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A Database User Manual for

SPEED

Statistics of Public Expenditure for Economic Development

Development Strategy and Governance Division

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Abstract

This document provides a comprehensive overview of the coverage, methods and issues encountered during the compilation and processing of the new release of the SPEED database. Details on the sources and availability of expenditure data are discussed. Various issues related to the processing of expenditure data to ensure spatial and inter-temporal comparability are addressed. Some of these issues include currency redenomination and changes in the definition of sector spending. This document explains the methods used to combine and reconcile data sources, to interpolate and extrapolate data points and to verify and check the accuracy of the information presented. Significant efforts were put into identifying and recording the sources of each data point so as to allow for easy replication or verification of individual data points.

Access to the SPEED Database, along with further detailed information can be found on the IFPRI website at http://www.ifpri.org/book-39/ourwork/programs/priorities-public-investment/speed-database.

These datasets are provided "as is" and in no event shall IFPRI be liable for any damages resulting from use of the data. While great effort was taken to obtain high quality data, the accuracy or reliability of the data is not guaranteed or warranted in any way.

IFPRI encourages the use of this dataset, but emphasizes that it may contain "raw" data. For some of the data points, the users will need to take care in handling missing observations, outlier values, and violations of logical consistency.

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1. Introduction

Public expenditure is one of the most important tools for government interventions. A better understanding of the linkages between public expenditure and development can provide further insight into overall poverty reduction strategies and other key objectives of economic and human development. Development practitioners, donors and the general public have increasingly requested expenditure accountability and transparency from governments. From a government's perspective, transparency in public spending allows governments to track, monitor and evaluate the flows and impacts of public resource allocation. The transparency of government expenditure can provide information on how efficiency improvements in public expenditure allocation translate into better provision of public goods. Even incremental improvements in the efficiency of public spending can contribute substantially in a country's economic development by promoting appropriate allocation of resources and providing an environment conducive for the private sector.

Against this background, the International Food Policy Research Institute (IFPRI) launched and made publicly available the Statistics of Public Expenditure for Economic Development (SPEED) in 2010 (IFPRI 2010). The database aims to provide policymakers, researchers and the broader development community with the most comprehensive public expenditure information. This is the first major update of the dataset since its first public release in 2010, with country coverage expanded from 67 to 147 countries. Among the many additions, some developing countries that were not previously represented in the database (especially in Africa) are now featured in the new release along with the developed economies. The coverage of this update runs from 1980 to 2010, expanding the coverage from the earlier range of 1980-2007. While data were not always available for all countries to be updated, significant efforts were made in updating the largest number of countries possible.

This update contains three more sectors, to include a total of ten sectors: agriculture, communication, education, defense, health, mining, social protection, transport, and transport and communication (as a group), and total expenditures. Prior to 1990, the International Monetary Fund (IMF) presented transport and communication as one combined variable. Since 1990 the two sectors have been reported separately. The new version of the SPEED dataset presents the two sectors separately as well as together for completeness of information.

The user is encouraged to read and become familiar with the definitions of sector expenditure provided by the Government Finance Statistics Manual 2001 (GFSM 2001) by the International Monetary Fund (IMF 2001), as the documentation of the SPEED dataset draws from the terminology used in the GFS manual, along with the individual countries' own definitions in some cases.

SPEED aims to provide a transparent and user-friendly expenditure system for countries to reach their development goals. It is expected that periodic future updates will further expand the database, both in the coverage of countries and time. The long-term vision of SPEED is that it

can be broadly used by researchers, policymakers, donors, and others in the development community for a variety of economic, policy and research applications.

2. Data sources

The primary source for data continues to be the IMF Government Financial Statistics Yearbook (GFS), the largest and longest spanning public expenditure series. This data was further supplemented with data available from IMF Statistical Appendix and Selected Issues publications and World Bank Public Expenditure Reviews. Furthermore, a major effort was undertaken to incorporate in-country information gathered from national sources, typically national publications, budget documents and statistics from government websites of Ministries of Finance, National Bureaus of Statistics, General Accountant Offices and Central Banks. In some cases, data from other international and multilateral organizations are included as well.

Countries in the SPEED database can broadly be classified into five types based on their data sources*:*

Type 1. Countries for which only IMF data are available;

Type 2. Countries for which only national data sources are available;

Type 3. Countries for which national and IMF data are available and therefore contain both national and IMF data sources;

Type 4. Countries for which shares of expenditures in agriculture were obtained from the Regional Strategic Analysis and Knowledge Support System (ReSAKSS 2013). All countries in this category were from Africa, concentrated mostly in West Africa;

Type 5. Countries for which data was primarily sourced from Eurostat for European countries.

Data from the IMF originated from printed editions of the IMF's statistical appendix from 1981 to 2008 as well as from the Historical Government Finance Statistics Database CD. More recent data were obtained via the online database of the Government Finance Statistics, available at the IMF website. For selected countries such as Bangladesh, Pakistan, Ethiopia and Pakistan, public expenditure reviews undertaken by the World Bank were used as sources of data. National data sources were used with the goal of extending, complementing and cross-validating the coverage provided by the IMF GFS. Gains from using national data were observed particularly in Africa, Latin American, European and high income countries, where the availability of national data provided substantial value-added to the series provided by the IMF. Each data point in the database is provided with source information for transparency and can be easily examined through the database (please refer to Appendix Tables for details).

While much of the new data obtained from national sources are available online, earlier data were also obtained from publications of institutions such as Ministries of Finance, National Bureaus of Statistics, Accountant General Offices and Central Banks.

For selected African countries, a fourth source was used to obtain agricultural expenditures. The share of agricultural expenditures in total expenditures were obtained from the Regional Strategic Analysis and Knowledge Support System (ReSAKSS), an initiative that is supported by IFPRI, and aims at helping countries implement the Comprehensive Africa Agriculture Development Program (CAADP). This share is combined with total expenditure from the online database of the West African Central Bank (WACB), which was accessed on October 2012.

Recent data for European countries were compiled by Eurostat and are available at Eurostat's website (2012). The United Nations Classification of the Functions of Government (COFOG) (United Nations 2013) definition is followed for all countries included in Eurostat and the data are reported for General Governments.

3. Data coverage

The country coverage is displayed in Table 1. Countries were divided into eight groups: East Asia and Pacific (EAP), Europe and Central Asia (ECA), Latin America and the Caribbean (LAC), Middle East and North America (MENA), South Asia, sub-Saharan Africa (SSA), High income and Euro zone. The first six groups were based on geographical location as defined by the World Bank. The Euro zone countries were grouped together because of the economic reality (particularly the currency) that binds these countries but also due to the fact their expenditure data originated from Eurostat. The High Income groups are defined based on the income levels as outlined by the World Bank, whose GNI per capita exceed $12,616 in 2012. High Income countries already listed under other categories were excluded. A detailed country list is presented in Table 1.

Table 1. Coverage of countries in the SPEED database

EAP	ECA	LAC	MENA	South Asia	SSA	Euro-zone	High Income
China	Albania	Argentina	Algeria	Afghanistan	Angola	Austria	Australia
Fiji	Azerbaijan	Bahamas	Bahrain	Bangladesh	Benin	Belgium	Canada
Indonesia	Belarus	Barbados	Egypt	Bhutan	Botswana	Cyprus	Croatia
Malaysia	Bulgaria	Belize	Iran	India	Burkina Faso	Czech Republic	Israel
Mongolia	Georgia	Bolivia	Jordan	Maldives	Burundi	Denmark	Japan
Myanmar	Kazakhstan	Brazil	Kuwait	Nepal	Cameroon	Estonia	New Zealand
Papua New Guinea	Kyrgyzstan	Chile	Lebanon	Pakistan	Cape Verde	Finland	Rep. Korea
Philippines	Latvia	Colombia	Morocco	Sri Lanka	Central African	France	United States

				Republic	
Singapore	Lithuania	Costa Rica	Occupied Palestinian Territory	Rep. Congo	Germany
Thailand	Moldova	Dominican Republic	Oman	Côte d'Ivoire	Greece
Tonga	Romania	Ecuador	Qatar	Dem. Rep. Congo	Hungary
Vanuatu	Russia	El Salvador	Syria	Equatorial Guinea	Iceland
Vietnam	Serbia	Grenada	Tunisia	Ethiopia	Ireland
	Ukraine	Guatemala	Turkey	Gambia	Italy
		Jamaica	United Arab Emirates	Ghana	Luxembourg
		Mexico	Yemen	Guinea-Bissau	Malta
		Panama		Kenya	Netherlands
		Paraguay		Lesotho	Norway
		Peru		Liberia	Poland
		Saint Vincent and the Grenadines		Madagascar	Portugal
		Trinidad and Tobago		Malawi	Slovakia
		Uruguay		Mali	Slovenia
		Venezuela		Mauritius	Spain
				Mozambique	Sweden
				Namibia	Switzerland
				Niger	United Kingdom
				Nigeria	
				Rwanda	
				Senegal	
				Seychelles	
				Sierra Leone	
				South Africa	
				Sudan	
				Swaziland	
				Togo	
				Uganda	
				Tanzania	
				Zambia	
				Zimbabwe	

4. Data handling

This section outlines three important aspects of the data management procedures that were

applied to the dataset and that will be discussed in more detail sections 4.1-4.3: Interpolations, extrapolations and data checks.

Interpolations are an important part of constructing a dataset with multiple years. Missing values are a frequent occurrence in most economic series and interpolation is one way of dealing with them. The basic notion behind interpolation is that non-missing observations in the data can provide and indeed be part of the estimation of missing values. Interpolation requires that the points at each end of the interval where missing values are present are non-missing. The end-points also serve as the bounds within which the missing values will be imputed.

In some cases, however, missing data occur at the beginning of a series or at the end of one, meaning that valid non-missing observations are present only at one end of the interval. In such situations, an extrapolation in required. Extrapolations use information from non-missing observations to predict future and past missing values of the data series. The methods through which this is achieved are described in section 4.2.

In constructing the database and in performing both extrapolations and interpolations, systematic checks have to be performed to ensure accuracy in the estimates. The checks conducted aim primarily to ensure that each data point can be linked to a source and that appropriate procedures were used to splice, interpolate or extrapolate the data.

4.1. Interpolations

Three methods were used for imputation for the calculations, detailed below. Full details of imputed figures, as well as exceptions, are available in the Appendix tables for data sources.

i. **Average** – Single missing value data points surrounded by two available data points were imputed by taking the average value of the two available data points.

Example: Total Expenditure, millions (local currency units)

Country	1989	1990	1991
Kenya	51,801	---	53,701

Imputation for 1990: (51,801 + 53,701) / 2 = 52,751

ii. **Linear Trend**[2] – Multiple missing value data points surrounded by two available data points were imputed by calculating the linear trend between the two available data points.

Example: Agriculture Expenditure, millions (local currency units)

Country	2000	2001	2002	2003
Uruguay	934.00	---	---	1095.78

[2] The linear trend approach was conducted using SAS' proc expand command, using the join option, This option performs the standard linear interpolation procedure by fitting successive straight line segments evaluated at appropriate end points..

Imputation for 2001: 934.00 + (1,095.78 – 934.00)/3 = 987.93
Imputation for 2002: 987.93 + (1,095.78 – 934.00)/3 = 1,041.85

iii. **5 year average growth rate** – Missing values at either the beginning or end of the time series without two surrounding available data points were imputed by calculating the average 5 year growth rate either following or preceding the missing value depending on if at the beginning or end of the series.

Country	1980	1981	1982	1983	1984	1985	1986
Jordan	---	41.51	65.88	75.73	68.64	86.56	95.00

Example: Education Expenditure, millions (local currency units)
*Imputation for 1980: 41.51 – 41.51 *(Average annual growth rate 1981-1986) = 33.20*

4.2. Extrapolations

There are four distinct scenarios of data extrapolation depending on the availability of data from different sources. Table below illustrates the scenarios and the associated extrapolation method that was performed.

Table 2. Scenarios and corresponding extrapolation methods

Scenario	Main source	Complementary data sources	Method
1	National	IMF	a) Obtain growth rate of total expenditure from the IMF data between consecutive years.
			b) Compute expenditure shares for the specific sectors in the IMF data (e.g. agricultural share =agriculture/total).
			c) Calculate sector expenditures for the national data from total expenditure obtained from step a and sector shares obtained in step b, e. g. agricultural share * total expenditure.
2	IMF	None	Use growth rate between consecutive years to extrapolate values.
3	National	None	Use growth rate between consecutive years to extrapolate values.
4	Eurostat	IMF	Use growth rate between consecutive years to extrapolate total expenditure and then apply methods described under 1b and 1c, as outlined in scenario 1.

To a large extent, national data were used in order to complement or extend the coverage provided by the IMF. For some countries, the majority of expenditure data were obtained from national governments. In such cases, data from the IMF were used to complement and expand the national series by using the extrapolation method described under scenario 1.

For some countries, data from the IMF and national sources were nearly the same or very close in value. In these occasions, expenditure data from the two sources were combined at the year for which difference in the magnitude between the two sources were minimal.

Scenarios 2 and 3 encompass cases where only one data source available, either IMF or national. Extrapolation was conducted using the growth rate from the previous years. Scenarios 2 and 3 encompass cases where only one data source available, either IMF or national. Extrapolation was conducted using the growth rate from the previous years.

Scenario 4 is specific to the Euro-zone. The latest release of public expenditure data from Eurostat starts in the early 1990s. In order to extend the time-series back to 1980, the growth rate observed in an existing IMF series was used as a basis for the extrapolation. The extrapolation of the total expenditure series was done by calculating the growth rate in year t as the ratio of total expenditure at year t over year t+1.

However, due to a discontinuity in the total expenditure series of the IMF for selected countries, the calculation of the growth rate was changed slightly. In particular, for Belgium, France, Germany, Luxembourg, Netherlands, Spain, Poland and Spain, the calculation of the growth rate for total expenditures in year t is given by the ratio of total expenditure at year t+1 over year t+2.

Expenditure data exist in both Eurostat and IMF for some European countries, but IMF data was presented in national currency while Eurostat in Euros. In this case, Eurostat is extended using growth rate from national currency to build a longer and consistent series.

For Estonia, extrapolations of total expenditure for the years between 1991 and 1994 yielded unrealistic results. Therefore, the total expenditure for these years was assumed to be constant and equal to that of 1995.

4.3. Data checks

Inconsistency arises in the process of data compilation from difference sources and different data imputation methods. The first issue is obtaining the correct totals when some of the components are interpolated. In the SPEED database there is one sub-total and one total in which the issue of interpolation can affect the final number.

The issue of sub-total relates to expenditures in Transport and Communication, which is now disaggregated into two components but is also presented as a group. There are countries for which the sub-total for Transport and Communication expenditure is provided either by national sources or the IMF. At the same time, the individual components are also provided but have missing values. The combined Transport and Communication sub-total expenditure should reflect the sum of the expenditures in Transport and Communication, and it is important that the interpolation does not generate a value for a component that will lead to a sub-total that is greater

than the sub-total already provided. This happened for a number of countries and the reported total was replaced with the sum of the components to address this problem.

Similarly, after interpolating the various sectors that compose the total expenditures, it is possible that the sum of the components exceed the total expenditures. In such cases, the sum of the parts was reported as the new total.

The second issue is data reconciliation across different sources to compile the SPEED database. Since data was drawn from multiple data sources and consists of a wide range of countries over a relatively large time period, we conducted an extensive and systematic data check to detect any data inconsistencies such as outliers, and made adjustments where possible.

A database with such a large number of countries and with multiple sources requires a number of checks for consistency and accuracy. Four specific checks were conducted for all countries in the dataset to address the issues discussed above and ensure accuracy in our estimates.

1. Visual inspection by graphs: All series were graphed over the years by country and each graph was inspected for deviations from trend and outliers in the time series.
2. Consistency checks: The sum of each expenditure component was verified to ensure that it was smaller than the reported total.
3. Removal of negative values: Some countries (particularly European ones) reported negative expenditure values that were the result of certain accounting procedures (for example, selling of asset in a year). All negative values were removed.
4. Detailed source matching: Each entry for every expenditure category was matched to entries in the sources of data, e.g. entries that originated from the IMF were matched to the original IMF entries. Similarly, entries from national government data were also matched. Interpolations and extrapolations were identified for each country.

Appendix Table A1-A13 contains detailed source information by year for all countries, indicating whether data points were originated from the IMF, national sources or were derived from interpolations and extrapolations.

5. Detailed data sources

Given the extended coverage of the data and the fact that different regions are home to different issues in data processing, this section is organized by region and country. At each specific year, all sector expenditures in a country come from a single source. This will allow the reader to identify any inconsistencies, corrections or changes to the original data that had to be performed to ensure consistency and accuracy.

East Asia and Pacific (EAP)

Data for EAP countries contain a mix of budgetary central government and central government information depending on the country and availability, representing source types 1, 2 and 3

defined in section 2. After collecting data from various sources, interpolations were also performed in order to fill missing values. Extrapolation was also performed for Mongolia to extend the beginning of the series to 1992 from 1995. The procedure used to conduct extrapolation is explained in Table 3. Appendix Table A1 summarizes data sources in all years and indicated which years were interpolated. Appendix Table A2 lists the countries which used national sources either as the only source or combined with IMF.

Europe and Central Asia (ECA)

ECA countries fell under source type 1, with all data points derived from IMF database. In terms of the specific definition of spending most countries contain central government budget data, which is the most data-abundant classification. In some cases, such as Kyrgyzstan, where budgetary central government data were missing, data from central and general government were used for some sectors.

The user will note that a significant change in the expenditure structure of most ECA countries took place around the collapse of former Soviet Union in 1990. In particular, the drop in expenditure is notable across all sectors. The dramatic changes present in the database are a result of the fall of the Berlin wall and the subsequent independence/emergence of countries that were previous linked to the former Soviet Union.

Interpolations were conducted to fill in missing values. For the ECA region, no extrapolations were performed. Appendix Table A3 shows the years with interpolated data points.

Currency adjustments were performed for Romania and Azerbaijan. The adjustments were primarily aimed at applying the appropriate devaluation factor for earlier years in order to keep the series consistent and comparable over time. In particular, for Romania, data for years prior to 1989 were divided by 10,000. For Azerbaijan, data preceding 2002 were also divided by 10,000.

Latin America and the Caribbean

Latin American countries also combined a mix of different sources including IMF and national sources with data coming from sources type 1, 2 and 3. With the exception of Colombia, expenditure data for countries in the region originated from either the central or budgetary central government. Data for Colombia refers to general government expenditures.

Interpolations were done to fill in missing values in most countries. However, only Colombia required extrapolation for selected sectors in order to fill data for the early 1980s (1980-1981). The extrapolation process was conducted using method described in scenario 1 of Table 2.

We draw the user's attention to the fact that total expenditures in El Salvador surpassed the GDP for some years. While individual data points match the data found in the source documents from the IMF, the series as a whole does seem realistic.

Appendix Table A4 lists the LAC countries and their respective sources of data, including countries had their data originated from national source or from a combination of national and IMF data. In Appendix Table A5, the list of national sources is presented for LAC countries that contained either national data or a combination of national and IMF sources.

Middle Eastern and North African countries (MENA)

Data for the MENA region are from IMF. In terms of spending definition, with the exception of Yemen all countries present budgetary central government data. Yemen has a few data points from the general government.

Interpolations were also done for countries in the region but no extrapolations were performed. See Appendix Table A6 to see which years were interpolated in MENA countries.

South Asia

Data for South Asian are from IMF (Appendix Table A7). Most countries in the region contained a mix of data coming from budgetary central government and central government.

Sub-Saharan Africa (SSA)

Sub-Saharan African countries also combined national and IMF sources and as such fell under source types 1, 2, 3 and 4. Expenditure data for countries in the region originated from either central or budgetary central government.

Appendix Table A8 lists the country and their respective sources. In some countries, data originated from national source, in some countries data came from a combination of national and IMF sources. In addition, some SSA countries (Benin, Burkina Faso, Cote d'Ivoire, Democratic Republic of Congo, Mali, Niger, Senegal and Togo) also drew information from IFPRI's ReSAKSS initiative. These countries have expenditure data only for agriculture. For these countries, total expenditures originated from the West African Central Bank (http://www.bceao.int/Nouvel-article,2127.html). In the case of Mali, shares of agriculture in total expenditure were drawn from the IMF. For Congo, agricultural shares were taken from ReSAKSS and applied to total expenditures provided by the IMF.

Zambia was the only country in SSA for which agricultural shares from ReSAKSS were used to extend the agricultural expenditure series from 2008-2009. Total expenditures for Zambia originated from the IMF. All other types of expenditures for Zambia also originated from the IMF. Totals for South Africa were extrapolated using the rate of change from the total expenditure in the IMF series. The total expenditure for Swaziland in 1991 was corrected as the

sum of the sector-specific expenditures was greater than the reported total. Swaziland's data originated entirely from the IMF.

Currency adjustments were performed for Ghana and Democratic Republic of Congo due to currency redenomination. With the exception of 1990-1993 and 2001-2002, original data for all other years were divided by 10,000 for Ghana. In the case of the Democratic Republic of Congo, data for 1993 were divided by 100,000.

Despite extensive checks, data for Zimbabwe and the Democratic Republic of Congo do not seem to be realistic or exhibit a behavior that is acceptable. The user should therefore exert caution when using data for these countries. These two countries were excluded from the regional plots.

The reader should also be careful when looking at social protection expenditures for Ghana. While individual data points match the data found in the source documents from the IMF, the series as a whole does not seem realistic.

A number of interpolations were conducted for SSA countries to fill in missing values. See Appendix Table A8 to see which years were interpolated and extrapolated in SSA countries. Appendix Table A9 indicates sources for SSA countries which had national data available.

High Income

The high income group of countries includes non-European rich countries from North America, Asia and Oceania. Similar to other regions, high income countries present spending data in the form of budgetary central government or central government spending, depending on data availability in the country.

Interpolations were performed extensively for high income countries. Extrapolations were performed for Australia and Canada in order to extend the data series back to 1980. See Appendix Table A10 for years that were interpolated and extrapolated in High Income countries.

High Income countries combined data sources types 1 and 2. In Appendix Table A11, the nationalsources for High Income countries are outlined.

Euro-zone

European countries combined source types 1 and 5. The data were downloaded in local currency units in October 2012. Eurostat systematically revises the data provided on the website and users of the SPEED dataset should refer to Eurostat (http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/introduction) to obtain more recent estimates of the figures provided in our database. For the SPEED database, the definition used for European countries was general government expenditure outlay.

Between 1991 and 1992, the deflator for Estonia increased by an order of 10. As a result, expenditures converted in 1991 would be at least 10 times greater than in 1992, creating a serious drop in expenditures even if actual expenditures were nearly the same. To avoid this drop, the 1992 deflator was applied to the 1991 data.

Extrapolations were conducted for every country in the Eurostat database with the goal of starting the series in 1980, as indicated in Table 2. Interpolations were also performed to fill in missing values. See the Appendix Table A12 for years that were interpolated and extrapolated in Euro zone.

Unreasonable values that originated in the process of extrapolation were removed from the following countries and periods. Interpolations were performed whenever possible to replace the removed values. The countries and sectors for which selected values had to be removed (and where possible interpolated) are listed below:

Austria – health, between 1990-1994

France- health, social protection between 1990-1993

Germany- health, social protection between 1990-1993

Hungary- social protection 1990

Netherlands- health, social protection between 1990-1995

Spain- social Protection before 1994

Sweden- health before 1995

Eurostat provides notes on issues related to the data. There are two types of information on these notes. First, abrupt data change can be explained by specific aspects of the data series like the origin and status of data (provisional, estimates, unreliable, break in series). For instance, for Germany, the following note about years 1999 and 2000 is mentioned "Series break between 1999 and 2000 due to the detailed compilation of II level COFOG data leading to re-allocation between functions" The user is encouraged to refer to the following website for more details:

http://epp.eurostat.ec.europa.eu/cache/ITY_SDDS/en/gov_a_exp_esms.htm

Eurostat data is not free of data issues. Table A13 provides yearly information on specific data issues for selected countries in Europe. Only countries with data issues are present in the table.

6. Indicators

The raw data from the IMF and national sources was processed in order to provide relevant indicators that may help the user understand and analyze the data presented.

First, expenditures are converted to 2005 constant local currency using GDP deflator. The deflator was downloaded from the World Bank (2013) and set to be based in 2005. The standard conversion was performed as in below:

$x_lcu_t = x_t/deflator_t$

where deflator is the GDP deflator in year t.

Next, expenditures in local currency are converted in constant 2005 United States dollars and in constant 2005 International PPP dollars for comparability. PPP conversion factors and official exchange rates were downloaded from the World Bank (2013) and complemented with data from the United Nations (2013).

For a given expenditure x_t in local currency units, the constant 2005 PPP term x_ppp_t for year t is calculated as:

$x_ppp_t = x_lcu_t/ppp$

where ppp is a fixed PPP conversion factor in 2005 for each country.

Similarly for the constant US dollar conversion, the constant 2005 US dollar x_usd_t is obtained by

$x_us_t = x_lcu_t/ rate$

where rate is the official exchange rate in 2005 for each country.

In addition to the currency conversions, the following indicators were created: percentage of expenditure in total expenditure, percent of expenditure in total gdp and expenditure per capita. Data on GDP originated from the World Bank (2013). Data for population originated from the Food and Agricultural Organization of the United Nations (2013). These calculations were performed as below:

Percentage in total expenditure = $(x_ppp_t/total_ppp_t)*100$

Percentage in total GDP = $(x_ppp_t/GDP_ppp_t)*100$

Per capita expenditure in 2005 constant PPP = x_ppp_t/population

Per capita expenditure in 2005 constant US dollar = x_ppp_t/population

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Appendix Table A1. Data sources in EAP

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
China	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Fiji[1]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National			
Indonesia[2]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Malaysia[3]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National
Mongolia													Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Myanmar	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Extrapolate	Extrapolate	Extrapolate	
Papua New Guinea	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Philippines[3]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Singapore	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Thailand	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National
Tonga	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	IMF	IMF	IMF	IMF	Interpolate	National	National	National	National	National	National	National

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Vanuatu[4]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Vietnam											National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	

Note: 1 - Mining, Transport - 1994, 1997-2003; Transport - 1997-2003 (interpolation). 2 - Mining, Transport - 2000 (interpolation). 3 – Social protection - 2002-2004 (interpolation). 4 - Communication - 2002-2005 (interpolation). 4 - Mining, Transport - 1991-1994 (interpolation).

Appendix Table A2. National sources in EAP

Country	Definition	Source	Link	Access date
China	National Government	National Bureau of Statistics of China	http://www.stats.gov.cn/english/statisticaldata/yearlydata/	September 2012
Fiji	Central Government	Fiji Bureau of Statistics	http://www.statsfiji.gov.fj/Key%20Stats/Public%20Finance/4.4_Central%20Gove%20Budget%20Accounts%20and%20Public%20Debt.pdf	September 2012
Malaysia	Federal Government	Ministry of Finance of Malaysia	http://www.treasury.gov.my/index.php?option=com_content&view=category&id=88&layout=default&lang=en&Itemid=30	September 2012
Mongolia	General Government	National Statistical Office of Mongolia	http://www.nso.mn/v3/index2.php?page=free_access	September 2012
Papua New Guinea	National Government	National Statistical Office of Papua New Guinea	http://www.spc.int/prism/country/pg/stats/Economic_Statistics/Govt%20Finance/gov_exp.htm	September 2012
Philippines	National Government	Department of Finance	http://www.dof.gov.ph/wp-content/uploads/2012/05/Table-45.-Operations-of-Social-Security-Institutions.pdf	September 2012
Thailand	Central Government	Ministry of Finance	http://dw.mof.go.th/foc/gfs/	September 2012
Tonga	Total Government	Ministry of Finance and National Planning	http://www.finance.gov.to/publications/budget-estimates	September 2012
Vietnam	State Government	General Statistics Office of Vietnam	http://www.gso.gov.vn/default_en.aspx?tabid=468&idmid=3	September 2012

Note: All countries report Central government statistics. Papua New Guinea's statistics coincided with IMF's.

Appendix Table A3. Data sources in ECA

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Albania																IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Azerbaijan																IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Belarus													IMF	IMF	IMF	IMF	IMF	Interpolate	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Bulgaria									IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Georgia																			IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	IMF	IMF	IMF	
Kazakhstan																IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Kyrgyzstan														IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Latvia															IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	IMF	IMF	
Lithuania														IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Moldova																IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Romania	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Russia																IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Serbia																												IMF	IMF	IMF	IMF	
Ukraine																				IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	

Appendix Table A4. Data sources in LAC

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Argentina	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National		
Barbados	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Bahamas	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Belize	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF														
Bolivia	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Brazil											IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National
Chile[1]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National
Colombia	Extrapolate	Extrapolate	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	National	National	National	National
Costa Rica[2]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Dominican Republic[3]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Ecuador																					National	National	National	National	National	National	National	National	National	National	National	
El Salvador[4]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Grenada												IMF	IMF	IMF	IMF	IMF																
Guatemala[5]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	National	National	National
Jamaica													IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Mexico	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Panama[6]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	National	National	National	National	National	National	
Paraguay	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF																		
Peru																									National	National	National	National	National	National	National	National
Trinidad and Tobago	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
St. Vincent and Grenadines	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Uruguay[7]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Venezuela										National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National				

Note: 1 – Transport and communication - 1987-1989 (interpolation); 1990-1996 (national). 2 - Transport - 1991-1993 (interpolate). 3 - Mining, Transport - 2001 (interpolation). 4 - Communication - 2003, 2004, 2009 (interpolation). 5 - Mining, Transport - 1995-1998 (interpolation); Social protection - 1995 (national). 6 - Mining - 2002-2004 (interpolation). 7 - Mining, Transport - 1995-1998, 2001-2002 (interpolation).

Appendix Table A5. National sources in LAC

Country	Definition	Source	Link	Access date
Argentina	Central Government	Dirección De Análisis De Gasto Público Y Programas Sociales - Secretaría De Política Económica	http://www.mecon.gov.ar/peconomica/basehome/serie_gasto.html	August 2012
Brazil	Central Government	Government Of Brazil	http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/estatisticas_fiscais/estatisticas_fiscais_7.pdf	August 2012
Chile	Central Government	Ministerio De Finanzas Del Chile	http://www.dipres.gob.cl/594/w3-propertyvalue-15407.html	August 2012
Colombia	General Government	Leyes De Presupuesto. Contranal-Informes Financieros. Dnp-Bases Difp. Cálculos Dnp-Dee	https://www.dnp.gov.co/LinkClick.aspx?fileticket...tabid=491	August 2012
Ecuador	Central Government	Central Bank of Ecuador	http://www.bce.fin.ec/documentos/PublicacionesNotas/Catalogo/Anuario/Anuario30/IndiceAnuario30.htm	August 2012
Guatemala	Central Government	Ministry of Finance	http://www.minfin.gob.gt/	August 2012
Panama	Central Government	Accountant General Office Of Panama	http://www.contraloria.gob.pa/inec/Publicaciones/Publicaciones.aspx?ID_SUBCATEGORIA=27&ID_PUBLICACION=83&ID_IDIOMA=1&ID_CATEGORIA=4	August 2012
Peru	Central Government	Ministry of Finance	http://www.mef.gob.pe/index.php?option=com_content&view=article&id=274&Itemid=100334&lang=es	August 2012
Venezuela	Central Government	The National Treasure Office	http://www.mppef.gob.ve/index.php?option=com_content&view=article&id=224&Itemid=339	August 2012

Appendix Table A6. Data sources in MENA

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Algeria															IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	IMF	IMF	IMF	IMF		
Bahrain	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Egypt	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Iran	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Jordan	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Kuwait	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Lebanon														IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Morocco	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Oman	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Qatar																									IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Syria	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Tunisia	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Turkey	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
United Arab Emirates	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Occupied Palestinian Territory																										IMF	IMF	IMF	IMF	IMF	IMF	
Yemen, Rep.	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				

Note: While expenditure data exist for Yemen since 1980, deflator data are only available starting in 1989.

Appendix Table A7. Data sources in South Asia

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Afghanistan																								IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Bangladesh	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF			
Bhutan	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF			
India	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Maldives	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Nepal	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Pakistan	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF
Sri Lanka	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				

Appendix Table A8. Data sources in SSA

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Angola												National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	IMF			
Benin																	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB			
Botswana[1]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National		
Burkina Faso	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	
Burundi[2]												IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF						
Cameroon	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF					
Cape Verde														IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Central African Republic	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Congo, Dem. Rep.[3]													IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	Interpolate	IMF, Re	IMF, Re	IMF, Re	IMF, Re	IMF, Re	IMF, Re	IMF, Re				
Congo, Rep.													IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF							

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Cote d'Ivoire	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	IMF	IMF	IMF	WACB	WACB	WACB	WACB	WACB		
Equatorial Guinea													IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF		
Ethiopia	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	Extrapolate	
Gambia	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF																					
Ghana	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Guinea-Bissau							IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF						
Kenya	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Lesotho[4]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF			
Liberia	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	IMF	IMF	IMF	IMF	IMF			
Madagascar[5]									IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF			

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Malawi	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National			
Mali	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF			
Mauritius	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Mozambique[6]																											National	National	National	National	National	National
Namibia														IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Niger	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB			
Nigeria	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Rwanda																											National	National	National	National	National	National
Senegal	WCAB	WCAB	WCAB	WCAB	WCAB	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	WCAB	Extrapolate	Extrapolate	Extrapolate	
Seychelles[7]														IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Sierra Leone				IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
South Africa[8]															IMF	Interpolate	Interpolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Sudan	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF												
Swaziland	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Tanzania[9]	IMF	IMF	IMF	IMF	IMF	IMF	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	Interpolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National		
Togo	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB	WACB			
Uganda	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Zambia[10]	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				
Zimbabwe	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF				

1 - Mining - 2005-2006 (interpolation). 2 - Mining, Transport, Transport and communication - 1997 (interpolation). 3 – Social protection - 1995 (interpolation). 4 - Mining, Transport - 1993-1996, 1998-2001, 2003-2005; Social protection - 1997 (interpolation). 5 - Transport, Transport and communication - 1995-1996; Defense - 2002; Mining -2006-2007 (interpolation). 6 - Defense - 2009 (interpolation). 7 - Education, Communication, social protection - 2009; Transport - 2000-2005; Transport and communication - 2000-2004, 2009 (Interpolate). 8 - Health, 1999, 2000, 2004 (Interpolate). 9 – Social protection - 1995-2005 (Interpolate). 10 - Transport - 2000-2006 (interpolation).

Appendix Table A9. National sources in SSA

Country	Source	Link	Access date
Angola	Ministry of Finance	http://www.minfin.gv.ao/docs/dspPubFinance.htm	June of 2012
Botswana	Ministry of Finance	www.cso.gov.bw	April of 2012
Ethiopia	Ministry of Finance	www.csa.gov.et	April of 2012
Malawi	National Statistics Office	http://www.nso.malawi.net/images/stories/data_on_line/general/yearbook/Statistical%20Yearbook%202010.pdf	April of 2012
Mozambique	Ministry of Finance	http://www.mf.gov.mz/web/guest/documentos?p_p_id=20&p_p_lifecycle=0&p_p_state=maximized&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_20_struts_action=%2Fdocument_library%2Fview&_20_folderId=15604	April of 2012
Nigeria	Nigeria's Central Bank	www.cenbank.org/documents/statbulleting.asp	April of 2012
Rwanda	Ministry of Finance	http://www.minecofin.gov.rw/home.html	April of 2012
South Africa	Treasury Department	http://www.treasury.gov.za/documents/national%20budget/default.aspx	July of 2012
Tanzania	National Bureau of Statistics	http://www.nbs.go.tz/	April of 2012

Appendix Table A10. Data sources in High Income countries

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Australia	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Canada	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	Interpolate	National	National	National	National	National	National	National	National	National	National	National	National		
Israel	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	
Japan	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National		
Korea, Rep.	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	Extrapolate
New Zealand	IMF	IMF	IMF	IMF	IMF	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	IMF	Interpolate	Interpolate	IMF	IMF	IMF	IMF	IMF	IMF	
United States	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National

Appendix Table A11. National sources for High Income countries

Country	Source	Link	Access date
Australia	National Bureau of Statistics	http://www.abs.gov.au/AUSSTATS/abs@.nsf/DetailsPage/5512.02011-12?OpenDocument	September 2012
Canada	Statistics Canada	http://www.statcan.gc.ca/tables-tableaux/sum-som/l01/cst01/govt49b-eng.htm	September 2012
New Zealand	National Treasury	http://www.treasury.govt.nz/government/data	September 2012
Japan	Ministry of Finance	http://www.mof.go.jp/english/budget/statistics/201006/index.html	September 2012
United States	White House Statistics	http://www.whitehouse.gov/omb/budget/historicals	September 2012

Appendix Table A12. Data sources in Eurozone

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Austria	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Belgium	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Croatia												IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF	IMF
Cyprus	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Czech Republic														National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Denmark	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National
Estonia												Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Finland	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Interpolate	Interpolate	Interpolate	National	National	National	National	National	National	National	National	National	
France	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Germany	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Interpolate	Interpolate	Interpolate	National	National	National	National	National	National	National	National	National	National	National	
Greece	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	
Hungary		Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Iceland	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Ireland			Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Italy	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Interpolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Luxembourg	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Malta	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	Interpolate	Interpolate	National	National	National	National	National	National	National	National	National	National	
Netherlands	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Norway	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Poland															Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Portugal											National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Slovak Republic																	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	
Slovenia														Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	
Spain	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Sweden	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	
Switzerland	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	Extrapolate	Extrapolate	

Country	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
United Kingdom	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	Extrapolate	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	National	

Note: National source is Eurostat (2013), data is extrapolated using growth rate of IMF series.

Appendix Table A13. Description of issues in Eurozone countries by Eurostat

Country	COFOG99	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Greece	Agriculture, forestry, fishing and hunting												p	p	p	p	p	p	p	p	p	p
Greece	Communication												p	p	p	p	p	p	p	p	p	p
Greece	Defence	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p
Greece	Education	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p
Greece	Health	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p
Greece	Mining, manufacturing and construction												p	p	p	p	p	p	p	p	p	p
Greece	Social protection	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p
Greece	Total	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p	p
Greece	Transport												p	p	p	p	p	p	p	p	p	p
Hungary	Agriculture, forestry, fishing and hunting											p	p	p	p	p	p	p	p	p	p	p
Hungary	Communication											p	p	p	p	p	p	p	p	p	p	p
Hungary	Defence											p	p	p	p	p	p	p	p	p	p	p
Hungary	Education											p	p	p	p	p	p	p	p	p	p	p
Hungary	Health											p	p	p	p	p	p	p	p	p	p	p
Hungary	Mining, manufacturing and construction											p	p	p	p	p	p	p	p	p	p	p
Hungary	Social protection											p	p	p	p	p	p	p	p	p	p	p
Hungary	Total											p	p	p	p	p	p	p	p	p	p	p
Hungary	Transport											p	p	p	p	p	p	p	p	p	p	p
Italy	Defence										b											
Italy	Education										b											
Italy	Health										b											
Italy	Social protection										b											
Italy	Total										b											
Luxembourg	Agriculture, forestry, fishing and hunting	z	z	z	z	z																
Luxembourg	Communication	z	z	z	z	z																
Luxembourg	Mining, manufacturing and construction	z	z	z	z	z																
Luxembourg	Transport	z	z	z	z	z																

Country	COFOG99	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Malta	Agriculture, forestry, fishing and hunting						z	z	z	z	z	z										
Malta	Communication						z	z	z	z	z	z										
Malta	Mining, manufacturing and construction						z	z	z	z	z	z										
Malta	Transport						z	z	z	z	z	z										
Netherlands	Defence						p	p	p	p	p	p	p	p	p	p	p	p	p	p		
Netherlands	Education						p	p	p	p	p	p	p	p	p	p	p	p	p	p		
Netherlands	Health						p	p	p	p	p	p	p	p	p	p	p	p	p	p		
Netherlands	Social protection						p	p	p	p	p	p	p	p	p	p	p	p	p	p		
Slovakia	Defence						e	e	e	e	e	e	e	e	p	p	p	p	p			
Slovakia	Education						e	e	e	e	e	e	e	e	p	p	p	p	p			
Slovakia	Health						e	e	e	e	e	e	e	e	p	p	p	p	p			
Slovakia	Social protection						e	e	e	e	e	e	e	e	p	p	p	p	p			
Slovakia	Total						e	e	e	e	e	e	e	e	p	p	p	p	p			
Spain	Agriculture, forestry, fishing and hunting																		p			
Spain	Communication																		p			
Spain	Defence																		p			
Spain	Education																		p			
Spain	Health																		p			
Spain	Mining, manufacturing and construction																		p			
Spain	Social protection																		p			
Spain	Total																		p			
Spain	Transport																		p			
Sweden	Agriculture, forestry, fishing and hunting												p	p	p	p	p	p				
Sweden	Communication												p	p	p	p	p	p				
Sweden	Mining, manufacturing and construction												p	p	p	p	p	p				
Sweden	Transport												p	p	p	p	p	p				

Legend of the table of Eurostat table

b	break in series

p	provisional
c	confidential
e	estimated
r	revised
n	not significant
f	forecast
s	Eurostat estimate
z	not applicable (incl. real zero)
i	see metadata
u	unreliable