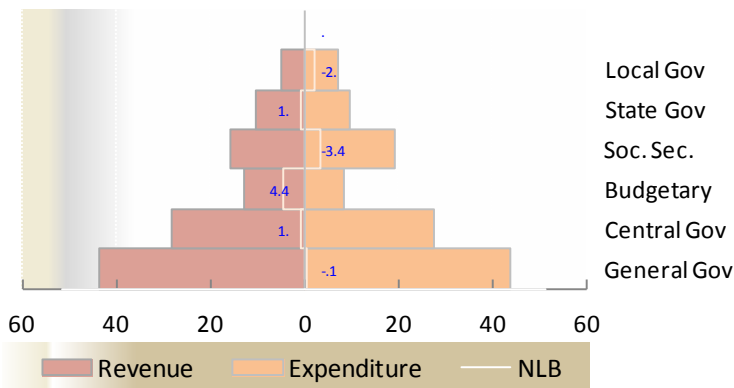
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

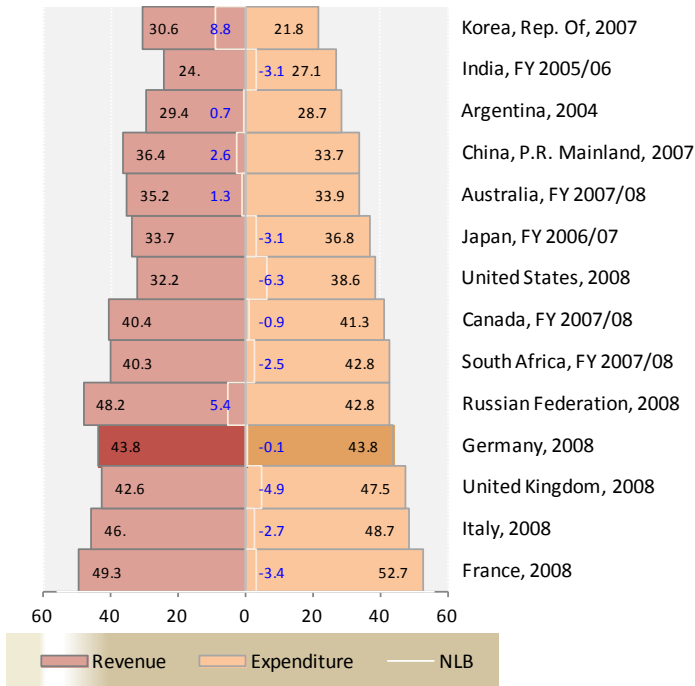
Figure 2. Germany: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

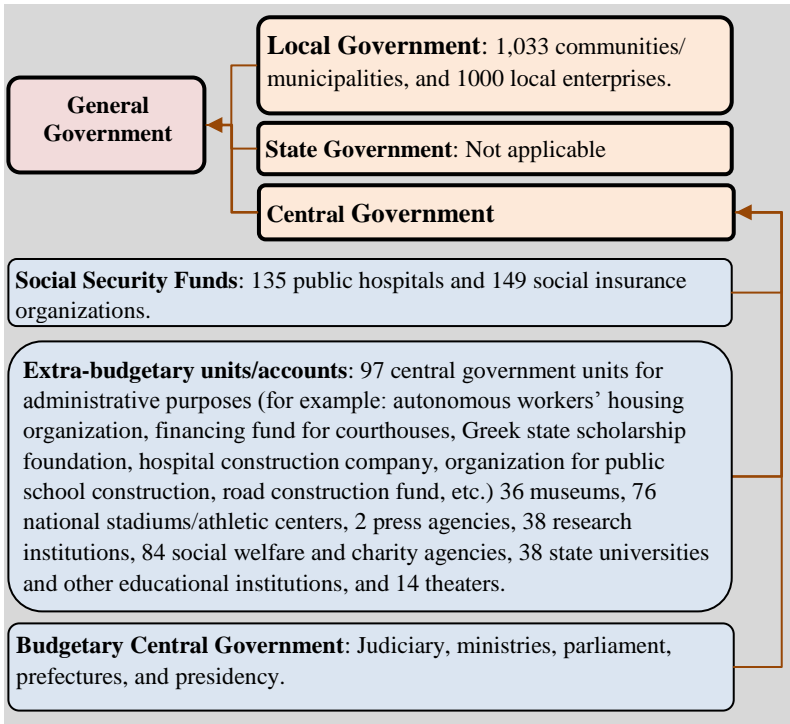
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Greece: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Greece: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	2.7	5.4	0.7	9.9
State Government	n/a	n/a	n/a	n/a
Central Government	97.3	94.6	99.3	90.1
Social Security Funds	32.7	41.0	35.8	16.3
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	64.7	53.6	63.4	73.8

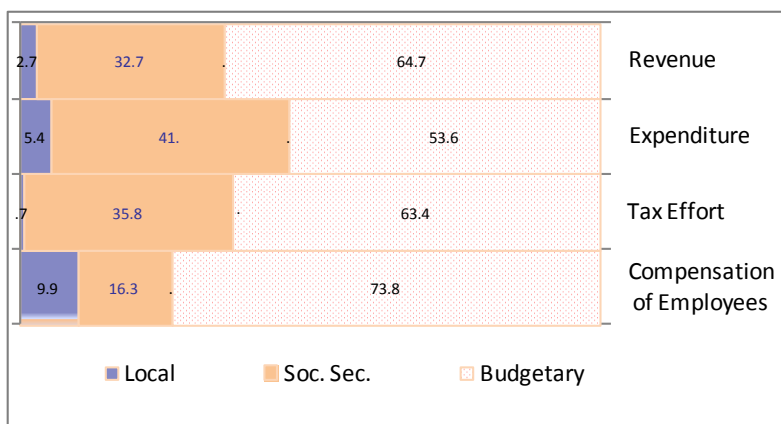
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 1. Greece: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Greece: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	40.58	48.33	-7.75
Local Government	1.08	2.59	-1.51
State Government ^{/5}	n/a	n/a	n/a
Central Government	39.50	45.74	-6.24
Social Security Funds	13.25	19.83	-6.57
Extrabudgetary Units ^{/5}	....	....	....
Budgetary Central Gov	26.25	25.91	0.34

1. GDP = Euros 239,142 million.

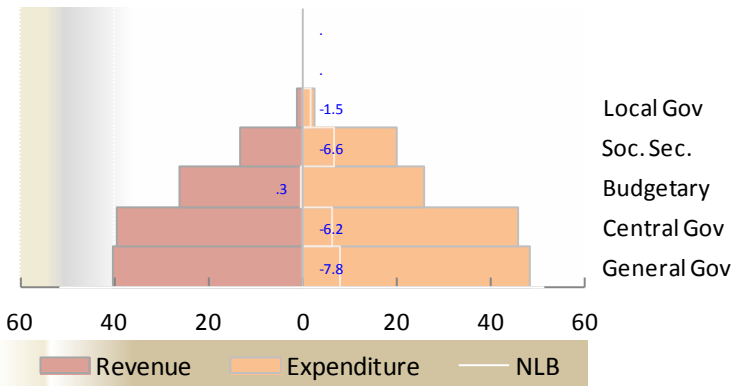
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

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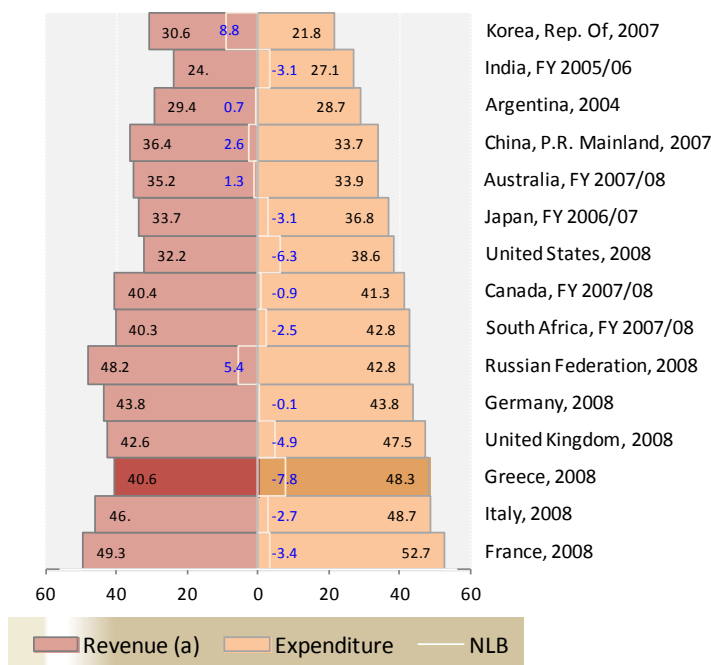
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(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

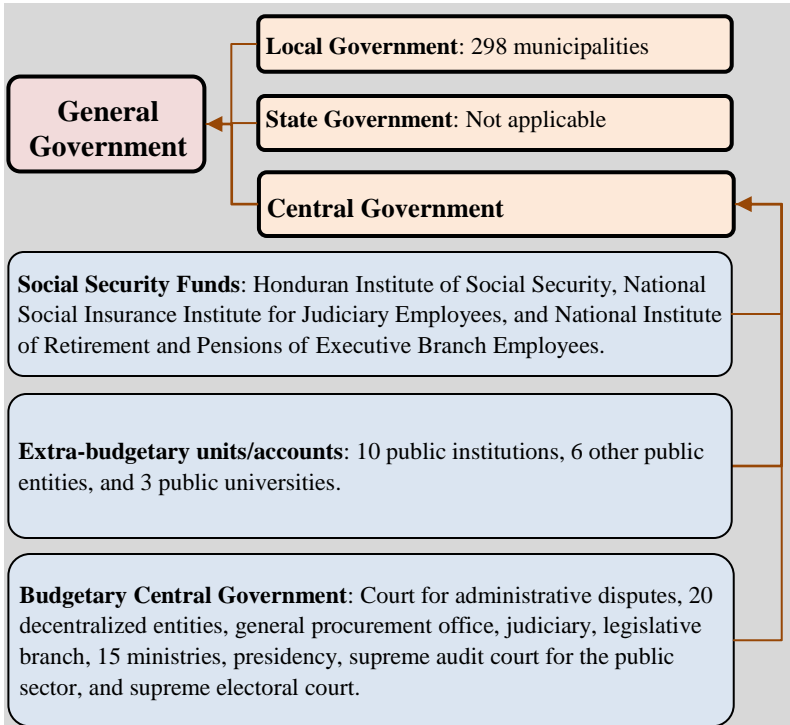
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Honduras: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Honduras: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.3	13.3	3.3	5.1
State Government	n/a	n/a	n/a	n/a
Central Government	95.7	86.7	96.7	94.9
Social Security Funds	6.1	4.5	6.6	4.8
Extrabudgetary Units	12.8	11.0	7.6	10.6
Budgetary Central Gov	76.8	71.2	82.5	79.5

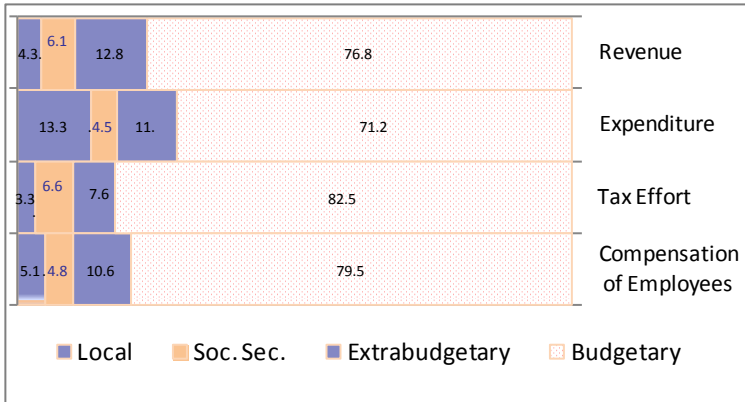
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Honduras: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Honduras: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	25.16	25.42	-0.26
Local Government	1.09	3.37	-2.28
State Government ^{/5}	n/a	n/a	n/a
Central Government	24.07	22.05	2.02
Social Security Funds	1.54	1.14	0.40
Extrabudgetary Units	3.21	2.80	0.41
Budgetary Central Gov	19.32	18.11	1.21

1. GDP = Honduran lempiras 270,597 million.

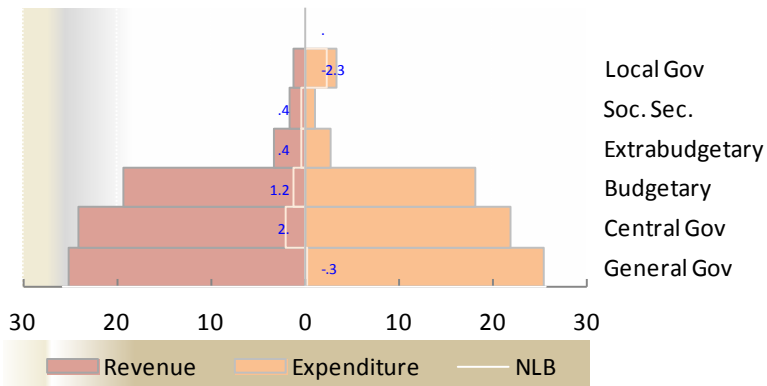
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

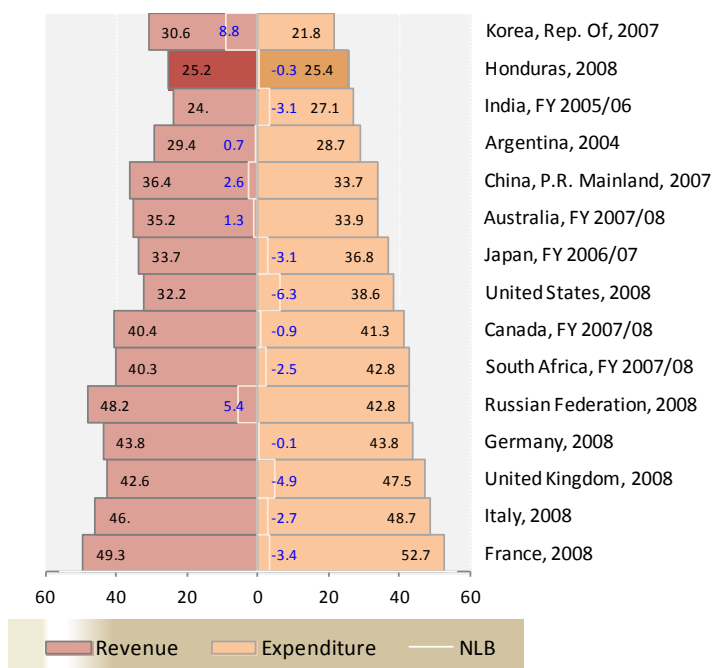
Figure 2. Honduras: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

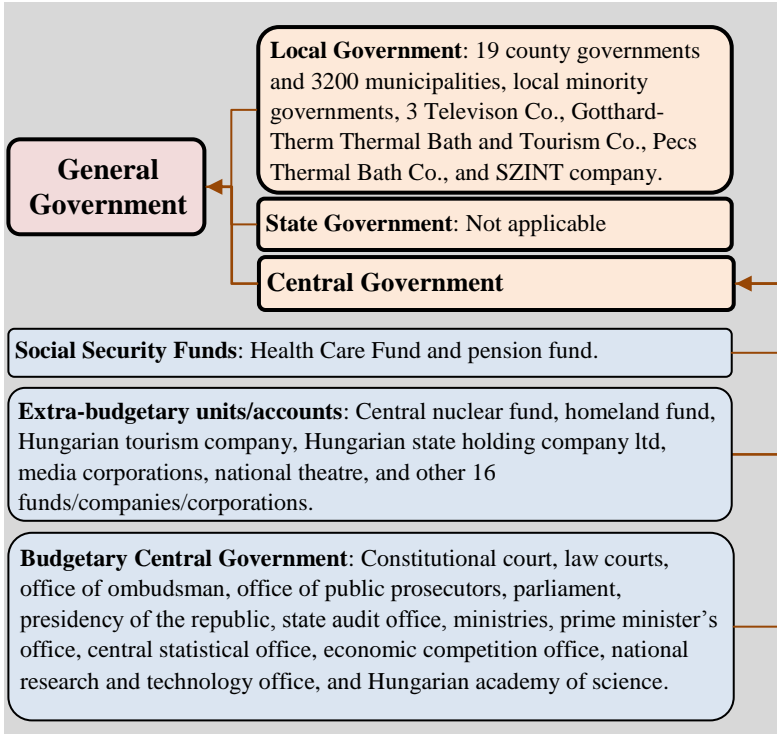
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Hungary: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Hungary: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	9.8	23.0	6.5	48.6
State Government	n/a	n/a	n/a	n/a
Central Government	90.2	77.0	93.5	51.4
Social Security Funds	28.1	28.9	31.6	1.2
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	62.1	48.2	61.9	50.2

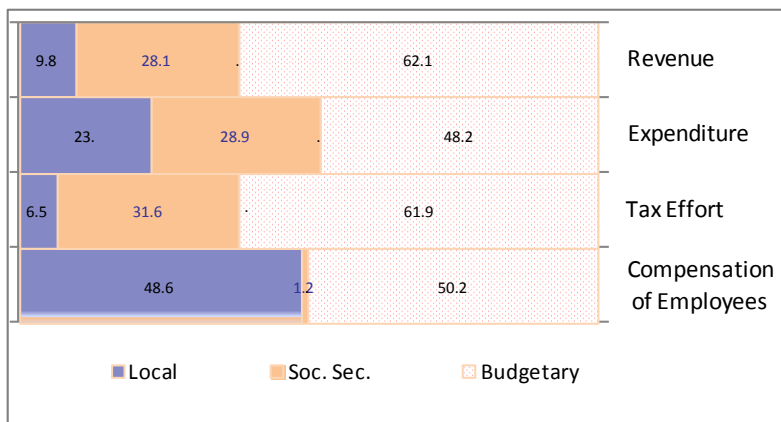
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 1. Hungary: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Hungary: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	45.50	49.24	-3.74
Local Government	4.45	11.31	-6.87
State Government ^{/5}	n/a	n/a	n/a
Central Government	41.05	37.92	3.13
Social Security Funds	12.78	14.21	-1.43
Extrabudgetary Units ^{/5}	...	...	...
Budgetary Central Gov	28.27	23.71	4.56

1. GDP = Hungarian forint 26,543,252 million.

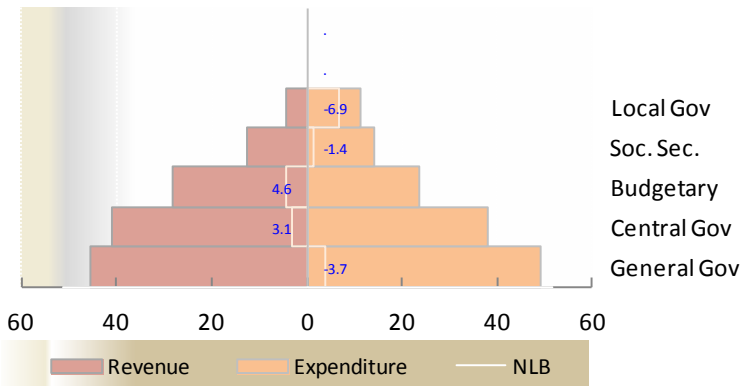
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

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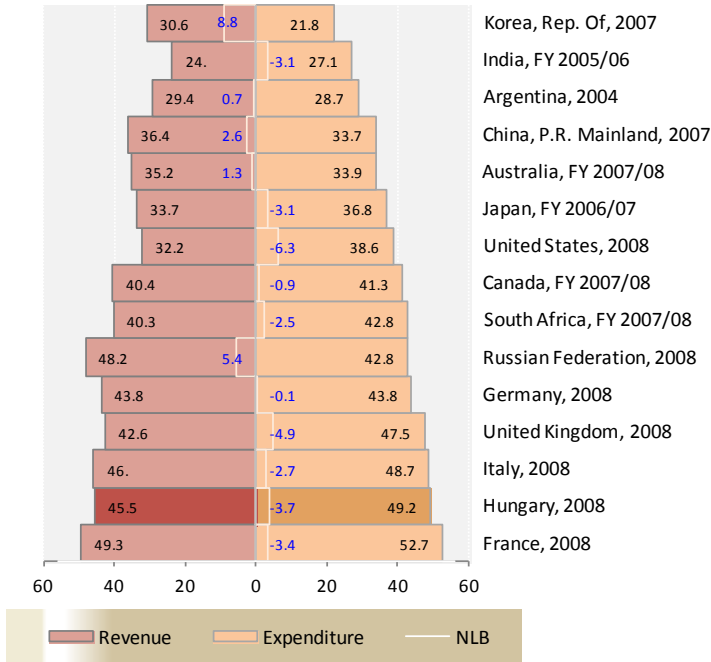
Figure 2. Hungary: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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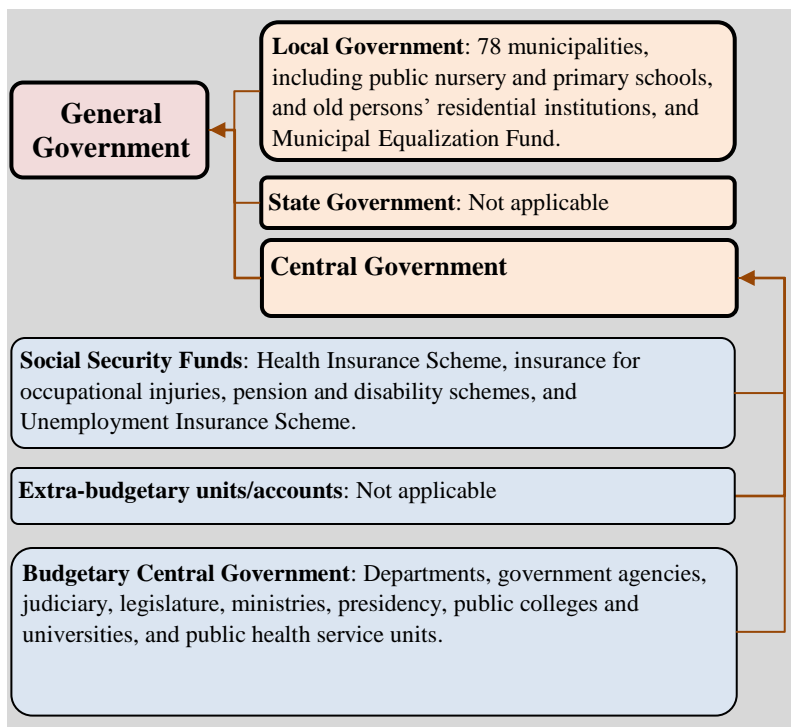
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Iceland: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Iceland: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	26.7	24.1	25.9	38.5
State Government	n/a	n/a	n/a	n/a
Central Government	73.3	75.9	74.1	61.5
Social Security Funds	0.4	12.7	0.0	6.9
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	72.8	63.2	74.1	54.6

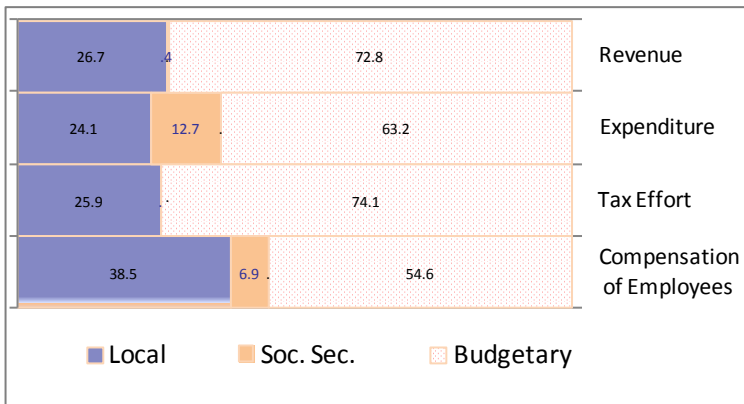
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Iceland: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Iceland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	44.27	57.82	-13.56
Local Government	11.83	13.91	-2.09
State Government ^{/5}	n/a	n/a	n/a
Central Government	32.44	43.91	-11.47
Social Security Funds	0.20	7.36	-7.17
Extrabudgetary Units ^{/5}	n/a	n/a	n/a
Budgetary Central Gov	32.24	36.55	-4.31

1. GDP = Icelandic krónur 1,476,464million.

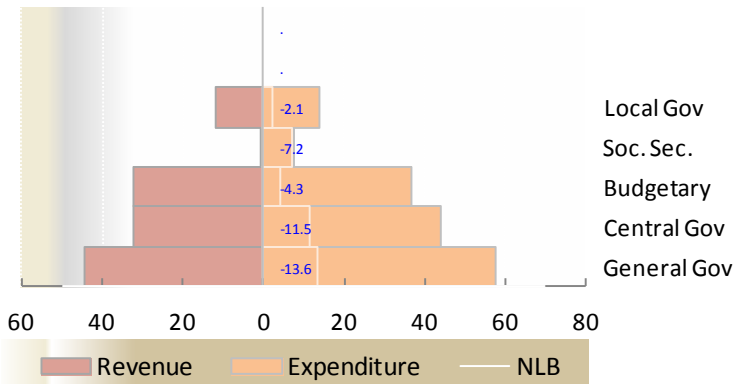
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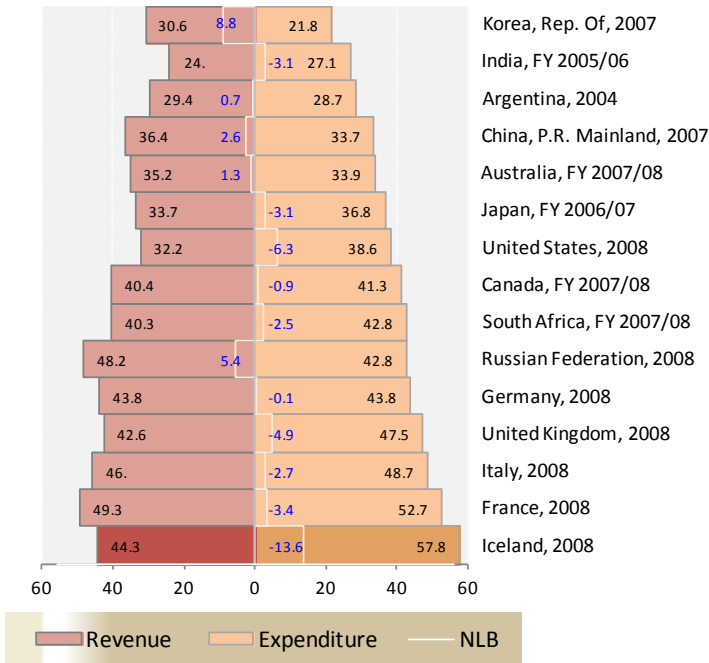
Figure 2. Iceland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

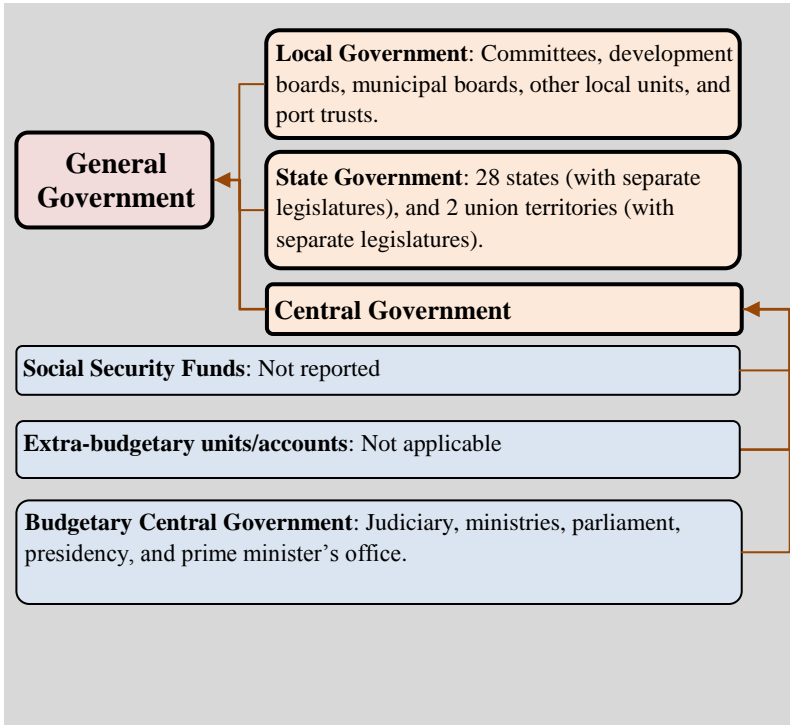
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Printed: March 2010



India: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. India: Key Indicators of Government Finance by
Subsectors of General Government, FY 2005/06
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	...	...	...	...
State Government	36.2	56.3	38.4	75.8
Central Government	63.8	43.7	61.6	24.2
Social Security Funds	...	...	...	...
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	63.8	43.7	61.6	24.2

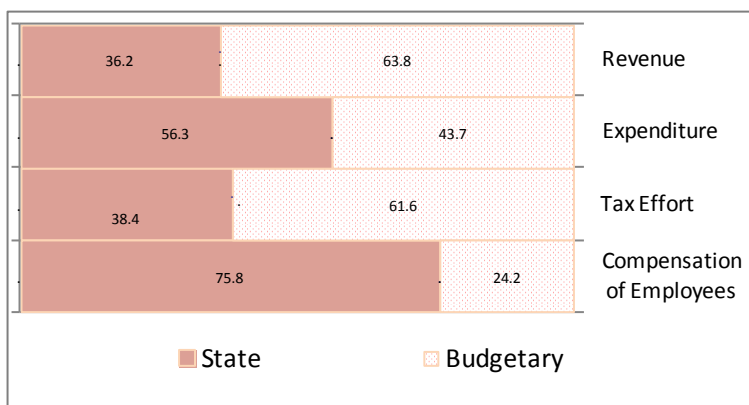
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data and a notation (n/a) means that the subsector does not exist.

Figure 1. India: Key Indicators
by its Government Subsectors, FY 2005/06
(In percent of general government)



II. Government in Relation to GDP

Table 2. India: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2005/06
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	23.97	27.08	-3.11
Local Government ^{/5}	...	...	...
State Government	8.68	15.25	-6.57
Central Government	15.29	11.83	3.46
Social Security Funds ^{/5}	...	...	...
Extrabudgetary Units ^{/5}	n/a	n/a	n/a
Budgetary Central Gov	15.29	11.83	3.46

1. GDP = Indian rupees 37,223,505 million.

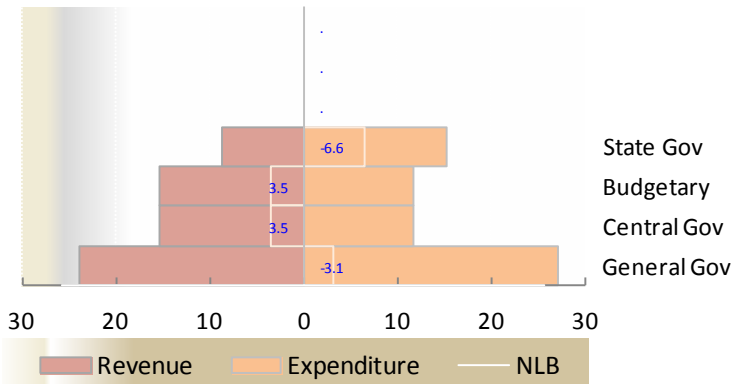
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

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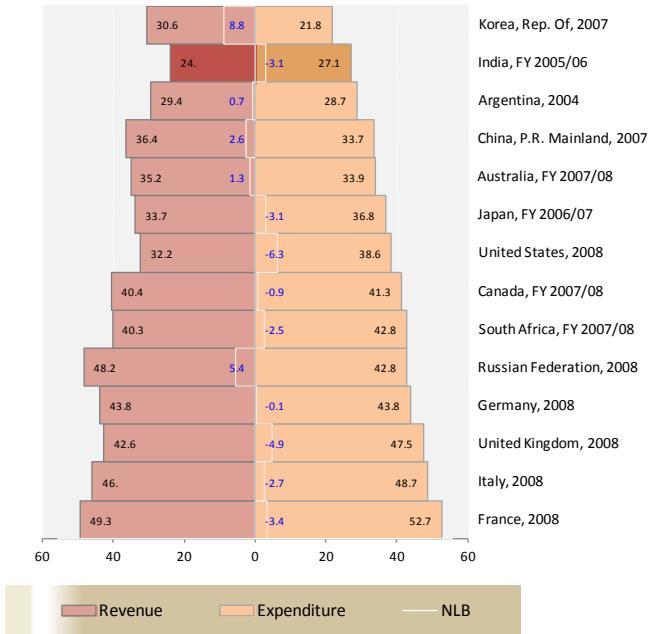
Figure 2. India: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2005/06
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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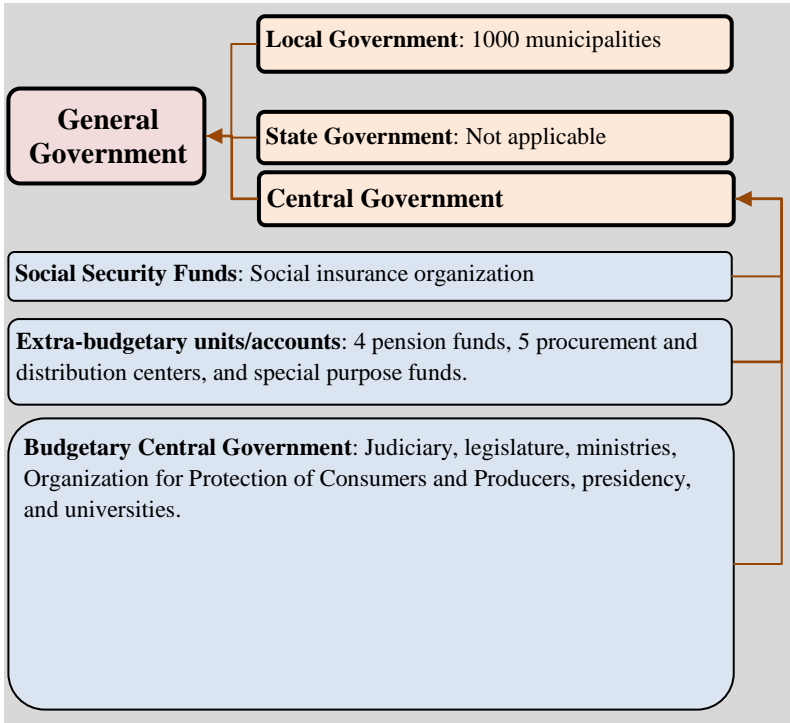
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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I.R. of Iran: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Iran: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	5.3	7.0	11.2	5.2
State Government	n/a	n/a	n/a	n/a
Central Government	94.7	93.0	88.8	94.8
Social Security Funds	11.9	15.2	33.4	1.4
Extrabudgetary Units	2.3	2.9	0.3	8.6
Budgetary Central Gov	80.5	74.9	55.1	84.8

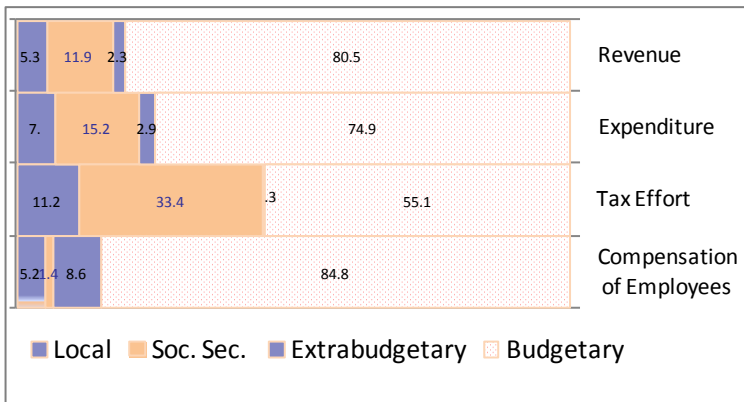
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2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Iran: Key Indicators
by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Iran: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	44.44	34.89	9.55
Local Government	2.37	2.44	-0.07
State Government ^{/5}	n/a	n/a	n/a
Central Government	42.07	32.44	9.63
Social Security Funds	5.29	5.29	0.00
Extrabudgetary Units	1.01	1.01	0.00
Budgetary Central Gov	35.77	26.14	9.63

1. GDP = Iranian rials 2,196,754,750 million.

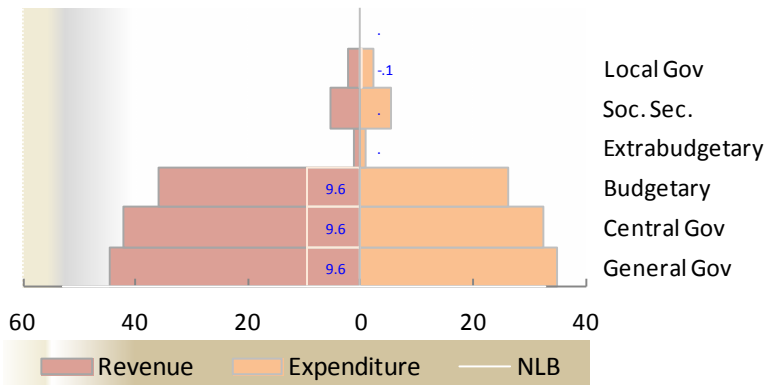
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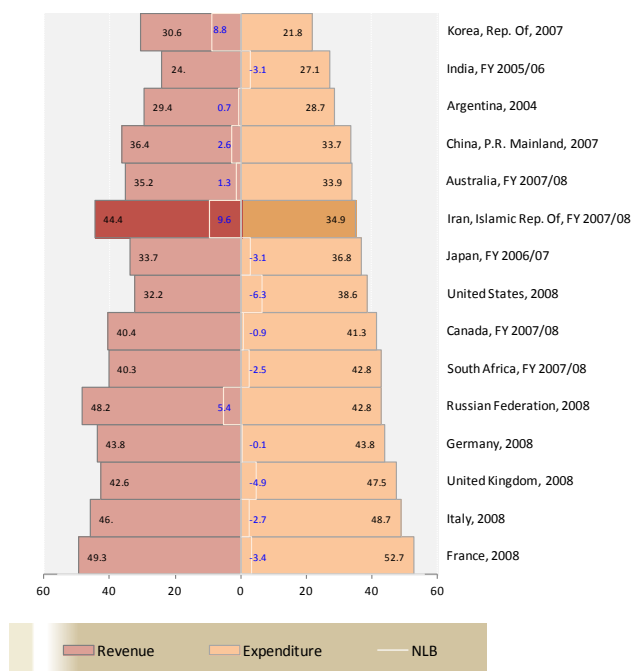
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Figure 2. Iran: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2007/08
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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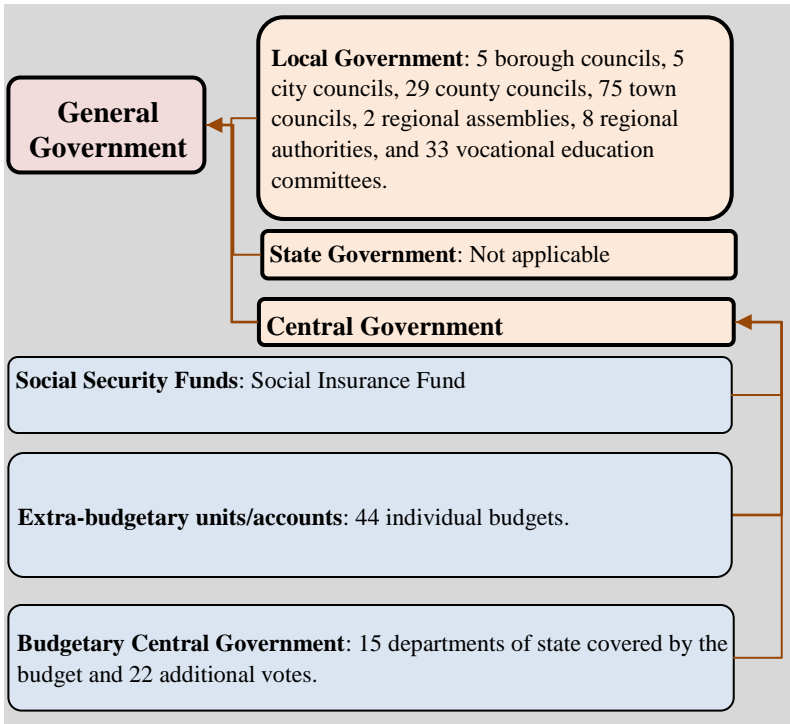
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I. Composition of General Government

Table 1. Ireland: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	9.5	18.8	3.4	15.1
State Government	n/a	n/a	n/a	n/a
Central Government	90.5	81.2	96.6	84.9
Social Security Funds	12.8	11.0	14.3	0.8
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	77.7	70.3	82.3	84.2

1. Revenue/expenditure excludes grants received from/paid to other government units.

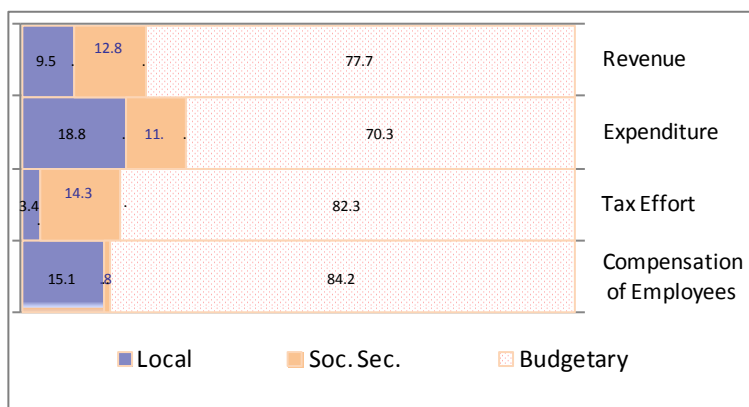
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Ireland: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Ireland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁴
General Government	34.87	42.02	-7.15
Local Government	3.32	7.88	-4.56
State Government ⁶	n/a	n/a	n/a
Central Government	31.55	34.14	-2.60
Social Security Funds	4.47	4.61	-0.14
Extrabudgetary Units ^{5/6}	...	...	...
Budgetary Central Gov	27.08	29.54	-2.46

1. GDP = Euros 181,816 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

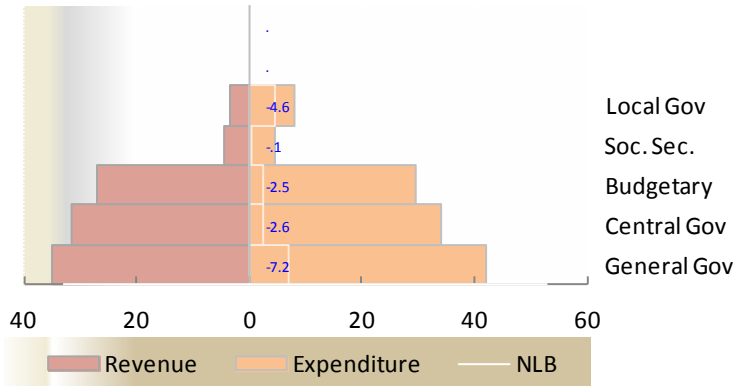
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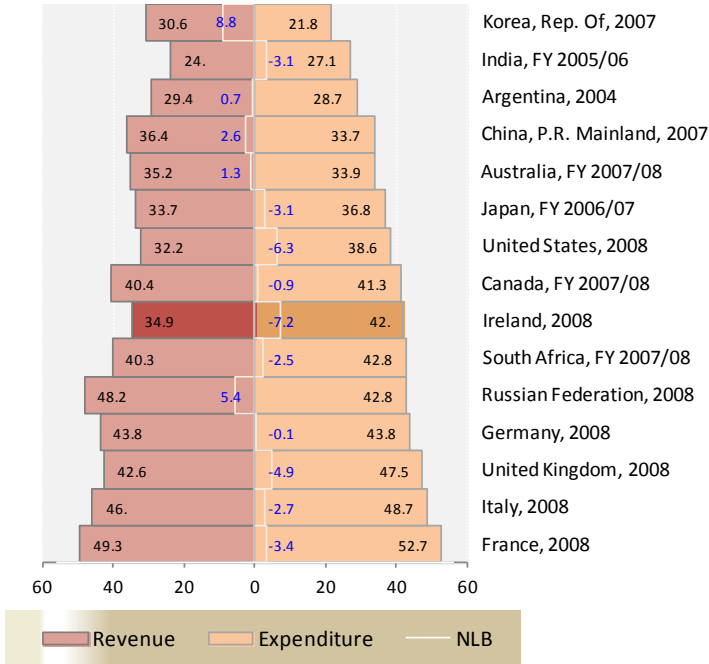
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(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
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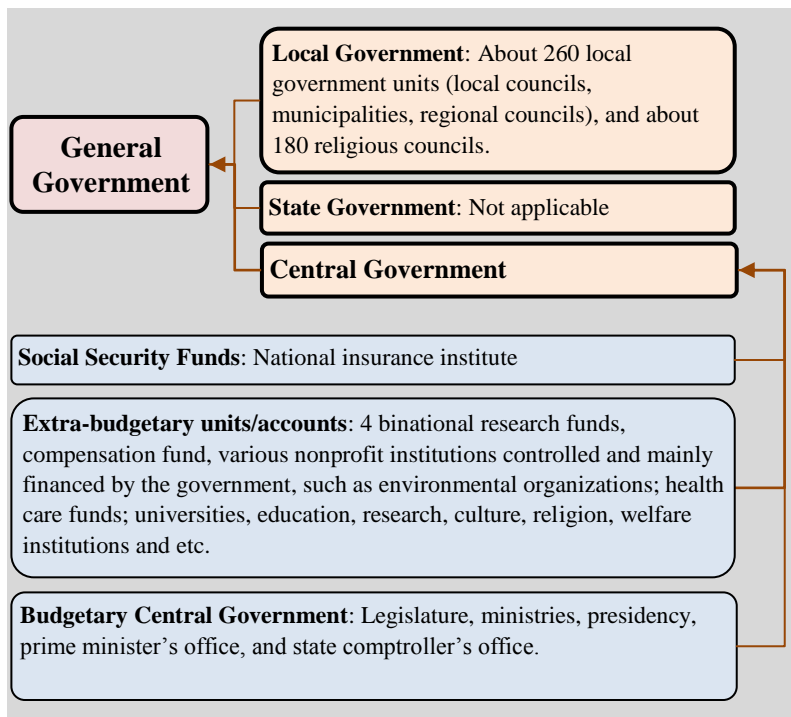
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I. Composition of General Government

Table 1. Israel: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	9.1	12.0	7.9	14.8
State Government	n/a	n/a	n/a	n/a
Central Government	90.9	88.0	92.1	85.2
Social Security Funds	15.4	15.3	16.1	0.7
Extrabudgetary Units	6.7	20.1	0.3	29.0
Budgetary Central Gov	68.7	52.5	75.7	55.5

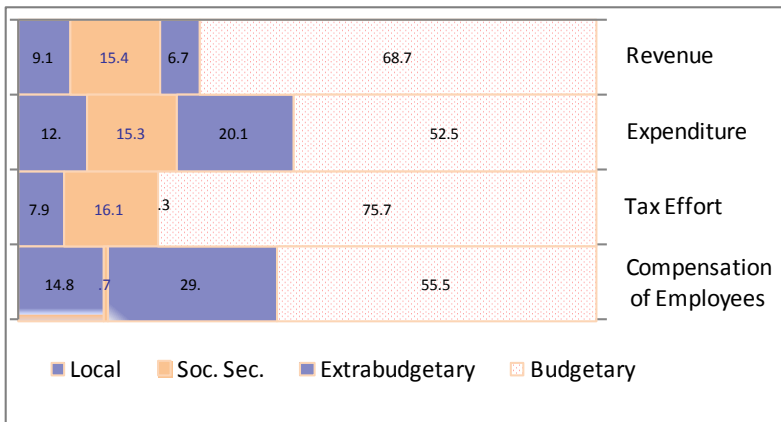
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3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Israel: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Israel: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2,3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	41.92	43.85	-1.93
Local Government	3.82	5.28	-1.46
State Government ^{/5}	n/a	n/a	n/a
Central Government	38.10	38.57	-0.47
Social Security Funds	6.47	6.72	-0.25
Extrabudgetary Units	2.81	8.83	-6.01
Budgetary Central Gov	28.82	23.02	5.79

1. GDP = Israeli new sheqalim 725,142 million.

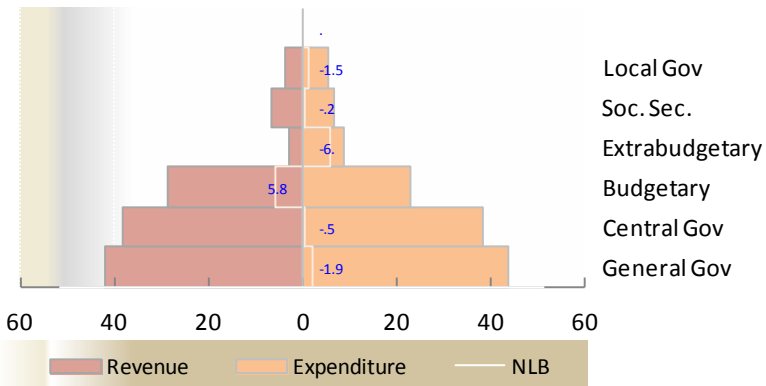
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

5. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

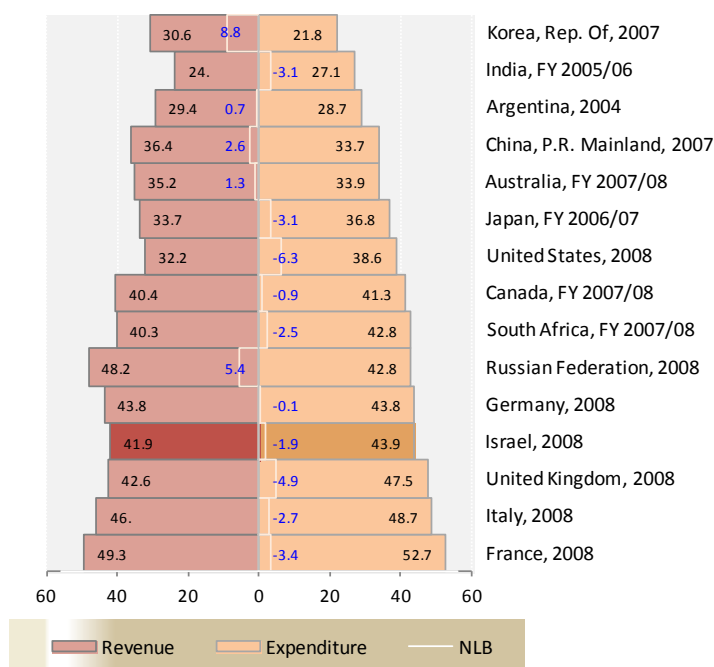
Figure 2. Israel: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

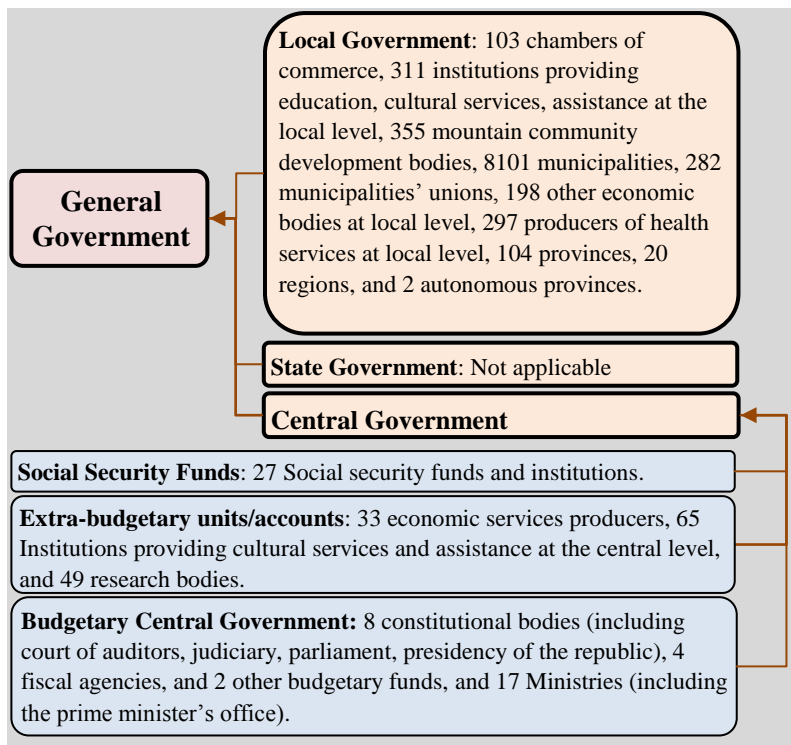
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Italy: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Italy: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	18.6	31.8	15.5	43.1
State Government	n/a	n/a	n/a	n/a
Central Government	81.4	68.2	84.5	56.9
Social Security Funds	29.6	36.5	31.4	2.0
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	51.8	31.8	53.1	54.8

1. Revenue/expenditure excludes grants received from/paid to other government units.

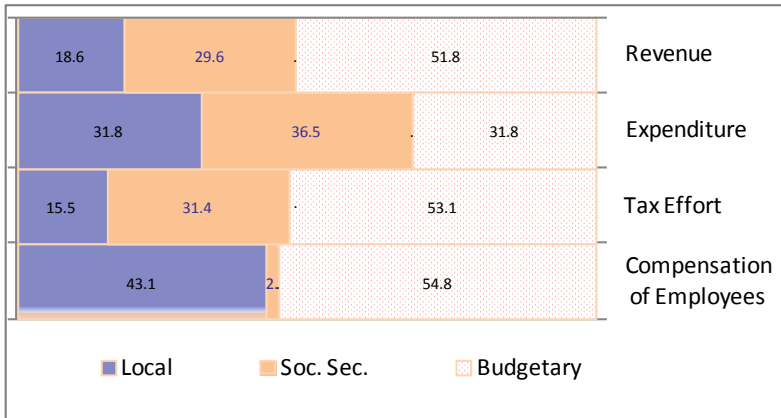
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in Budgetary Central Government.

Figure 1. Italy: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Italy: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/4}
General Government	46.03	48.73	-2.71
Local Government	8.55	15.49	-6.94
State Government ^{/6}	n/a	n/a	n/a
Central Government	37.48	33.25	4.23
Social Security Funds	13.62	17.77	-4.16
Extrabudgetary Units ^{/5/6}	...	...	...
Budgetary Central Gov	23.86	15.48	8.39

1. GDP = Euros 1,572,051 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

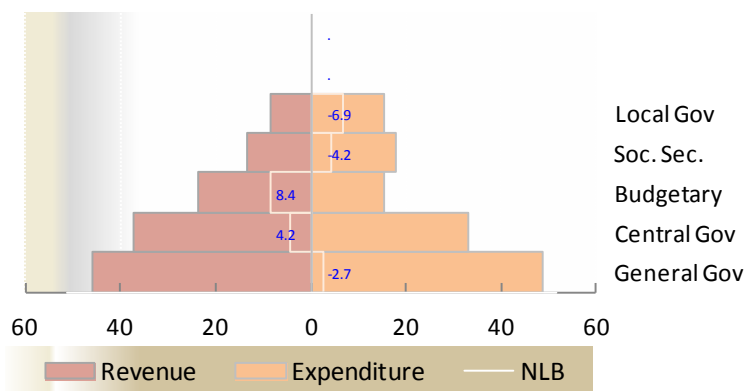
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not* the Net Lending Borrowing for that sector since grants have been excluded.

5. Data are included in Budgetary Central Government.

6. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

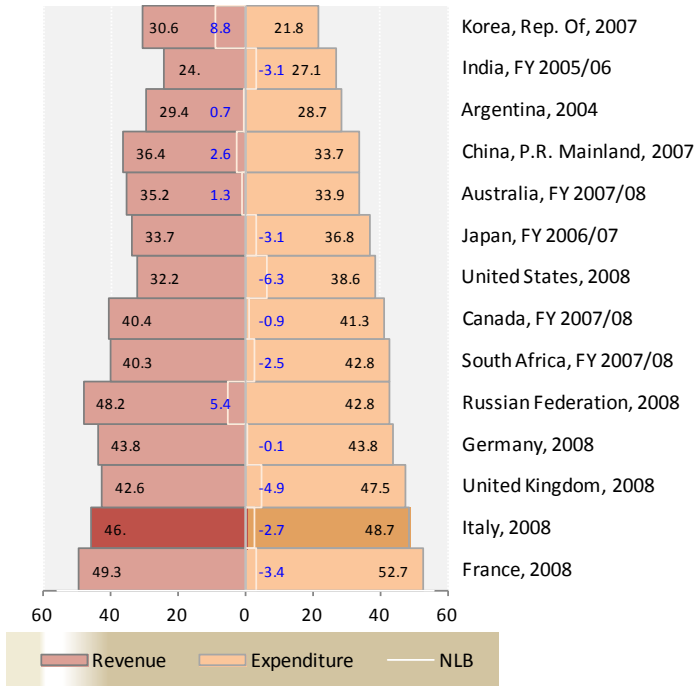
Figure 2. Italy: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

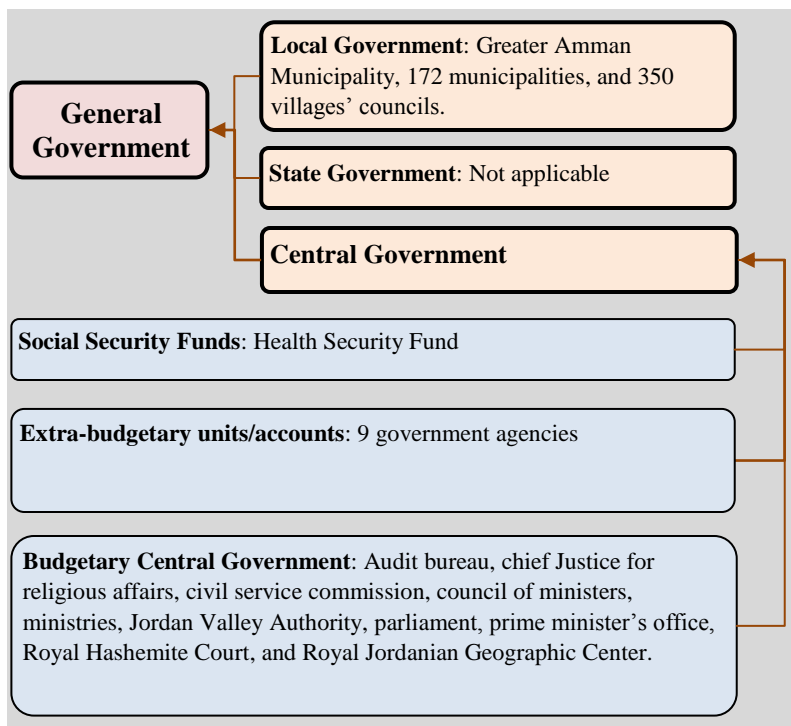
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Jordan: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Jordan: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	7.7	8.1	4.3	6.2
State Government	n/a	n/a	n/a	n/a
Central Government	92.3	91.9	95.7	93.8
Social Security Funds	10.8	7.2	0.0	0.8
Extrabudgetary Units	4.3	4.5	0.0	2.0
Budgetary Central Gov	77.2	80.1	95.7	91.0

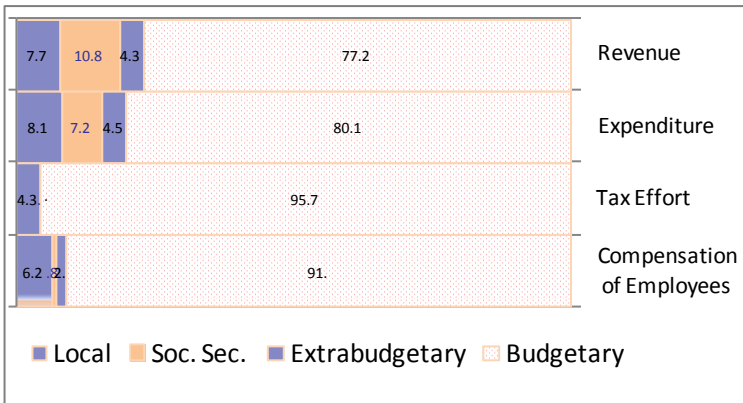
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Jordan: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Jordan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	40.78	42.09	-1.31
Local Government	3.16	3.41	-0.25
State Government	n/a	n/a	n/a
Central Government	37.63	38.68	-1.05
Social Security Funds	4.42	3.04	1.37
Extrabudgetary Units	1.74	1.91	-0.18
Budgetary Central Gov	31.47	33.72	-2.25

1. GDP = Jordanian dinars 15,056 million.

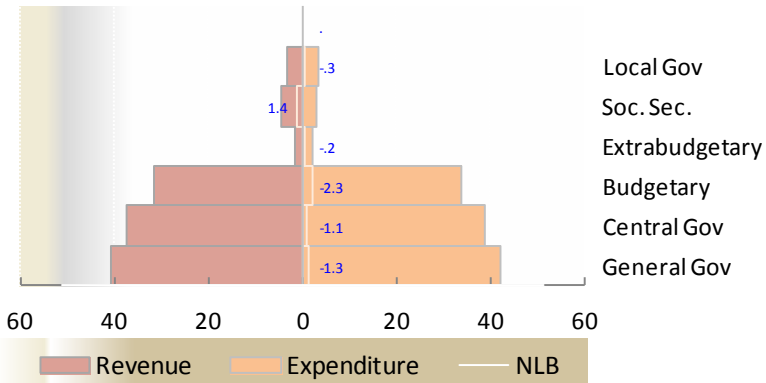
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3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

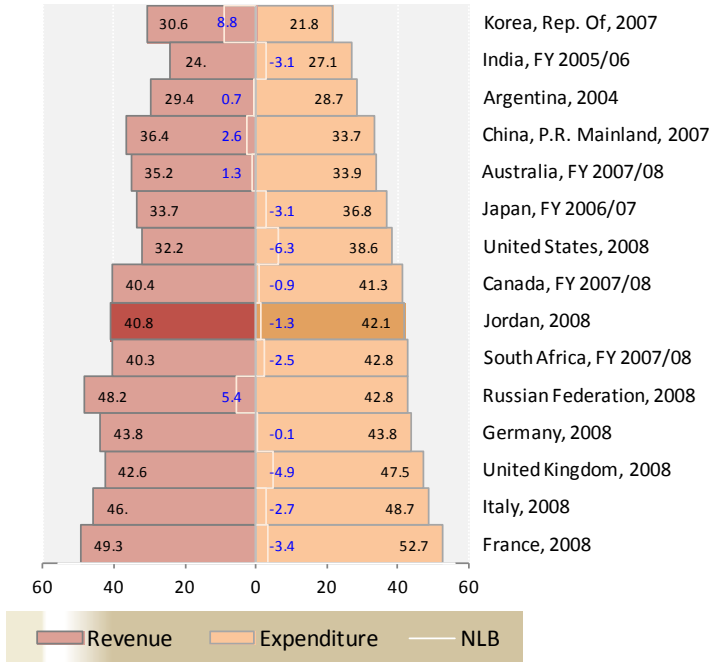
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Jordan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

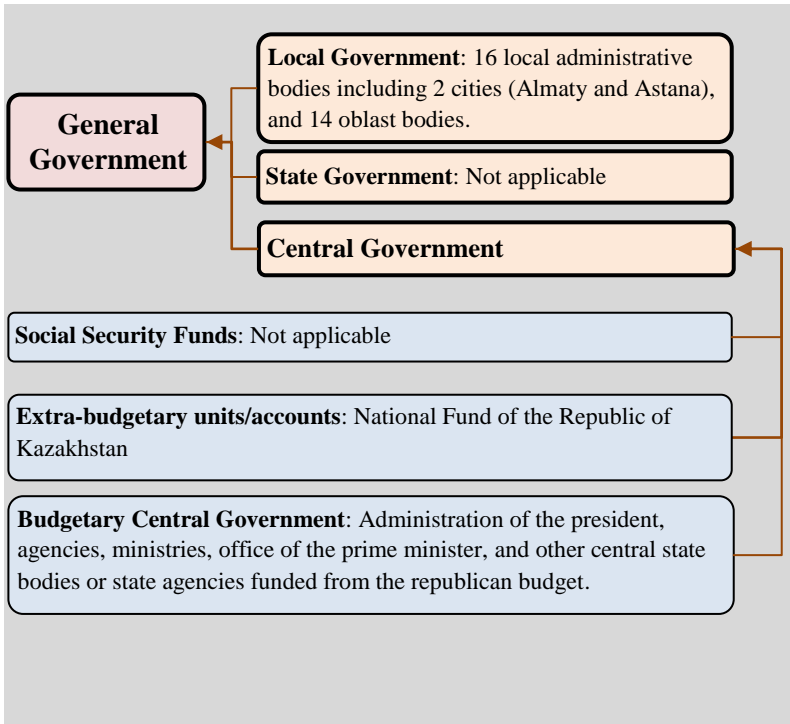
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Kazakhstan: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Kazakhstan: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	19.0	51.0	26.6	65.4
State Government	n/a	n/a	n/a	n/a
Central Government	81.0	49.0	73.4	34.6
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central G ⁵	...	...	...	...

1. Revenue/expenditure excludes grants received from/paid to other government units.

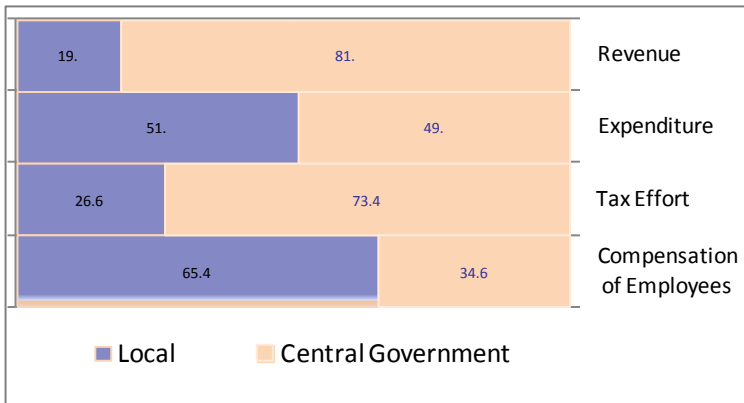
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in central government.

Figure 1. Kazakhstan: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Kazakhstan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	24.32	19.72	4.60
Local Government	4.62	10.05	-5.43
State Government ⁴	n/a	n/a	n/a
Central Government	19.70	9.67	10.03
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units ⁶	....	....	....
Budgetary Central G ⁶	....	....	....

1. GDP = Kazakhstani tenge 16,307,014 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

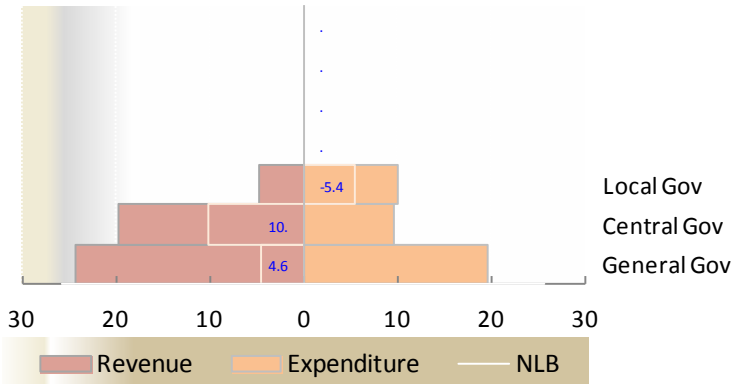
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

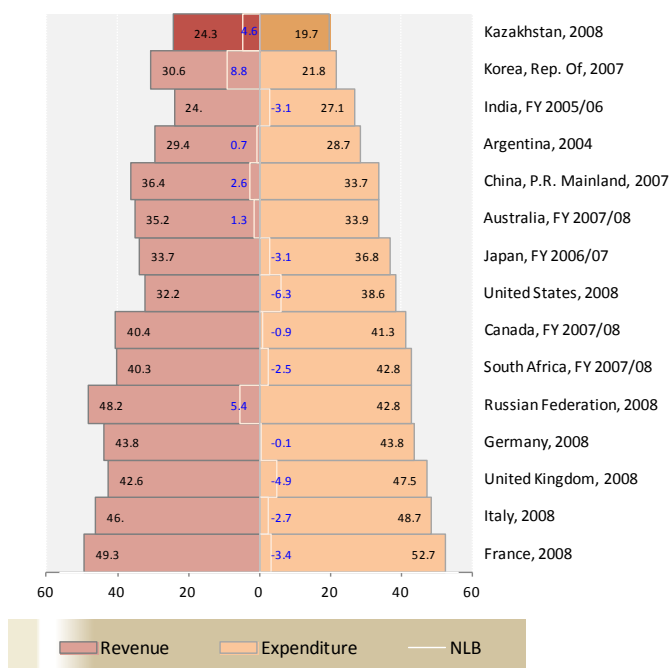
6. Data are included in central government.

Figure 2. Kazakhstan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

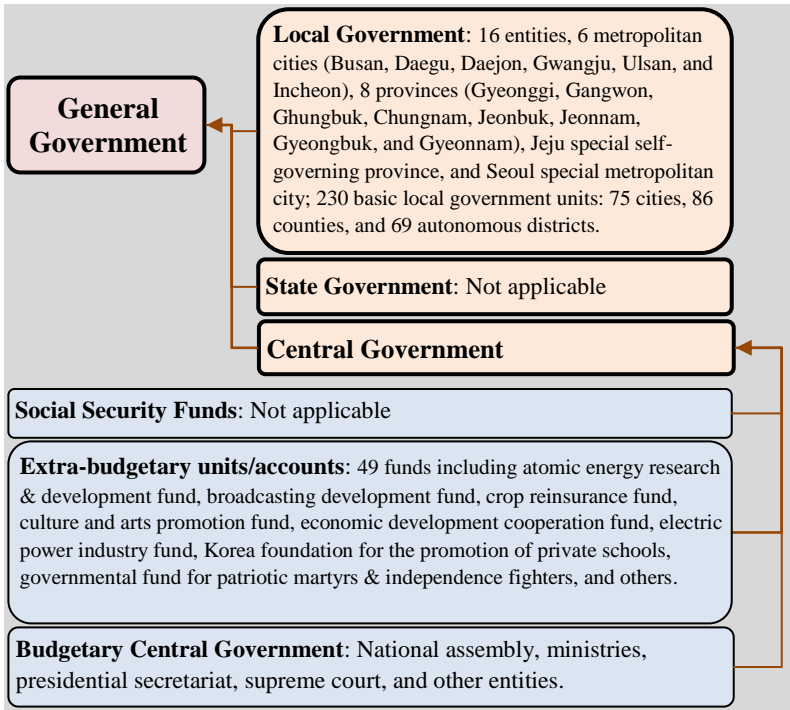
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Printed: March 2010



Rep. of Korea: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1.Rep. Of Korea: Key Indicators of Government Finance by
Subsectors of General Government, 2007
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	21.0	41.1	18.3	39.2
State Government	n/a	n/a	n/a	n/a
Central Government	79.0	58.9	81.7	60.8
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	...	...	...	...

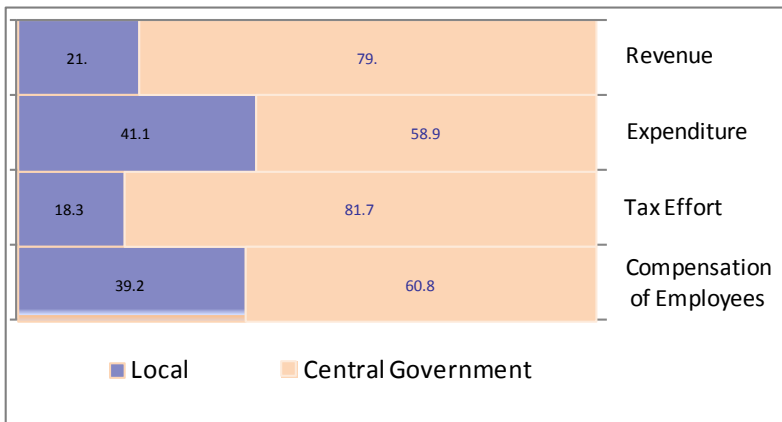
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

Figure 1. Rep. Of Korea: Key Indicators
by its Government Subsectors, 2007
(In percent of general government)



II. Government in Relation to GDP

Table 2. Rep. Of Korea: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2007
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	30.63	21.80	8.83
Local Government	6.42	8.96	-2.54
State Government ⁴	n/a	n/a	n/a
Central Government	24.21	12.84	11.36
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units
Budgetary Central Gov

1. GDP = Korean won 975,013,000 million.

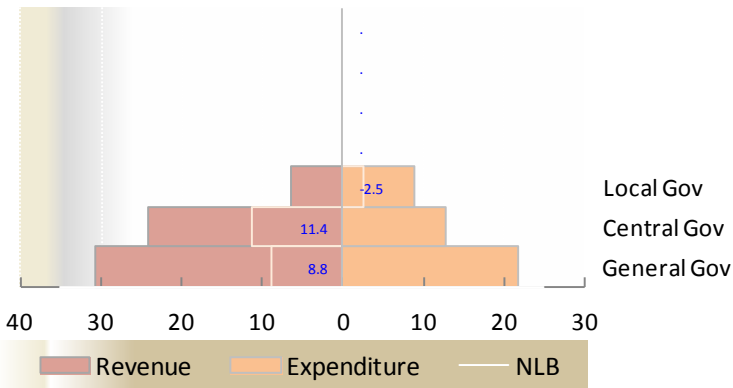
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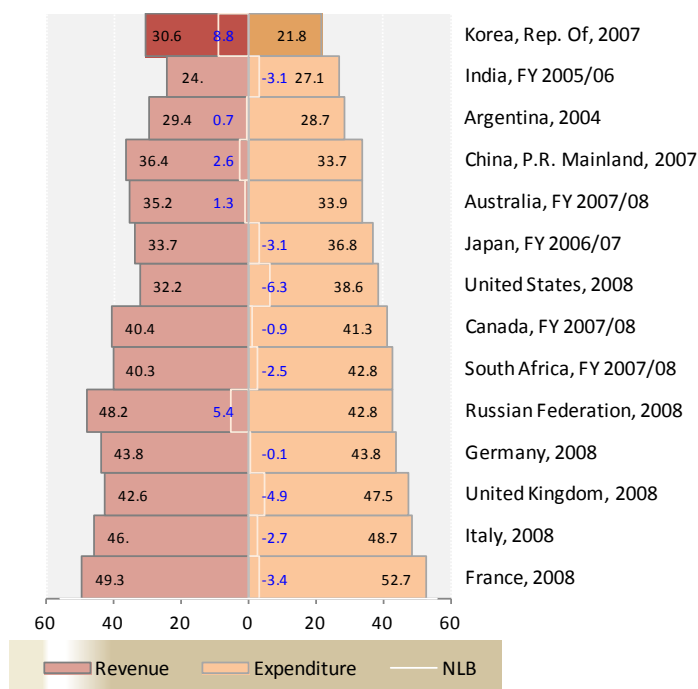
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Rep. Of Korea: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2007
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

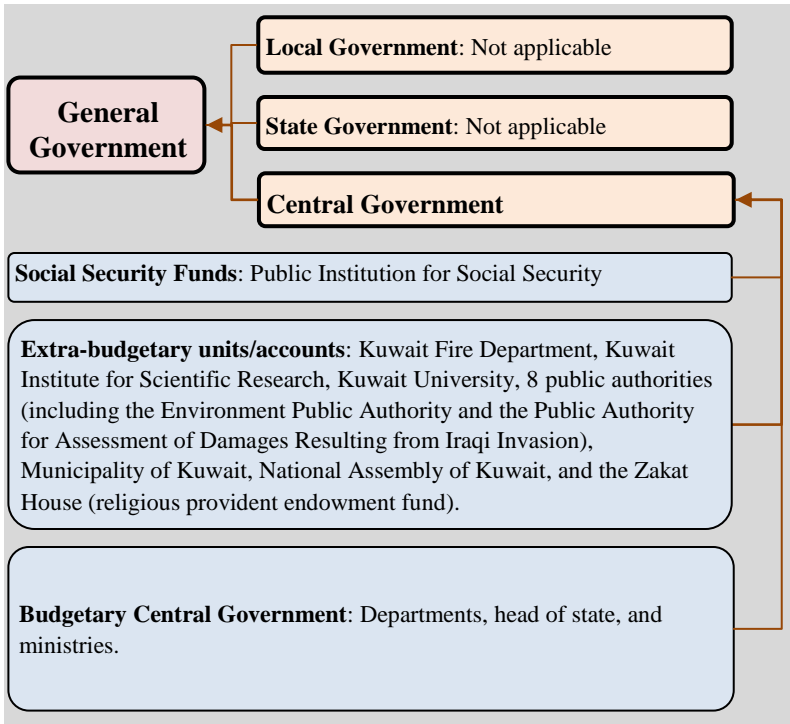
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Kuwait: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Kuwait: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	...	...	...	...
Extrabudgetary Units	0.6	8.8	0.0	16.2
Budgetary Central Gov	99.4	113.2	100.0	83.8

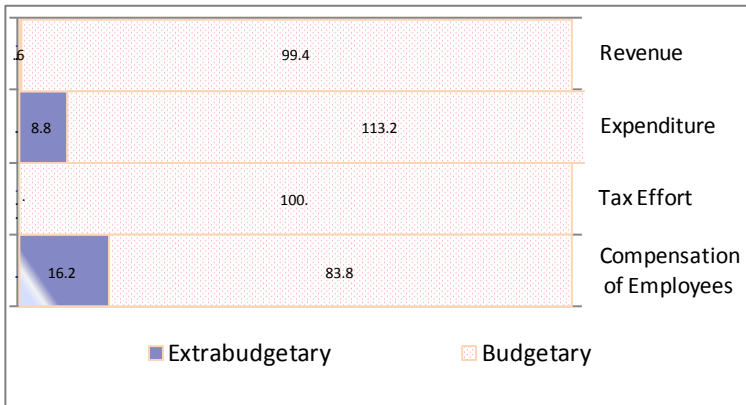
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data and a notation (n/a) means that the subsector does not exist.

Figure 1. Kuwait: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Kuwait: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	52.11	26.34	25.77
Local Government	n/a	n/a	n/a
State Government	n/a	n/a	n/a
Central Government	52.11	26.34	25.77
Social Security Funds ⁴	...	...	...
Extrabudgetary Units	0.30	2.31	-2.01
Budgetary Central Gov	51.81	29.81	22.00

1. GDP = Kuwaiti dinars 36,186,85 million.

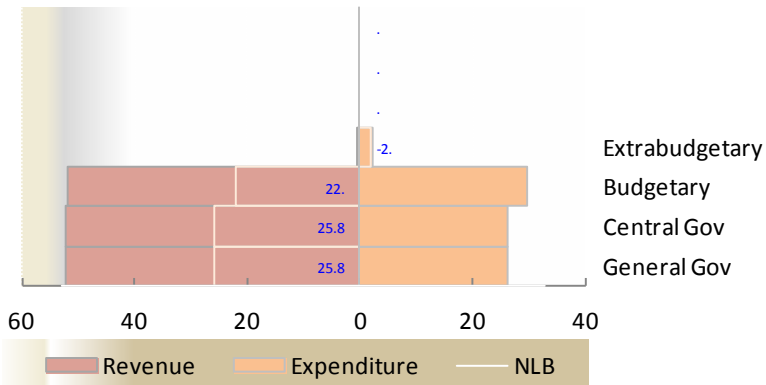
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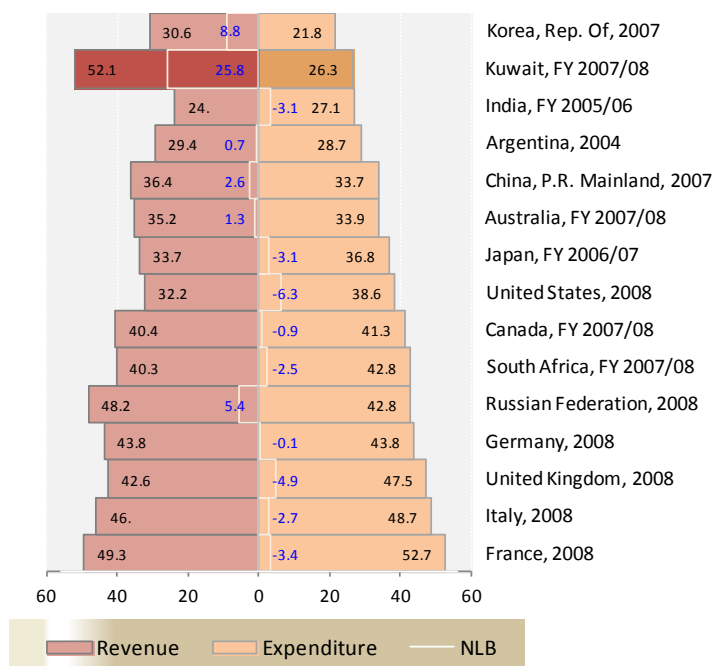
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(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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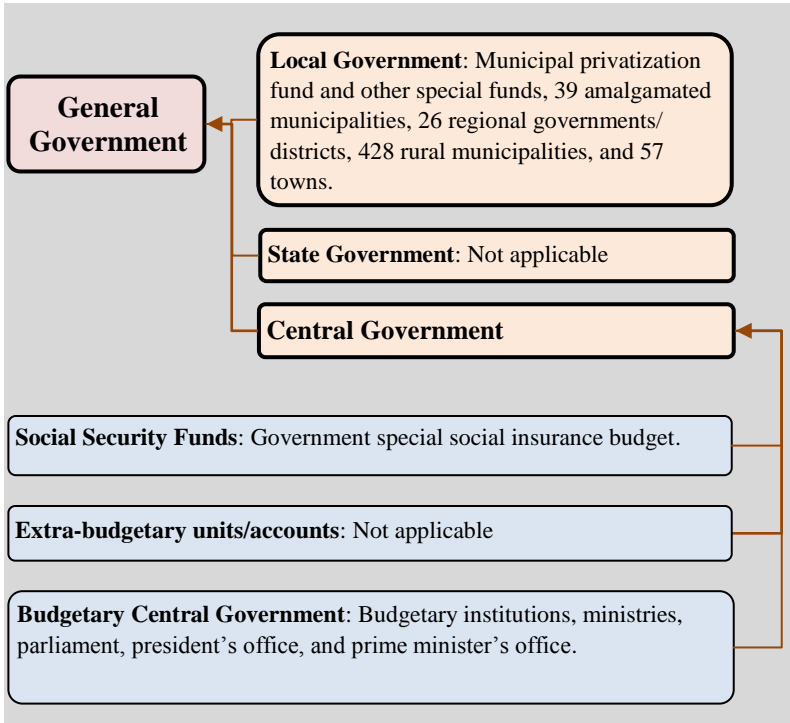
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Latvia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Latvia: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	18.8	24.7	19.1	46.5
State Government	n/a	n/a	n/a	n/a
Central Government	81.2	75.3	80.9	53.5
Social Security Funds	24.9	21.9	29.6	0.7
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	56.3	53.4	51.3	52.8

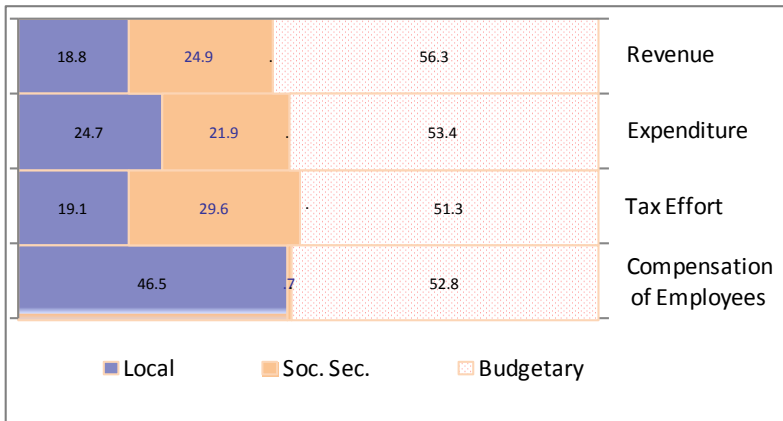
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Latvia: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Latvia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	35.14	34.01	1.14
Local Government	6.62	8.39	-1.77
State Government ⁴	n/a	n/a	n/a
Central Government	28.52	25.62	2.91
Social Security Funds	8.75	7.45	1.30
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	19.77	18.17	1.60

1. GDP = Latvian lats 16,274 million.

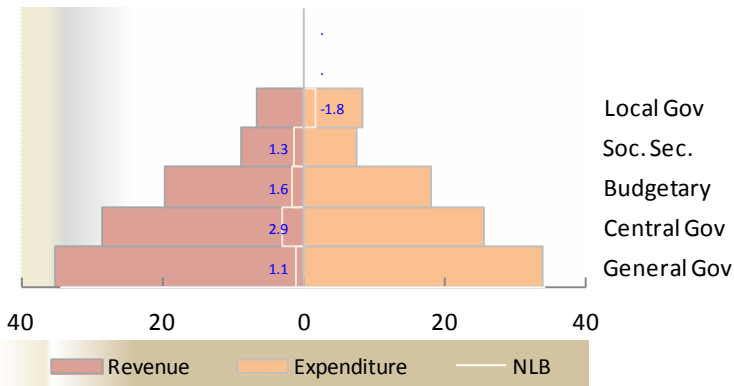
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4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

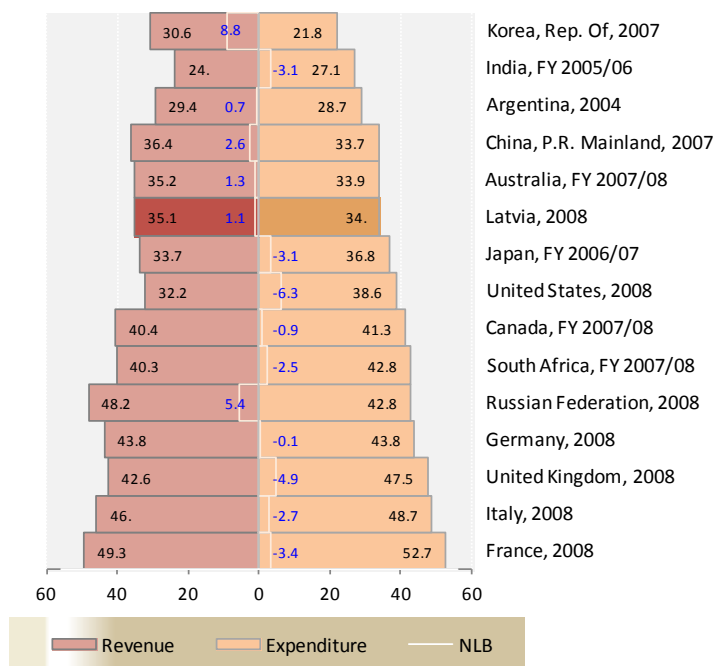
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Latvia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

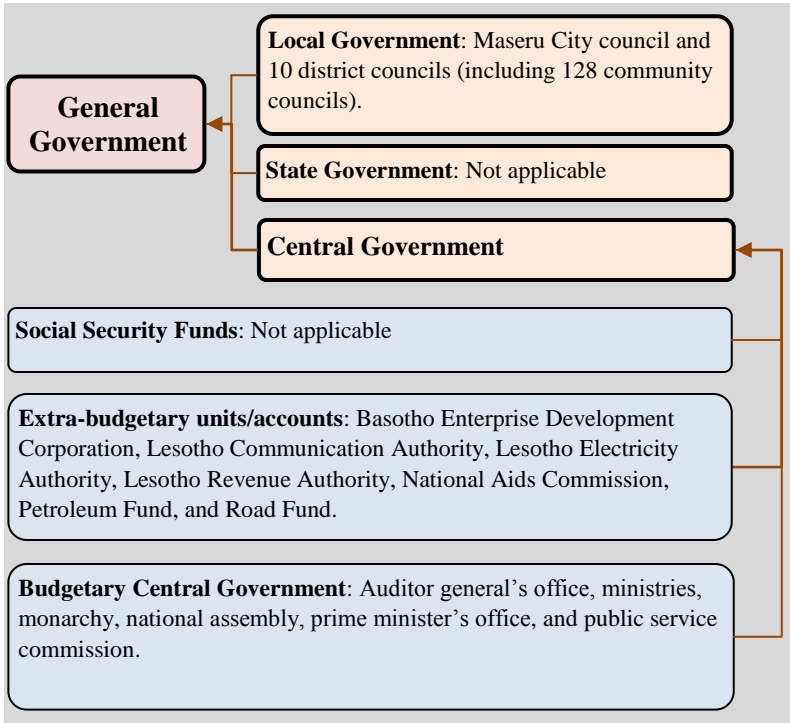
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Printed: March 2010



Lesotho: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Lesotho: Key Indicators of Government Finance by Subsectors of General Government, FY 2006/07
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	0.3	1.4	0.2	2.1
State Government	n/a	n/a	n/a	n/a
Central Government	99.7	98.6	99.8	97.9
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	1.9	4.0	1.1	6.3
Budgetary Central Gov	97.9	94.6	98.6	91.6

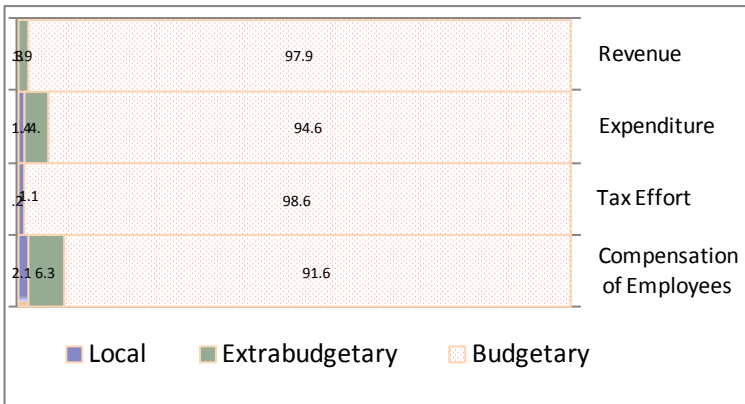
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Lesotho: Key Indicators by its Government Subsectors, FY 2006/07
(In percent of general government)



II. Government in Relation to GDP

Table 2. Lesotho: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2006/07
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	68.63	54.27	14.36
Local Government	0.19	0.76	-0.57
State Government	n/a	n/a	n/a
Central Government	68.44	53.51	14.94
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units	1.28	2.18	-0.90
Budgetary Central Gov	67.17	51.33	15.83

1. GDP = Lesotho maloti 10,646 million.

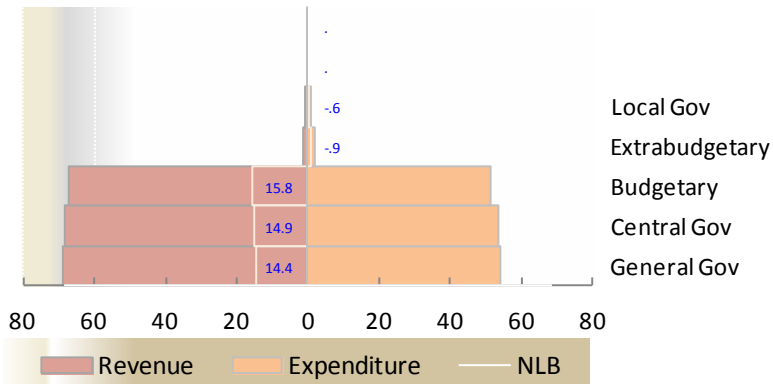
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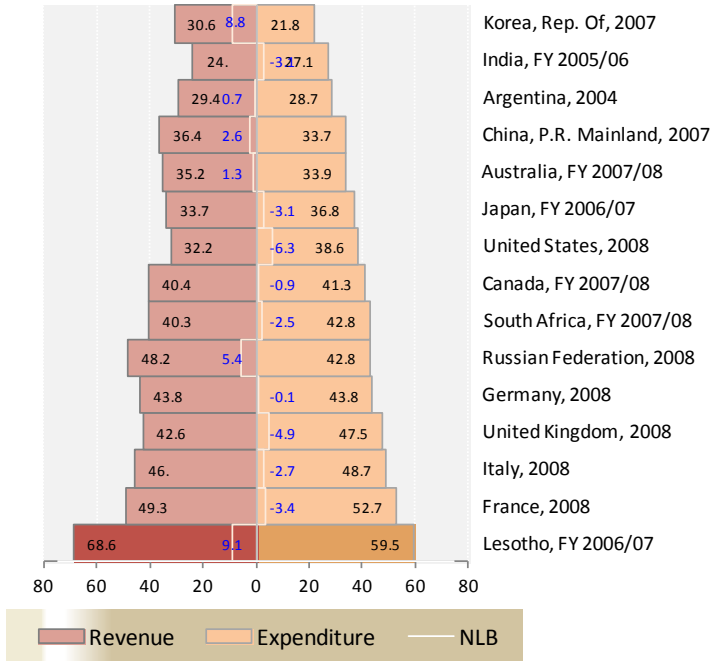
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Lesotho: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2006/07
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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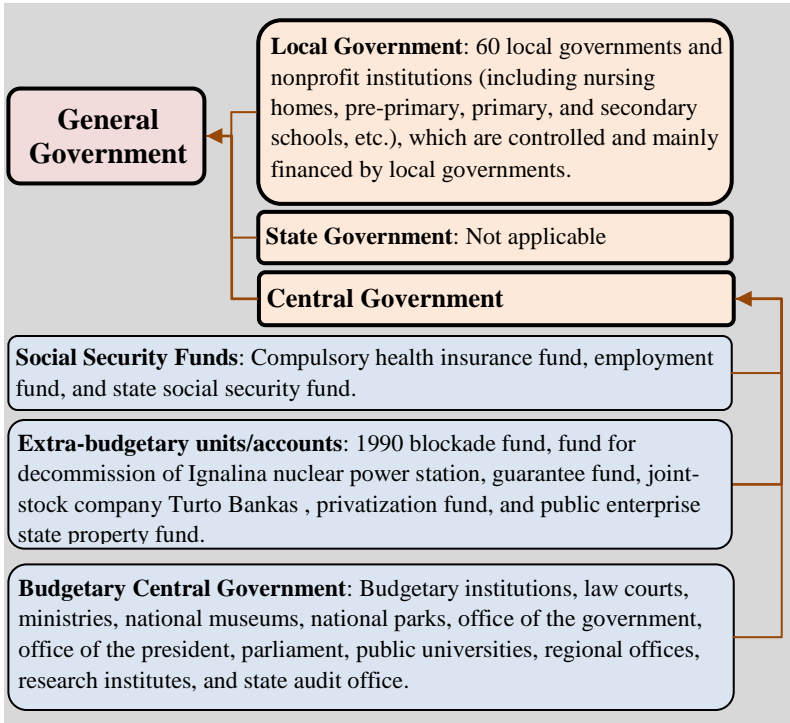
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Lithuania: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Lithuania: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	11.7	24.7	11.2	46.3
State Government	n/a	n/a	n/a	n/a
Central Government	88.3	75.3	88.8	53.7
Social Security Funds	34.1	28.1	38.2	2.3
Extrabudgetary Units	0.5	1.1	0.2	0.3
Budgetary Central Gov	53.6	46.2	50.4	51.1

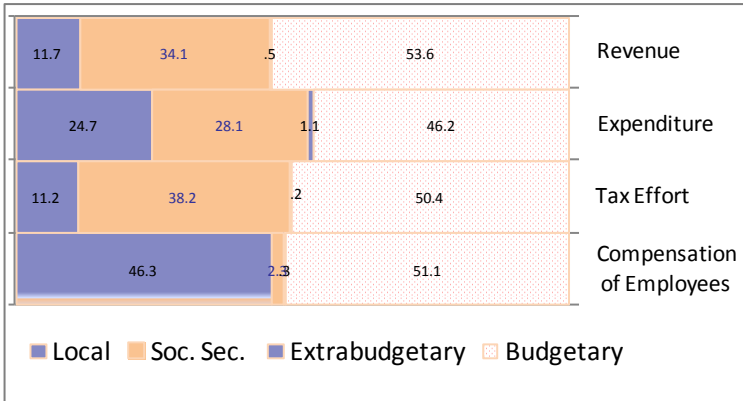
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Figure 1. Lithuania: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Lithuania: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	34.29	37.58	-3.29
Local Government	4.00	9.28	-5.28
State Government	n/a	n/a	n/a
Central Government	30.28	28.29	1.99
Social Security Funds	11.70	10.54	1.16
Extrabudgetary Units	0.19	0.40	-0.21
Budgetary Central Gov	18.39	17.35	1.04

1. GDP = Lithuanian litai 111,190 million.

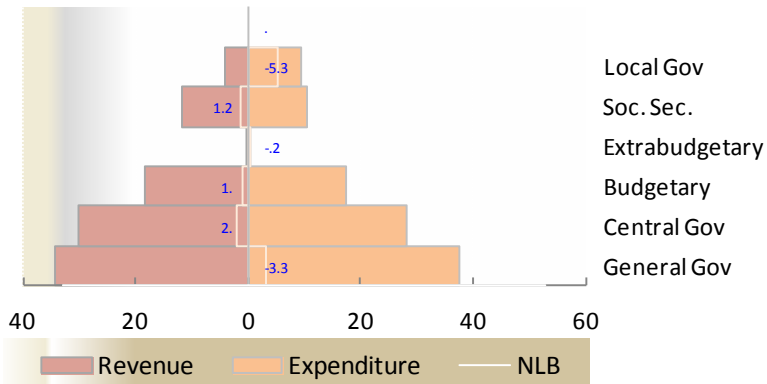
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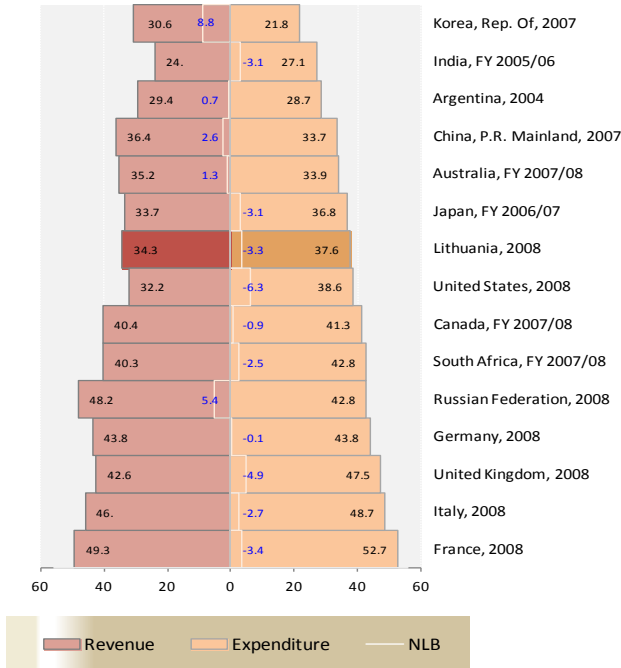
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Figure 2. Lithuania: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

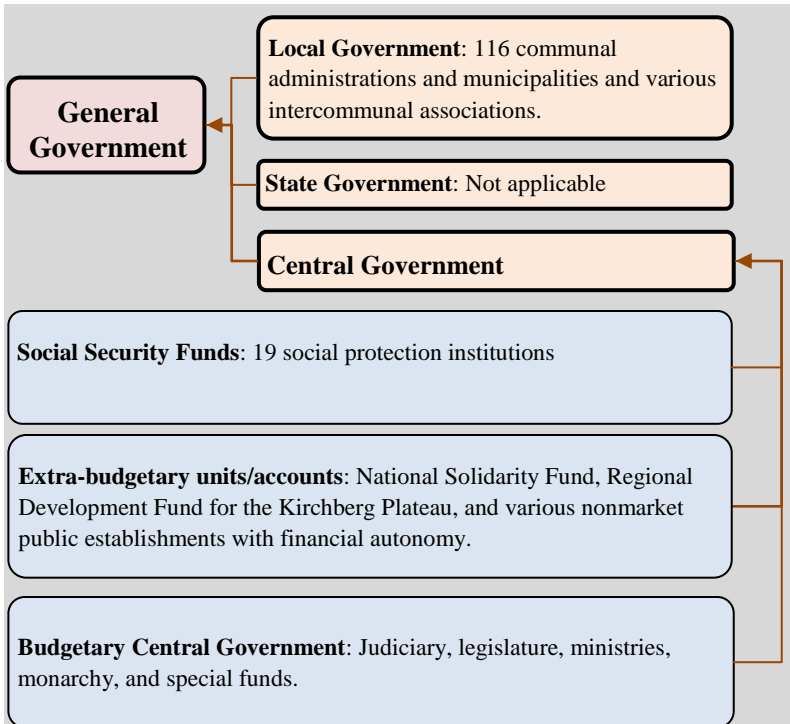
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Printed: March 2010



Luxembourg: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Luxembourg: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	6.7	12.9	4.5	23.3
State Government	n/a	n/a	n/a	n/a
Central Government	93.3	87.1	95.5	76.7
Social Security Funds	27.6	43.2	27.4	3.0
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	65.7	43.9	68.2	73.7

1. Revenue/expenditure excludes grants received from/paid to other government units.

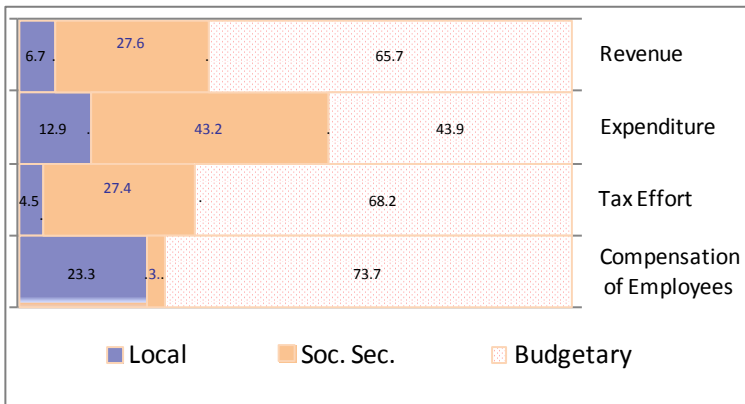
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Luxembourg: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Luxembourg: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	43.12	40.49	2.63
Local Government	2.88	5.23	-2.35
State Government	n/a	n/a	n/a
Central Government	40.24	35.25	4.99
Social Security Funds	11.91	17.50	-5.59
Extrabudgetary Units ⁴	...	...	...
Budgetary Central Gov ⁶	28.33	17.75	10.58

1. GDP = Euros 36,662.25million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

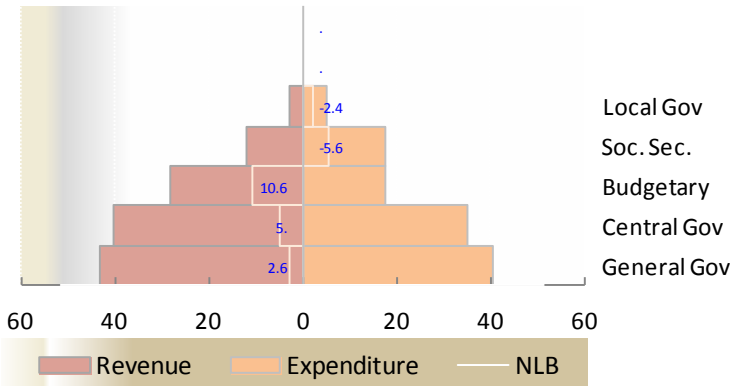
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

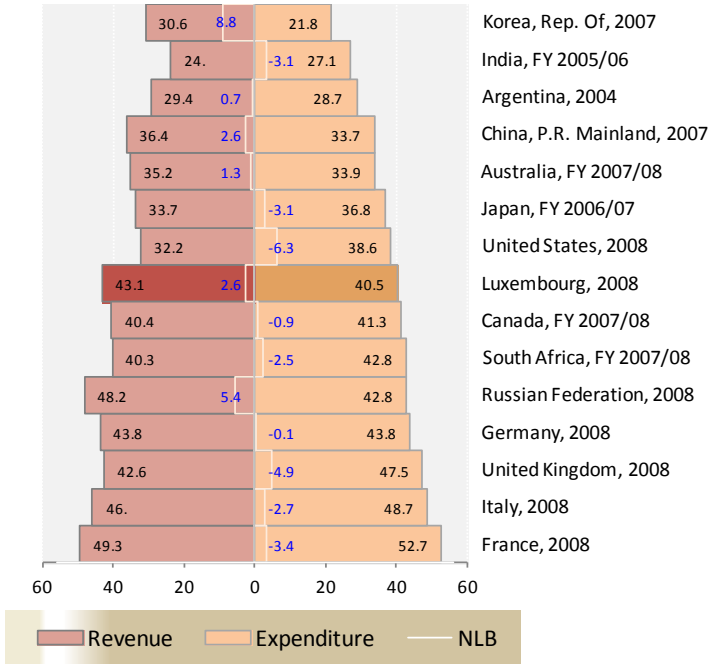
6. Data are included in budgetary central government.

Figure 2. Luxembourg: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

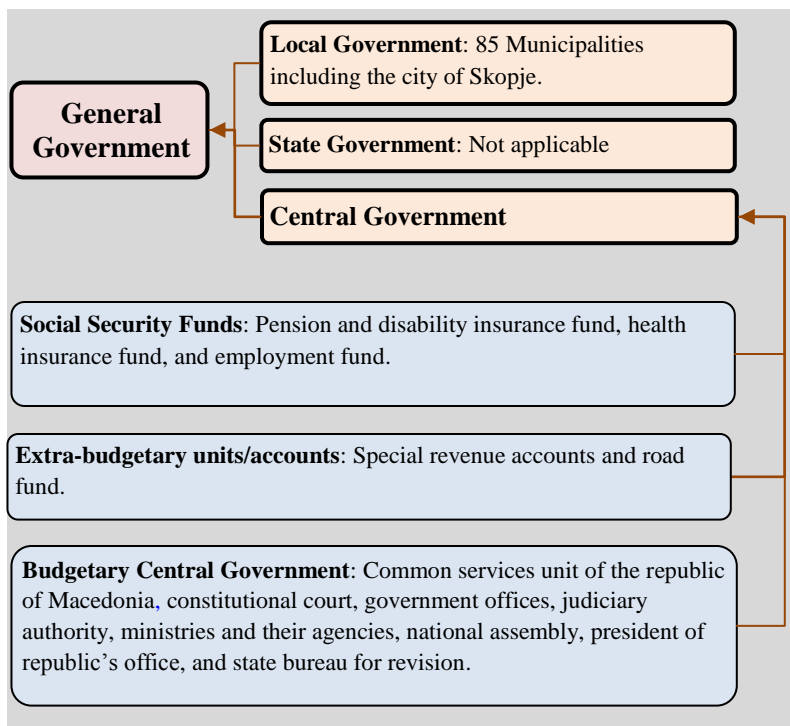
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Printed: March 2010



Macedonia, FYR: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Macedonia, FYR: Key Indicators of Government Finance
by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	5.0	12.6	4.7	29.3
State Government	n/a	n/a	n/a	n/a
Central Government	95.0	87.4	95.3	70.7
Social Security Funds	28.5	38.6	32.4	2.1
Extrabudgetary Units	6.4	8.2	0.8	3.5
Budgetary Central Gov	60.1	40.6	62.1	65.1

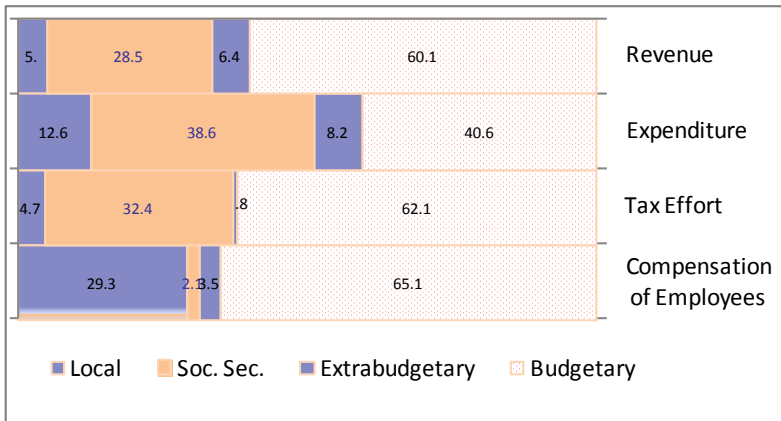
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Macedonia, FYR: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Macedonia, FYR: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	36.05	36.55	-0.50
Local Government	1.81	4.62	-2.81
State Government ⁴	n/a	n/a	n/a
Central Government	34.24	31.93	2.31
Social Security Funds	10.27	14.09	-3.82
Extrabudgetary Units	2.30	3.01	-0.71
Budgetary Central Gov	21.68	14.83	6.84

1. GDP = Macedonian denars 398,491 million.

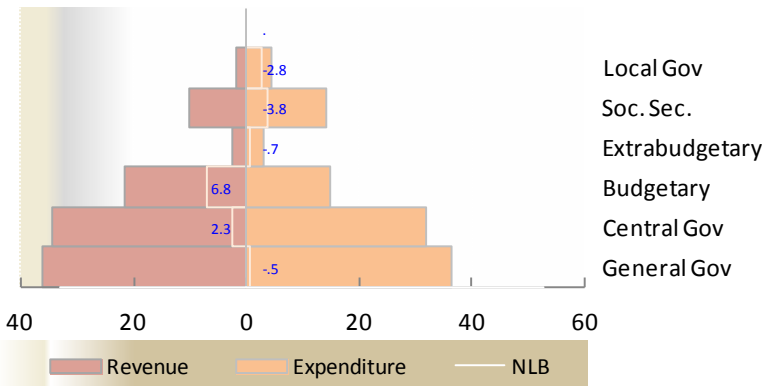
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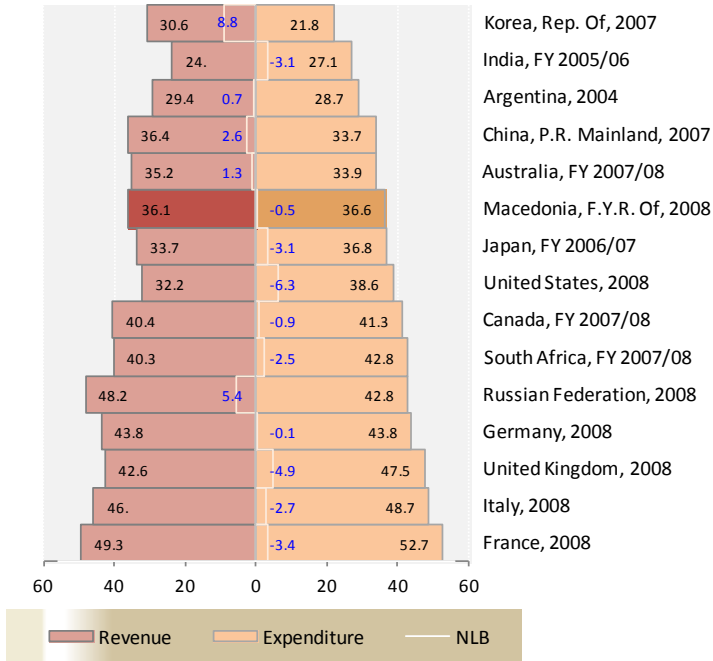
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Figure 2. Macedonia, FYR: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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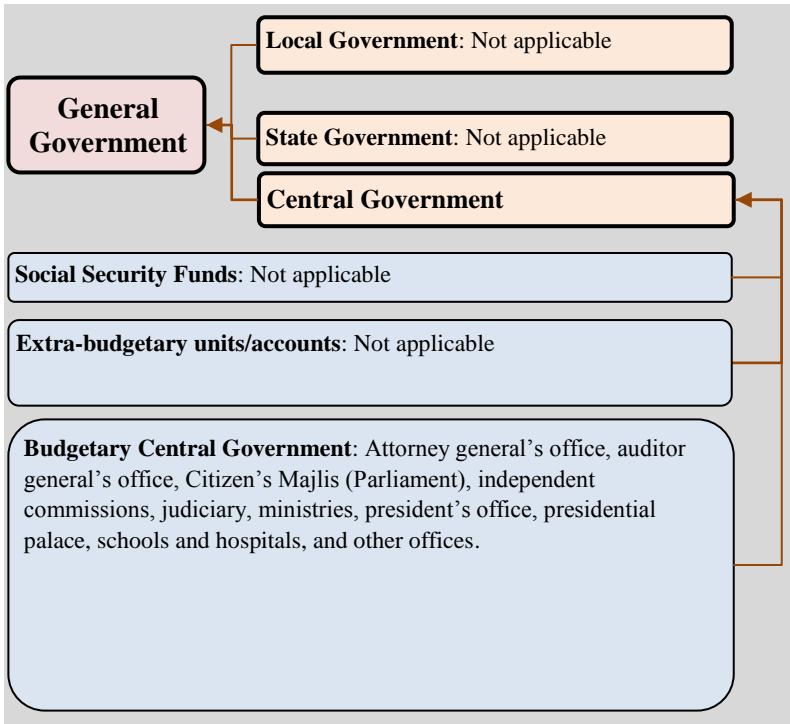
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I. Composition of General Government

Table 1. Maldives: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	100.0	100.0	100.0	100.0

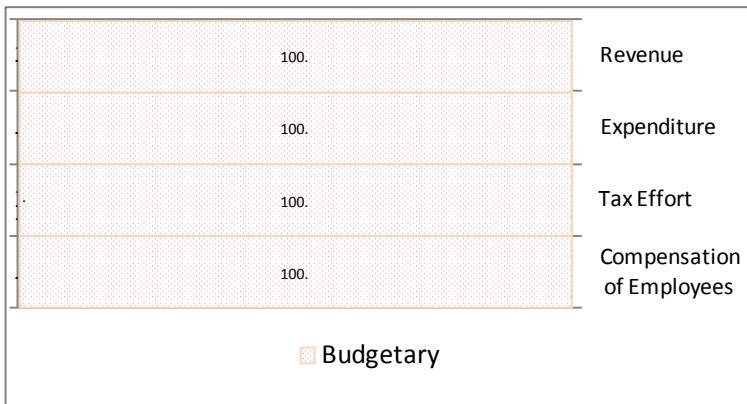
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Maldives: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Maldives: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	47.84	61.51	-13.67
Local Government ⁴	n/a	n/a	n/a
State Government	n/a	n/a	n/a
Central Government	47.84	61.51	-13.67
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	47.84	61.51	-13.67

1. GDP = Maldivian rufiyaa 16,131 million.

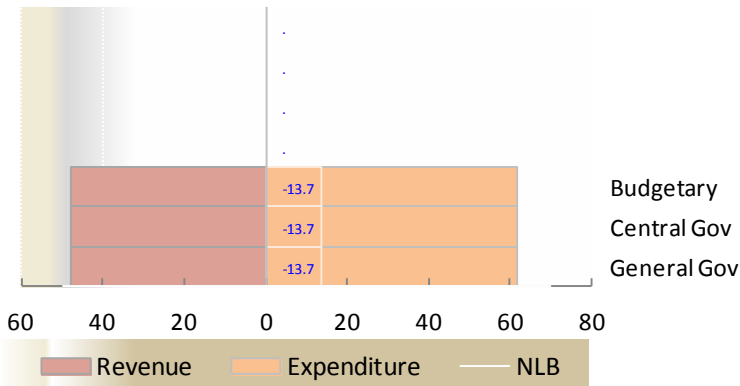
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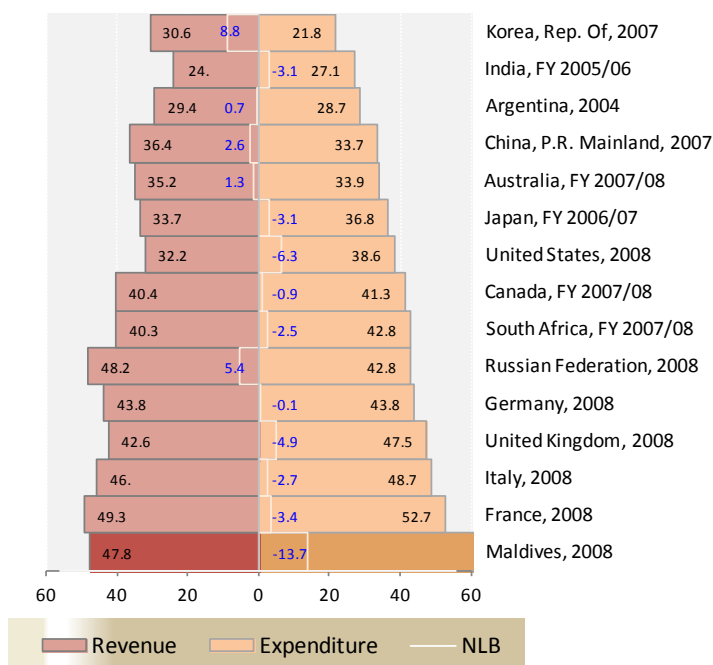
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(In percent of GDP)



III. Government Spending in Selected Countries

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Net Lending(+)/Borrowing(-) (NLB) of
General Government¹

(Sorted by expenditure, in percent of GDP)



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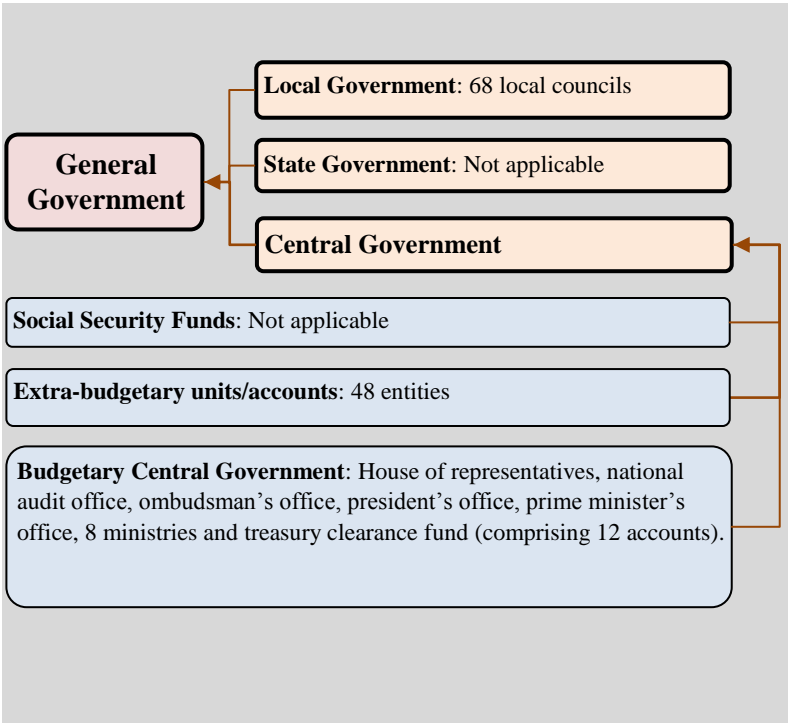
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Malta: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Malta: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	0.4	1.3	0.0	0.5
State Government	n/a	n/a	n/a	n/a
Central Government	99.6	98.7	100.0	99.5
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	5.0	17.0	0.3	25.1
Budgetary Central Gov	94.6	81.7	99.7	74.4

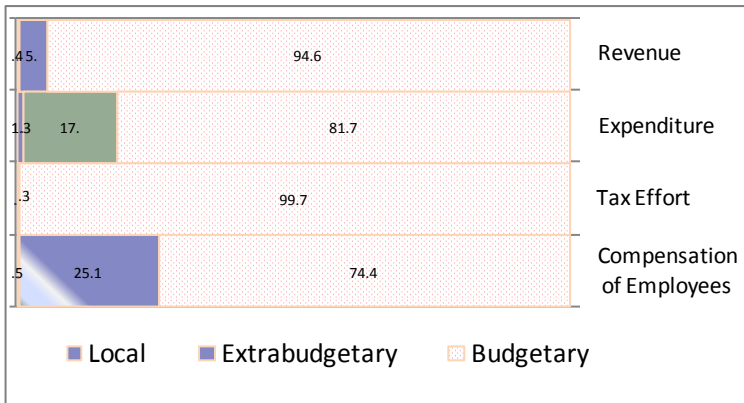
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Malta: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Malta: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	40.33	45.01	-4.68
Local Government	0.15	0.58	-0.43
State Government ⁴	n/a	n/a	n/a
Central Government	40.18	44.44	-4.25
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units	2.02	7.64	-5.62
Budgetary Central Gov	38.16	36.79	1.37

1. GDP = Euros 5,665 million.

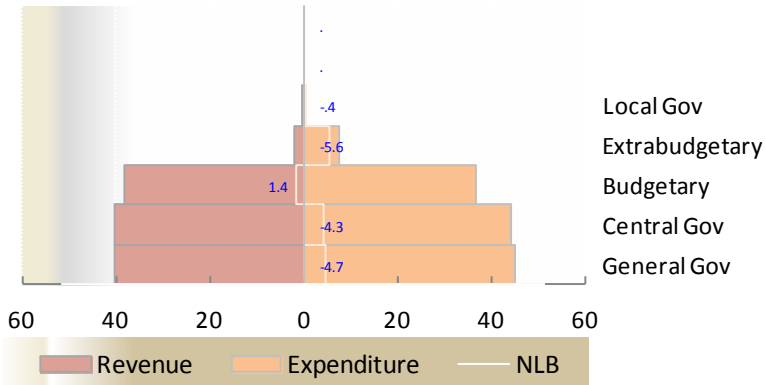
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3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

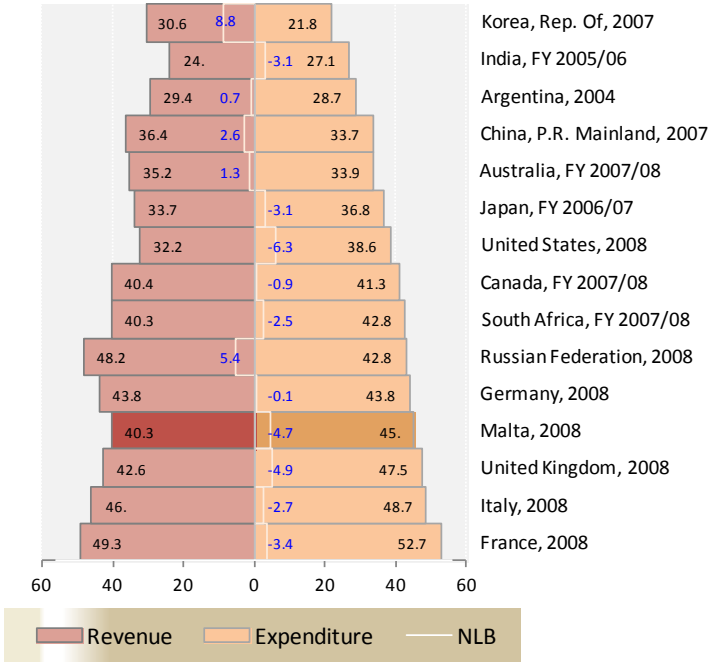
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Malta: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

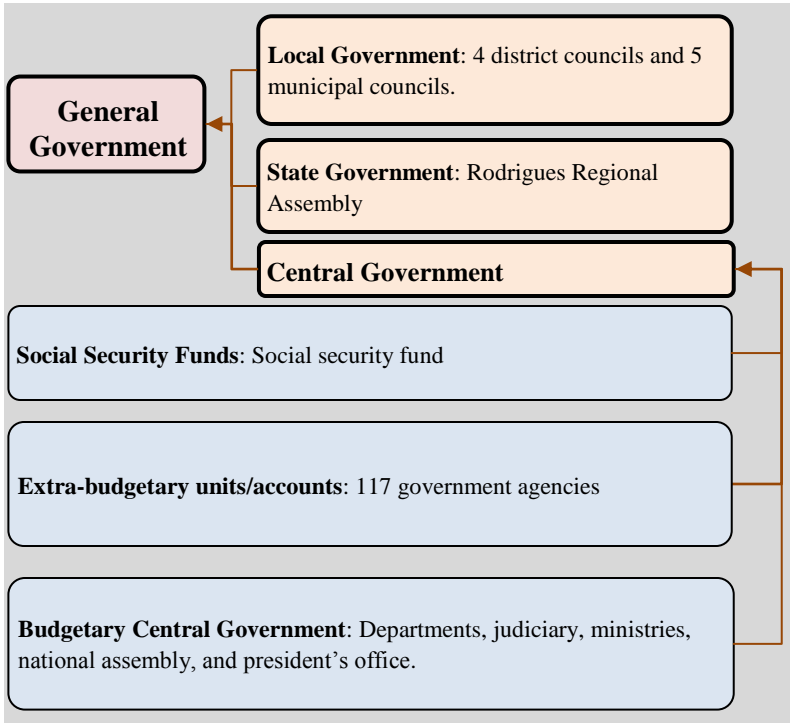
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Mauritius: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Mauritius: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

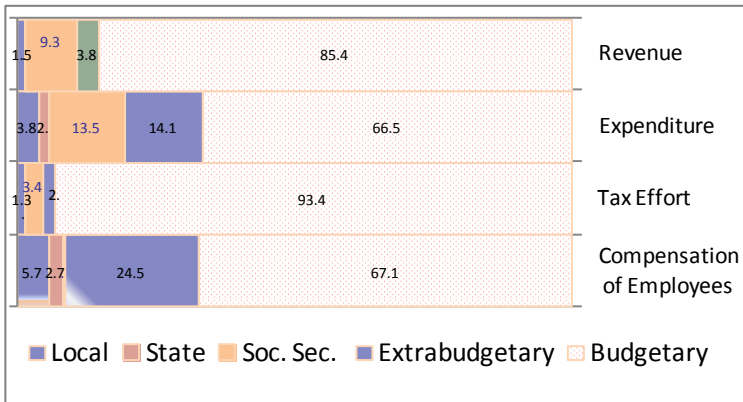
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	1.5	3.8	1.3	5.7
State Government	0.0	2.0	0.0	2.7
Central Government	98.5	94.2	98.7	91.6
Social Security Funds	9.3	13.5	3.4	0.0
Extrabudgetary Units	3.8	14.1	2.0	24.5
Budgetary Central Gov	85.4	66.5	93.4	67.1

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Mauritius: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Mauritius: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and <i>subsector</i> <i>components</i> ⁵
General Government	23.57	22.75	0.82
Local Government	0.35	0.87	-0.52
State Government	0.01	0.46	-0.46
Central Government	23.21	21.42	1.79
Social Security Funds	2.18	3.08	-0.89
Extrabudgetary Units	0.91	3.22	-2.31
Budgetary Central Gov	20.12	15.13	4.99

1. GDP = Mauritian rupees 250,436 million.

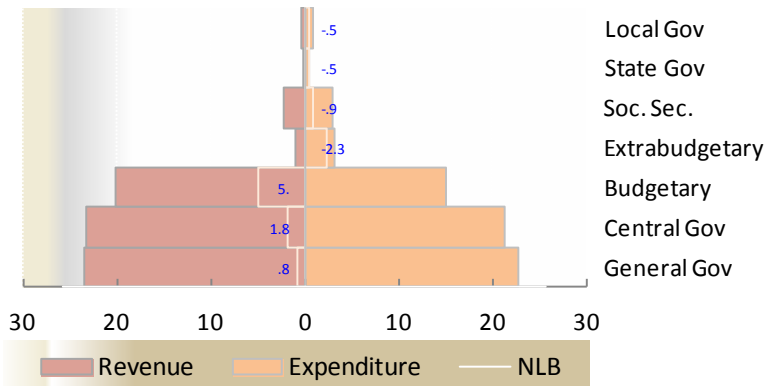
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3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

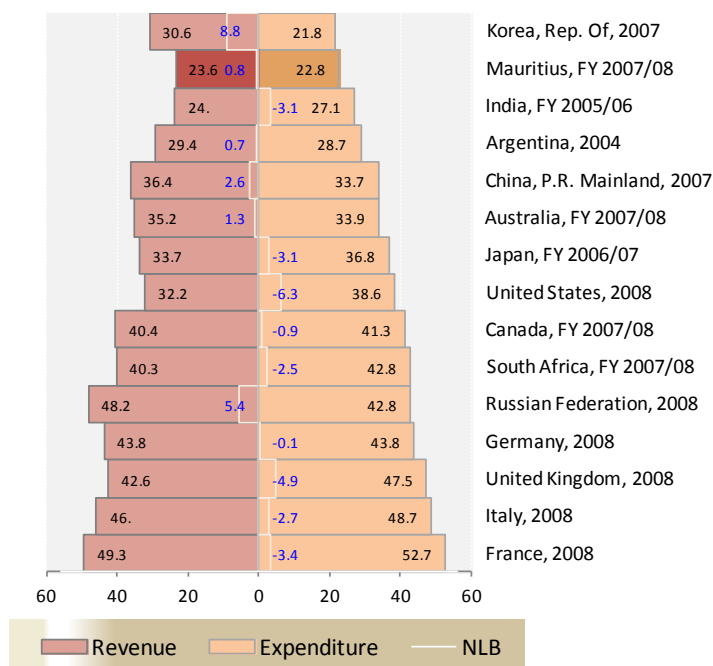
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

Figure 2. Mauritius: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2007/08
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

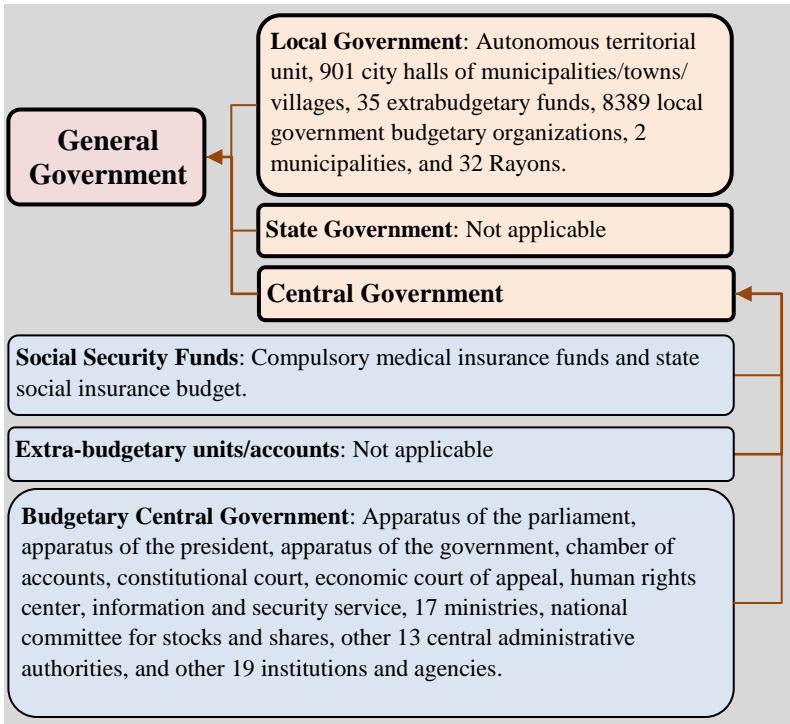
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Moldova: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Moldova: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	11.3	24.5	11.5	49.0
State Government	n/a	n/a	n/a	n/a
Central Government	88.7	75.5	88.5	51.0
Social Security Funds	26.1	34.1	30.0	0.0
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	62.6	41.3	58.5	51.0

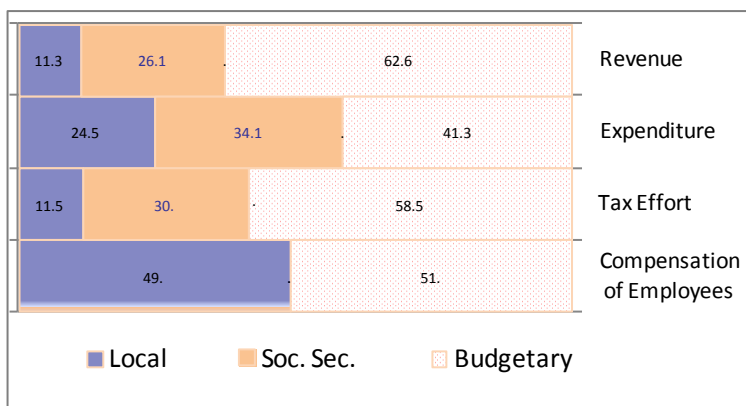
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Moldova: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Moldova: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	40.61	41.44	-0.83
Local Government	4.57	10.17	-5.59
State Government ^{/4}	n/a	n/a	n/a
Central Government	36.03	31.27	4.76
Social Security Funds	10.62	14.14	-3.53
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	25.41	17.13	8.29

1. GDP = Moldovan lei 62,840 million.

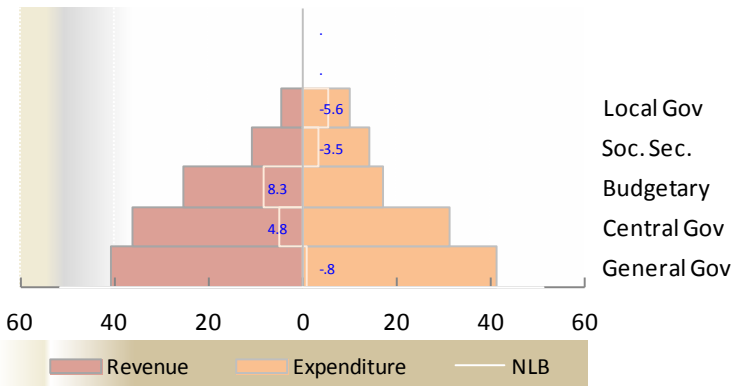
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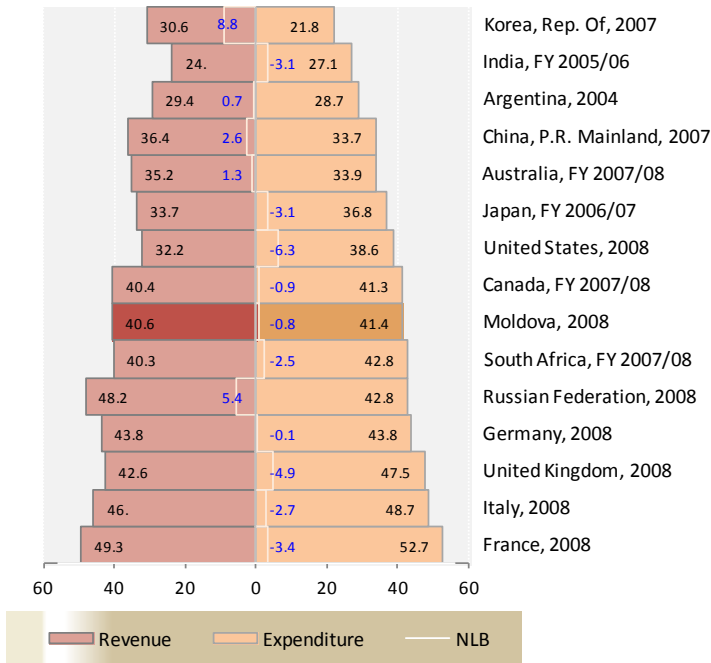
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Figure 2. Moldova: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

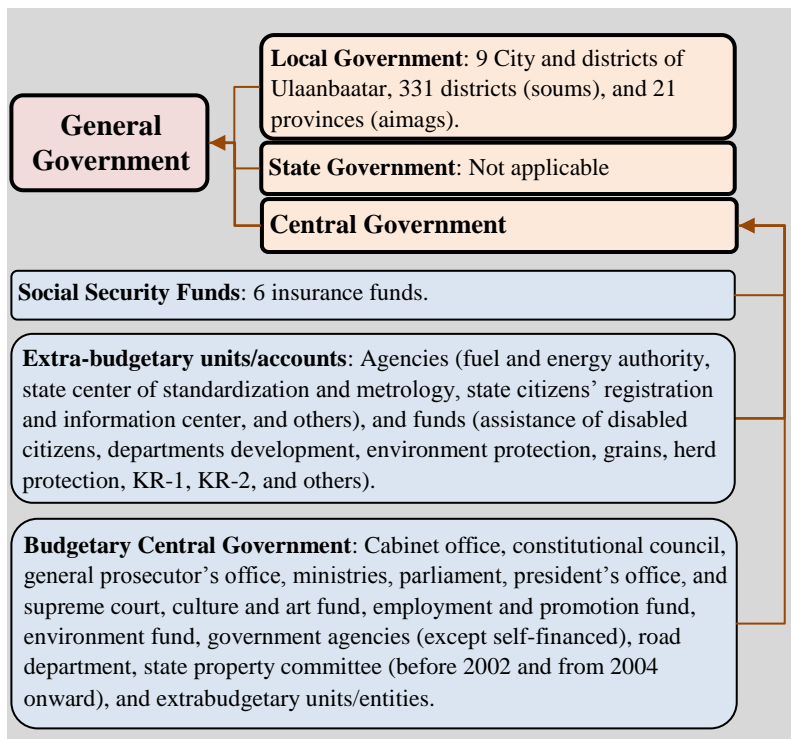
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

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Mongolia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Mongolia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	8.0	6.6	5.9	7.7
State Government	n/a	n/a	n/a	n/a
Central Government	92.0	93.4	94.1	92.3
Social Security Funds	12.9	16.0	16.0	1.1
Extrabudgetary Units	18.5	14.9	22.3	0.0
Budgetary Central Gov	60.6	62.5	55.9	91.3

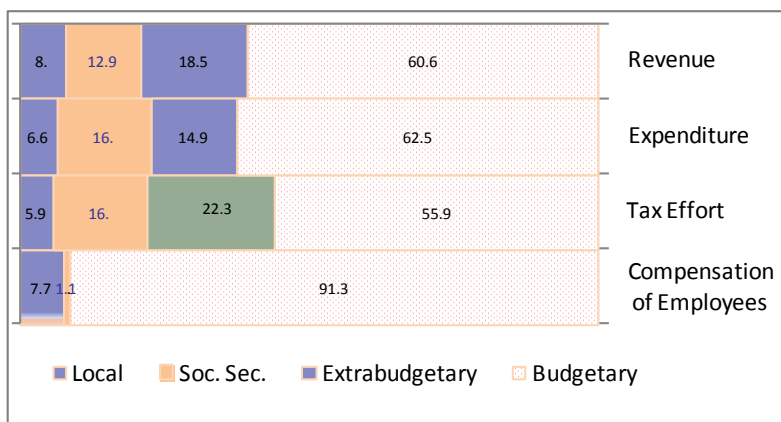
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Mongolia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Mongolia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	39.63	43.58	-3.95
Local Government	3.15	2.87	0.28
State Government	n/a	n/a	n/a
Central Government	36.48	40.71	-4.24
Social Security Funds	5.13	6.99	-1.86
Extrabudgetary Units	7.32	6.51	0.82
Budgetary Central Gov	24.02	27.22	-3.20

1. GDP = Mongolian togrogs 5,430,209 million.

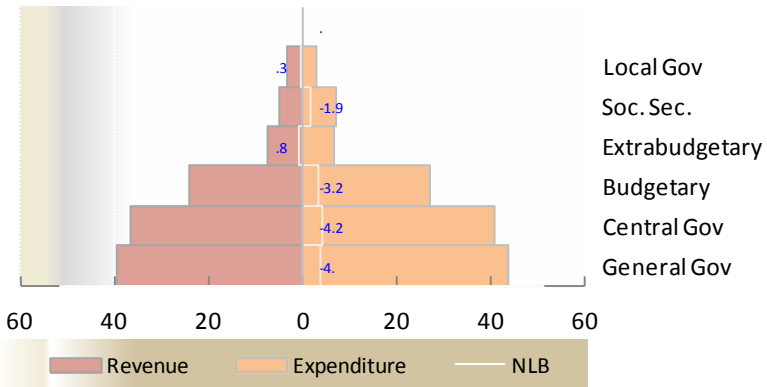
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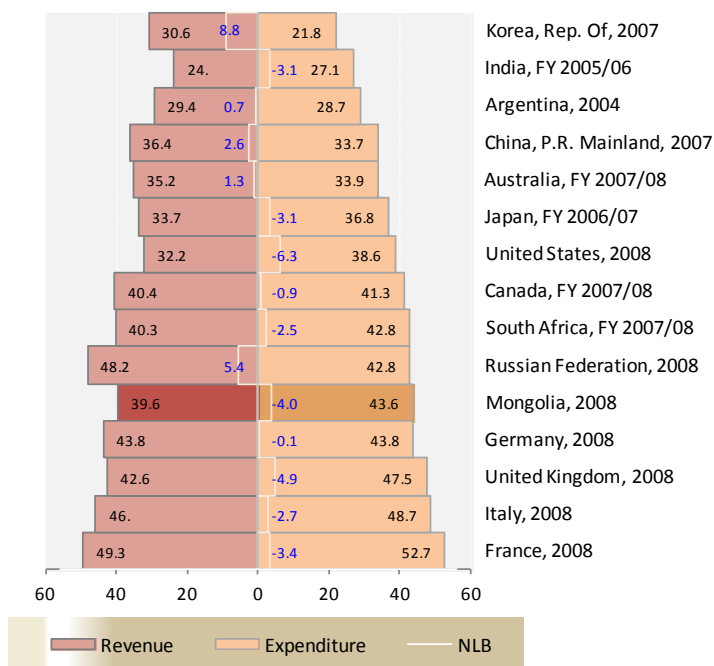
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Mongolia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

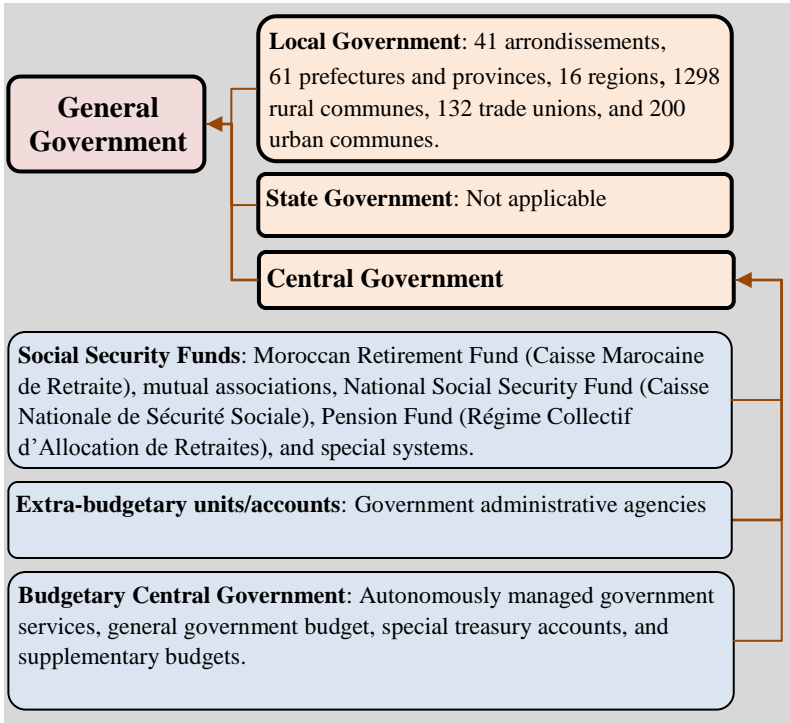
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Printed: March 2010



Morocco: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Morocco: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.4	7.6	2.8	7.7
State Government	n/a	n/a	n/a	n/a
Central Government	95.6	92.4	97.2	92.3
Social Security Funds	13.0	11.9	12.0	1.0
Extrabudgetary Units	1.1	16.9	0.0	4.5
Budgetary Central Gov	81.5	63.6	85.2	86.8

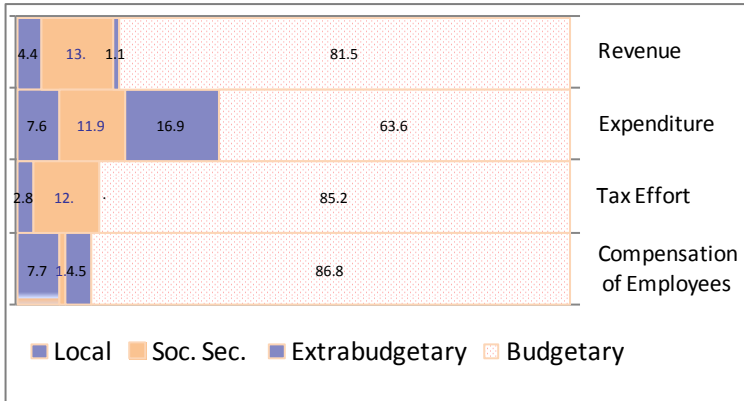
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Morocco: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Morocco: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	40.50	36.17	4.33
Local Government	1.78	2.76	-0.99
State Government	n/a	n/a	n/a
Central Government	38.72	33.41	5.32
Social Security Funds	5.27	4.29	0.98
Extrabudgetary Units	0.43	6.10	-5.67
Budgetary Central Gov	33.02	23.01	10.01

1. GDP = Moroccan dirhams 663,099 million.

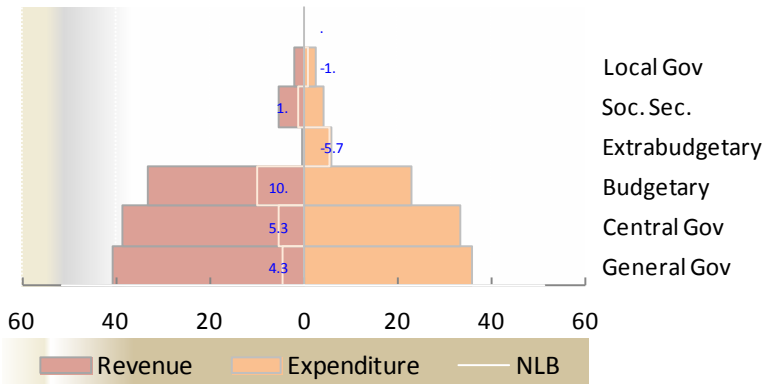
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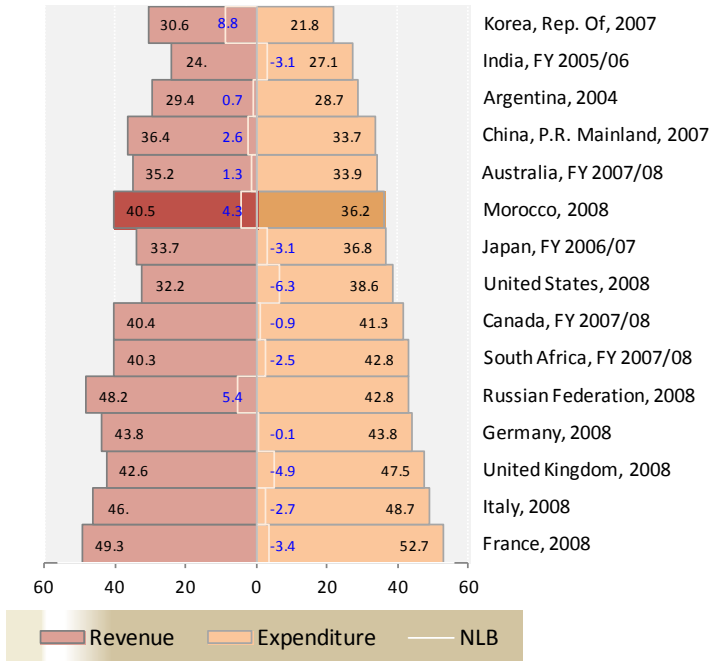
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Morocco: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

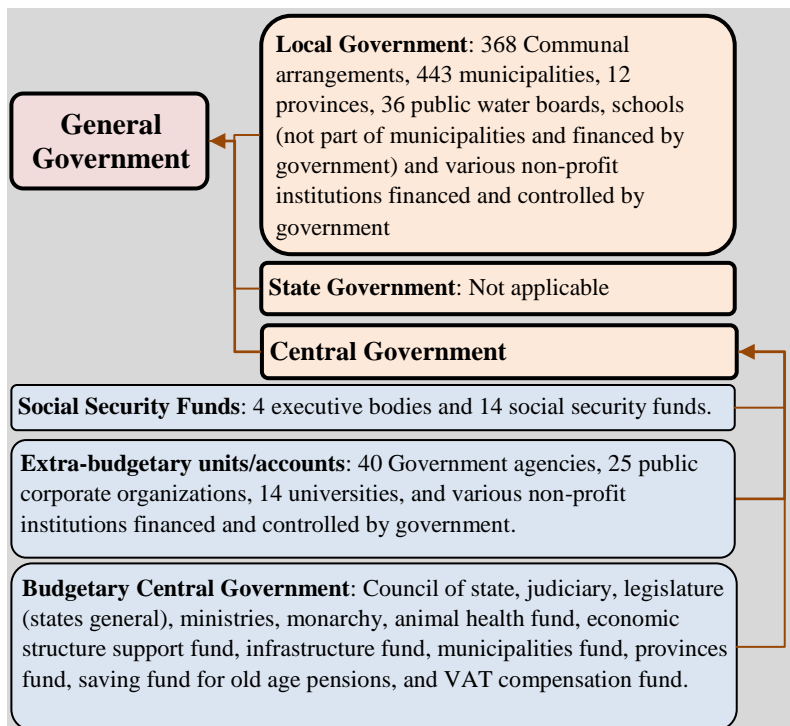
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Printed: March 2010



Netherlands: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Netherlands: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	10.3	34.2	4.2	66.3
State Government	n/a	n/a	n/a	n/a
Central Government	89.7	65.8	95.8	33.7
Social Security Funds	31.5	35.1	36.9	2.4
Extrabudgetary Units ⁴	...	...	...	...
Budgetary Central Gov	58.2	30.6	59.0	31.2

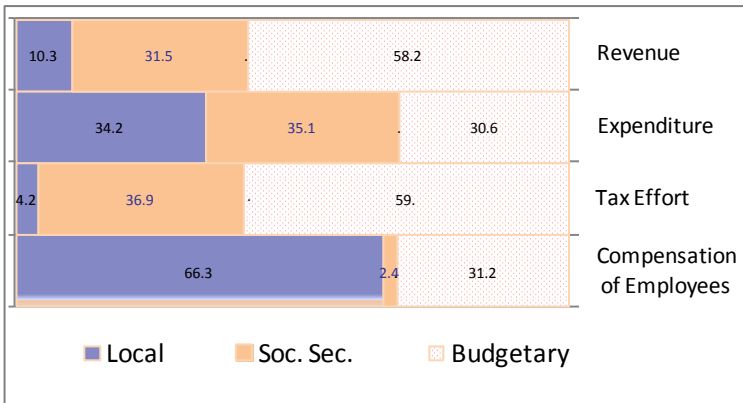
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. Data are included in budgetary central government.

Figure 1. Netherlands: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Netherlands: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	46.58	45.91	0.68
Local Government	4.79	15.71	-10.91
State Government	n/a	n/a	n/a
Central Government	41.79	30.20	11.59
Social Security Funds	14.68	16.13	-1.45
Extrabudgetary Units ^{4/6}	...	...	...
Budgetary Central Gov	27.11	14.07	13.04

1. GDP = Euros 595,883 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

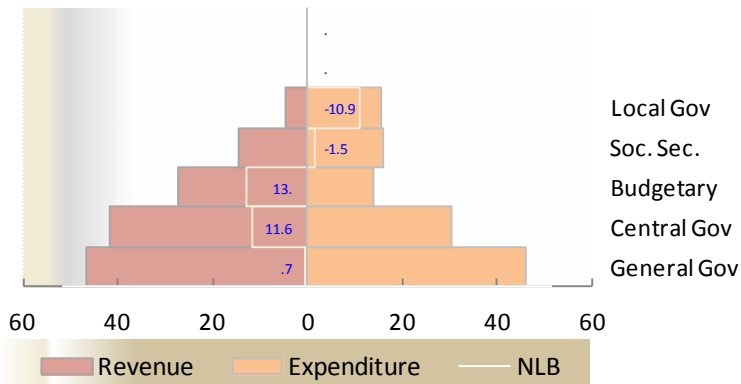
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

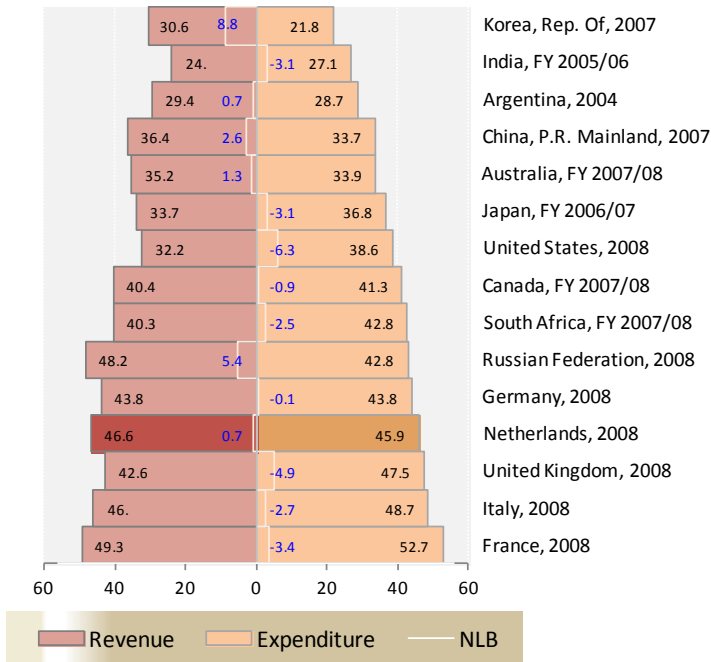
6. Data are included in budgetary central government.

Figure 2. Netherlands: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
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(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

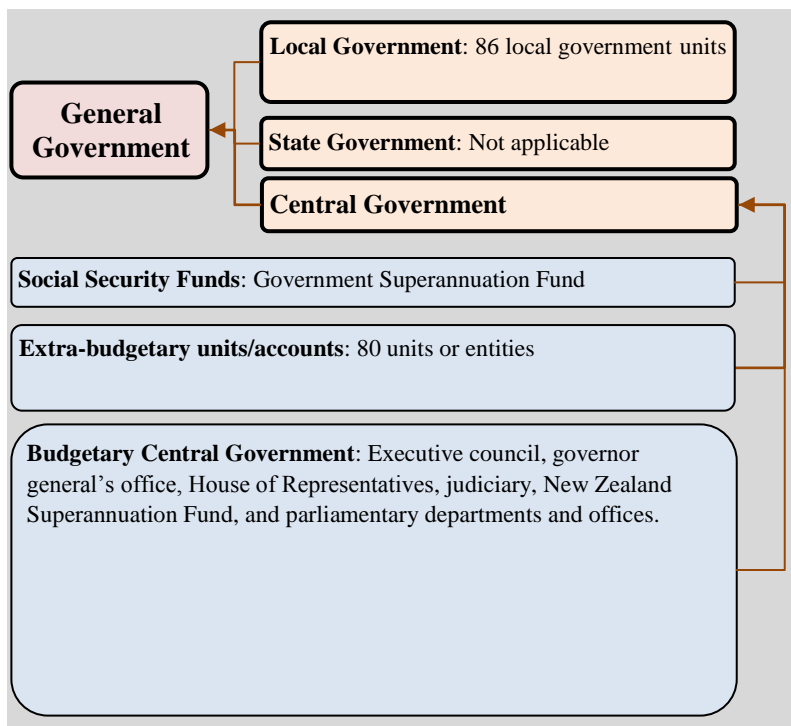
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



New Zealand: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. New Zealand: Key Indicators of Government Finance by Subsectors of General Government, FY 2006/07
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	7.6	9.3	5.8	8.2
State Government	n/a	n/a	n/a	n/a
Central Government	92.4	90.7	94.2	91.8
Social Security Funds	...	...	...	...
Extrabudgetary Units	...	...	...	...
Budgetary Central Gov	...	...	...	...

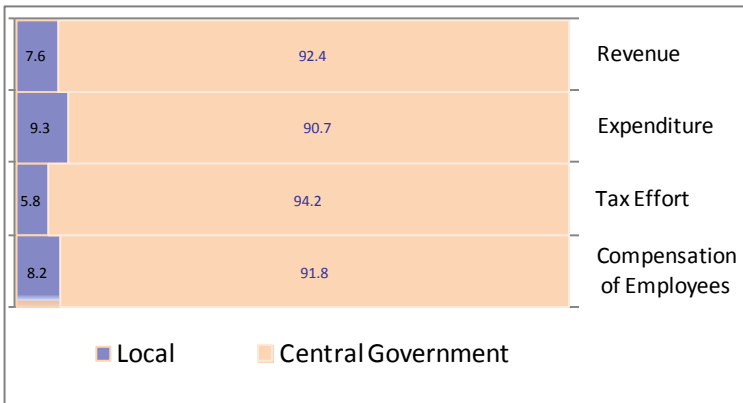
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. An ellipsis (....) means the absence of data and a notation (n/a) means that the subsector does not exist.

Figure 1. New Zealand: Key Indicators by its Government Subsectors, FY 2006/07
(In percent of general government)



II. Government in Relation to GDP

Table 2. New Zealand: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2006/07
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	43.27	39.76	3.50
Local Government	3.27	3.71	-0.44
State Government	n/a	n/a	n/a
Central Government	40.00	36.06	3.94
Social Security Funds ^{/4}	...	...	...
Extrabudgetary Units	...	...	...
Budgetary Central Gov	...	...	...

1. GDP = New Zealand dollars 164,301 million.

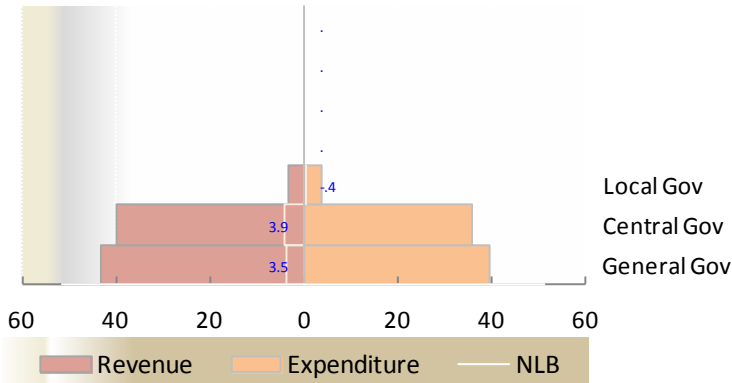
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

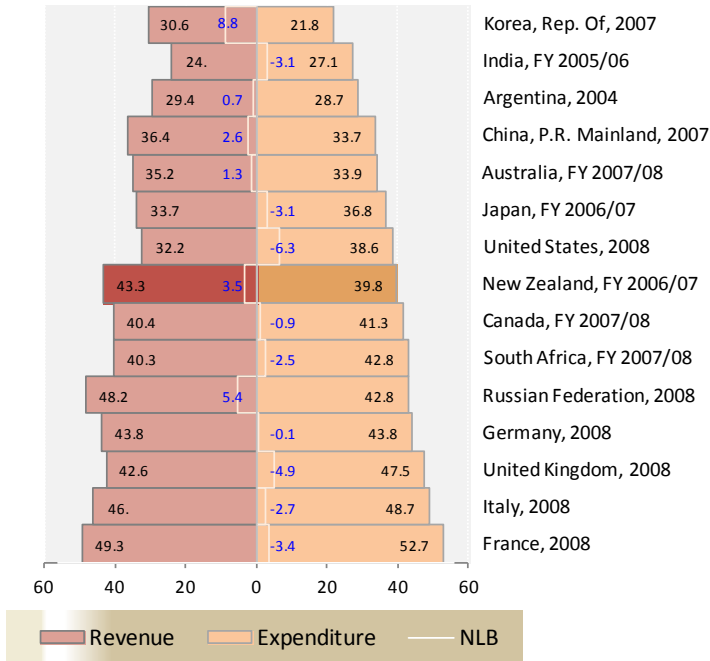
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. New Zealand: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2006/07
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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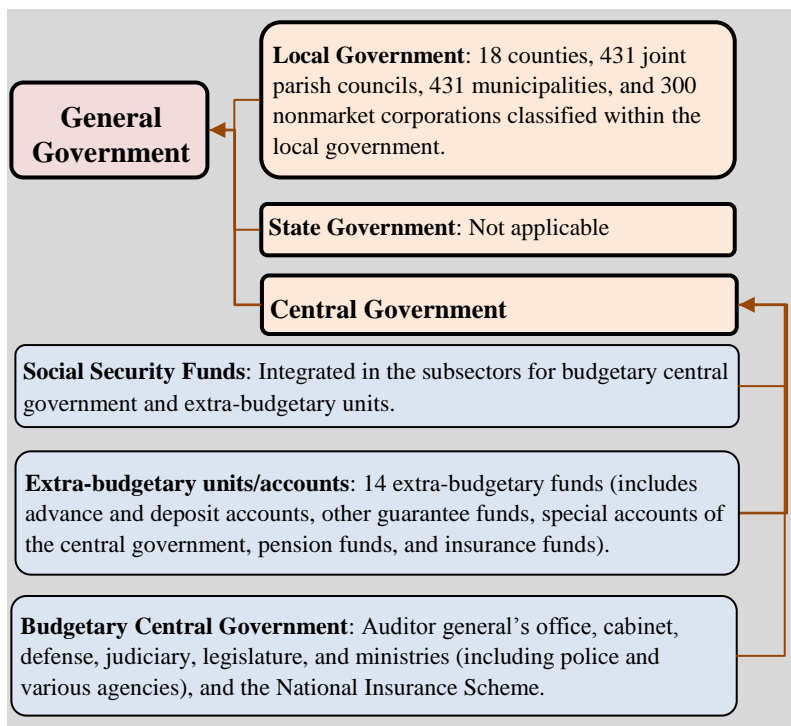
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Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Norway: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Norway: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	12.7	33.0	12.0	56.3
State Government	n/a	n/a	n/a	n/a
Central Government	87.3	67.0	88.0	43.7
Social Security Funds ⁵	...	...	...	...
Extrabudgetary Units	9.9	16.7	2.1	24.4
Budgetary Central Gov	77.4	50.4	85.9	19.2

1. Revenue/expenditure excludes grants received from/paid to other government units.

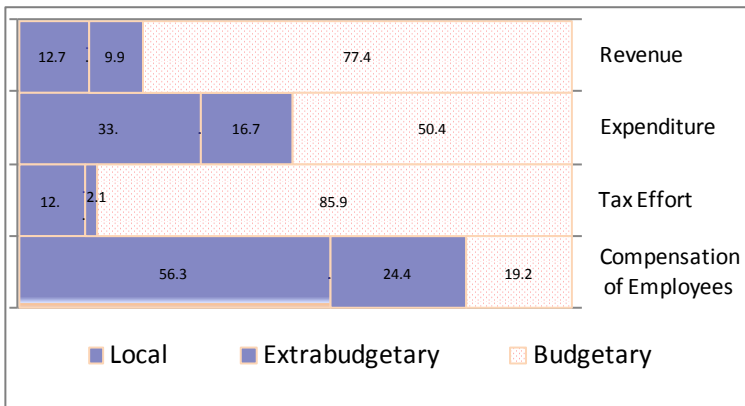
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in extrabudgetary units and budgetary central government.

Figure 1. Norway: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Norway: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	58.71	39.90	18.81
Local Government	7.45	13.15	-5.70
State Government	n/a	n/a	n/a
Central Government	51.27	26.75	24.52
Social Security Funds ⁴	...	...	...
Extrabudgetary Units ⁶	5.82	6.65	-0.83
Budgetary Central Gov	45.45	20.10	25.35

1. GDP = Norwegian kroner 2,543,188 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

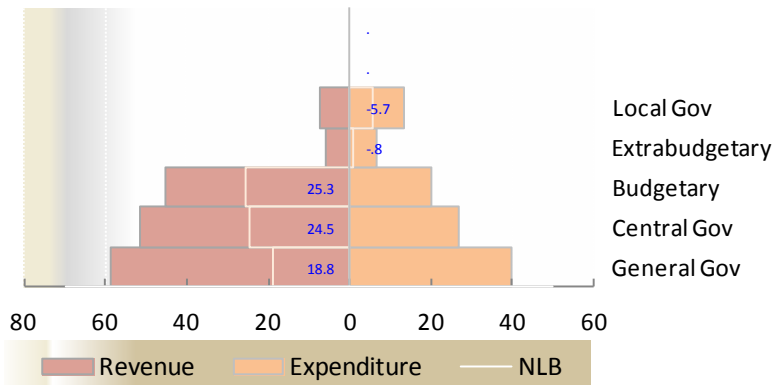
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

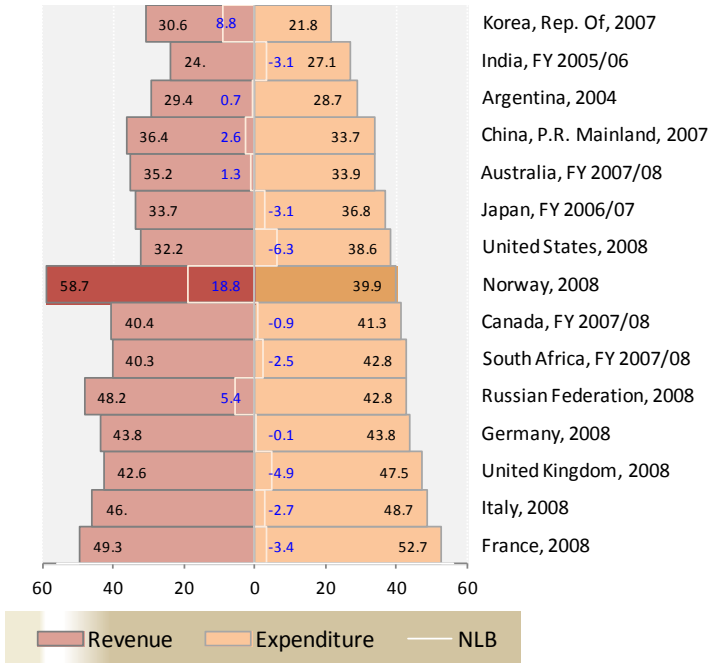
6. Data are included in extrabudgetary units and budgetary central government.

Figure 2. Norway: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

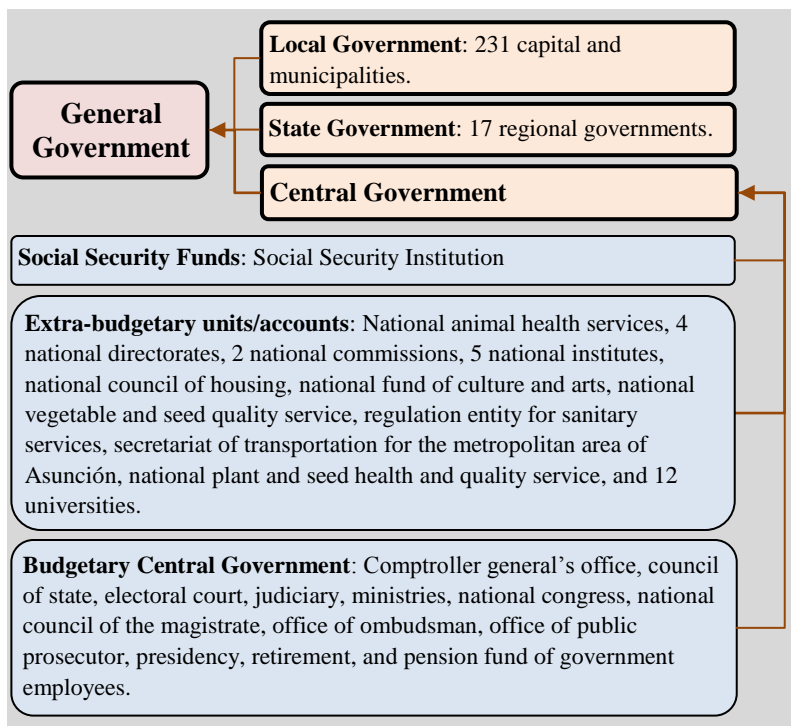
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Paraguay: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Paraguay: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

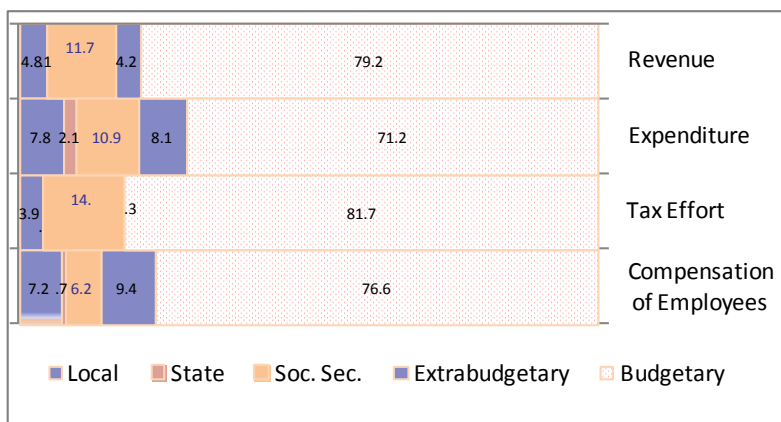
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.8	7.8	3.9	7.2
State Government	0.1	2.1	0.0	0.7
Central Government	95.1	90.2	96.1	92.1
Social Security Funds	11.7	10.9	14.0	6.2
Extrabudgetary Units	4.2	8.1	0.3	9.4
Budgetary Central Gov	79.2	71.2	81.7	76.6

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Paraguay: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Paraguay: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	21.62	18.36	3.27
Local Government	1.03	1.42	-0.39
State Government	0.02	0.38	-0.36
Central Government	20.57	16.55	4.02
Social Security Funds	2.53	1.99	0.54
Extrabudgetary Units	0.92	1.49	-0.57
Budgetary Central Gov	17.12	13.06	4.06

1. GDP = Paraguayan guaranies 73,621,650 million.

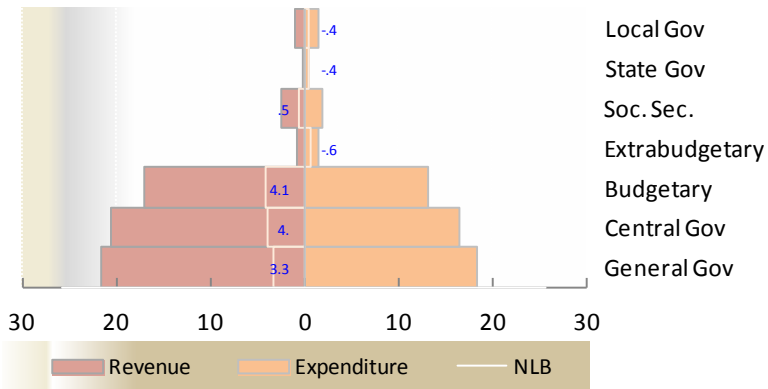
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

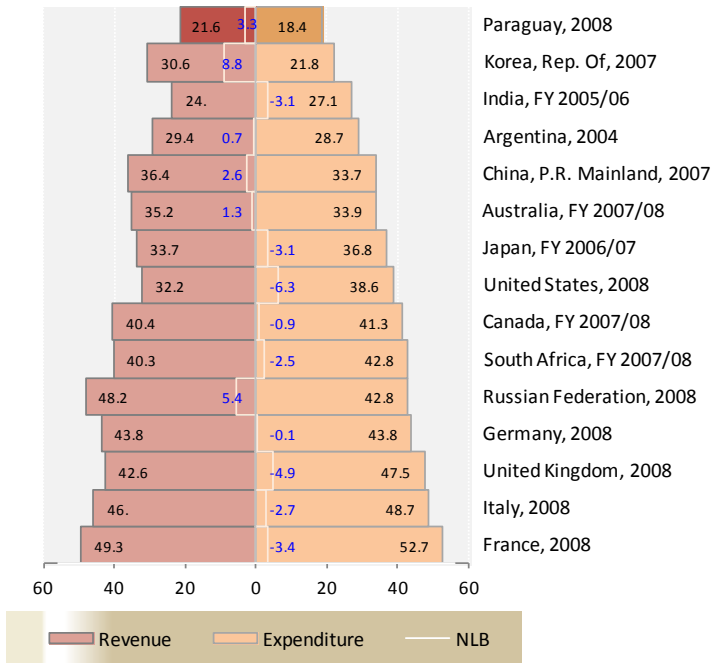
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Paraguay: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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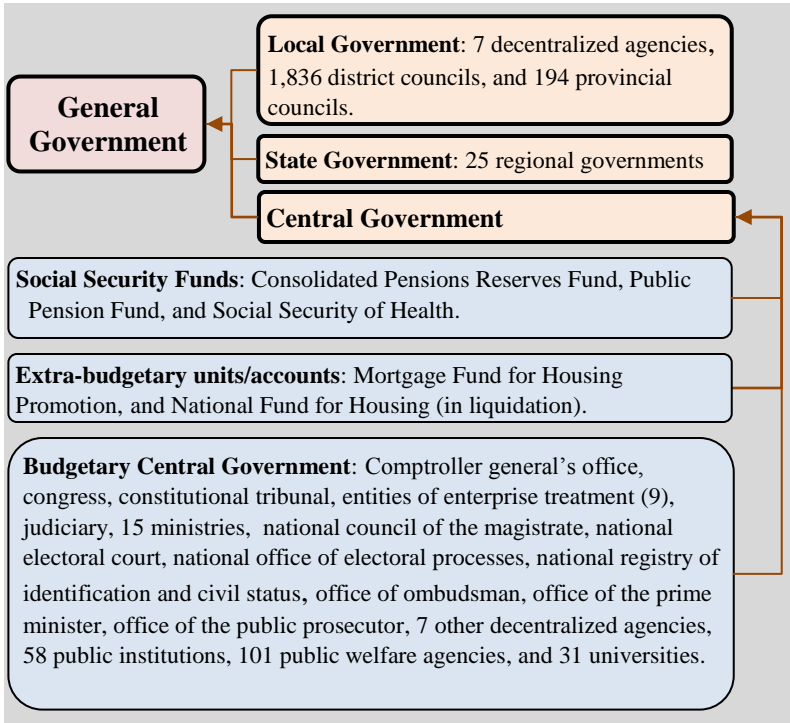
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Peru: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Peru: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

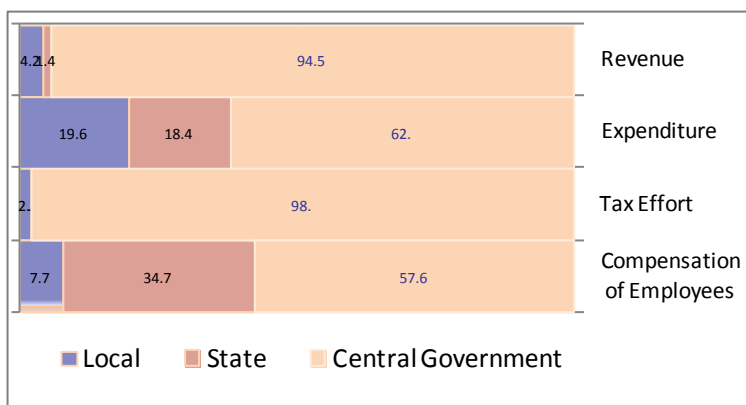
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.2	19.6	2.0	7.7
State Government	1.4	18.4	0.0	34.7
Central Government	94.5	62.0	98.0	57.6
Social Security Funds	8.2	13.4	9.4	9.1
Extrabudgetary Units	0.2	0.2	0.0	0.4
Budgetary Central Gov	86.1	48.4	88.6	48.1

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Peru: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Peru: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	21.00	18.81	2.19
Local Government	0.87	3.69	-2.82
State Government	0.28	3.46	-3.17
Central Government	19.84	11.66	8.18
Social Security Funds	1.72	2.53	-0.81
Extrabudgetary Units	0.04	0.03	0.01
Budgetary Central Gov	18.08	9.10	8.99

1. GDP = Peruvian nuevos soles 373,033 million.

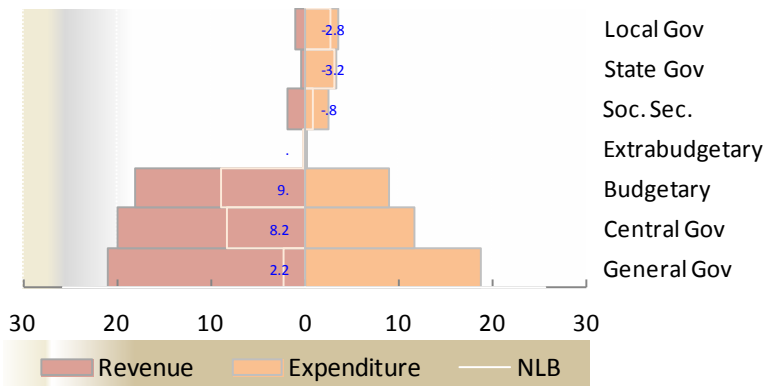
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

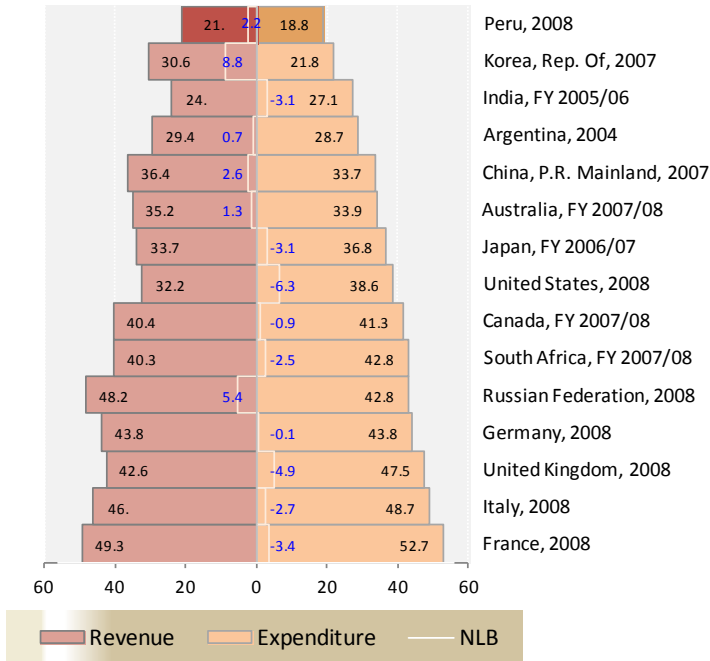
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Peru: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

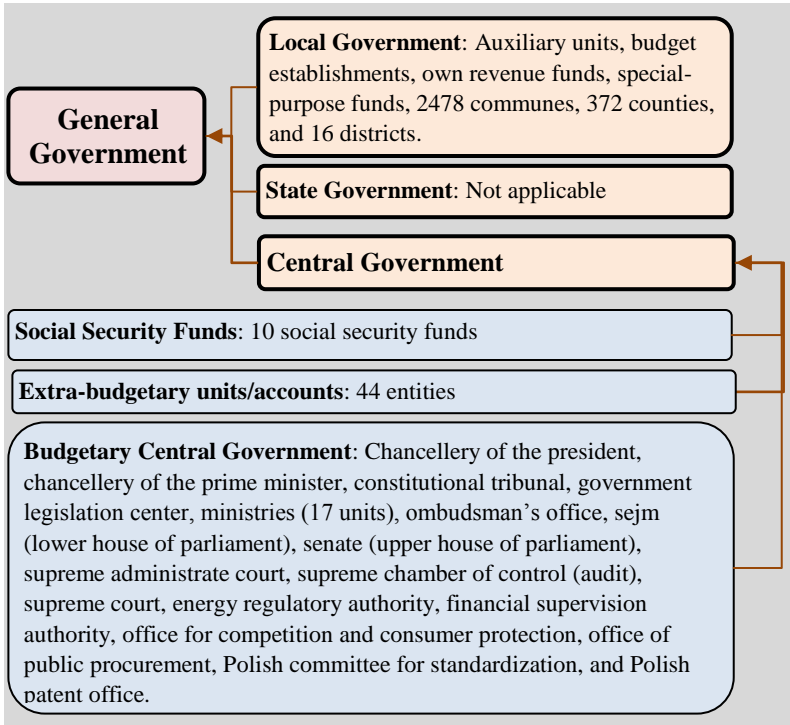
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Printed: March 2010



Poland: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Poland: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	17.2	31.3	13.6	56.8
State Government	n/a	n/a	n/a	n/a
Central Government	82.8	68.7	86.4	43.2
Social Security Funds	29.3	33.1	33.1	2.2
Extrabudgetary Units	4.6	8.6	1.7	14.6
Budgetary Central Gov	48.8	27.1	51.7	26.4

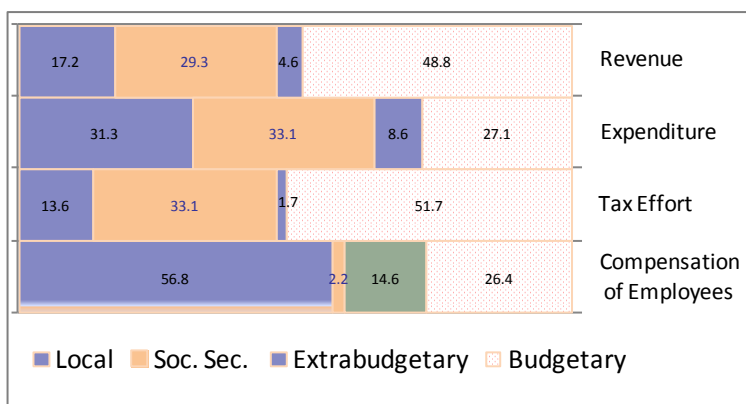
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Poland: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Poland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	39.25	43.03	-3.78
Local Government	6.77	13.47	-6.70
State Government	n/a	n/a	n/a
Central Government	32.48	29.57	2.91
Social Security Funds	11.51	14.24	-2.73
Extrabudgetary Units	1.82	3.68	-1.86
Budgetary Central Gov	19.15	11.64	7.51

1. GDP = Polish zlotys 1,266,245 million.

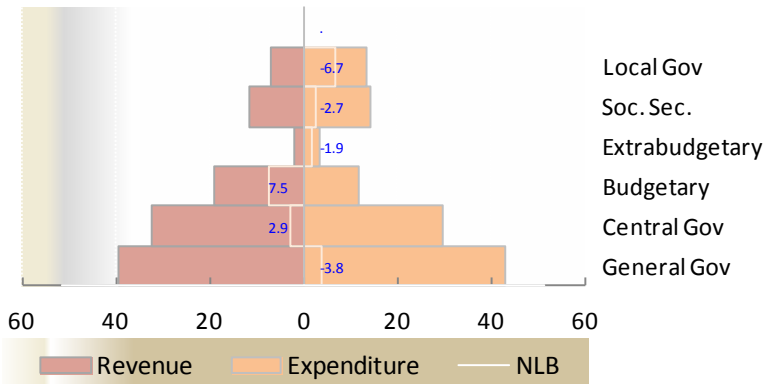
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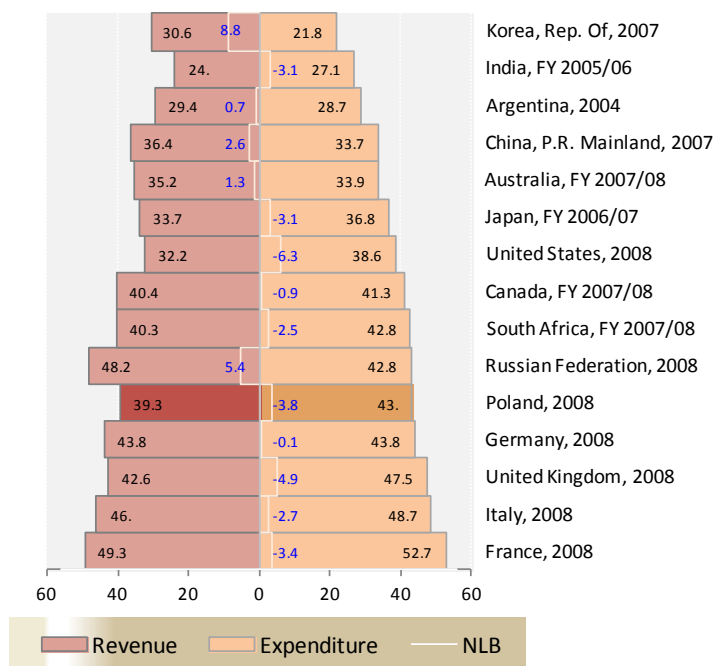
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Poland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

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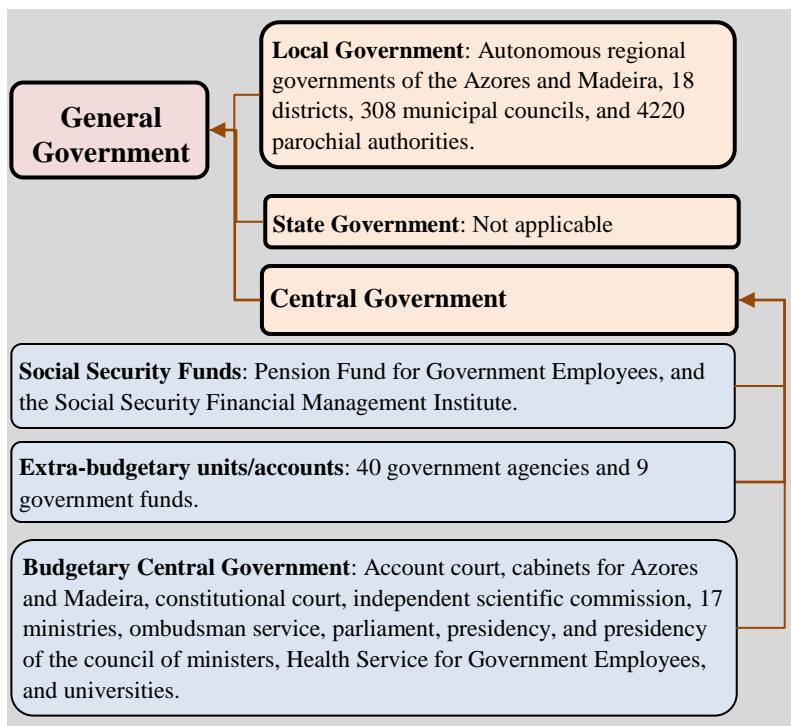
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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I. Composition of General Government

Table 1. Portugal: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	9.5	13.3	6.6	14.5
State Government	n/a	n/a	n/a	n/a
Central Government	90.5	86.7	93.4	85.5
Social Security Funds	30.5	34.1	32.9	2.5
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	60.0	52.6	60.5	83.0

1. Revenue/expenditure excludes grants received from/paid to other government units.

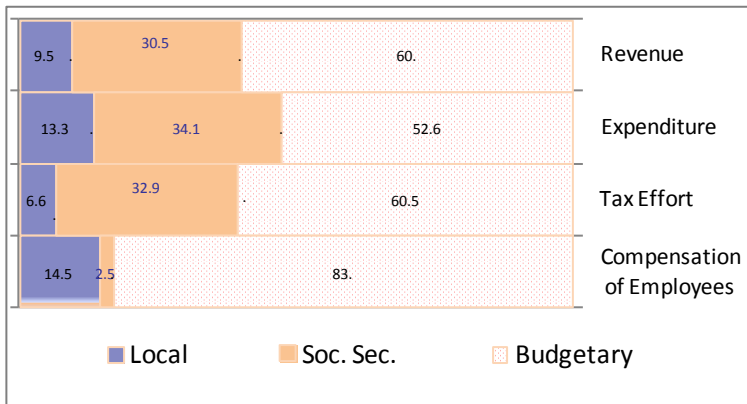
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Portugal: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Portugal: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	43.25	46.00	-2.75
Local Government	4.13	6.11	-1.99
State Government	n/a	n/a	n/a
Central Government	39.12	39.88	-0.76
Social Security Funds	13.18	15.70	-2.52
Extrabudgetary Units ⁶	...	...	...
Budgetary Central Gov	25.94	24.18	1.76

1. GDP = Euros 166,436 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

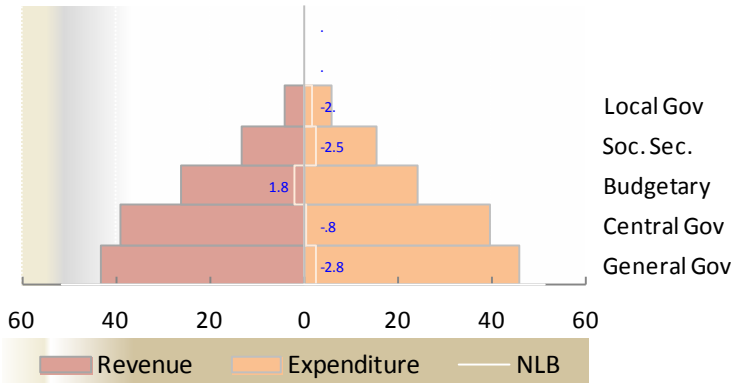
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

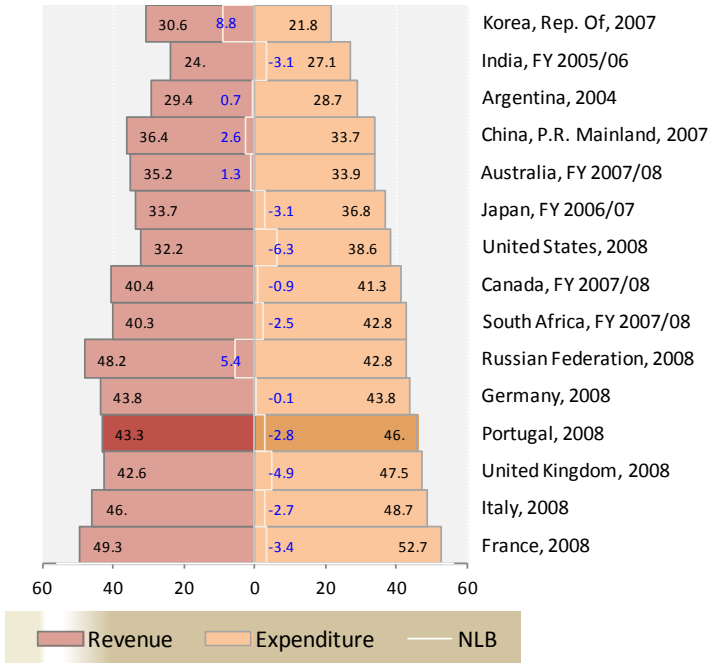
6. Data are included in budgetary central government.

Figure 2. Portugal: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

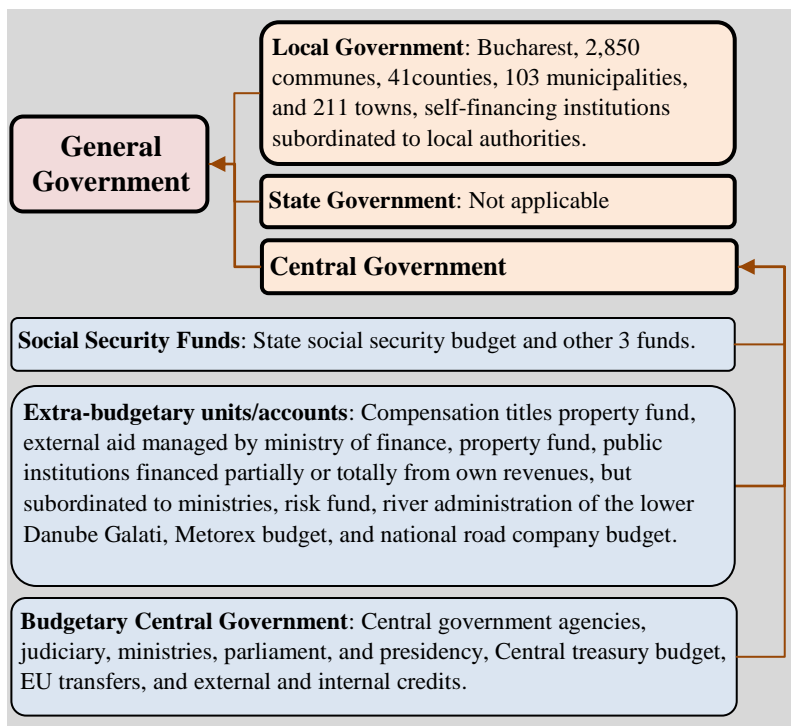
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Romania: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Romania: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	4.5	25.6	3.0	33.7
State Government	n/a	n/a	n/a	n/a
Central Government	95.5	74.4	97.0	66.3
Social Security Funds	29.2	22.0	32.8	0.9
Extrabudgetary Units	7.3	16.7	1.7	26.2
Budgetary Central Gov	58.9	35.7	62.5	39.1

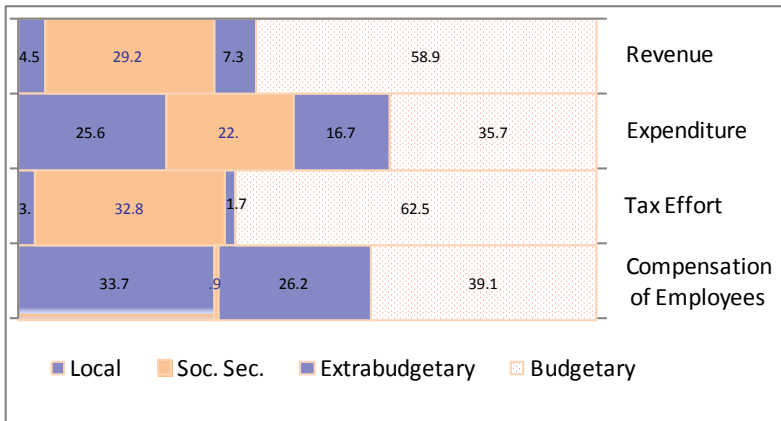
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Romania: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Romania: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and <i>subsector</i> <i>components</i> ⁵
General Government	33.52	39.18	-5.66
Local Government	1.52	10.02	-8.50
State Government	n/a	n/a	n/a
Central Government	32.00	29.16	2.83
Social Security Funds	9.79	8.62	1.17
Extrabudgetary Units	2.45	6.54	-4.09
Budgetary Central Gov	19.76	14.00	5.76

1. GDP = Romanian lei 493,518 million.

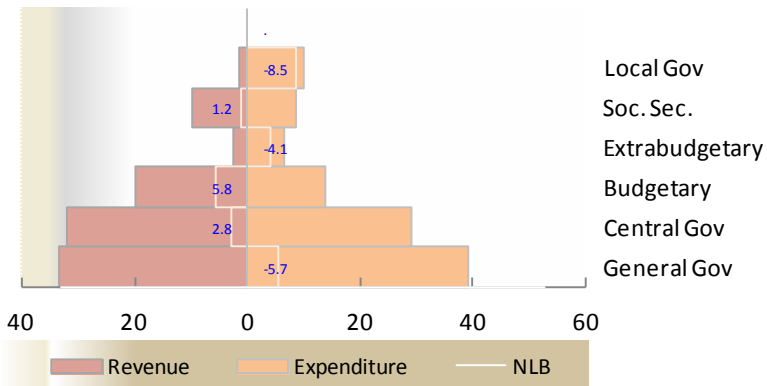
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

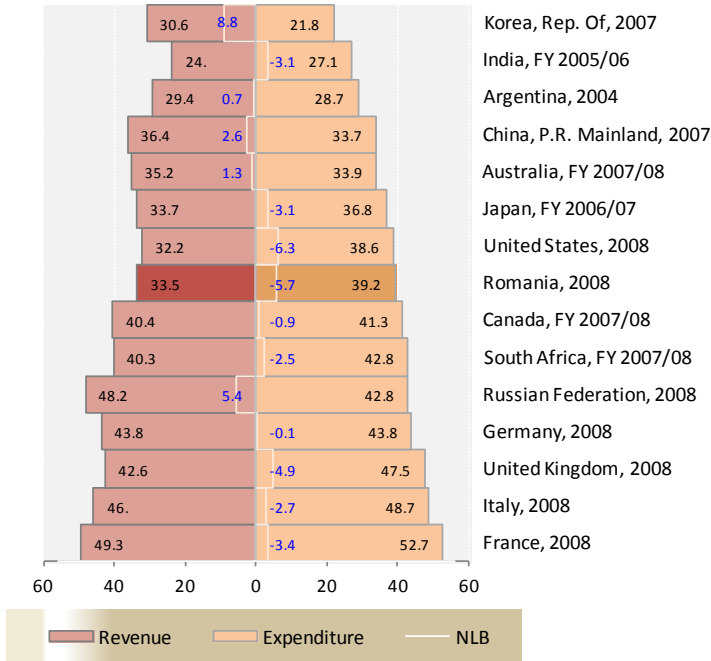
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Romania: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

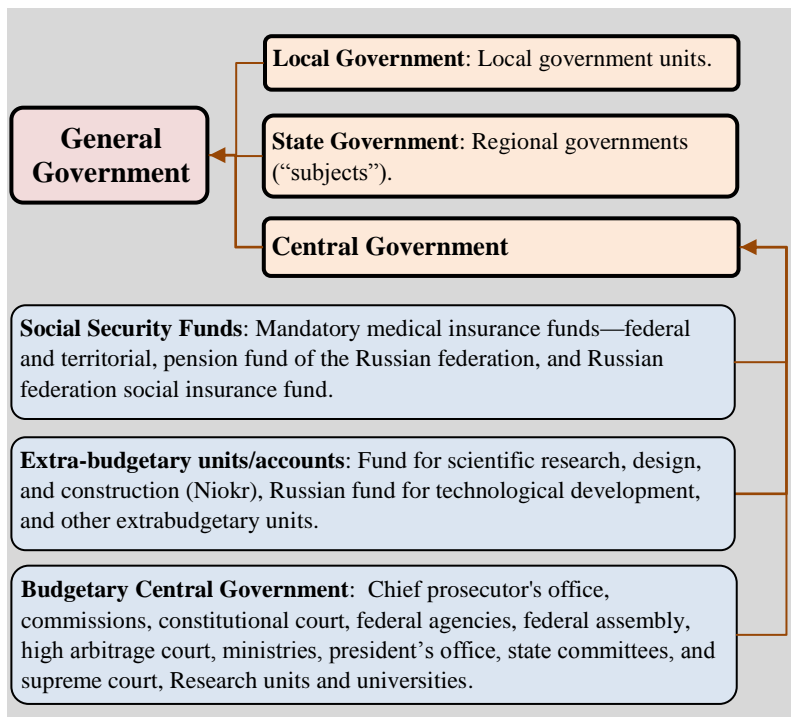
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Russian Federation: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Russian Federation: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

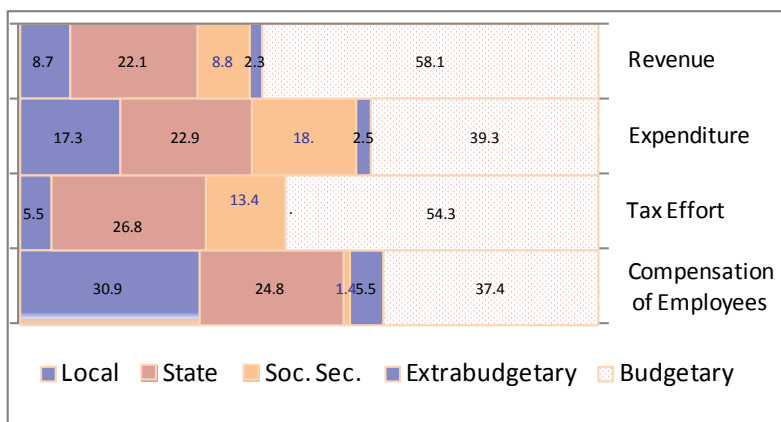
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	8.7	17.3	5.5	30.9
State Government	22.1	22.9	26.8	24.8
Central Government	69.2	59.8	67.7	44.2
Social Security Funds	8.8	18.0	13.4	1.4
Extrabudgetary Units	2.3	2.5	0.0	5.5
Budgetary Central Gov	58.1	39.3	54.3	37.4

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Russian Federation: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Russian Federation: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	48.23	42.85	5.38
Local Government	4.19	7.43	-3.24
State Government	10.68	9.80	0.88
Central Government	33.36	25.62	7.74
Social Security Funds	4.25	7.70	-3.45
Extrabudgetary Units	1.11	1.08	0.04
Budgetary Central Gov	28.00	16.84	11.16

1. GDP = Russian rubles 41,671,069 million.

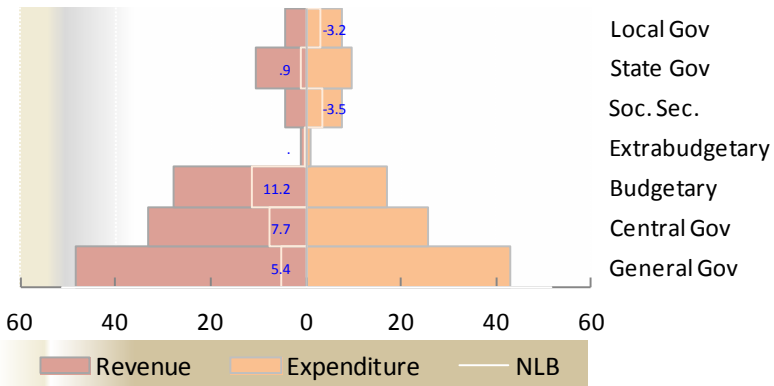
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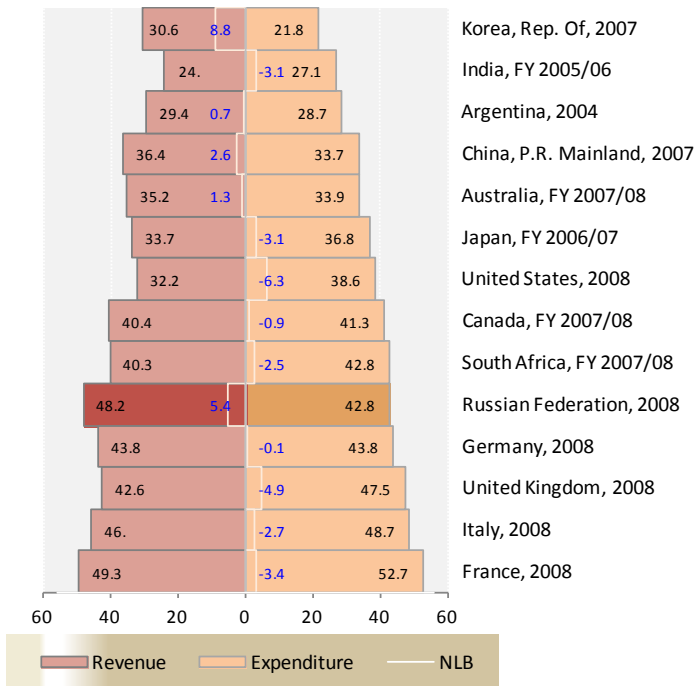
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Russian Federation: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

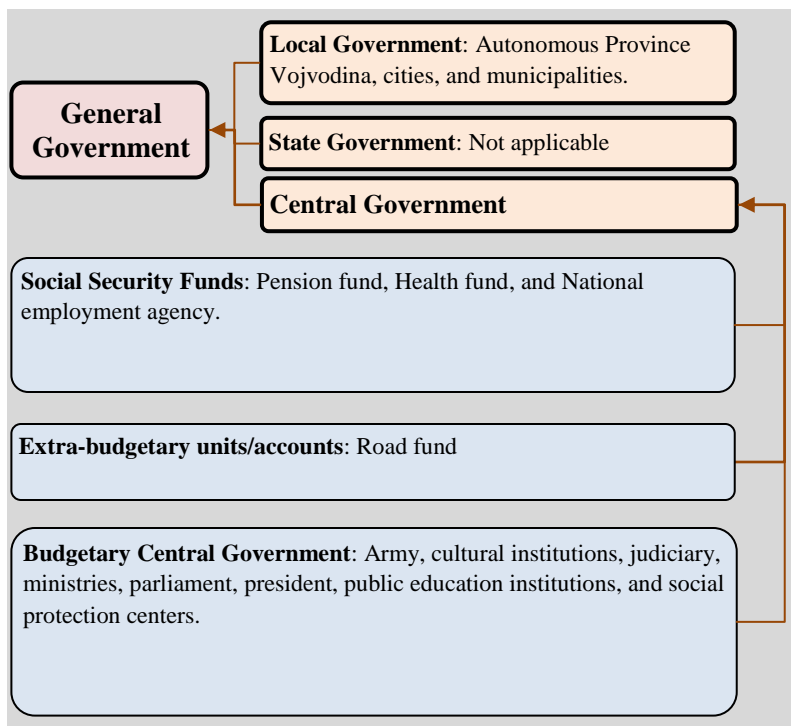
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



Serbia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Serbia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	12.3	18.3	8.9	19.1
State Government	n/a	n/a	n/a	n/a
Central Government	87.7	81.7	91.1	80.9
Social Security Funds	30.9	43.4	33.9	28.3
Extrabudgetary Units	2.3	2.4	2.5	0.3
Budgetary Central Gov	54.6	35.9	54.7	52.4

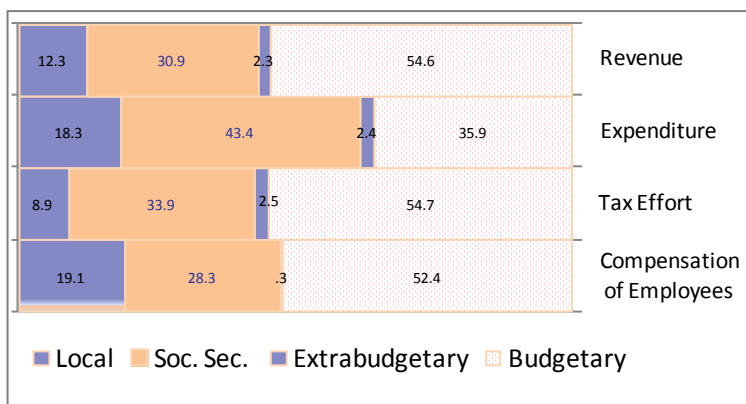
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Serbia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Serbia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	44.73	46.52	-1.79
Local Government	5.50	8.52	-3.02
State Government	n/a	n/a	n/a
Central Government	39.23	38.00	1.23
Social Security Funds	13.80	20.19	-6.39
Extrabudgetary Units	1.02	1.11	-0.09
Budgetary Central Gov	24.41	16.70	7.71

1. GDP = Serbian dinars 2,675,316million.

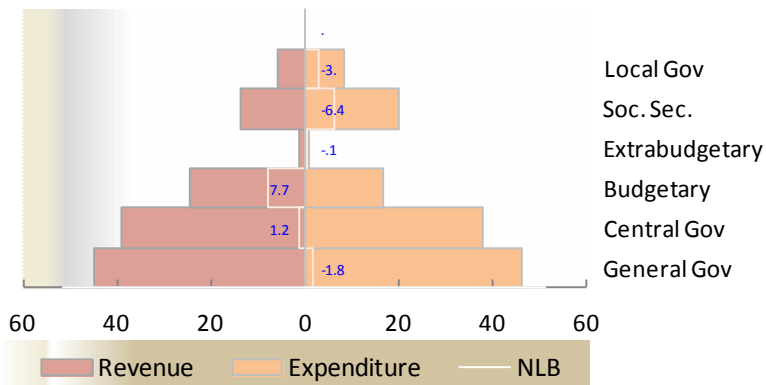
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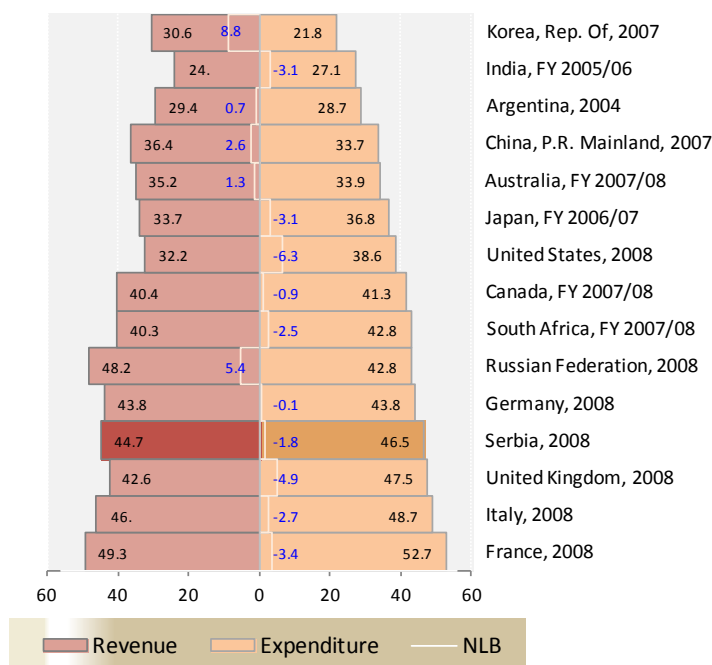
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Serbia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

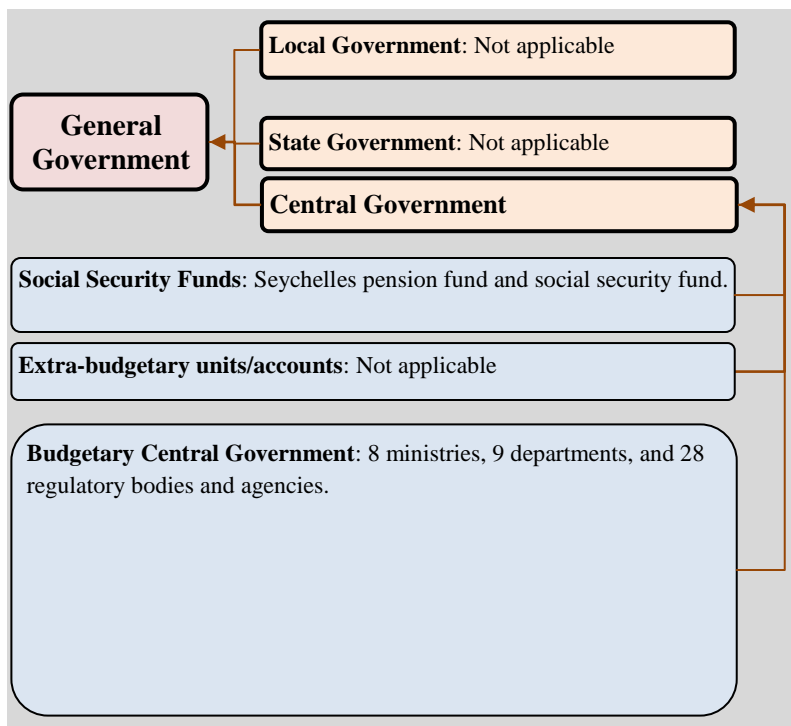
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Seychelles: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Seychelles: Key Indicators of Government Finance by Subsectors of General Government, 2005
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	19.9	16.9	23.8	0.6
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	80.1	83.1	77.4	99.4

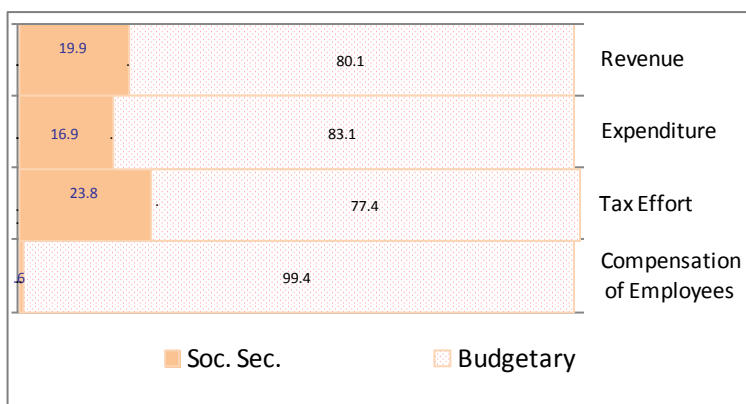
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Seychelles: Key Indicators by its Government Subsectors, 2005
(In percent of general government)



II. Government in Relation to GDP

Table 2. Seychelles: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2005
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and <i>subsector</i> <i>components</i> ⁵
General Government	58.07	54.86	3.21
Local Government	n/a	n/a	n/a
State Government	n/a	n/a	n/a
Central Government	58.07	54.86	3.21
Social Security Funds	11.58	9.28	2.31
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	46.49	45.59	0.90

1. GDP = Seychelles rupees 3,841 million.

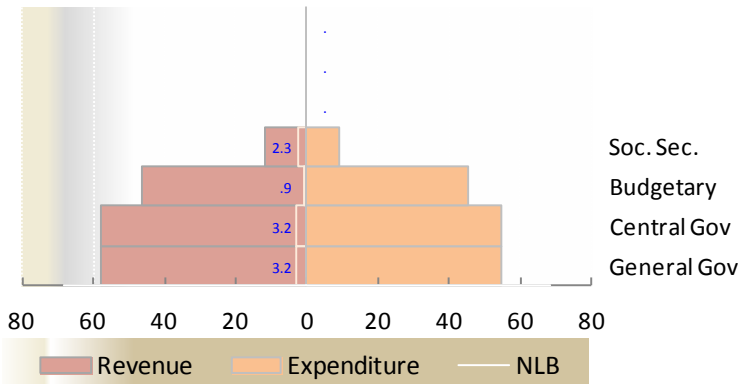
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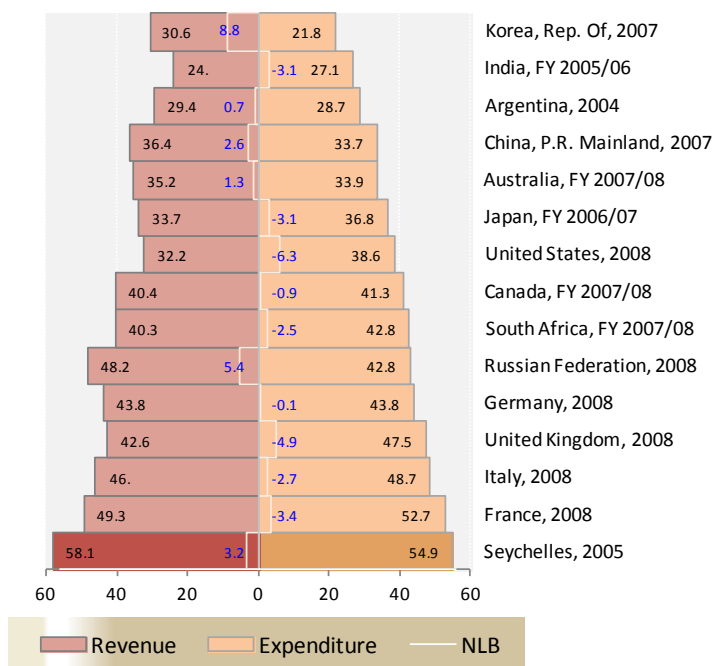
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Seychelles: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2005
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

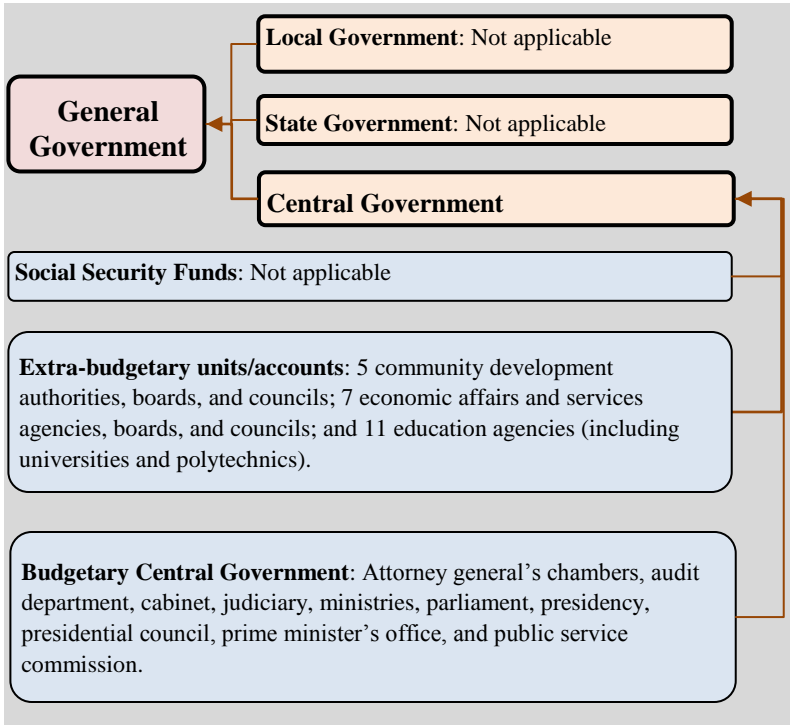
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Singapore: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Singapore: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	n/a	n/a	n/a	n/a
State Government	n/a	n/a	n/a	n/a
Central Government	100.0	100.0	100.0	100.0
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units	2.4	14.2	0.0	18.3
Budgetary Central Gov	97.6	85.8	100.0	81.7

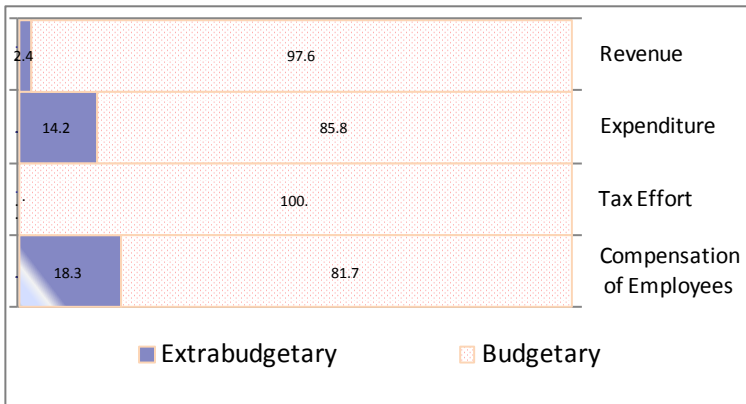
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Singapore: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Singapore: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	22.10	13.84	8.26
Local Government	n/a	n/a	n/a
State Government	n/a	n/a	n/a
Central Government	22.10	13.84	8.26
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units	0.54	1.96	-1.42
Budgetary Central Gov	21.56	11.88	9.68

1. GDP = Singapore dollars 253,062.2 million.

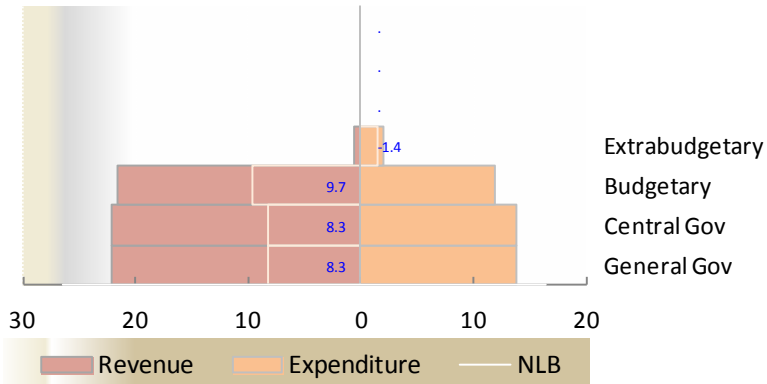
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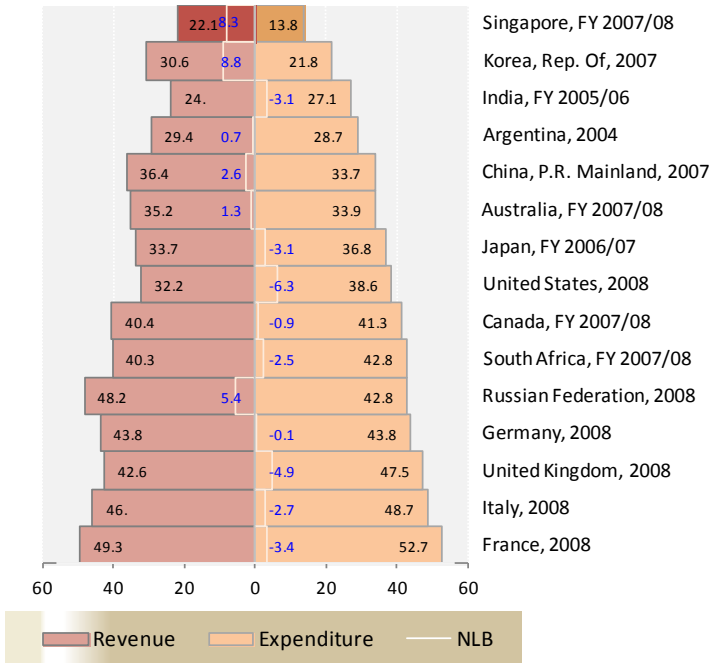
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

Figure 2. Singapore: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2007/08
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

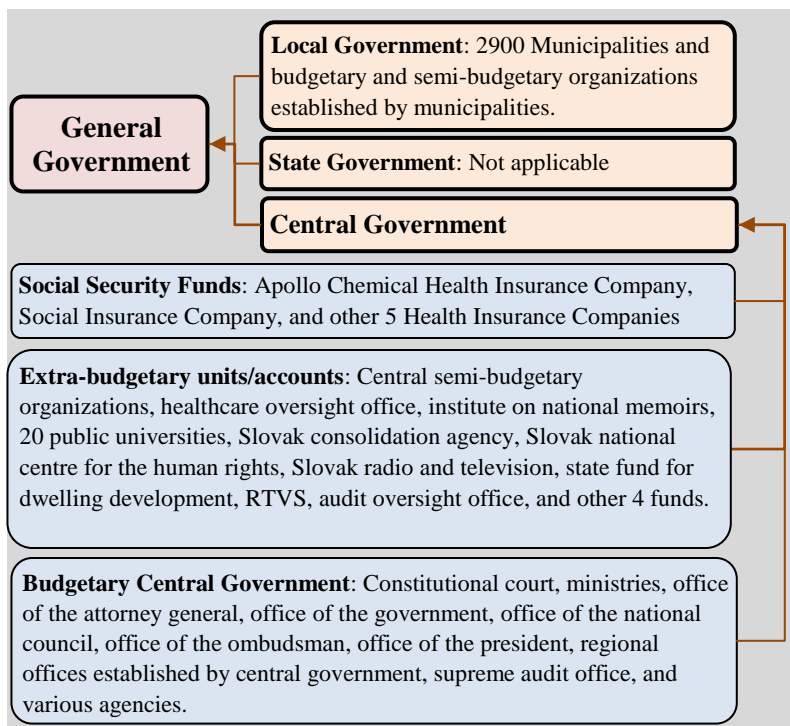
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Slovak Republic: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Slovak Republic: Key Indicators of Government Finance
by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	12.1	17.0	11.6	38.7
State Government	n/a	n/a	n/a	n/a
Central Government	87.9	83.0	88.4	61.3
Social Security Funds	35.5	34.2	41.0	2.0
Extrabudgetary Units	4.1	4.9	0.5	11.1
Budgetary Central Gov	48.3	43.8	46.9	48.1

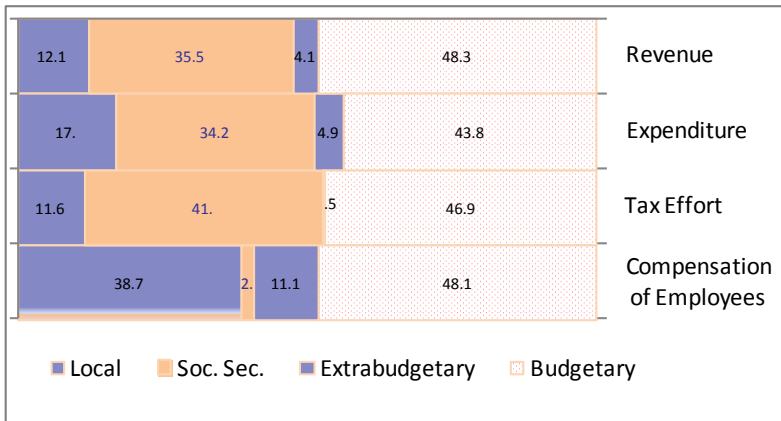
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Slovak Republic: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Slovak Republic: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	33.43	35.73	-2.30
Local Government	4.04	6.08	-2.03
State Government	n/a	n/a	n/a
Central Government	29.38	29.65	-0.27
Social Security Funds	11.87	12.23	-0.37
Extrabudgetary Units	1.39	1.75	-0.37
Budgetary Central Gov	16.13	15.67	0.46

1. GDP = Slovak koruny 2,028,414 million.

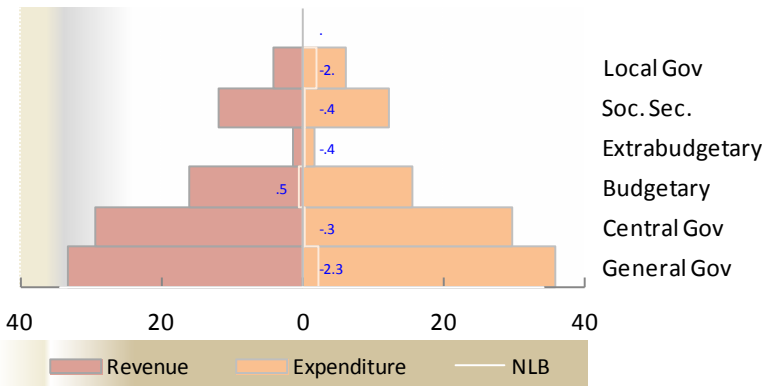
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

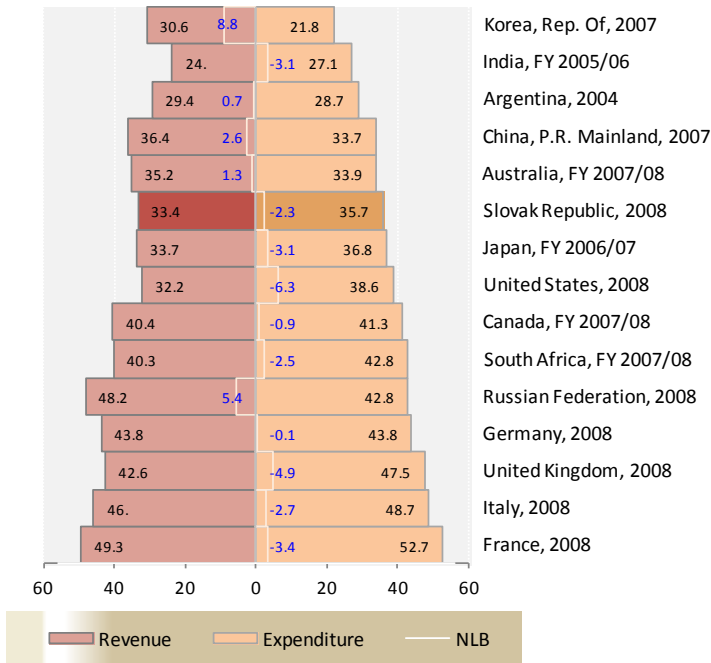
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Slovak Republic: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

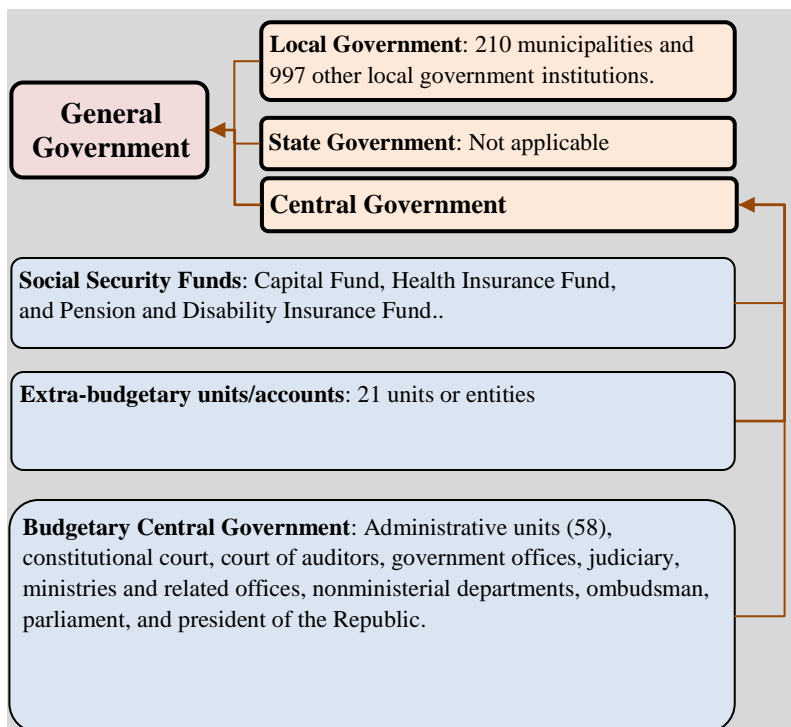
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Slovenia: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Slovenia: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	11.2	16.5	8.6	33.6
State Government	n/a	n/a	n/a	n/a
Central Government	88.8	83.5	91.4	66.4
Social Security Funds	34.2	36.3	38.7	1.3
Extrabudgetary Units	3.9	18.2	0.0	36.1
Budgetary Central Gov	50.7	28.9	52.8	28.9

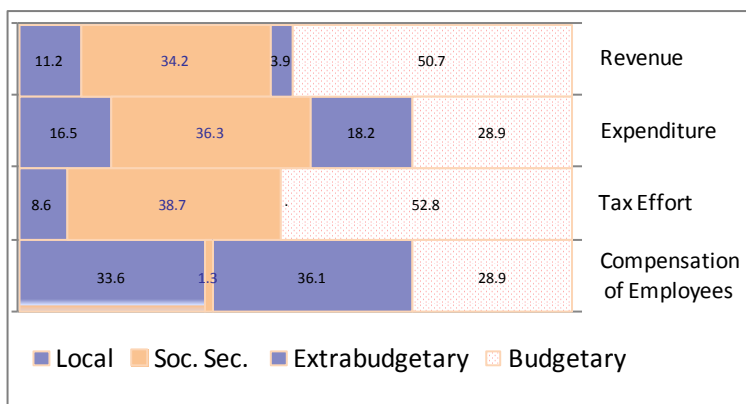
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Slovenia: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Slovenia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	43.88	40.66	3.22
Local Government	4.93	6.73	-1.79
State Government	n/a	n/a	n/a
Central Government	38.95	33.93	5.02
Social Security Funds	15.02	14.75	0.28
Extrabudgetary Units	1.69	7.42	-5.73
Budgetary Central Gov	22.23	11.76	10.47

1. GDP = Euros 37,135 million.

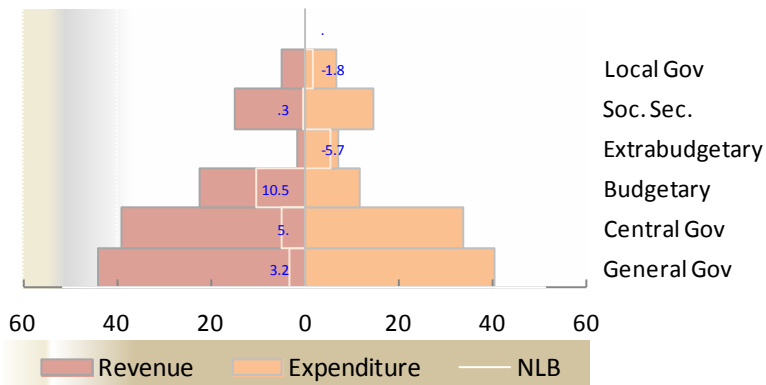
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

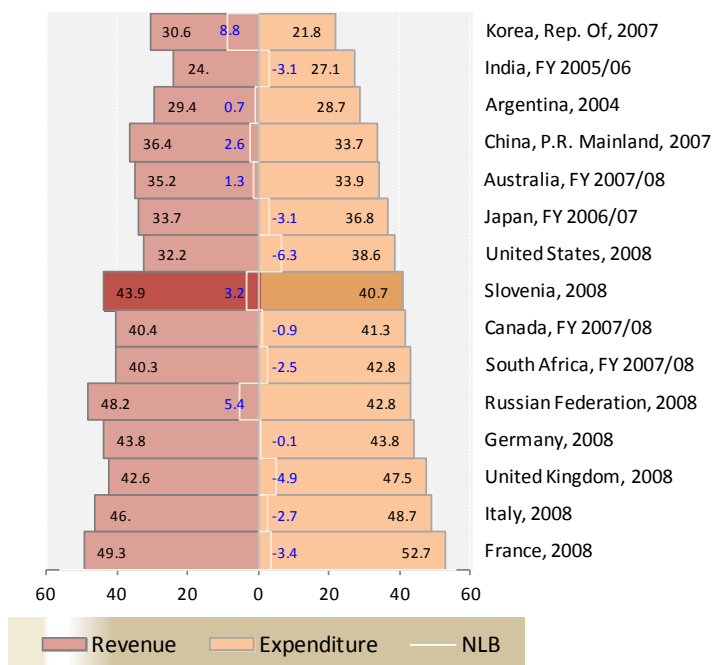
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Slovenia: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

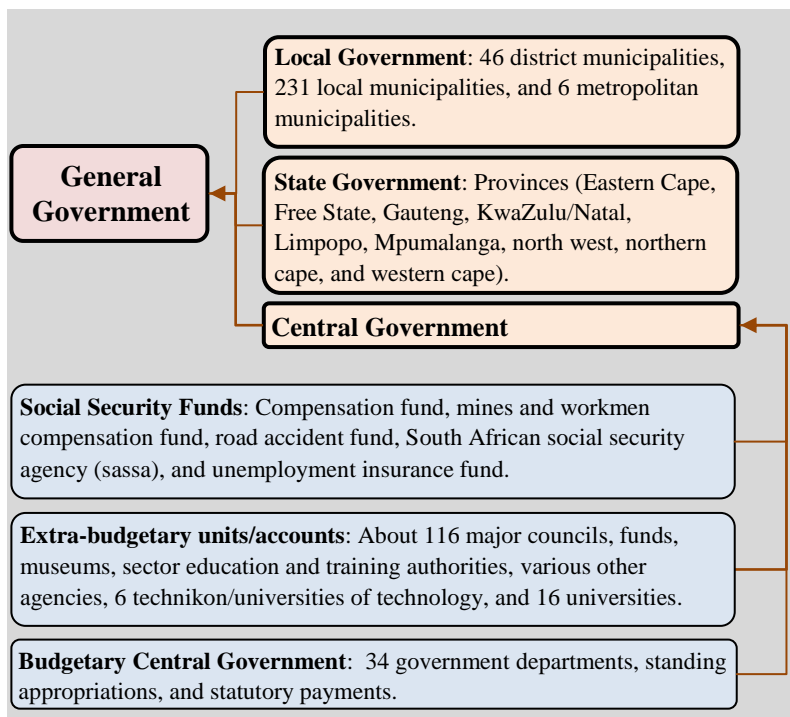
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



South Africa: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. South Africa: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08

(In percent of general government)

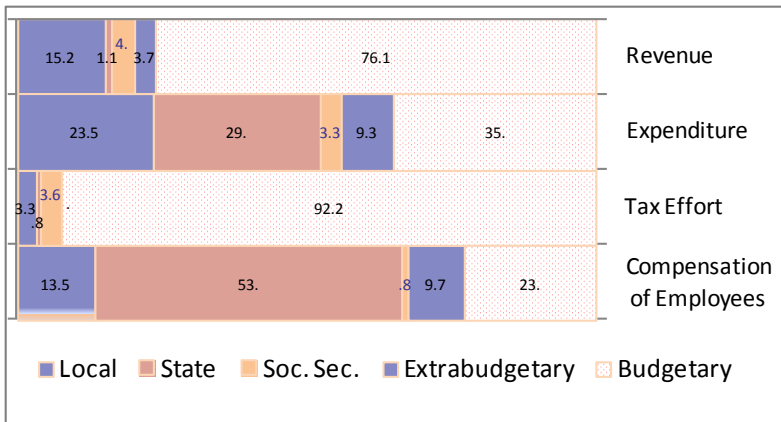
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	15.2	23.5	3.3	13.5
State Government	1.1	29.0	0.8	53.0
Central Government	83.8	47.6	95.9	33.5
Social Security Funds	4.0	3.3	3.6	0.8
Extrabudgetary Units	3.7	9.3	0.0	9.7
Budgetary Central Gov	76.1	35.0	92.2	23.0

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. South Africa: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. South Africa: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	40.29	42.82	-2.53
Local Government	6.11	10.05	-3.94
State Government	0.42	12.40	-11.97
Central Government	33.75	20.37	13.38
Social Security Funds	1.60	1.42	0.18
Extrabudgetary Units	1.50	3.96	-2.47
Budgetary Central Gov	30.65	14.99	15.66

1. GDP = South African rand 2,083,782 million.

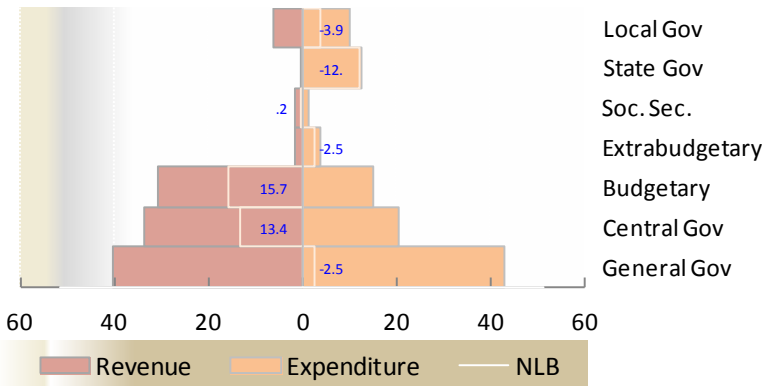
2. Revenue/Expenditure excludes grants received from/paid to other government units.

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4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

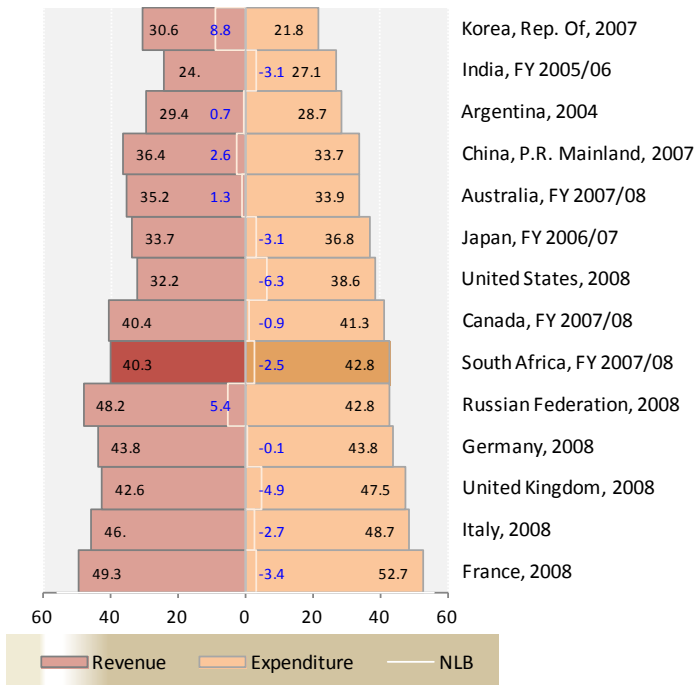
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. South Africa: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2007/08
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

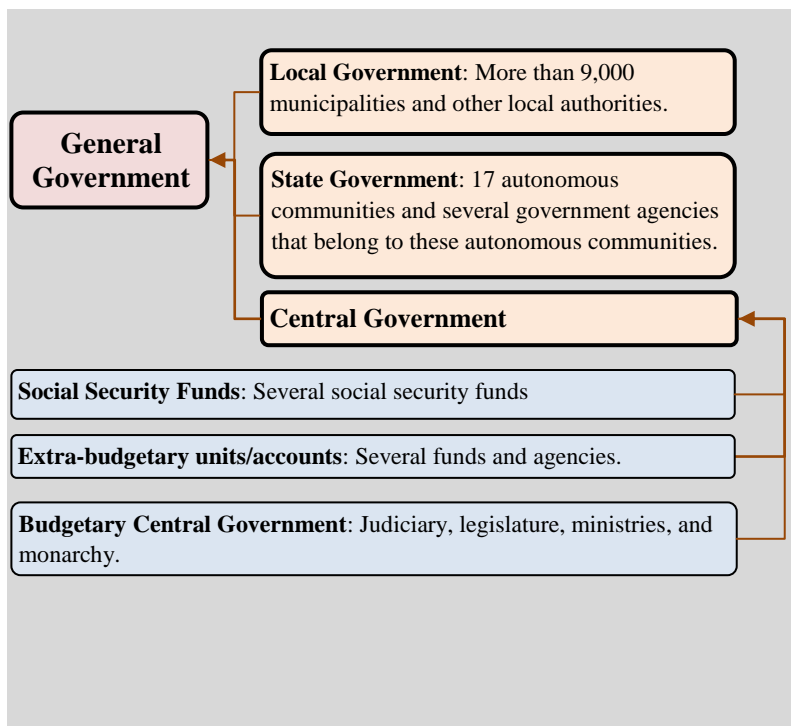
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Printed: March 2010



Spain: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Spain: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	10.4	13.4	8.7	17.1
State Government	22.8	36.5	21.9	60.9
Central Government	66.9	50.1	69.4	22.0
Social Security Funds	33.2	28.6	35.0	2.3
Extrabudgetary Units ⁴	...	...	...	...
Budgetary Central Gov	33.6	21.5	34.4	19.7

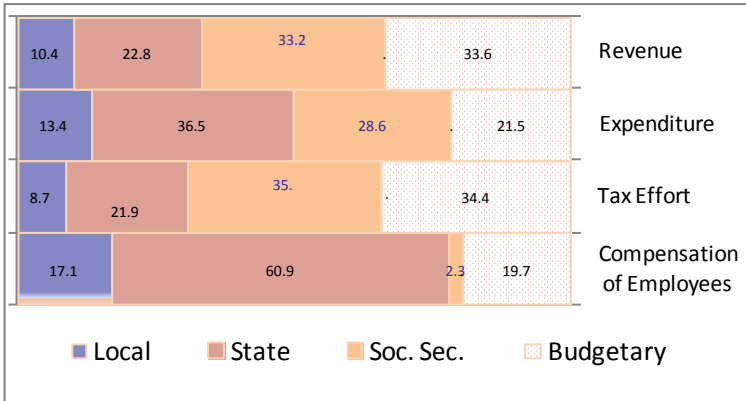
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. Data are included in the budgetary central government.

Figure 1. Spain: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Spain: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	36.77	40.81	-4.04
Local Government	3.81	5.47	-1.65
State Government	8.38	14.88	-6.50
Central Government	24.58	20.46	4.12
Social Security Funds	12.22	11.68	0.55
Extrabudgetary Units ⁴
Budgetary Central Gov	12.36	8.79	3.57

1. GDP = Euros 1,095,160 million.

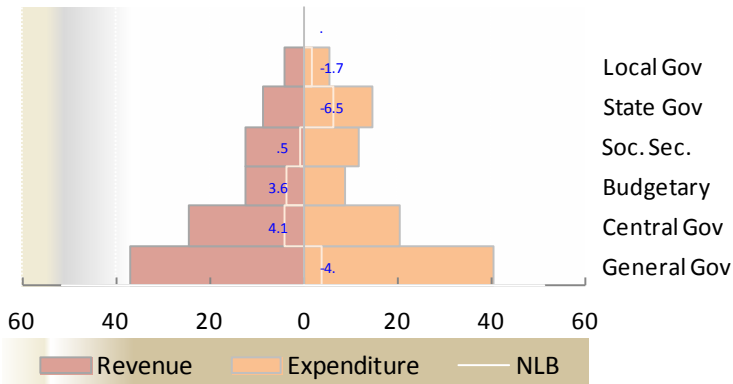
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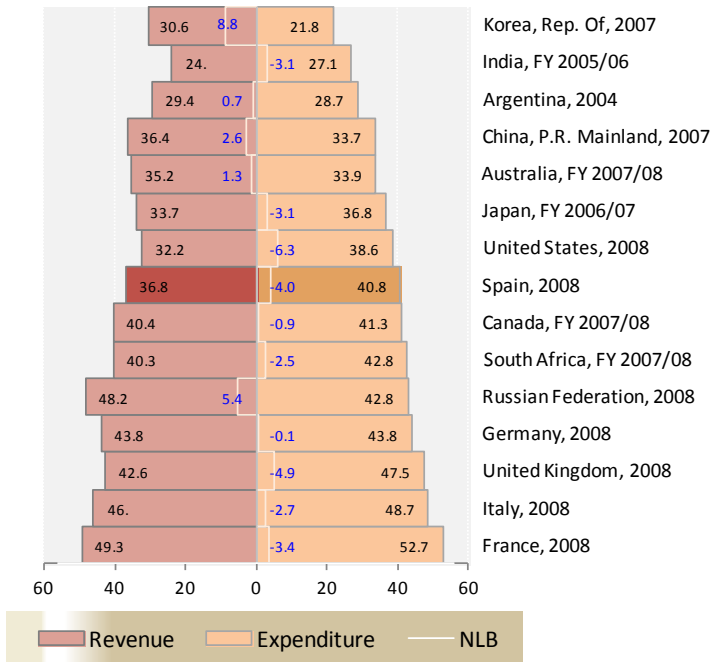
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Spain: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

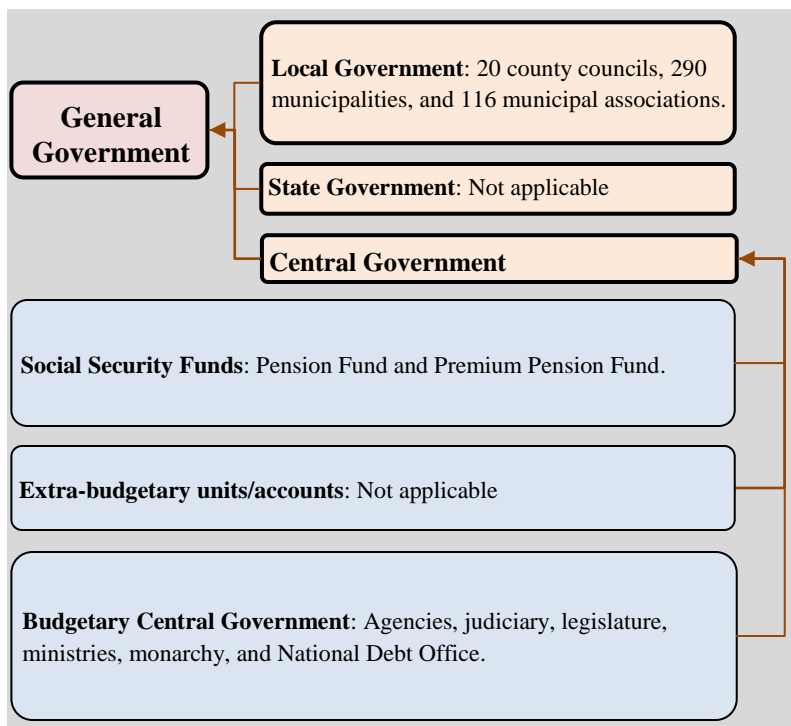
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Printed: March 2010



Sweden: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Sweden: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	36.8	47.1	35.2	77.0
State Government	n/a	n/a	n/a	n/a
Central Government	63.2	52.9	64.8	23.0
Social Security Funds	11.9	12.0	11.9	0.1
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	51.3	40.8	52.9	22.9

1. Revenue/expenditure excludes grants received from/paid to other government units.

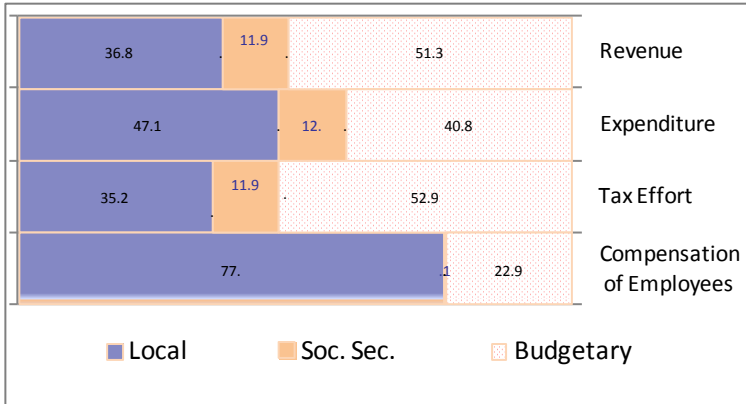
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in budgetary central government.

Figure 1. Sweden: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Sweden: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	55.59	53.09	2.50
Local Government	20.44	25.02	-4.59
State Government	n/a	n/a	n/a
Central Government	35.16	28.07	7.09
Social Security Funds	6.62	6.38	0.24
Extrabudgetary Units ^{4/5}	...	...	...
Budgetary Central Gov	28.53	21.69	6.85

1. GDP = Swedish kronor 3,154,630 million.

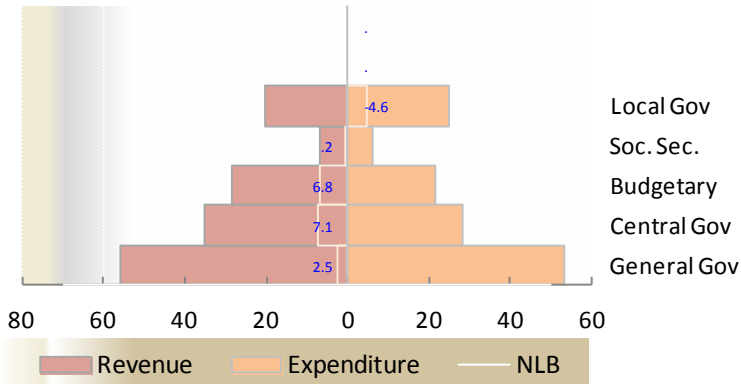
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3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

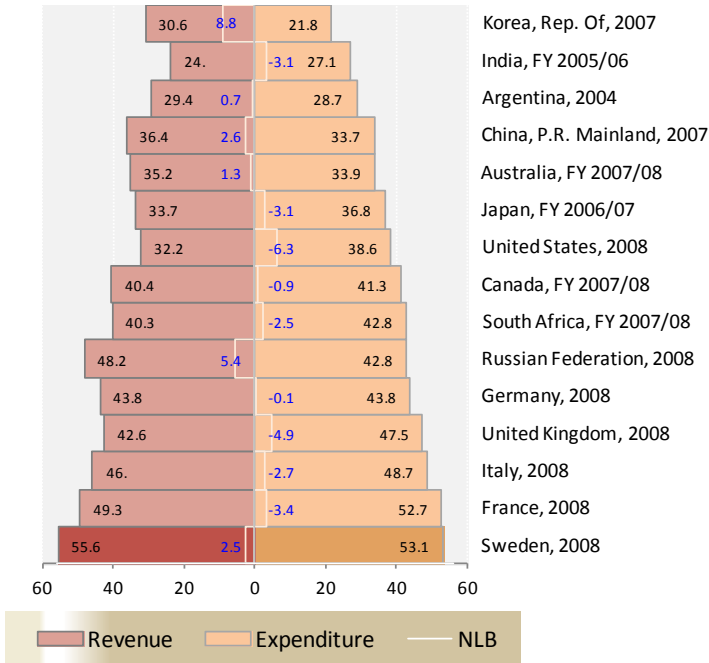
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Sweden: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

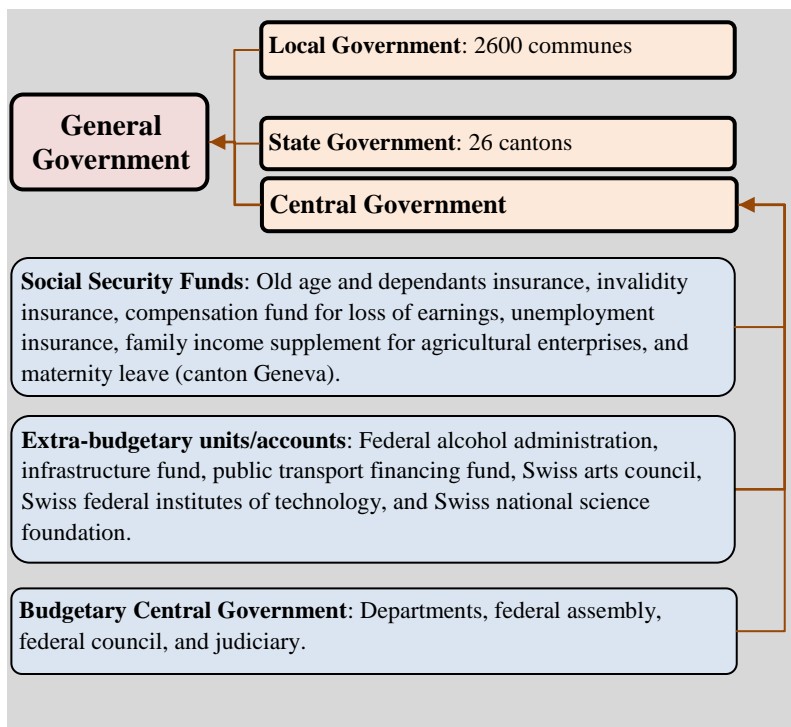
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Printed: March 2010



Switzerland: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Switzerland: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

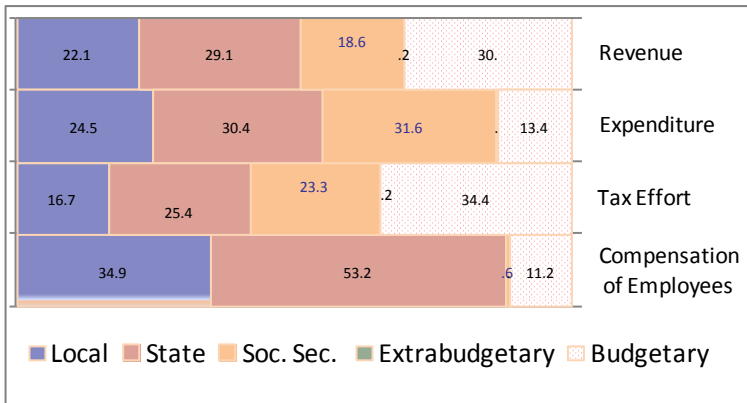
	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	22.1	24.5	16.7	34.9
State Government	29.1	30.4	25.4	53.2
Central Government	48.8	45.1	57.9	11.8
Social Security Funds	18.6	31.6	23.3	0.6
Extrabudgetary Units	0.2	0.0	0.2	0.0
Budgetary Central Gov	30.0	13.4	34.4	11.2

1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

Figure 1. Switzerland: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Switzerland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	39.68	33.86	5.82
Local Government	8.78	8.30	0.48
State Government	11.56	10.30	1.25
Central Government	19.35	15.25	4.09
Social Security Funds	7.37	10.69	-3.32
Extrabudgetary Units	0.06	0.01	0.05
Budgetary Central Gov	11.92	4.55	7.36

1. GDP = Swiss francs 483,574 million.

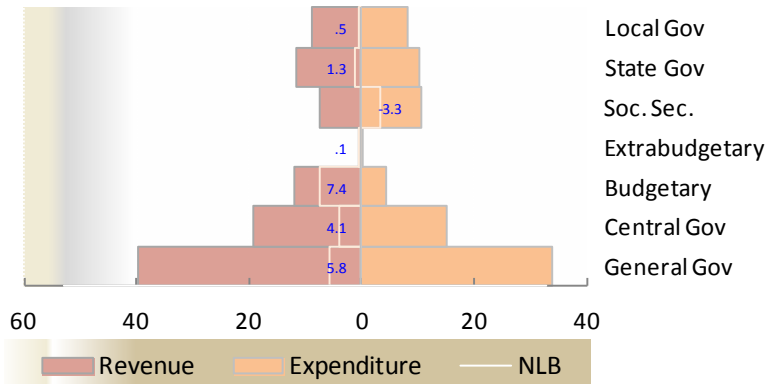
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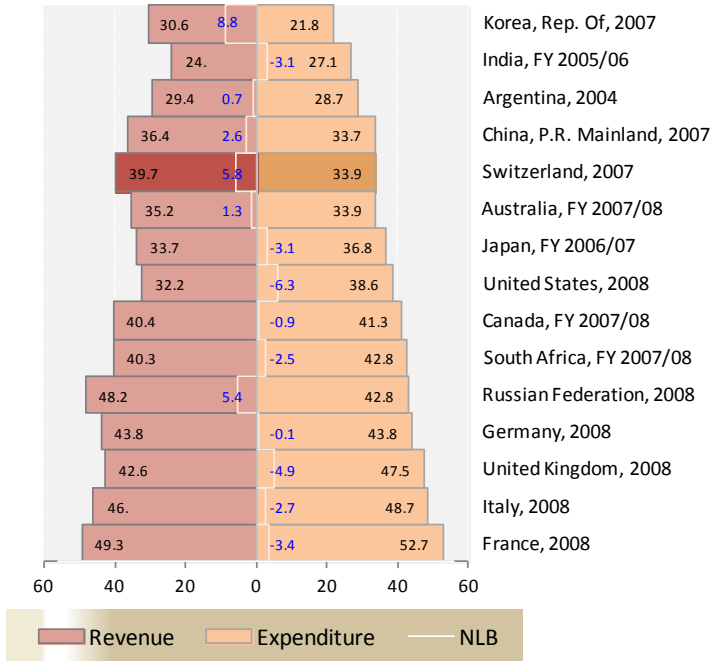
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Switzerland: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

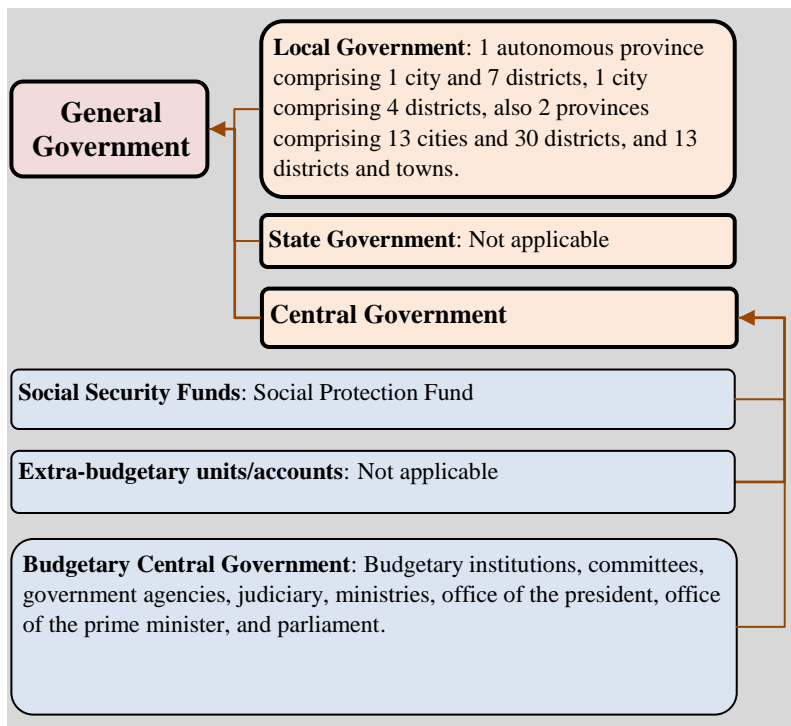
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Printed: March 2010



Tajikistan: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Tajikistan: Key Indicators of Government Finance by Subsectors of General Government, 2004
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	21.2	33.5	19.7	61.7
State Government	n/a	n/a	n/a	n/a
Central Government	78.8	66.5	80.3	38.3
Social Security Funds	9.8	5.4	12.2	0.5
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	69.0	61.1	68.1	37.8

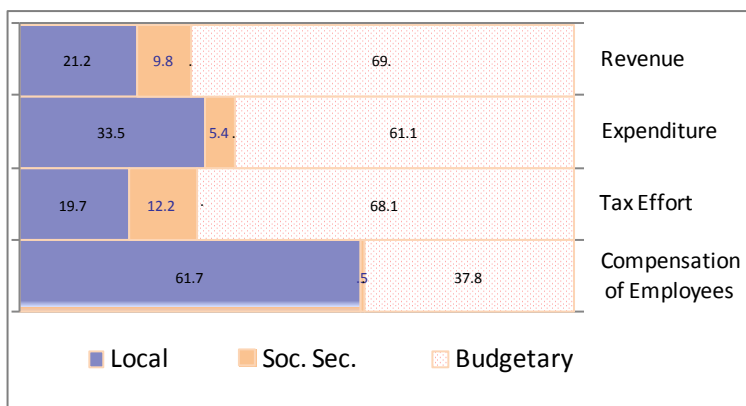
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Tajikistan: Key Indicators by its Government Subsectors, 2004
(In percent of general government)



II. Government in Relation to GDP

Table 2. Tajikistan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2004
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	17.91	31.17	-13.26
Local Government	3.80	10.44	-6.65
State Government	n/a	n/a	n/a
Central Government	14.11	20.72	-6.61
Social Security Funds	1.76	1.67	0.09
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	12.35	19.05	-6.71

1. GDP = Tajik somoni 6,167 million.

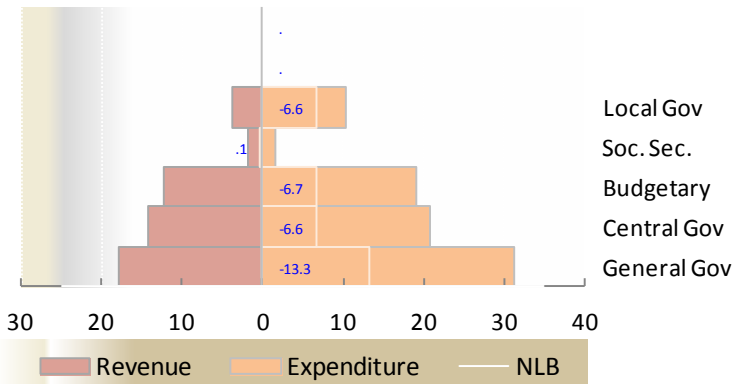
2. Revenue/Expenditure excludes grants received from/paid to other government units.

3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

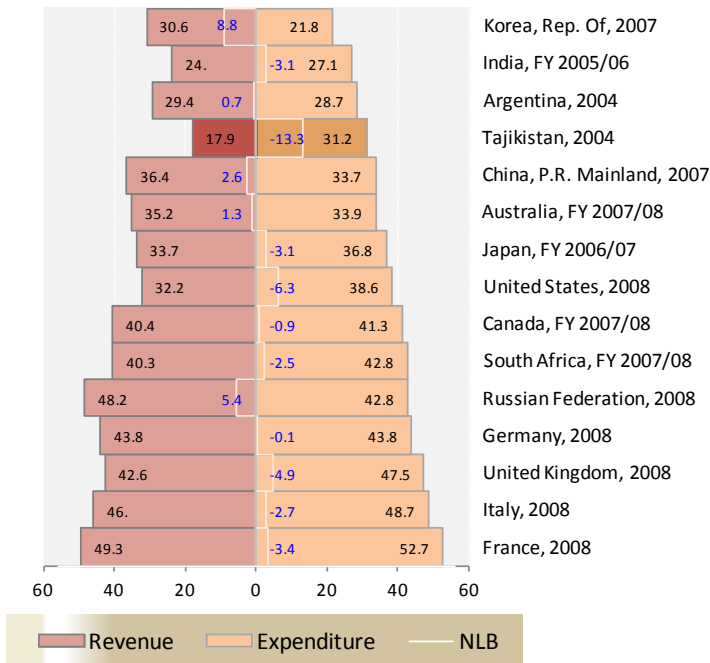
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Tajikistan: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2004
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

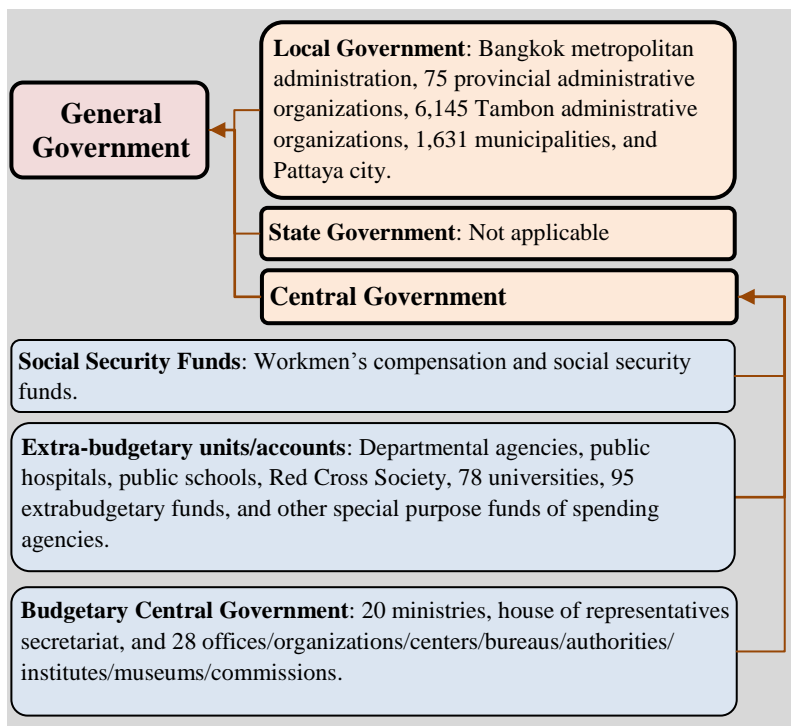
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Thailand: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Thailand: Key Indicators of Government Finance by Subsectors of General Government, FY 2007/08
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	6.4	18.4	5.6	15.7
State Government	n/a	n/a	n/a	n/a
Central Government	93.6	81.6	94.4	84.3
Social Security Funds	5.7	5.2	5.1	0.0
Extrabudgetary Units	3.3	7.1	2.0	0.1
Budgetary Central Gov	84.7	69.2	87.4	84.2

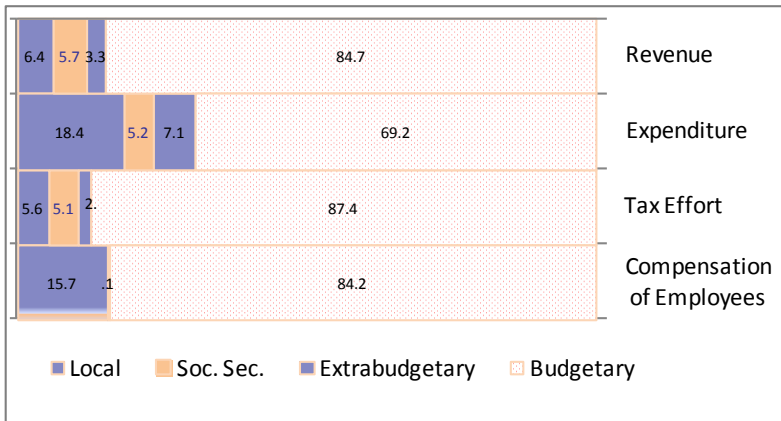
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Thailand: Key Indicators by its Government Subsectors, FY 2007/08
(In percent of general government)



II. Government in Relation to GDP

Table 2. Thailand: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), FY 2007/08
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	21.85	21.51	0.34
Local Government	1.39	3.96	-2.57
State Government	n/a	n/a	n/a
Central Government	20.46	17.54	2.92
Social Security Funds	1.24	1.12	0.12
Extrabudgetary Units	0.72	1.54	-0.81
Budgetary Central Gov	18.50	14.89	3.61

1. GDP = Thai baht 8,939,079 million.

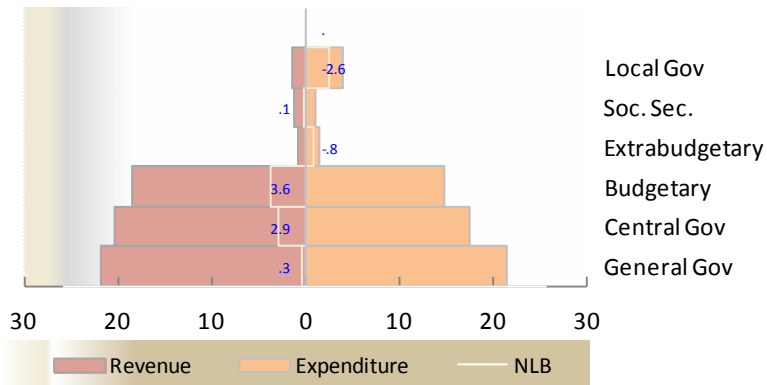
2. Revenue/Expenditure excludes grants received from/paid to other government units.

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4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

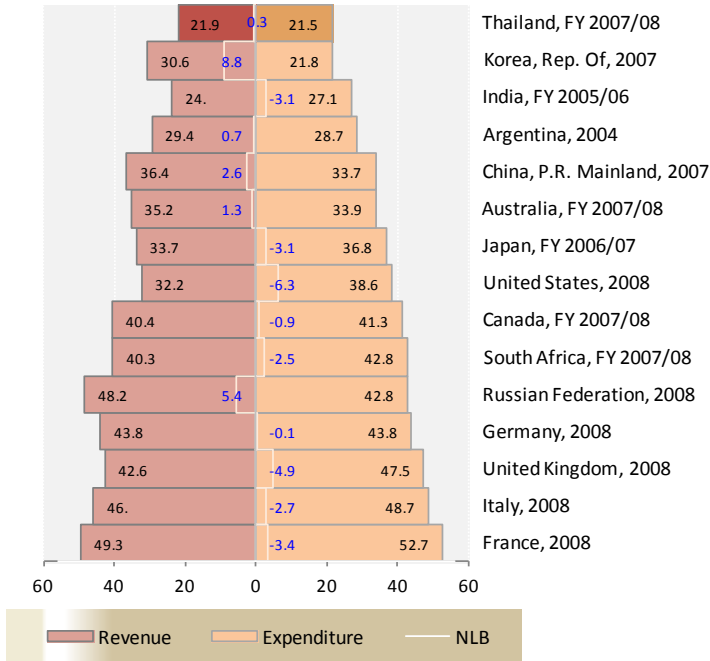
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Thailand: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, FY 2007/08
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

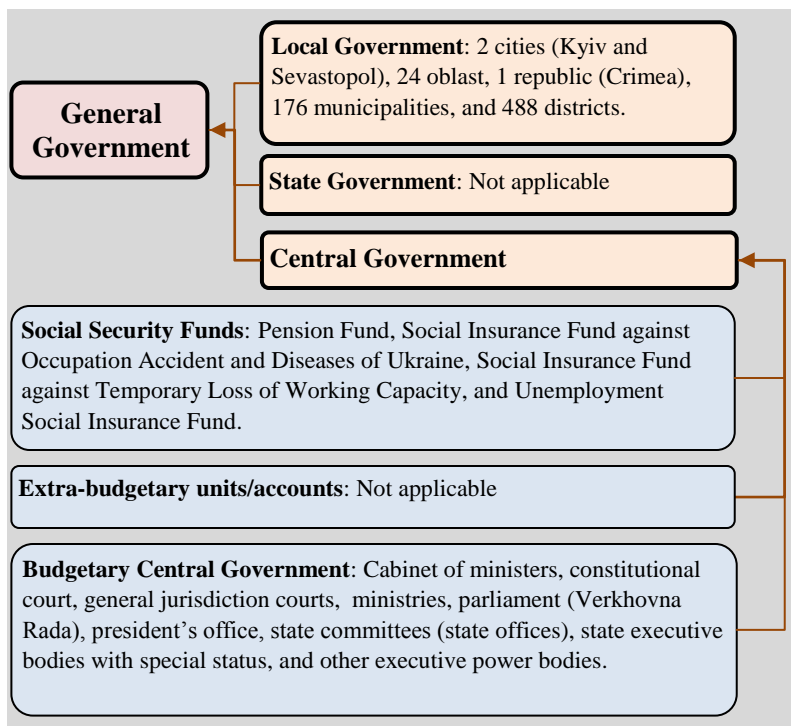
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

Other online time series data available: IMF.STAT (<http://www-imfstat.imf.org/wbos/index.aspx>) and the Principal Global Indicators (<http://financialdatalink.sharepointsite.net/default.aspx>)

Printed: March 2010



Ukraine: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. Ukraine: Key Indicators of Government Finance by
Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	16.9	28.8	15.9	54.1
State Government	n/a	n/a	n/a	n/a
Central Government	83.1	71.2	84.1	45.9
Social Security Funds	28.8	38.5	33.6	2.7
Extrabudgetary Units	n/a	n/a	n/a	n/a
Budgetary Central Gov	54.2	32.7	50.5	43.2

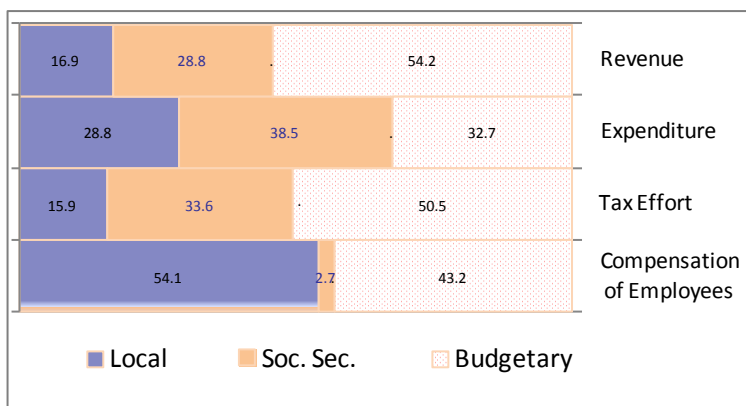
1. Revenue/expenditure excludes grants received from/paid to other government units.

2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

Figure 1. Ukraine: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. Ukraine: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ^{/2} (a)	Expenditure ^{/2/3} (b)	NLB (a-b) and subsector components ^{/5}
General Government	43.07	44.69	-1.63
Local Government	7.30	12.87	-5.58
State Government	n/a	n/a	n/a
Central Government	35.77	31.82	3.95
Social Security Funds	12.41	17.22	-4.81
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	23.36	14.60	8.76

1. GDP = Ukrainian hryvnias 949,864 million.

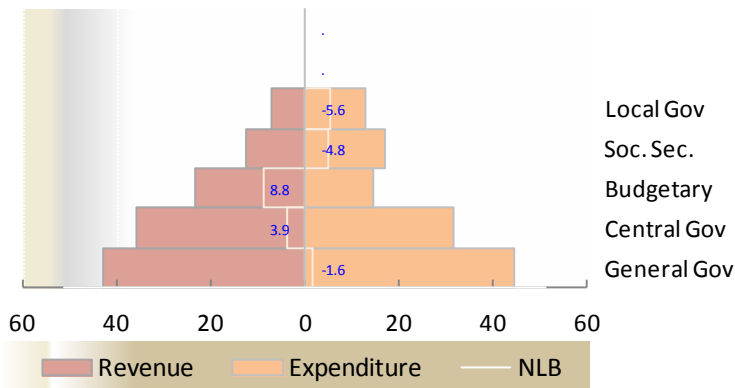
2. Revenue/Expenditure excludes grants received from/paid to other government units.

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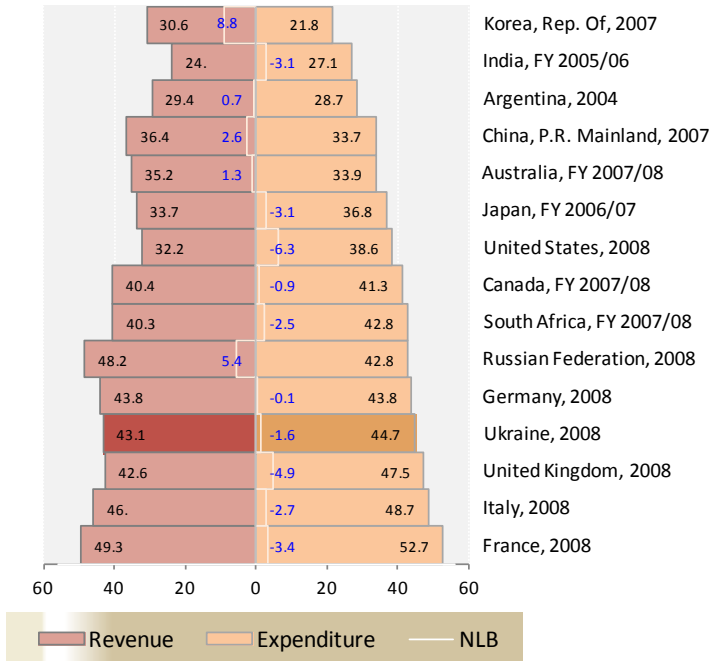
5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is not the Net Lending Borrowing for that sector since grants have been excluded.

Figure 2. Ukraine: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



1. No general government data available for Brazil, Indonesia, Mexico, Saudi Arabia, and Turkey. For these countries, the IMF publishes data covering other government subsectors.

Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

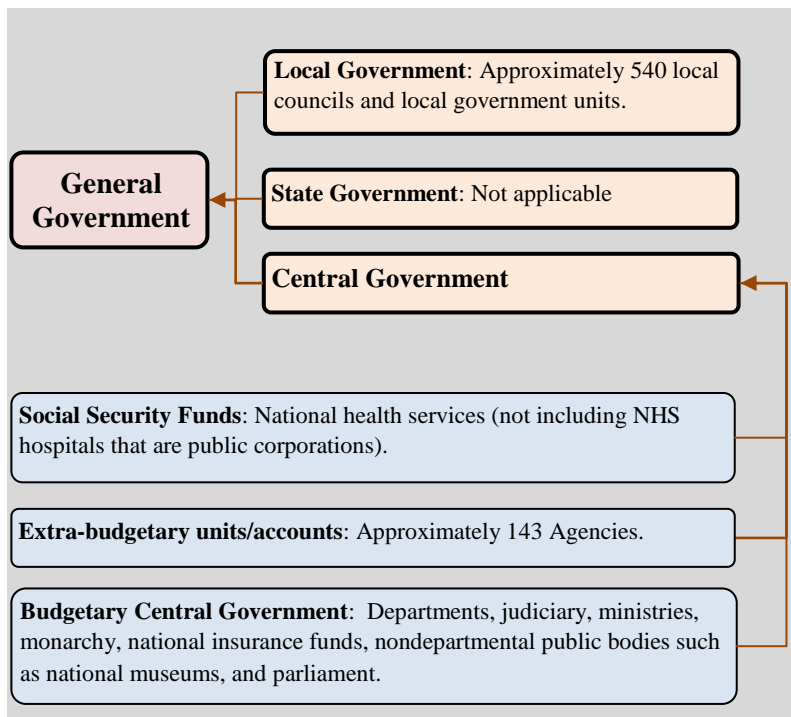
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



United Kingdom: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. United Kingdom: Key Indicators of Government Finance
by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government	9.5	28.1	5.1	45.9
State Government	n/a	n/a	n/a	n/a
Central Government	90.5	71.9	94.9	54.1
Social Security Funds	n/a	n/a	n/a	n/a
Extrabudgetary Units ⁵	...	...	...	...
Budgetary Central Gov	90.5	71.9	94.9	54.1

1. Revenue/expenditure excludes grants received from/paid to other government units.

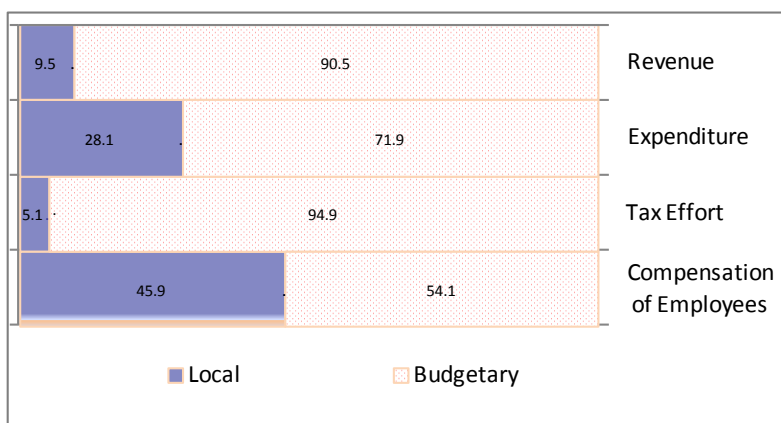
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in Budgetary Central Government.

Figure 1. United Kingdom: Key Indicators
by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. United Kingdom: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	42.55	47.46	-4.91
Local Government	4.02	13.34	-9.32
State Government	n/a	n/a	n/a
Central Government	38.53	34.12	4.41
Social Security Funds	n/a	n/a	n/a
Extrabudgetary Units ^{4/6}	...	...	...
Budgetary Central Gov	38.53	34.12	4.41

1. GDP = Sterling pounds 1,442,921 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

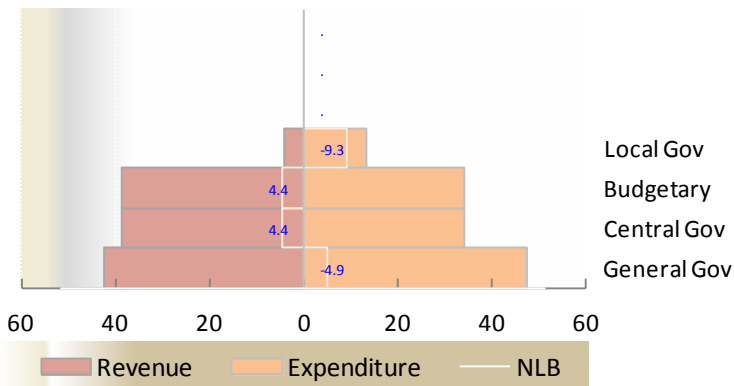
3. Expenditure consists of expense and net acquisition of nonfinancial assets.

4. An ellipsis (...) means the absence of data, and a notation (n/a) means that the subsector does not exist.

5. The NLB subsector components are the contribution from each sector to the NLB of the General Government. Please note that NLB subsector component is *not the Net Lending Borrowing for that sector since grants have been excluded*.

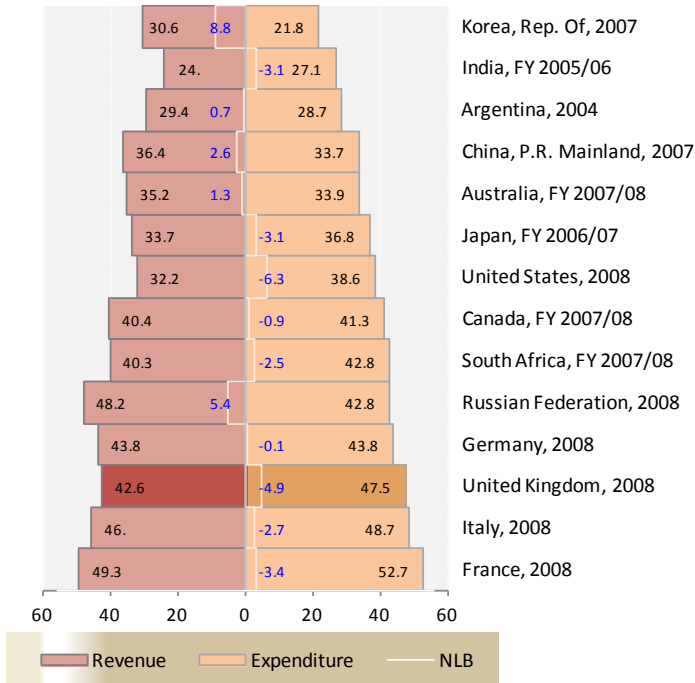
6. Data are included in Budgetary Central Government.

Figure 2. United Kingdom: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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Source: *Government Finance Statistics Yearbook* and *International Financial Statistics*

Contact: IMF – Government Finance Division, STAGOMAIL@imf.org

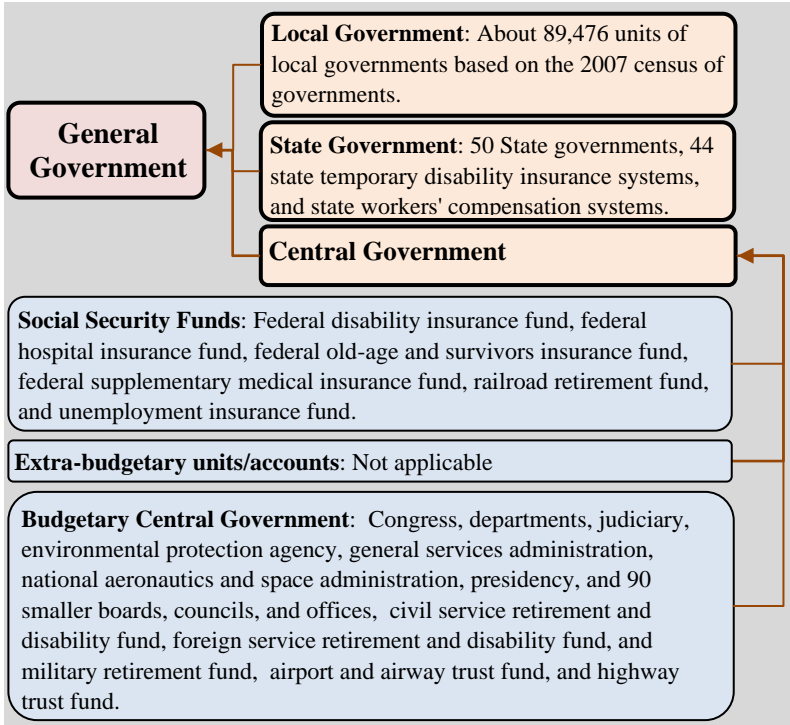
Website: www.imf.org/external/pubs/ft/gfs/manual/gfs.htm

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Printed: March 2010



United States: Government Institutional Structure and Selected Fiscal Indicators



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I. Composition of General Government

Table 1. United States: Key Indicators of Government Finance by Subsectors of General Government, 2008
(In percent of general government)

	Revenue ¹	Expenditure ^{1/2}	Tax effort ³	Compensation of employees
General Government	100.0	100.0	100.0	100.0
Local Government ⁵	...	...	...	...
State Government	45.9	48.8	36.0	72.8
Central Government	54.1	51.2	64.0	27.2
Social Security Funds	20.9	22.0	25.7	4.8
Extrabudgetary Units ⁴	n/a	n/a	n/a	n/a
Budgetary Central Gov	33.2	29.2	38.3	22.4

1. Revenue/expenditure excludes grants received from/paid to other government units.

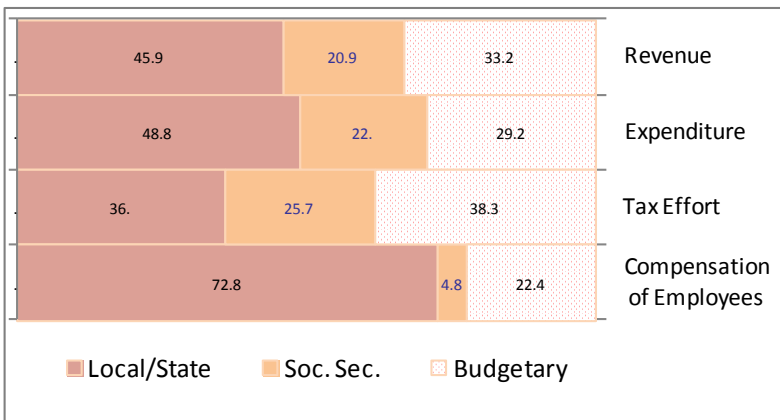
2. Expenditure consists of expense and net acquisition of nonfinancial assets.

3. Tax effort consists of revenue from taxes and social contributions.

4. A notation (n/a) means that the subsector does not exist.

5. Data are included in State Government.

Figure 1. United States: Key Indicators by its Government Subsectors, 2008
(In percent of general government)



II. Government in Relation to GDP

Table 2. United States: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB), 2008
(In percent of GDP¹)

	Revenue ² (a)	Expenditure ^{2/3} (b)	NLB (a-b) and subsector components ⁵
General Government	32.22	38.56	-6.34
Local Government ⁴	...	...	...
State Government ⁶	14.78	18.81	-4.03
Central Government	17.44	19.75	-2.31
Social Security Funds	6.75	8.50	-1.75
Extrabudgetary Units	n/a	n/a	n/a
Budgetary Central Gov	10.70	11.25	-0.56

1. GDP = U.S. dollars 14,441,425 million.

2. Revenue/Expenditure excludes grants received from/paid to other government units.

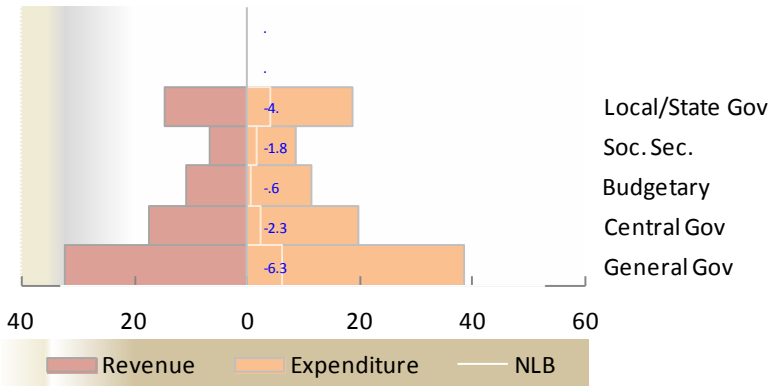
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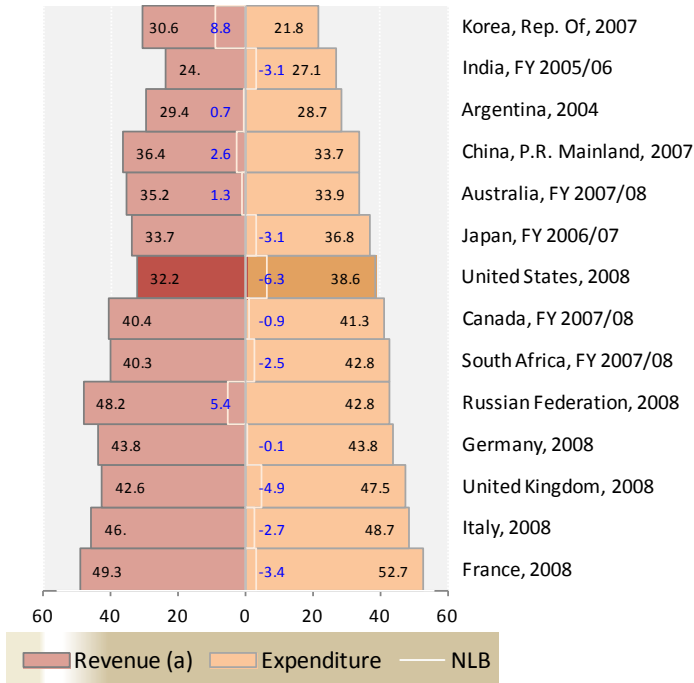
6. Data are included in State Government.

Figure 2. United States: Revenue, Expenditure, and Net Lending(+)/Borrowing(-) (NLB) of General Government and its Subsectors, 2008
(In percent of GDP)



III. Government Spending in Selected Countries

Figure 3. Revenue, Expenditure, and
Net Lending(+)/Borrowing(-) (NLB) of
General Government¹
(Sorted by expenditure, in percent of GDP)



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