

Supplementary Appendix for “Gaming Democracy”

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SECTION ONE: GENERAL CONSIDERATIONS AND RULES

We follow five rules in constructing our data series. First, we employ the most common, high-quality secondary source data series with the greatest coverage across both countries and time. Second, when needed, we use the primary sources that provide the most fine-grained data and are the most transparent. Third, we minimize the number of sources used to construct any data series, ideally employing only one source per series, on the reasonable assumption that the methods used to measure the variable in question are likely to be constant over time within a single source. Fourth, when we had to use more than one source for any country series, we ascertain that the values in the two data series match for overlapping years; this leads us to infer that both sources are employing similar methods or drawing on the same primary source. Fifth, we use the most updated data available from each source, thus making it less likely that we will record a preliminary estimate.

SECTION TWO: CONSTRUCTING REVOLUTION, DEMOCRACIES IN THE REGION AND STRUCTURAL INEQUALITY

1. Revolution

To ensure robustness, we employ two different measures of revolution. Our main measure is from Banks (2005), where he defines a revolution as “any attempted or successful forced change in the top governmental elite or any armed rebellion whose aim is independence from the central government.”

The second measure is from Goldstone (1998). His definition of revolutions is as follows: “irregular procedures aimed at forcing political change within a society...and lasting effects on the political system of the society in which they occurred.”

2. Number of Democracies in a geographic/cultural region

In Table 1, Column 5 we instrument Democracy born in Revolution with $\log(\text{Number of Democracies in the Region})_{t-1}$. The logic is as follows: a democracy born in the wake of popular mobilization is more likely to emerge and survive in a friendly environment where there are a greater number of democracies (Gleditsch and Ward 2006; Haber and Menaldo 2011). In essence, any attempt to overthrow a fledgling mass democracy in a region with a greater frequency of democratic governments is politically and diplomatically costly. This reduces the odds that such a democracy will be displaced by a rightwing coup. Indeed, once democratization had become widespread across Latin America after the Cold War, coups against elected leftist leaders became practically obsolete. Therefore, an increase in the number of democracies in a revolutionary democracy's neighborhood should boost its level of social spending through only one channel: by making it more likely for the revolutionary democracy to survive.

The number of democracies in the region is logged (after adding 1) and lagged by one period. Logging this variable addresses the concern that the impact of an additional democracy joining a well-established community of neighboring democracies has decreasing marginal effectiveness.

In order to construct this variable we need to undertake three steps. The first step is to divide the world into geographical/cultural regions. The second step is to identify what country years in the dataset are consolidated/coherent democracies. The third step is to compute the total number of consolidated/coherent democracies in each region. The fourth step is to assign this count of democracies to each country year on a region-by-region basis.

We describe the first and second step below.

Dividing the World into Regions

As a first step we divide the world into regions. We follow Hadenius & Teorell (2005), “Assessing Alternative Indices of Democracy, C&M Working Papers 6, IPSA” (available at: http://www.concepts-methods.org/working_papers/20050812_16_PC%206%20Hadenius%20&%20Teorell.pdf) and divide the world into ten politico-geographic regions. It is based on both geographical proximity and demarcation by area specialists who have contributed to a regional understanding of

democratization. The ten regions are: 1) Eastern Europe and post Soviet Union (including Central Asia); 2) Latin America (including Cuba, Haiti & Dominican Republic); 3) North Africa & Middle East (including Israel, Turkey and Cyprus); 4) Sub-saharan Africa; 5) Western Europe & North America (including Australia & New Zealand); 6) East Asia (Including Japan & Mongolia); 7) Southeast Asia; 8) South Asia; 9) The Pacific (excluding Australia & New Zealand); 10) The Caribbean.

We make some minor adjustments to the Hadenius and Teorell classifications, as follows. We allocate Haiti and Suriname to the Caribbean. We do so on the following basis: neither is Spanish speaking. Moreover, Guyana is in this category, so it makes little sense that neighboring Suriname is not. We also allocate Mongolia to Eastern Europe and the Post Soviet Union because it was in the Soviet Union's sphere of influence during the Cold War. Historically it also has more in common with Central Asia (which is in Hadenius and Teorell's category for Eastern Europe and the Post-Soviet Union) than it does with the Pacific or Southeast Asia. We allocate Cyprus and Israel to Western Europe, because the populations of both are of European origin and their political institutions have been clearly shaped by their orientation toward Europe.

Identifying Country-Years as Democratic

We need to identify each country-year in the panel that is a consolidated democracy in order to count the total number of democracies in each region. We follow Kristian Gleditsch and Michael Ward (2006), "Diffusion and the International Context of Democratization," *International Organization* 60 (4): 911-933, who code coherent democracies as those that have a combined Polity Score of 7 out of -10 to +10 (85 on a scale that is normalized to run from 0 to 100).

3. Structural Inequality

We follow Easterly (2007) and control for persistent structural inequality as the $\log(\%Land\ Suitable\ for\ Wheat\ to\ \%Land\ Suitable\ for\ Sugar\ Cane)$. Because there are some countries where the land suitable for either/both of these crops is zero, we compute the ratio as: $\log((1+\% \text{ land suitable for wheat})/(1+\% \text{ land suitable for sugar}))$. Unlike Easterly, we use the arable land suitable for these crops within 100 miles of the country's largest city to address the possibility that country averages mask a considerable degree of heterogeneity and may be biased by areas that are not populated. In order to calculate the arable land suitable for each crop, we use data from the Food and Agriculture Organization (FAO) GAEZ (2002) dataset. The FAO computes, based on measures of soil characteristics, such as moisture, temperature, chemical composition, depth, texture, and organic matter, a suitability index for a large number of crops. That suitability index (SI) is scaled from 0 (completely unsuitable for that crop) to 100 (the highest possible yield for that crop under rainfed conditions). This is done crop by crop, by parcel, on a global scale. Each of these parcels roughly corresponds to 36 mile by 36 mile squares. We then used the parcel SIs to compute, via triangulation, the average SI for each crop 100 miles in radius from the largest city.

See Easterly, William. 2007. "Inequality does Cause Underdevelopment: Insights from a New Instrument." *Journal of Development Economics* 84: 755-776.

SECTION TWO: CONSTRUCTING SOCIAL SPENDING AND WELFARE AND SOCIAL INSURANCE SPENDING DATA

This section contains information on two variables regarding government expenditure. The first is Total Social Spending. The second is Welfare and Social Insurance Spending. To construct these variables we avail several sources. They are:

- A. The International Monetary Fund (IMF) Government Finance Statistics Yearbook (GFSY), hardcover edition, various years.
- B. The International Monetary Fund (IMF) Government Finance Statistics Yearbook (GFSY), CD-ROM edition (1972 to 1989).
- C. The International Monetary Fund (IMF) Government Finance Statistics Yearbook (GFSY), online edition.
- D. The Global Development Network Growth Database, Government Finance Series.

Total Social Spending is government spending on education, health, and housing.

Government Spending on Welfare and Social Insurance Spending is more nuanced than social spending. This is the definition used by the IMF:

“through the provision of social benefits, which are payments in cash or in kind to protect the entire population or specific segments of it against certain social risks. A social risk is an event or circumstance that may adversely affect the welfare of the households concerned either by imposing additional demands on their resources or by reducing their incomes. Examples of social benefits are the provision of medical services, unemployment compensation, and social security pensions” (IMF Government Finance Statistics Yearbook Manual 2001, 9).

Using information from the IMF Finance Statistics Yearbook Manual (2001), we include:

- Medical, dental, and other treatments and hospital, convalescent, and long-term care as a result of sickness, injuries, maternity needs, chronic invalidity, or old age. These social benefits are usually provided in kind directly or by reimbursing households or individuals.
- Support of spouses, children, elderly relatives, invalids, and other dependents. These social benefits are usually paid in cash in the form of regular dependents’ or family allowances.
- Compensation for a reduction in income as a result of not being able to work, either full or part time. These social benefits are usually paid regularly in cash for the duration of the condition or for a maximum period. In some instances, a lump sum may be provided additionally or instead of the regular payment.
- Included in this category are retirement benefits, unemployment compensation, and income replacement because of sickness, injury, the birth of a child, or other forced reductions in work.

- Compensation for a reduction in income because of the death of the main income earner. These social benefits are usually paid in cash, often in the form of regular allowances.
- Housing benefits in cash and housing services, which may be provided free, at prices that are not economically significant, or by reimbursing expenditures made by households.
- Allowances to cover education expenses or, occasionally, education services in kind.

Coding Rules

We harmonized across different accounting standards by using the following template:

1. If there is overlap between cash and accrual reporting, preference is given to cash reporting.
2. If there is overlap between Consolidated Budget and Central Budgetary reporting, preference is given to the Consolidated Budget, unless the Central Budgetary offers more coverage overall or more continuous coverage than the Consolidated Budget does.
3. However, in order to create consistency across the variables and years and to avoid drastic changes in ratios and the summation of variables, in some cases the composite variable has been changed. For example, if Total Expenditures in 1993 was reported in accrual only and the Social Protection variable was reported in both cash and accrual, Social Protection will use accrual that year rather than cash. The same is true for budgets.

Analytic Comparability

This control variable was created in order to take into account additional data and information provided by the IMF. In any given year, the IMF colors data points that “may not be analytically comparable” blue. We have taken this information into account by coding this data points as 1. If they are not flagged by the IMF, they are coded as 0 and assumed to be analytically comparable (coded by the authors as `analytic_comp3`, `analytic_comp4`, etc). This control variable has been created for every composite variable in the data set. If the construction of the composite variable(s) change, analytic comparability must be adjusted and rechecked using the original data for the country. Although many countries have breaks in analytic comparability across all budgets in some years, occasionally it is only a single budget. Therefore, it is not to be assumed that the analytic comparability applies to both Budgetary Central data and Consolidated budget data, but only to the budget that was used to create the composite variable.

Analytic Comparability Composite Control (coded 0 or 1):

Two control variable was create specific for the composite variables totaling social spending.

`analytic_comp_hhe`: If one or more of the health, housing or education variables have a 1 for their analytic comparability control for any given year, they are coded as one. If all variables are zero, they are coded as zero.

`analytic_comp_hhep`: If one or more of the health, housing, education or social protection variables have a 1 for any given year, they are coded as one. If all variables are zero, they are coded as zero. Budget Composites (coded 0, 1 or 2):

Budgets

This data set uses two budgets from the IMF GFS: the Consolidated Central Government budget (coded by the IMF as CG) and the Central Budgetary budget (coded by the IMF as BA). Two budgets were used rather than one because some countries only report to one

budget or the other and this helps mitigate some (but not all) of the missingness problem in the IMF GFS data. Potential issues from using multiple budgets is mitigated by using a control variable that is coded as 1 if the data is the Central Budgetary budget and 0 if the data is from the Consolidated Budget (coded by the authors as budget3, budget4, etc). This control variable has been created for every composite variable in the data set.

Budget Composite Control (coded 0, 1 or 2):

Two budget control variables were also created for the social spending composite variables.

budget_comp_hhe: If the sum of health, housing and education's budget control is zero, they are coded as zero. This means that all the data for these three variables has been pulled from the Consolidated Budget. If the sum of health, housing and education's budget control is 3, they are coded as 1. This means that all the data for these three variables has been pulled from the Budgetary Central budget. If the sum of health, housing and education's budget control is 1 or 2, they are coded as 2. This means that the data is mixed and pulled from both the Consolidated budget and the Budgetary Central budget.

budget_comp_hhep: If the sum of health, housing, education and social protection's budget control is zero, they are coded as zero. This means that all the data for these four variables has been pulled from the Consolidated Budget. If the sum of health, housing education and social protection's budget control is 4, they are coded as 1. This means that all the data for these three variables has been pulled from the Budgetary Central budget. If the sum of health, housing, education and social protection's budget control is 2 or 3, they are coded as 2. This means that the data is mixed and pulled from both the Consolidated budget and the Budgetary Central budget.

Cash or Accrual Budget Reporting

Accrual

In the revised GFS system, flows are recorded on an accrual basis, which means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished. In the *1986 GFS Manual*, transactions are recorded when cash is received or paid. Using the accrual basis also means that nonmonetary transactions are fully integrated in the revised GFS system. In the *1986 GFS Manual* only selected nonmonetary transactions. (GFSM 2001, pg 4).

Potential issues from using cash or accrual reporting data is mitigated by using a control variable that is coded as 1 if the data is Cash and 0 if the data is Accrual (coded by the authors as source3, source4, etc). This control variable has been created for every composite variable in the data set.

Source Composites (coded 0, 1 or 2):

Two source control variables were also created for the social spending composite variables.

source_comp_hhe: If the sum of health, housing and education's source control is zero, they are coded as zero. This means that all the data for these three variables have been reported as accrual. If the sum of health, housing and education's source control is 3, they are coded as 2. This means that all the data for these three variables have been reported as cash. If the sum of health, housing and education's source control is 1 or 2, they are coded as 1. This means that the data is mixed and was reported as both cash and accrual.

source_comp_hhep: If the sum of health, housing, education and social protection's budget control is zero, they are coded as zero. This means that all the data for these four variables have been reported as accrual. If the sum of health, housing education and social protection's source control is 4, they are coded as 2. This means that all the data for these three variables have been reported as cash. If the sum of health, housing, education and social protection's budget control is 1 or 2, they are coded as 1. This means that the data is mixed and was reported as both cash and accrual.

IMF Data from Multiple Formats

The IMF provides GFS data in four formats: an annual statistical yearbook for the years 1976-present, two CDs (one historic data 1972-1989 and one recent data 1990 – present), online data only for recent years 1990-present and microfilm. In order to address the missingness issue in this data, we first downloaded all data available online for the 1990-present period. Then we added in the historic data for 1972-1989 from the CD. After this was done, we turned to the statistical yearbooks. For every country, the online database and CDs are the primary sources. Additional sources used to fill in missingness are cited by country below.

Countries With Data From Statistical Yearbooks

Bolivia: units as per the book; Brazil: units as per the book; Cayman Islands: added zeros; Costa Rica: 1992 and 1993 added zeros; Djibouti: 1979 and 1981 added zeros; Dominican Republic: Housing 1972-1979 added zeros; Jamaica: All variables but Total Expenditure 1975-1977 added zeros; Mauritania added zeros; Pakistan: 1973-1989 added zeros; Peru: 1972-1987 units as per the book; Rwanda: 1973-1980 added zeros; Seychelles All Variables but Total Expenditure 1972-1977 added zeros; St Vincent and the Grenadines: 1991-1992 added zeros; Venezuela: All but Total Expenditures 1972-1986 added zeros; Zambia: Defense 1986-1988, = zero so no change in units.

For more complete information about data added from the yearbooks, see the country specific notes below.

The Euro Problem

Both the World Bank and the IMF transforms some of its historical data into Euros. This presents problems when creating ratios and the numerator and denominator differ in reporting styles. In the case of this dataset, the IMF Outlays are reported in national currencies through the date that the country went on the Euro. However, the World Bank retroactively converts its time series GDP LCU data into Euros by multiplying the numbers by a pegged exchange rate set in 1999 (unless otherwise noted).

Countries for which corrections were made as of August 2011 include: Austria, Belgium, Cyprus, Finland, French, Germany, Greek, Ireland, Italy, Luxembourg, Netherlands, Portugal, Slovakia, Slovenia, Spain.

Directly from the World Bank's website:

“We are using simple multipliers to convert the national currencies of EMU members to euros. The following are the irrevocable euro conversion rates as adopted by the EU Council on January 1, 1999.

Please note that the historical data before 1999 are not actual euros and are not comparable or suitable for aggregation across countries. This methodology is simply a way to create a

consistent euro time series for each country and allows for easy conversion back to the original national currency. The pre-1999 series that are created are, in effect, "Belgian euros," "German euros," "French euros," etc., and thus are unique and applicable only to each individual country. The data from 1999 onwards, however, are actual euros and are comparable across countries."

(<http://data.worldbank.org/about/faq/specific-data-series>)

The exchange rates that were used to convert the Euros back into national currencies (for GDP LCU only) were taken from the European Central Bank and are used by both the IMF and World Bank in their data. They pegged exchange rates are as follows:

1 euro =	13.7603	Austrian schillings
=	40.3399	Belgian francs
=	0.585274	Cyprus pound (established on January 1, 2008)
=	1.95583	Deutsche mark
=	5.94573	Finnish markkaa
=	6.55957	French francs
=	340.750	Greek drachma (established on January 1, 2001)
=	0.787564	Irish pound
=	1,936.27	Italian lire
=	40.3399	Luxembourg francs
=	0.42930	Maltese lira (established on January 1, 2008)
=	2.20371	Netherlands guilders
=	200.482	Portuguese escudos
=	30.1260	Slovak koruna (established on January 1, 2009)
=	239.640	Slovenian tolar (established on January 1, 2007)
=	166.386	Spanish pesetas

For more complete information about converted GDP for each country, see the country specific notes below.

Other Currency and Hyperinflation Problems

Azerbaijan changed national currencies in 2005, converting the manat (which replaced Soviet rubles) 5000 to 1. Therefore, GDP LCU was multiplied by 5000. This makes the ratio within a plausible range (between 0 and 1).

Source: Central Bank of Azerbaijan. 2011. <http://www.cbar.az/pages/national-currency/history-of-the-national-currency/> (Accessed 17 Sept 2011).

Democratic Republic of Congo has had a series of currency changes since independence due to hyperinflation. So far the only source that has noted the possible

Sources: http://en.wikipedia.org/wiki/Congolese_franc

Country Specific Notes and Sources

Afghanistan

The composite variables were constructed using Central Budgetary data available for 2003-2009.

Afghanistan is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks. It seems likely that Afghanistan did not start reporting budgetary data to the IMF until after the American invasion in 2001 and the creation of the new government and constitution in 2003/4.

No data is available before 2003 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2003-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved June 2011, from <http://www2.imfstatistics.org/GFS/>

Albania

The composite variables were constructed using Central Budgetary data for 1995-1998 and 2002-2004.

Albania is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1995 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1995-1998, 2002-2004 data: International Monetary Fund, Government Finance Statistics Online. Retrieved June 2011, from <http://www2.imfstatistics.org/GFS/>

Algeria

The composite variables were constructed using Central Budgetary data for 1994-2009 for Total Expenditures (comp_totalexp) and 1994-1999 for the rest of the composite variables. Algeria is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

No data is available before 1994 or after 1999 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1994-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved June 2011, from <http://www2.imfstatistics.org/GFS/>

Argentina

The Total Expenditure composite variable was constructed using Central Budgetary data for 1972-1989 and Consolidated Budget data for 1990-2005.

The Defense and Health composite variables were constructed using Consolidated budget data for 1972-2005.

The Housing composite variable was constructed using Consolidated budget data for 1972-1990 and 2003-2005. Data is missing for the period between 1990-2002 for this variable.

No data is available after 2005 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2005 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Armenia

The Total Expenditure composite variable was constructed using Central Budgetary data for 2003-2009. Armenia did not report disaggregated data for any other Outlay in the GFS budget.

Armenia is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

Data will not be available prior to 1991 for Armenia, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 2003 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2003-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Australia

The Total Expenditure composite variable was constructed using Consolidated budget data for 1990-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Austria

The Total Expenditure composite variable was constructed using Central Budgetary data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Azerbaijan

All composite variables were constructed using Consolidated budget data for 1994-1999. The Total Expenditure composite variable also includes a data point for 2008.

Data will not be available prior to 1991 for Azerbaijan, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

Sources:

1994-1999 and 2008 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Bahamas

All composite variable was constructed using Central Budgetary data for 1973-1986 and 1988-2009.

No data is available for 1987 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Bahrain

The Total Expenditure composite variable was constructed using Central Budgetary data for 1974-2009.

The Defense and Health composite variables were constructed using the Consolidated budget data for 1974-1989 and the Central Budgetary data for 1990-2009.

The Housing, Education and Social Protection composite variables were constructed using the Consolidated budget data for 1974-2005 and the Central Budgetary data for 2006-2009. Bahrain became independent from the UK in 1971, which may explain why 1972 and 1973 is missing.

No data is available before 1974 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Bangladesh

The Total Expenditure, Defense and Education composite variables were constructed using Central Budgetary data from 1973-1985 and 2001-2009.

The Housing composite variable was constructed using Central Budgetary data from 1973, 1975-1978, 1980-1985 and 2001-2009.

The Health and Social Protection composite variables were constructed using Central Budgetary data from 1973-1978, 1980-1985 and 2001-2009.

Bangladesh is not listed in the 1995 GFS yearbook. It is listed in the 1981, 1986 and 1990 GFS yearbooks but they do not provide any additional Outlays data.

No data is available between 1986-2000 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2001-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Barbados

The Total Expenditure composite variable was constructed using Central Budgetary data from 2003-2008.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data from 1972-1989 and Central Budgetary data from 2003 and 2005-2006.

Barbados is not listed in the 1995 GFS yearbook. It is listed in the 1981, 1986 and 1990 GFS yearbooks, but they do not provide any additional Outlays data.

No data is available for the 1990-2002 period from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2003-2008 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Belarus

The Total Expenditure composite variable was constructed using Consolidated budget data for 1992-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Central Budgetary data for 1992-2009.

Data will not be available prior to 1991 for Belarus, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

Sources:

1992-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Belgium

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated data for 1972-1989 and Central Budgetary data for 1995-2009.

Data is missing for all other composites 1990-1994.

Belgium is listed in the 1995 GFS yearbook, however no data is provided for the 1990-1994 period.

Special notes / issues:

In 2004 and 2005 Belgium reports negative values for spending on Housing (acc_cb_housing and acc_housing).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1995-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Belize

The Total Expenditure, Defense, Housing, Health, Education and Social Protection composite variables were constructed using Central Budgetary data from 1977-1985 and 1988-1997.

Belize is not listed in the 1981 GFS Yearbook, but is listed in the 1986, 1990 and 1995 yearbooks, however no data is provided for the 1986-1987 or 1998-2009 periods.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1997 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Benin

The Total Expenditure composite variables were constructed using Central Budgetary data for 1977-1979 and 1985-1986 and the Consolidated budget data for 2001-2006 and 2008-2009.

The Defense, Health, Housing, Education and Social Protection composite variable was constructed using Consolidated budget data for 1977-1979.

Benin does not report Outlays in the 1981 GFS Statistical Yearbook. Outlays are reported in the 1986 GFS Statistical Yearbook but only for the same years available in other sources.

No data is available for these variables from 1972-1978 and 1980-present from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2001-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Bhutan

The Total Expenditure composite variable was constructed using Consolidated budget data for 1990-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated Budget data for 1982-1984, 1986, 1988-1989 and 1990-2009.

Bhutan is not listed in the 1981 or 1986 GFS Statistical Yearbooks.

No data is available before 1990 for Total Expenditures or before 1982 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2010 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February 2011, from <http://www2.imfstatistics.org/GFS/>

Bolivia

The Total Expenditure composite variable was constructed using Central Budgetary data for 1986-2007.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1986-2007.

To account for missingness during the period between 1972-1985 data from the Central Budgetary budget for 1972-1979 provided in the GFS Yearbook for 1981. It is reported in millions of pesos rather than units. The Consolidated budget data for 1980-1984 was provided in the GFS Yearbook for 1986 and was used to construct the composite variables for those years. It is reported in billions of pesos rather than units.

Bolivia is listed in the 1989, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available after 2007 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1979 data: International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 96.

1980-1984 data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 175.

1986-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2010 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Bosnia and Herzegovina

The Total Expenditure composite variable was constructed using Consolidated budget data for 2004-2009.

No data is available for any other variable for any years from any budget or on any format (cd, yearbook, microfilm, online).

No Total Expenditure data is available before 2004 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2004-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Botswana

The Total Expenditure, Defense, Housing, Health, Education and Social Protection composite variables were constructed using Central Budgetary data for 1972-1996.

No data is available after 1996 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1996 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Brazil

The Total Expenditure composite variables were constructed using Central Budgetary data for 1980-1989 and Consolidated budget data for 1990-1994, 1997-1998 and 2006-2008.

To account for missingness during the period between 1972-1979 data from the Consolidated budget provided in the GFS Yearbook for 1981 was used to construct the composite variables. It is reported in billions of cruzeiros rather than units.

Data is still missing for the period between 1995-1996 and 2000-2005.

No data is available after 2008 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1979 data: International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 108-109.

1980-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2008 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Bulgaria

The Total Expenditure composite variable was constructed using Central Budgetary data for 1988-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1988-2009.

Bulgaria is not listed in the GFS 1981 or 1986. This is typical of former Soviet and Eastern bloc countries.

Special notes/issues:

In 1990 Bulgaria reported negative values for spending on social protection to the Central Budgetary budget (cash_cb_protect), but not to the Consolidated Budget (cash_protect).

Because we used the Consolidated budget data to construct this composite variable, this is not an issue.

No data is available before 1988 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Burkina Faso

The source for the data on Social Spending from 1990 to 93 is Development Network Growth Database.

The source for the data on Social Protection from 1991 is Development Network Growth Database.

The composite variables were constructed using

No data is available after

Special notes/issues:

Although Burkina Faso appears to have reported data to the IMF during the 1990- period and does have Outlay data in the GFS Statistical Yearbook for 1995, the country is not listed in the country list to be chosen from in the online data base under the Consolidated budget but is listed under the Budgetary Central.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Burundi

The Total Expenditure composite variable was constructed using Budgetary Central data from 1973-1981 and 1991-1999.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data from 1973-1997 and Budgetary Central data from 1991-1999.

Burundi is listed in the 1981 and 1986 GFS Statistical Yearbooks but no Outlays data is provided for the period between 1982-1990.

No data is available after 1999 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1991-1999 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Cambodia

The Total Expenditure composite variable was constructed using Consolidated budget data for 2002-2009. Cambodia did not report disaggregated data for any other Outlay in the GFS budget.

Cambodia is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2002 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2002-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Cameroon

The Total Expenditure composite variable was constructed using Budgetary Central data for 1975-1985, 1989-1995 and 1998-1999.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1976-1981, 1983-1994 and Budgetary Central data for 1990-1995 and 1998-1999.

Cameroon is listed in the 1981 and 1986 GFS Statistical Yearbooks, however they do not provide pre-1975 data. Data is still missing for 1996, 2000 – present.

No data is available before 1975 for Total Expenditures and no data is available before 1976 for any other variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1995, 1998-1999 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Canada

The Total Expenditure composite variable was constructed using Budgetary Central data for 1973-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1973-2008.

No data is available before 1973 for any variable or after 2008 for any variable but Total Expenditures from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1973-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Cape Verde

The Total Expenditure composite variable was constructed using Consolidated budget data from 2005-2008.

The Defense, Housing, Health, Education and Social Protection composite variables were created using Budgetary Central data from 2008-2009.

Cape Verde is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2005 for Total Expenditures or before 2008 for any other variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2005-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Cayman Islands

The composite variables were constructed using Budgetary Central data for 1983-1989. 1990-1991 data was pulled from the 1995 GFS Statistical Yearbook and is listed in units (originally millions of dollars).

Cayman Islands is not listed in the 1981 GFS Statistical Yearbook, it is listed in the 1986 GFS Statistical Yearbook but Outlays data before 1983 is not provided. Data is still missing for 1992-present.

Although the Cayman Islands appears to have reported data to the IMF during the 1990-period and does have Outlay data in the GFS Statistical Yearbook for 1995, the country is not listed in the country list to be chosen from in the online data base under the Consolidated budget or the Budgetary Central budget.

Sources:

1983-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1991 data: International Monetary Fund. (1995) Government Finance Statistics Yearbook. Washington, DC, pg 190.

Central African Republic

The Total Expenditure composite variables was constructed using Central Budgetary data for 1981.

The Defense, Housing, Health, Education and Social Protection composite variables were created using Consolidated budget data for 1981.

Central Africa Republic is not listed in the 1986, 1990 or 1995 GFS Statistical Yearbooks. However, it is listed in the 1981 GFS Statistical Yearbook, but only includes information about the units of government and Ministry of Finance data sources.

No data is available before or after 1981 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1981 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Chad

The composite variables were constructed using Consolidated budget data for 1972-1976. This data was pulled from the 1986 GFS Statistical Yearbook and is listed in units (originally millions of Francs).

Chad is listed in the 1995 GFS Statistical Yearbook, but does not provide data for any Outlays (indeed the entire section “B” is absent) (pg 192). Data is missing for 1977-1985 for all variables but Total Expenditure and 1990-present for all variables.

Although Chad appears to have reported Consolidated budget data to the IMF during 1972-1976 for Outlays in the GFS Statistical Yearbook for 1981 and 1986, the historic CD browser only provides data for Total Expenditures in the Budgetary Central budget but not Consolidated and no data for any other Outlays.

No data is available for any variables except Total Expenditures after 1976 and no variables after 1990 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1976 data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 244.

Chile

The composite variables were constructed using Consolidated budget data for 1972-2009. For Housing, Health, Education and Social Protection the 2009 data point is from the Budgetary Central budget. There is no missing data.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

China

The composite variables were constructed using Budgetary Central data from 1990-2008. There is no missing data during this period.

China is not listed in the 1981, 1986 or 1990 GFS Statistical Yearbooks.

No data is available before 1990 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

China, Hong Kong

The composite variables were constructed using Consolidated budget data for 2002-2009. Hong Kong is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks. Before 1999, Hong Kong's data would have been reported with the United Kingdom.

No data is available for any variable before 2002 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2002-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

China, Macau

The composite variables were constructed using Budgetary Central data for 1996-2009.

No data is available before 1996 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1996-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Colombia

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variable were constructed using Consolidated budget data for 1982-1986 and Budgetary Central data for 1990-1997.

Colombia is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but does not provide any Outlay data for the missing years.

No data is available after 1997 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Comoros

The Total Expenditure composite variable was constructed using Consolidated budget data for 1982-1987.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1984 and 1987.

Comoros is listed in the 1986 and 1990 GFS Statistical Yearbook but does not provide any additional Outlays data. Comoros is not listed in the 1981 or 1995 GFS Statistical Yearbook.

No data is available after 1987 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Congo, Democratic Republic of

The source for the data on Social Spending from 1972 to 73 is Development Network Growth Database.

The source for the data on Social Protection from 1972 to 73 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1982 and 1988-2002.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1982 and 1992-1997.

Democratic Republic of Congo is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available between 1983-1992 or after 2002 for any variable, no data is available after 1997 for any variable but Total Expenditure.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1992-2002 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Congo

The source for the data on Social Spending from 1981 to 83 is Development Network Growth Database.

The source for the data on Social Protection from 1981 to 83 is Development Network Growth Database.

The Total Expenditure composite variables were constructed using Consolidated budget data for 1980-1983.

The Housing and Social Protection composite variables were constructed using Consolidated budget data for 1981-1983.

The Education composite variable was constructed using Consolidated budget data for 1982-1983.

Congo is listed in the 1981 and 1986 GFS Statistical Yearbooks but does not provide any additional Outlays data. Congo is not listed in the 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 1980 or after 1983 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Costa Rica

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1991 and Budgetary Central data for 1994-2009. The data for 1992 and 1993 was pulled from the 1995 GFS Statistical Yearbook. This data was reported in billions of colones, but was adjusted by adding zeros and so remains in units.

No data is available after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

1992-1993 data: International Monetary Fund. (1995) Government Finance Statistics Yearbook. Washington, DC, pg 209.

Cote D'Ivoire

The source for the data on Social Spending from 1980 to 90 is Development Network Growth Database.

The source for the data on Social Protection from 1980 to 90 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1979-1980, 1984 1994-2000 and 2003-2009.

The Defense, Housing, Health, Education and Social Protection composite variable were constructed using Consolidated budget data for 1980, 1984-1985 and Budgetary Central budget data for 2009. The 1980, 1984-1985 data was pulled from the 1990 GFS Statistical Yearbook. No additional data was reported. The data was reported in millions of Francs, but was adjusted by adding zeros and so remains in units.

The Ivory Coast is not listed in the 1981 GFS Statistical Yearbook. It is listed in the 1986, 1990 and 1995 GFS Statistical Yearbooks but does not provide any additional Outlays data.

No additional data is available from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2003-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

1992-1993 data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 225.

Croatia

The composite variables were constructed using Budgetary Central data for 1991-2009. Croatia is not listed in the 1981 or 1986 GFS yearbooks.

Data will not be available prior to 1991 for Croatia, as it was part of the former Yugoslavia during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1991 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1991-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Cuba

Cuba is not listed in any IMF GFS sources, for any years or budgets (cd, yearbook, microfilm, online).

Cyprus

The source for the data on Social Spending from 1972 to 74 is Development Network Growth Database.

The source for the data on Social Protection from 1972 to 74 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection variables were constructed using Consolidate budget data for 1972-1989 and Budgetary Central data for 1990-2009.

There is no missing data.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Czechoslovakia

The composite variables were constructed using Consolidated budget data for 1989. This is the only year that Czechoslovakia reported data to the IMF. Czechoslovakia dissolved and any data reported after 1993 will be found separately under Czech Republic and Slovakia. Czechoslovakia is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

No data is available before or after 1989 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Czech Republic

The composite variables were constructed using Budgetary Central data for 1993-2009.

Data will not be available prior to 1993 for Czech Republic, as it was part of the Czechoslovakia during that period.

No data is available before 1993 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1993-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Denmark

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection variables were constructed using Consolidated budget data for 1972-2008 and Budgetary Central data for 2009. There is no missing data.

No data is available after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Djibouti

The Total Expenditure composite variable was constructed using Consolidate budget data for 1979-1986 and 1988.

The Defense, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1979 and 1981. This data was pulled from the 1981 and 1990 GFS Statistical Yearbooks. No additional Outlays data is provided.

Djibouti is not listed in the 1995 GFS Statistical Yearbook.

No data is available before 1979 or after 1988 for any variable from any budget or on any format (cd, yearbook, microfilm, online). No data is available for any variable except Total Expenditure for years other than 1979 and 1981.

Sources:

1979-1988 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1979 data: International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 171.

1981 data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 239.

Dominica

The source for the data on Social Spending from 1976 is Development Network Growth Database.

The source for the data on Social Protection from 1976 is Development Network Growth Database.

The composite variables were constructed using Consolidated budget data for 1976-1979. Dominica is not listed in the 1990 or 1995 GFS Statistical Yearbooks. Dominica is listed in the 1981 and 1986 GFS Statistical Yearbooks, but does not provide any additional Outlays data.

No data is available before 1976 or after 1979 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1976-1979 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Dominican Republic

The Total Expenditure composite variables was constructed using Consolidated budget data for 1972-2000 and 2002-2008.

The Defense, Housing, Health and Social Protection composite variables were constructed using Consolidated budget data for 1972-2000 and 2002-2003.

Data is for the Housing composite variable was pulled from the 1981, 1986, 1990 and 1995 GFS Statistical Yearbook for 1972-1989. It was originally reported in millions of pesos in every yearbook, but was adjusted by adding zeros and so remains in units.

Data for 2001 is missing for all variables. And 2004 – present for all variables but TotalExp.

No data is available after 2003 for any variables except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2008 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February 2011, from <http://www2.imfstatistics.org/GFS/>

1973-1976 Housing data: International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 182.

1977-1984 Housing data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 324.

1985-1988 Housing data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 242.

1989 Housing data: International Monetary Fund. (1995) Government Finance Statistics Yearbook. Washington, DC, pg 238.

Ecuador

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1994.

The Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1990.

Ecuador is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but does not provide any additional data.

No data is available after 1990 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Egypt

The Total Expenditure composite variable was constructed using Budgetary Central data for 1975-1979 and 1981-2009.

The Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1975-1979, 1981-1989 and Budgetary Central data for 1990-2009.

Data is missing for 1980 for all variables. Egypt is listed in the 1981 and 1986 GFS Statistical Yearbooks, but data for 1980 is not provided.

No data is available before 1975 or for 1980 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

El Salvador

Deleted the data before 2000 because it was too high and it was an obvious mistake.

The data for 1998 and 1999 for Social Spending is from the Development Network Growth Database.

The data for 1998 and 1999 for Social Protection is from the Development Network Growth Database.

The composite variables were constructed using Budgetary Central data for 1972-2009.

There is no missing data.

No data is available after 2009 variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Equatorial Guinea

The composite variables were constructed using Budgetary Central data for 2007-2009.

Equatorial Guinea is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2007 from any budget or on any format (cd, yearbook, microfilm, online).

2007-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Estonia

The composite variables were constructed using Consolidated Budget data from 1991-2009. There is no missing data during this period.

Estonia is not listed in the 1981, 1986 or 1990 GFS yearbooks.

Data will not be available prior to 1991 for Estonia, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1991 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1991-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Ethiopia

The source for the data on Social Spending from 1972 to 80 is Development Network Growth Database.

The source for the data on Social Protection from 1972 to 80 is Development Network Growth Database.

The Total Expenditure composite variables was constructed using Consolidated budget data for 1972-2000 and 2002-2008.

The composite variables were constructed using Budgetary Central for 1972-1999 and 2001-2005.

No data is available for 2000 or after 2005 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Fiji

The composite variables were constructed using Budgetary Central data for 1972-1996 and 2004-2006.

No data is available between 1997-2003 or after 2006 2005 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Finland

The composite variables were constructed using Consolidated budget data for 1972-2007. Total Expenditures also includes data for 2008. There is no missing data.

No data is available after 2007 for any variable except Total Expenditures 2005 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2008 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

France

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1975-1993 and Budgetary Central data for 1995-2008. All of these variables are missing data for 1994.

France is listed in the 1981, 1986, 1990 and 1995 GFS Yearbooks, but provides no additional Outlays data.

No data is available before 1975, in 1994 or after 2008 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2008 data: International Monetary Fund, Government Finance Statistics Online.
Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Gabon

The Total Expenditure composite variable was constructed using Consolidated budget data for 1973-1976, 1979-1986 and 1990. All other Outlays data is missing.

Gabon is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but does not provide data for any Outlays (indeed the entire section "B" is absent).

No data is available for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990 data: International Monetary Fund, Government Finance Statistics Online.
Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Gambia

The Total Expenditure composite variable was constructed using Budgetary Central data for 1973-1982 and 1989-1993.

The Defense, Housing, Health and Social Protection composite variables were constructed using Budgetary Central data for 1973-1982 and Consolidated budget data for 1990.

Gabon is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks but does not provide any additional Outlays data.

No data is available before 1973 or after 1993 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1993 data: International Monetary Fund, Government Finance Statistics Online.
Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Georgia

The composite variables were constructed using Consolidated budget data for 1998-2009. Georgia is not listed in the 1981, 1986 or 1990 GFS yearbooks.

Data will not be available prior to 1991 for Georgia, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1998 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1990-2009 data: International Monetary Fund, Government Finance Statistics Online.
Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Germany

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1996 and Budgetary Central data for 1997-2009. There is no missing data

No data is available after 2009 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Ghana

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1993 and 2001-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1982, 1984-1993 and 2001-2002. All of these variables are missing data for 1982.

Ghana is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks but does not provide any additional Outlays data.

No data is available for any variable between 1993-2001 and no data is available for any variable but Total Expenditure after 2002 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Greece

The source for the data on Social Spending from 1973 and 1978 is Development Network Growth Database.

The source for the data on Social Protection from 1972 to 1981 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1981 and Budgetary Central data for 1990-2008.

Greece is listed in the 1981, 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available between 1982-1989 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Grenada

The composite variables were constructed using Budgetary Central data for 1974-1977 and 1991-1995.

Grenada is not listed in the 1990 or 1995 GFS Statistical Yearbook. Grenada is listed in the 1981 and 1986 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available before 1974, 1978-1990 or after 1995 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1991-1995 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Guatemala

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Health and Education composite variables were constructed using Budgetary Central data for 1972-1994 and 2000-2009.

The Housing and Social Protection composite variables were constructed using Budgetary Central data for 1972-1989 and 2000-2009.

Guatemala is listed in the 1995 and 1996 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available between 1995-2000 for any variable except Total Expenditures from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Guinea

The Total Expenditure composite variable was constructed using Consolidated budget data for 1989-1992 and Budgetary Central data for 1998-1999. No other Outlay data was reported.

Guinea is listed in the 1981, 1985, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for any variables except Total Expenditures from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Guinea-Bissau

The Total Expenditure composite variable was constructed using Budgetary Central data for 1983-1989.

The Defense, Health and Education composite variables were constructed using Budgetary Central data for 1983-1987 and 1989.

The Housing and Social Protection composite variables were constructed using Budgetary Central data for 1983-1987.

Guinea-Bissau is listed in the 1986 and 1990 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. Guinea-Bissau is not listed in the 1981 or 1995 GFS Statistical Yearbooks.

Sources:

1983-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

No data is available for any variables after 1989 from any budget or on any format (cd, yearbook, microfilm, online).

Guyana

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1981 and 1983. 1983 data was pulled from the 1986 GFS Statistical Yearbook.

The Defense, Health, Housing, Education and Social Protection variables were constructed using Consolidated budget data for 1972-1983.

Guyana is listed in the 1981, 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data. Guyana is not listed in the 1995 GFS Statistical Yearbook.

No data is available after 1983 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1983 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Haiti

The source for the data on Social Spending from 1981 to 1987 is Development Network Growth Database.

The source for the data on Social Protection from 1981 to 1987 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1982. No other Outlays data was reported.

Haiti is listed in the 1981, 1986 and 1990 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. Haiti is not listed in the 1995 GFS Statistical Yearbook.

No data is available for any variable is available after 1982 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Honduras

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1979 and 2003-2009.

The Defense, Health, Housing, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1979. All other data is missing.

Honduras is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. Honduras is not listed in the 1990 or 1995 GFS Statistical Yearbook

No data is available after 1979 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1979 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2003-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Hungary

The Total Expenditure composite variable was constructed using Consolidated budget data for 1981-1999 and 2001-2009. Central Budgetary data was used for 2000.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1981-1999 and 2001-2009. Data for 2000 is missing for all of these variables.

Hungary is listed in the 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data. Hungary is not listed in the 1981 GFS Statistical Yearbook.

No data is available for any variable before 1981 or after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Iceland

The composite variables were constructed using Consolidated budget data for 1972-2009.

There is no missing data.

No data is available for any variable after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

India

The composite variables were constructed using Consolidated budget data for 1974-2009. However, Social Protection is not reported the same years, it is only available 1990-1997 and is reported as all zeros.

India is listed in the 1980 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. However, according to the yearbooks, during the 1970s and 1980s, India reported Social Security, Welfare and Housing as a single variable (5,6,7 combined). The numbers that are provided in the yearbooks roughly correlate to the org_housing values for India. Therefore, a total Social Protection spending variable can still be made for India.

No data is available for any variable before 1974 or after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Indonesia

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1999 and 2001-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-2004.

No data is available for any variable for 2000, no data is available for any variable except Total Expenditure after 2004 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Iran

The composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

No data is available after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Ireland

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidate budget data for 1982-1989 and Budgetary Central data for 1990-2009.

Ireland is listed in the 1981 and 1986 GFS Statistical Yearbook, but does not provide any additional Outlays data.

No data is available before 1982 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Israel

The composite variables were constructed using Consolidated budget data for 1972-2009.

No data is available after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Italy

The Total Expenditure composite variable was constructed using Consolidated budget data for 1973-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1973-1975, 1978-1988 and Budgetary Central data for 1995-2009.

Italy is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available before 1973 for any variable or during 1988-1995 for all variables but Total Expenditures from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Jamaica

The Total Expenditure composite variable was constructed using Consolidated budget data 1975-1985 and 1992-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were created using Consolidated budget data for 1975-1977 and Budgetary Central data for 1992-2009. The Consolidated budget data for 1975-1977 was pulled from the 1986 GFS Statistical Yearbook. It was reported in millions of dollars, but was adjusted by adding zeros and so remains in units.

Jamaica is in the 1981, 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data. Jamaica is not listed in the 1995 GFS Statistical Yearbook.

No further data is available for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 Total Exp data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1975-1977 Outlays (minus Total Exp) data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 507.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Japan

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1993.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1991-1993.

Japan is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available before 1991 or after 1993 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Jordan

The Total Expenditure composite variable was constructed using Budgetary Central data for 1974-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1974-1979 and 1981-2009. Data for 1980 is missing for all Outlays except Total Expenditure.

Jordan is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available before 1974 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Kazakhstan

The composite variables were constructed using Consolidated budget data for 1997-2009.

Kazakhstan is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

Data will not be available prior to 1991 for Kazakhstan, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1997 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1997-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Kenya

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1974, 1976-2009.

Special notes/issues:

Originally Kenya appeared to be missing data for 1990, as the online database only provides data for 1991-2009. However, when consulting the 1990 and 1995 GFS Statistical Yearbooks, it seems as though the IMF made a mistake and started Kenya's data in 1991 online rather than 1990. All Outlays have been checked and verified to be consistent between the book and online database, so the data points have all been moved up one, to start at 1990 per the yearbooks.

Kenya is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available before between 1975-1977 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

1990 data verification: International Monetary Fund. (1995) Government Finance Statistics Yearbook. Washington, DC, pg 361.

Korea, South

The composite variables were constructed using Consolidated budget data for 1972-2008 and through 2009 for Total Expenditures only. There is no missing data.

No data is available after 2008 for any variable except Total Expenditures from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Kuwait

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1974, 1977-1999 and 2002-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1974, 1977-1999 and 2002-2008.

Data for 2009 was pulled from the Budgetary Central budget.

No data is available for 1975-1976 or 2000-2001 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Kyrgyzstan

The Total Expenditure composite variable was constructed using Budgetary Central data for 1993-2001 and 2006-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1993-2001 and 2006.

Kyrgyzstan is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

Data will not be available prior to 1991 for Kyrgyzstan, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1993, 2002-2005 or after 2009 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1993-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Lao PDR

The Total Expenditure composite variable was constructed using Budgetary Central data for 2006-2009. No other data is provided.

Laos is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2006 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2006-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Latvia

The composite variables were constructed using Consolidated budget data for 1994-2009. All composite variables except Total Expenditures pull the 2009 data for the Budgetary Central data.

Latvia is not listed in the 1981, 1986 or 1990 GFS yearbooks. Latvia is listed in the 1995 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

Data will not be available prior to 1991 for Latvia, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1994 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1994-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Lebanon

The composite variables were constructed using Consolidated budget data for 1993-1996 and Budgetary Central data for 1997-2009.

Lebanon is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 1993 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1993-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Lesotho

The source for the data on Social Spending from 1990 to 1993 is Development Network Growth Database.

The source for the data on Social Protection from 1990 to 1992 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1977 1987-2008.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1977, 1983-1992, 1997 and 2002.

Data for 2006-2008 was pulled from the Budgetary Central data.

Lesotho is listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for the missing years for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Liberia

The composite variables were constructed using Budgetary Central data for 1974-1988 and 2005-2009. Total Expenditures is also provided for 2004.

Liberia is not listed in the 1990 or 1995 GFS Statistical Yearbooks.

No data is available after 1989-2003 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2004-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Lithuania

The Total Expenditure composite variable was constructed using Consolidated data for 1991 and 1993-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1993-2009.

Lithuania is not listed in the 1981 or 1986 GFS yearbooks. Lithuania is listed in the 1990 and 1995 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

Data will not be available prior to 1991 for Latvia, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

Special notes / issues:

In 2004-2006, Lithuania reported negative values for housing expenses to the Consolidated Budget (acc_housing) but not to the Central Budgetary budget (acc_cb_housing). Since the composite variable uses the Budgetary Central data, this is not an issue.

No data is available before 1993 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1991-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Luxembourg

The Total Expenditure composite variable was constructed using Consolidate budget data for 1972-1998 and 1999-2009.

The Defense, Housing, Health, Education, and Social Protection composite variables were constructed using the Consolidated budget data for 1972-1989 and Budgetary Central data for 1990-1998 and 2000-2009.

Data is missing for 1999, this appears to be the year the Luxembourg switched from cash to accrual reporting.

No data is available for 1999 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Macedonia

The Total Expenditure composite variable was constructed using Budgetary Central data for 2005-2009. Data is not provided for any other Outlay variable or any year prior to 2005.

Macedonia is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

Data will not be available prior to 1991 for Macedonia, as it was part of former Yugoslavia during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available for any variables, except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2005-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Madagascar

The Total Expenditures composite variable was constructed using Consolidated budget data for 1972-1974, 1988-1997 and 2000-2008.

The Defense, Housing, Health, Education and Social Protection were constructed using Consolidated budget data 1972-1973, 1998-1997 and 2001-2008.

Madagascar is listed in the 1980 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available between 1997-2000 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Malawi

The Total Expenditure composite variable was constructed using Budgetary Central data for 1971-1988.

The Defense, Housing, Health, Education and Social Protection variables were constructed using Budgetary Central data for 1972-1988. No data is available 1989-2009.

Malawi is listed in the 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available after 1989 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Malaysia

The source for the data on Social Spending from 1985 to 1987 is Development Network Growth Database.

The source for the data on Social Protection from 1985 to 1995 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2001 and Budgetary Central data for 2002-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1981, 1988-1995 and Budgetary Central data for 2002-2009.

Malaysia is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available between 1981-1988 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Maldives

The Total Expenditure composite variable was constructed using Consolidated budget data for 1979-2009.

The Defense composite variable was constructed using Consolidated budget data for 1979-1985, 1988-2008 and Budgetary Central data for 2009.

The Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1979-2008 and Budgetary Central data for 2009.

Maldives is listed in the 1986 GFS Statistical Yearbook but it does not provide any additional Outlays data. Maldives is not listed in the 1981 GFS Statistical Yearbook.

No data is available before 1979 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Mali

The Total Expenditure composite variables was constructed using Budgetary Central data for 1976-1988 and 2000-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1976-1988.

Mali is listed in the 1990 GFS Statistical Yearbook but it does not provide any additional Outlays data. Maldives is not listed in the 1995 GFS Statistical Yearbook.

No data is available after 1988 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2000-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Malta

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1978 and 1980-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1978, 1980-2004 and Budgetary Central data for 2005-2009.

Malta is listed in the 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data for 1979.

No data is available for 1979 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Mauritius

The source for the data on Social Spending from 1973 to 1999 is Development Network Growth Database.

The source for the data on Social Protection from 1973 to 1999 is Development Network Growth Database.

The Total Expenditures composite variable was constructed using Consolidated budget data for 1973-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1973-2008 and Budgetary Central data for 2009.

Mauritius is not listed in the 1981 GFS Statistical Yearbook.

No data is available before 1973 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Mauritania

Data for Mauritania is completely absent from the online data or the CDs, data does appear in the GFS 1981 and 1986 Statistical Yearbook.

The Total Expenditures composite variable was constructed using Consolidated budget data for 1975-1979.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated data for 1978-1979. It was reported in millions of ouguiyas, but was adjusted by adding zeros and so remains in units.

Sources:

1975-1979 data: International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 392.

1975-1979 data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 609.

Mexico

The composite variables were constructed using Consolidated budget data for 1972-2000. Data is missing for 2001-present.

No data is available after 2000 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Moldova

The Total Expenditures composite variable was constructed using Consolidated budget data for 1995-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1996-2009.

Moldova is not listed in the 1981, 1986 or 1990 GFS Statistical Yearbooks.

Data will not be available prior to 1991 for Moldova, as it was part of the former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1995 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1995-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Mongolia

The Total Expenditures composite variable was constructed using Consolidated budget data for 1992-2003 and 2005-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated data for 1992-2002.

Mongolia is not listed in the 1981, 1986 or 1990 GFS Statistical Yearbooks. It is listed in the 1995 Yearbook, but it does not provide any additional Outlays data.

Special notes/issues:

In 1996 Mongolia reports negatives values for spending on social protection to the Central Budgetary budget (cash_cb_protect), but not to the Consolidated budget (cash_protect). Because Consolidated budget data is used, this is not an issue.

No data is available before 1995 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1992-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Morocco

The Total Expenditures composite variable was constructed using Consolidated budget data for 1973-1995, 1997-1999 and 2002-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated data for 1972-1995 and 1997-1999.

Data is missing for 1996, 2000-present.

No data is available after 1999 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Myanmar (Burma)

The composite variable was constructed using Consolidated budget data for 1973-2005. *No data is available before 1973 or after 2005 from any budget or on any format (cd, yearbook, microfilm, online).*

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Namibia

The Total Expenditures composite variable was constructed using Budgetary Central data for 1986-2007.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 2000-2007.

Namibia is not listed in the 1981, 1986 or 1990 GFS Statistical Yearbooks. It is listed in the 1995 Yearbook, but it does not provide any additional Outlays data.

No data is available before 2000 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Nepal

The Total Expenditures composite variable was constructed using Consolidated data for 1972-2010.

The Defense, Housing, Health and Education composite variables were constructed using Consolidated budget data for 1972-1985 and 1987-2010. 1986 is missing for all variables except Total Expenditure.

The Social Protection composite variable was constructed using Consolidated data for 1997-2010.

Nepal is listed in the 1981, 1986 and 1990 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for 1986 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Netherlands

The composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

No data is available after 2009 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Netherland Antilles

The composite variables were constructed using Consolidated budget data for 1972-1995.

No data is available after 1995 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1995 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

New Zealand

The Total Expenditures composite variable was constructed using Central Budgetary data for 1972-1988, 1990-2002 and Consolidated budget data for 2002-2007.

The Defense, Housing, Health and Education composite variables were constructed using the Budgetary Central budget data for 1972-1988, 1991-2001 and Consolidated budget data for 2004-2007.

New Zealand is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

Special notes / issues:

In 2004 NZ reported negative values for environmental spending (acc_cb_enviro and acc_enviro).

No data is available after 2007 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2007 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Nicaragua

The data on Social Spending for 1990 to 1994 is from the Development Network Growth Database.

The data on Social Protection for 1990 to 1994 is from the Development Network Growth Database.

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1986 and 1988-2009.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated budget data for 1972-1980 and 1990-1994. Social Protection also has a single data point for 1997 pulled from the Budgetary Central data.

1987 is missing for all variables.

Nicaragua is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for 1987 or after 1994 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Niger

The Total Expenditure composite variable was constructed using Consolidated budget data for 1976-1980 and 2005-2007.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated budget data for 1976-1980.

Niger is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. Niger is not listed in the 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 1976 or after 1980 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2005-2007 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Nigeria

The Total Expenditure composite variable was constructed using Budgetary Central budget data for 1972-1978, 1984-1987 and 2004-2008.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated budget data for 1972-1973, 1975-1978 and 1984-1987.

Nigeria is listed in the 1981, 1986 and 1990 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. Nigeria is not listed in the 1995 GFS Statistical Yearbook..

No data is available after 1987 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

2004-2008 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Norway

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated budget data for 1972-1977 and 1980-2009.

Norway is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for 1978-1979 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Oman

The composite variables were constructed using Central Budgetary data for 1972-2001. *No data is available after 2001 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).*

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2001 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Pakistan

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1989 and Budgetary Central data for 1990-2009.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated budget data for 1973-1986 and Budgetary Central data for 1998-2009. Data for 1973-1986 was pulled from the 1981 and 1990 GFS Statistical Yearbooks. It was reported in millions of rupees, but was adjusted by adding zeros and so remains in units.

Pakistan is not listed in the 1995 GFS Statistical Yearbook.

No data is available between 1987-1997 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 Total Expenditure data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1973-1978 Outlays data: International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 465.

1979-1986 Outlays data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 465

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Panama

The composite variables were constructed using Consolidated budget data from 1972-2001.

Defense data for 1982-1986 was pulled from the 1990 GFS Statistical Yearbook.

Data is missing from 2002-present.

No data is available after 2001 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1982-1986 Defense data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 470.

1990-2001 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Papua New Guinea

The composite variables were constructed using Budgetary Central budget data from 1975-2002.

Data is missing from 2003-present.

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2002 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Paraguay

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variable was constructed using Consolidated budget data for 1972-1987 and 1989 and Budgetary Central data for 1990-1993.

Paraguay is listed in the 1986, 1990 and 1995 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available after 1993 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Peru

Between 1972 and 1977 used the Development Growth Network Database for Social Spending.

The Total Expenditure composite variables were constructed using Consolidated budget data for 1972-2009.

The Defense, Health, Education composite variables were constructed using Budgetary Central data for 1972-1987. This data was pulled from the 1981 and 1990 GFS Statistical Yearbooks. 1972-1980 is listed in the data set as units per the book (billions of soles).

1981-1987 is listed in units as per the book (millions of intis). Zeros were not added because the other data that is available appears to be in the same units.

The Housing and Social Protection composite variables were constructed using Budgetary Central data for 1972-1987. This data was pulled from the 1981 GFS Statistical Yearbook. 1972-1980 is listed in the data set as units per the book (billions of soles).

Peru is listed in the 1995 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available after 1987 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1972-1980 Outlays data : International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 490-491.

1981-1987 Defense, Health and Education data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 483-484.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Philippines

The composite variables were constructed using Budgetary Central data for 1972-2009. There is no missing data.

No data is available after 2009 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Poland

The Total Expenditure composite variables were constructed using Consolidated budget data for 1984-1988 and 1994-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1994-2009.

Poland is listed in the 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. Poland is not listed in the 1981 or 1986 GFS Statistical Yearbooks.

No data is available before 1994 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Portugal

The Total Expenditure composite variables were constructed using Budgetary Central budget data for 1974-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1974-1975, 1978-1988 and Budgetary Central data for 1995-2009.

Portugal is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

Special notes / issues:

In 2007 Portugal reported negative values for spending on housing to the Consolidated Budget (acc_housing) but not to the Central Budgetary budget. This is not an issue because Consolidated budget data is not used in the composite variable.

No data is available for 1976-1977 or 1989-1994 for any variables but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Qatar

The composite variables were constructed using Budgetary Central budget data for 2004-2009.

Qatar is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2004 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2004-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Romania

The source for the data on Social Spending from 1980 to 89 is Development Network Growth Database.

The source for the data on Social Protection from 1980 to 97 is Development Network Growth Database.

The composite variables were constructed using Consolidated budget data for 1972-2007.

Total Expenditures also includes a data point for 2008. There is no missing data.

No data is available after 2007 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Russia

The Total Expenditure composite variable was constructed using Consolidated budget data for 1994-1995 and 1998-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1999-2009.

Russia (or the former Soviet Union) is not listed in the 1981, 1986 or 1990 GFS Statistical Yearbooks. Russia is listed in the 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available before 1999 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1994-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Rwanda

The source for the data on Social Spending from 1980 to 89 is Development Network Growth Database.

The source for the data on Social Protection from 1973 to 80 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1973-1980 and 1989-1992.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1973-1980. This data was pulled from the 1986 GFS Statistical Yearbook. It was reported in millions of francs, but was adjusted by adding zeros and so remains in units.

Rwanda is listed in the 1981, 1986 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data. It is not listed in the 1990 GFS Statistical Yearbook. *No data is available after 1980 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).*

Sources:

1972-1989 Expenditure data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1973-1980 Defense, Housing, Health, Education and Social Protection data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 748.

Samoa

No data is available for Total Expenditures.

The remaining composite variables were constructed using Budgetary Central data for 1984.

Samoa is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before or after 1984 for any variables from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1984 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

San Marino

The Total Expenditure composite variable was constructed using Consolidated budget data for 1995 and 2001-2006.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 2001-2004.

San Marino is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2001 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1995-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Senegal

The Total Expenditure composite variables were constructed using Consolidated budget data for 1973, 1975-1984 and Budgetary Central data for 1996-2001.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1975, 1980-1984 and Budgetary Central data for 1996-2000.

Senegal is not listed in the 1986, 1990 or 1995 GFS Statistical Yearbooks. It is listed in the 1981 GFS Statistical Yearbook, but it does not provide any additional Outlays data. *No data is available 1984-1996 or after 2001 for any variable Expenditure from any budget or on any format (cd, yearbook, microfilm, online).*

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Serbia RB

Data for Serbia & Montenegro has been collapsed into Serbia RB and S&M have been deleted from the data set.

The Total Expenditure, composite variable was constructed using Consolidated budget data for 2007-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 2007-2009.

Serbia or Serbia & Montenegro or Montenegro are not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2007 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2007-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Seychelles

The Total Expenditure composite variables were constructed using Budgetary Central data for 1972-1978 and Consolidated budget data for 1985-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1977 and Consolidated budget data for 1990-2008. The 1972-1977 data points were pulled from the 1986 GFS Statistical Yearbook. It was reported in millions of rupees, but was adjusted by adding zeros and so remains in units.

Seychelles is listed in the 1981, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available between 1978-1984 for any variables or between 1978-1990 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1972-1977 Defense, Housing, Health, Education and Social Protection data: International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 770.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Sierra Leone

The Total Expenditure composite variables were constructed using Consolidated budget data for 1974-1998.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1974-1979, 1983-1984 and 1990.

Seychelles is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available after 1990 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1974-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1998 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Singapore

The composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

No data is available after 2009 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Slovakia

The composite variables were constructed using Consolidated budget data for 1996-2009. Data will not be available prior to 1993 for Slovakia, as it was part of the Czechoslovakia during that period.

No data is available before 1996 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1996-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Slovenia

The composite variables were constructed using Consolidated budget data for 1992-2009. Slovenia is not listed in the 1981, 1986, 1990 or 1995 GFS yearbooks.

Data will not be available prior to 1992 for Slovenia, as it was part of former Yugoslavia during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1992 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1992-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Solomon Islands

The composite variables were constructed using Budgetary Central budget data for 1975-1988. For Total Expenditures a data point for 1989 is also provided.

Solomon Islands are listed in the 1981, 1986, 1990 or 1995 GFS yearbooks, but it does not provide any additional Outlays data.

No data is available after 1988 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Somalia

The composite variables were constructed using Budgetary Central budget data for 1972-1978

Somalia is not listed in the 1990 or 1995 GFS Statistical Yearbooks. Somalia is listed in the 1981 and 1986 GFS yearbooks, but it does not provide any additional Outlays data.

No data is available after 1978 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1978 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

South Africa

The source for the data on Social Spending from 1984 to 85 is Development Network Growth Database.

The source for the data on Social Protection from 1984 to 85 is Development Network Growth Database.

The Total Expenditure composite variables were constructed using Budgetary Central data for 1972-1995 and 1997-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1995, 2001-2008.

South Africa is listed in the 1981, 1986, 1990, 1995 GFS yearbooks, but it does not provide any Outlays data.

No data is available before 1995 or between 1996-2001 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Spain

Total Expenditure composite variables were constructed using Consolidated budget data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1985, 1987-1998, 2000-2009.

1999 data points appear to be missing due to a switch from cash to accrual reporting.

Spain is listed in the 1981, 1986, 1990, 1995 GFS yearbooks, but it does not provide any additional Outlays data.

No data is available for 1986 or 1999 any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Sri Lanka

The composite variables were constructed using Budgetary Central data for 1973-2009. Sri Lanka is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data for 1972.

No data is available before 1973 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

St Kitts & Nevis

The Total Expenditure composite variable was constructed using Consolidated budget data for 1985-1994, 2003 and 2005.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1985-1987 and Budgetary Central data for 2003.

St Kitts & Nevis are not listed in the 1981 or 1986 GFS Statistical Yearbooks. St Kitts & Nevis are listed in the 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available before 1985 for any variable or between 1987-2003 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

St Vincent & the Grenadines

The Total Expenditure, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1978-1993. Data for 1991-1992 was pulled from the 1995 GFS Statistical Yearbook.

The Defense composite variable was constructed using Budgetary Central data for 1972-1993. Data for 1991-1992 was pulled from the 1995 GFS Statistical Yearbook. . It was reported in millions of dollars, but was adjusted by adding zeros and so remains in units.

No data is available before 1978 for any variable but Defense or from 1994-present for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

1991-1992 data: International Monetary Fund. (1995) Government Finance Statistics Yearbook. Washington, DC, pg 530.

Sudan

The composite variables were constructed using Budgetary Central data for 1972-1980, 1982, 1998-1999.

Sudan is not listed in the 1990 or 1995 GFS Statistical Yearbooks. Sudan is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for 1981, 1983-1997 or after 1999 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Suriname

Social Spending Data from 1972 to 1986 is from Development Network Growth Database. Social Protection Data from 1972 to 1986 is from Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1976 and 1984-1986.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1976 and 1986.

Suriname is not listed in the 1995 GFS Statistical Yearbook. Suriname is listed in the 1981, 1986 and 1990 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available after 1986 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Swaziland

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1989 and 1999-2003.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1989 and 1999-2000.

Swaziland is not listed in the 1995 GFS Statistical Yearbook. Swaziland is listed in the 1981, 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available after 2000 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Sweden

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2008 and Budgetary Central data for 2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-2008.

There is no missing data.

No data is available after 2008 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Switzerland

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1984 and 1991-2009

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1984, 1991-2008 and Budgetary Central data for 2009.

Switzerland is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available for any variable between 1985-1990 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Syria

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-1981, 1987-1997 and Budgetary Central data for 1998-2008.

The Defense, Education and Social Protection composite variables were constructed using Consolidated budget for 1972-1981, 1987-1999 and Budgetary Central data for 2007-2008.

The Housing and Health composite variables were constructed using Consolidated budget data for 1972-1981 and 1987-1999.

Syria is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available between 1982-1986 for any variable or after 1999 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Tajikistan

The Total Expenditure composite variable was constructed using Budgetary Central data for 1998-2001 and 2003-2004.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1998-2001.

Tajikistan is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

Data will not be available prior to 1991 for Tajikistan, as it was part of former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1998 or after or after 2001 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1990-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Tanzania

The composite variables were constructed using Consolidated budget data for 1972-1985.

Tanzania is not listed in the 1995 GFS Statistical Yearbook. Tanzania is listed in the 1981, 1986 and 1990 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available after 1985 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Thailand

The composite variables were constructed using Consolidated budget data for 1972-2009.

There is no missing data.

No data is available after 2009 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online.

Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Togo

The Total Expenditure composite variable was constructed using Consolidated budget data for 1977-1987 and Budgetary Central data for 2004-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1977-1979, 1981-1987. Data for 1981, 1984 and 1986 were pulled from the 1990 GFS Statistical Yearbook. It was reported in millions of francs, but was adjusted by adding zeros and so remains in units.

Togo is not listed in the 1995 GFS Statistical Yearbook. Togo is listed in the 1981 and 1986 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available after 1987 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1981, 1984 and 1986 Defense, Housing, Health, Education and Social Protection data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 575.

Tonga

The Total Expenditure, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1980-1989. Data for 1991 and 1992 were pulled from the 1995 GFS Statistical Yearbook.

The Defense composite variable was constructed using Consolidated budget data for 1980 and 1981.

Tonga is not listed in the 1981 or 1986 GFS Statistical Yearbooks. Tonga is listed in the 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available before 1980 or after 1991 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1991-1992 data (except Defense): International Monetary Fund. (1995) Government Finance Statistics Yearbook. Washington, DC, pg 590.

Trinidad and Tobago

The Total Expenditure composite variable was constructed using Budgetary Central data for 1976-1989, Consolidated budget data for 1993-1995 and 2001-2008.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1976-1981, 1993-1995, 2001-2007.

Trinidad and Tobago are not listed in the 1995 GFS Statistical Yearbooks. Trinidad and Tobago are listed in the 1981, 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available before 1976 or between 1996-2000 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Tunisia

The composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

No data is available after 2009 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Turkey

The source for the data on Social Spending from 1987 to 98 is Development Network Growth Database.

The source for the data on Social Protection from 1987 to 98 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1981, 1983-2001 and 2006-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1981, 1983-1989 and Budgetary Central data for 1990-2001.

Turkey is listed in the 1981, 1986, 1990 and 1995 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available after 2001 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Uganda

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-1986 and 1998-2009.

The Defense, Health, Housing, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1986 and 2001-2009.

Uganda is not listed in the 1995 GFS Statistical Yearbook. Uganda is listed in the 1981, 1986 and 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available between 1987-1997 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Ukraine

The composite variables were constructed using Budgetary Central data for 1999-2009. There is no missing data.

Ukraine is not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

Data will not be available prior to 1991 for Ukraine, as it was part of former Soviet Union during that period. This is typical of former Soviet and Eastern bloc countries.

No data is available before 1999 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1999-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

United Arab Emirates

The composite variables were constructed using Budgetary Central data for 1972-1999. Data is missing for 2000-2009.

No data is available after 1999 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1999 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

United Kingdom

The composite variables were constructed using Consolidated budget data for 1972-2008. Total Expenditure has data through 2009. There is no missing data.

No data is available after 2008 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

United States

The composite variables were constructed using Consolidated budget data for 1972-2009. There is no missing data.

No data is available after 2009 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Uruguay

The Total Expenditure composite variable was constructed using Budgetary Central data for 1972-2009.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-2000 and Budgetary Central data for 2003-2006.

No data is available during 2001-2002 for any variable except Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Vanuatu

The Total Expenditure composite variable was constructed using Consolidated budget data for 1981-1990 and 1995-1999.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1981-1990 and 1995-1997.

Vanuatu is not listed in the 1980, 1986 or 1995 GFS Statistical Yearbooks. Vanuatu is listed in the 1990 GFS Statistical Yearbook, but it does not provide any additional Outlays data.

No data is available after 1999 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1999 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Venezuela

The source for the data on Social Spending from 1972 to 86 is Development Network Growth Database.

The source for the data on Social Protection from 1972 to 86 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1972-2005.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1972-1986 and 1999-2005. Data for these Outlays was pulled from the 1981, 1986 and 1990 GFS Statistical Yearbooks. It was reported in millions of bolivares, but was adjusted by adding zeros and so remains in units.

No data is available between 1987-1998 for any variable but Total Expenditure from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1972-1979 data (except Total Exp): International Monetary Fund. (1981) Government Finance Statistics Yearbook. Washington, DC, pg 654

1980-1984 data (except Total Exp): International Monetary Fund. (1986) Government Finance Statistics Yearbook. Washington, DC, pg 947.

1985-1986 data (except Total Exp): International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 621

1990-2005 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Vietnam

Vietnam is not listed in any IMF GFS sources, for any years or budgets (cd, yearbook, microfilm, online).

West Bank and Gaza

The composite variables were constructed using Budgetary Central data for 2005-2009. West Bank and Gaza are not listed in the 1981, 1986, 1990 or 1995 GFS Statistical Yearbooks.

No data is available before 2005 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

2005-2009 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Yemen

The composite variables were constructed using Budgetary Central data for 1990-1999. From 1972-1990 only the Arab Republic of Yemen (North Yemen) reported data to the IMF. The PD of Yemen did not report Outlays to the IMF during this time. Yemen was reunified in 1990.

No data is available before 1990 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1990-1999 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Yugoslavia

The composite variables were constructed using Consolidated budget data for 1972-1989. Yugoslavia will not have data after 1991 because it dissolved in that year.

No data is available after 1989 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

Zambia

The Total Expenditure, Housing, Health, Education and Social Protection composite variables were constructed using Budgetary Central data for 1972-1999 and 2001-2007. The Defense composite variable was constructed using Consolidated budget data for 1972-1988 and Budgetary Central data for 1990, 1993-1999 and 2001-2007. Data for 1986-1988 was pulled from the 1990 GFS Statistical Yearbook. It was reported in millions of kwacha, but the value is zero so the units are unimportant / do not affect the data.

No data is available for 2000 for any variable from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1986-1988 Defense data: International Monetary Fund. (1990) Government Finance Statistics Yearbook. Washington, DC, pg 636.

1990-2007 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

Zimbabwe

The source for the data on Social Spending from 1976 to 89 is Development Network Growth Database.

The source for the data on Social Protection from 1976 to 89 is Development Network Growth Database.

The Total Expenditure composite variable was constructed using Consolidated budget data for 1976-1997.

The Defense, Housing, Health, Education and Social Protection composite variables were constructed using Consolidated budget data for 1976-1989 and 1993-1997.

Zimbabwe is not listed in the 1981 GFS Statistical Yearbook. Zimbabwe is listed in the 1986, 1990 and 1995 GFS Statistical Yearbooks, but it does not provide any additional Outlays data.

No data is available between 1990-1992 for any variable but Total Expenditures or after 1997 from any budget or on any format (cd, yearbook, microfilm, online).

Sources:

1972-1989 data: International Monetary Fund. (2005) Historical Government Finance Statistics: Database and Browser [CD], Washington DC.

1990-1997 data: International Monetary Fund, Government Finance Statistics Online. Retrieved February and June 2011, from <http://www2.imfstatistics.org/GFS/>

SECTION THREE: CONSTRUCTING PROGRESSIVITY OF TAX STRUCTURE

1. Taxes on Income, Profits and Capital Gains as % GDP

We measure direct taxation as % GDP on an annual basis for each country in the dataset. Both the numerator and denominator (GDP) are in current local currency units. The source for nominal GDP is always the World Bank Development Indicators (WBDI). Following Lieberman (2002) and Timmons (2008), I operationalize *Direct Taxation* as Government Revenues from Taxes on Income, Profits, and Capital Gains, which I describe further below. The sources vary by country and are discussed and identified below as well.

Sources and Procedures:

Our goal was to create consistent time series of direct taxation with the greatest longitudinal coverage possible since 1972 for each country in the dataset. We drew on several secondary sources and some primary sources in order to construct this measure. The secondary sources include:

- E. The International Monetary Fund (IMF) Government Finance Statistics Yearbook (GFSY), hardcover edition, various years.
- F. The International Monetary Fund (IMF) Government Finance Statistics Yearbook (GFSY), CD-ROM edition (1972 to 1989).
- G. The International Monetary Fund (IMF) Government Finance Statistics Yearbook (GFSY), online edition.
- H. The Global Development Network Growth Database, Government Finance Series.
- I. The World Bank Development Indicators, Online edition.
- J. The Organization for Economic Cooperation and Development (OECD) Factbook-Statistics, online edition.
- K. The Economist Intelligence Unit (EIU) Country Reports, various
- L. The IMF Country Reports, various.

The majority of the data used for direct taxation was from the first three sources identified above. The reason we pulled data from multiple sources, however, is that the different IMF datasets was not able to maximize coverage on its own. Nevertheless, we are confident that this variable is reliable and valid across space and time because I standardized the tax data from non-IMF sources according to the fiscal categories employed by the IMF's GFSY as outlined in the GFSY Manual (2001). We categorized government revenues using the six major tax groups identified by the IMF and categorized according to their base: 1) income, profits and capital gains; 2) payroll and workforce; 3) property; 4) goods and services; 5) international trade/transactions; and 6) other taxes. Following the IMF, government revenues from income, profits, and capital gains includes taxes on wages, salaries, and other compensation; taxes on interest, dividends, rent, and royalties; taxes on capital gains and losses on land, securities, and other assets; profits from corporations, partnerships, and sole proprietorships, as well as from estates and trusts; and taxable income from social security and other insurance schemes (IMF 2001: 50). The data sources I employed are listed in Table 1 on a country-by-country basis.

2. Sources used listed by country

Country	Code	Source
Afghanistan	AFG	IMF GFSY CD and Online Version
Albania	ALB	IMF GFSY CD and Online Version
Algeria	DZA	Statistical Yearbook of Algeria and IMF Online Version
Angola	AGO	EIU Country Report, IMF Staff Country Report and IMF Online Version
Argentina	ARG	IMF GFSY CD and Online Version
Armenia	ARM	IMF GFSY CD and Online Version
Australia	AUS	OECD
Austria	AUT	OECD
Azerbaijan	AZE	IMF GFSY CD and IMF Online Version
Bahrain	BHR	IMF GFSY CD and IMF Online Version
Bangladesh	BGD	IMF GFSY CD and IMF Online Version
Belarus	BLR	IMF GFSY CD and IMF Online Version
Belgium	BEL	OECD
Benin	BEN	IMF GFSY CD and IMF Online Version
Bhutan	BTN	IMF GFSY CD and IMF Online Version
Bolivia	BOL	IMF GFSY CD and IMF Online Version
Bosnia and Herzegovina	BIH	IMF GFSY CD and IMF Online Version
Botswana	BWA	IMF GFSY CD and IMF Online Version
Brazil	BRA	IMF GFSY CD and IMF Online Version
Bulgaria	BGR	IMF GFSY CD and IMF Online Version
Burkina Faso	BFA	Global Development Network Growth Database and IMF Online Version
Burundi	BDI	IMF GFSY CD and IMF Online Version
Cambodia	KHM	IMF GFSY CD and IMF Online Version
Cameroon	CMR	IMF GFSY CD and IMF Online Version
Canada	CAN	OECD
Central African Republic	CAF	IMF GFSY CD and IMF Online Version
Chad	TCD	Global Development Network Growth Database and IMF Online Version
Chile	CHL	IMF GFSY CD and IMF Online Version
China	CHN	IMF GFSY CD and IMF Online Version
Colombia	COL	IMF GFSY CD and IMF Online Version
Comoros	COM	IMF GFSY CD and IMF Online Version
Congo	COG	Global Development Network Growth Database and IMF Online Version
Congo, Democratic Republic	ZAR	Global Development Network Growth Database and IMF Online Version
Costa Rica	CRI	IMF GFSY CD and IMF Online Version
Cote d'Ivoire	CIV	Global Development Network Growth Database and IMF Online Version
Croatia	HRV	IMF GFSY CD and IMF Online Version
Cuba	CUB	IMF GFSY CD and IMF Online Version
Cyprus	CYP	IMF GFSY CD and IMF Online Version
Czech Republic	CZE	OECD
Czechoslovakia	CSK	Global Development Network Growth Database
Denmark	DNK	OECD
Djibouti	DJI	Global Development Network Growth Database and IMF Online Version

Dominican Republic	DOM	IMF GFSY CD and IMF Online Version
Ecuador	ECU	Ministerio de Finanzas de Ecuador
Egypt	EGY	IMF GFSY CD and IMF Online Version
El Salvador	SLV	IMF GFSY CD and IMF Online Version
Equatorial Guinea	GNQ	IMF GFSY CD and Republic of Equatorial Guinea Statistical Appendix
Eritrea	ERI	IMF GFSY CD and IMF Online Version
Estonia	EST	IMF GFSY CD and IMF Online Version
Ethiopia	ETH	Global Development Network Growth Database and IMF Online Version
Fiji	FJI	IMF GFSY CD and IMF Online Version
Finland	FIN	OECD
France	FRA	OECD
Gabon	GAB	Global Development Network Growth Database and IMF Online Version
Gambia	GMB	IMF GFSY CD and IMF Online Version
Georgia	GEO	IMF GFSY CD and IMF Online Version
Germany	DEU	OECD
Ghana	GHA	IMF GFSY CD and IMF Online Version
Greece	GRC	IMF GFSY CD and IMF Online Version
Guatemala	GTM	IMF GFSY CD and IMF Online Version
Guinea	GIN	IMF GFSY CD and IMF Online Version
Guinea-Bissau	GNB	IMF GFSY CD and IMF Online Version
Guyana	GUY	IMF GFSY CD and IMF Online Version
Haiti	HTI	IMF GFSY CD and IMF Online Version
Honduras	HND	IMF GFSY CD and IMF Online Version
Hungary	HUN	IMF GFSY CD and IMF Online Version
India	IND	IMF GFSY CD and IMF Online Version
Indonesia	IDN	IMF GFSY CD, Indonesian Financial Statistics and IMF Online Version
Iran	IRN	IMF GFSY CD and IMF Online Version
Iraq	IRQ	IMF GFSY CD and IMF Online Version
Ireland	IRL	IMF GFSY CD and IMF Online Version
Israel	ISR	IMF GFSY CD and IMF Online Version
Italy	ITA	OECD
Jamaica	JAM	IMF GFSY CD and IMF Online Version
Japan	JPN	OECD
Jordan	JOR	IMF GFSY CD and IMF Online Version
Kazakhstan	KAZ	IMF GFSY CD and IMF Online Version
Kenya	KEN	IMF GFSY CD and IMF Online Version
Korea, North	PRK	IMF GFSY CD and IMF Online Version
Korea, South	KOR	OECD
Kuwait	KWT	IMF GFSY CD and IMF Online Version
Kyrgyzstan	KGZ	IMF GFSY CD and IMF Online Version
Laos	LAO	IMF GFSY CD and IMF Online Version
Latvia	LVA	IMF GFSY CD and IMF Online Version
Lebanon	LBN	IMF GFSY CD and IMF Online Version
Lesotho	LSO	Global Development Network Growth Database and IMF Online Version
Liberia	LBR	IMF GFSY CD and IMF Online Version

Libya	LBY	IMF GFSY CD and IMF Online Version
Lithuania	LTU	IMF GFSY CD and IMF Online Version
Macedonia	MKD	IMF GFSY CD and IMF Online Version
Madagascar	MDG	IMF GFSY CD and IMF Online Version
Malawi	MWI	IMF GFSY CD and IMF Online Version
Malaysia	MYS	IMF GFSY CD and IMF Online Version
Mali	MLI	IMF GFSY CD and IMF Online Version
Mauritania	MRT	Global Development Network Growth Database and IMF Online Version
Mauritius	MUS	Global Development Network Growth Database and IMF Online Version
Mexico	MEX	Instituto Nacional de Estadística y Geografía
Moldova	MDA	IMF GFSY CD and IMF Online Version
Mongolia	MNG	IMF GFSY CD and IMF Online Version
Morocco	MAR	IMF GFSY CD and IMF Online Version
Mozambique	MOZ	IMF GFSY CD and IMF Online Version
Myanmar	MMR	IMF GFSY CD and IMF Online Version
Namibia	NAM	IMF GFSY CD and IMF Online Version
Nepal	NPL	IMF GFSY CD and IMF Online Version
Netherlands	NLD	OECD
New Zealand	NZL	OECD
Nicaragua	NIC	IMF GFSY CD and IMF Online Version
Niger	NER	IMF GFSY CD and IMF Online Version
Nigeria	NGA	IMF GFSY Hardcover Version, Global Development Network Growth D.B.
Norway	NOR	OECD
Oman	OMN	IMF GFSY CD and IMF Online Version
Pakistan (-1971)	PAK	IMF GFSY CD and IMF Online Version
Panama	PAN	IMF GFSY CD and IMF Online Version
Papua New Guinea	PNG	IMF GFSY CD and IMF Online Version
Paraguay	PRY	IMF GFSY CD and IMF Online Version
Peru	PER	IMF GFSY CD and IMF Online Version
Philippines	PHL	IMF GFSY CD and IMF Online Version
Poland	POL	Global Development Network Growth Database and OECD
Portugal	PRT	OECD
Qatar	QAT	IMF GFSY CD and IMF Online Version
Romania	ROM	IMF GFSY CD and IMF Online Version
Russia	RUS	Global Development Network Growth Database and IMF Online Version
Rwanda	RWA	IMF GFSY CD and IMF Online Version
Saudi Arabia	SAU	IMF GFSY CD and IMF Online Version
Senegal	SEN	IMF GFSY CD and IMF Online Version
Serbia RB	ZZZ	IMF GFSY CD and IMF Online Version
Sierra Leone	SLE	IMF GFSY CD and IMF Online Version
Singapore	SGP	IMF GFSY CD and IMF Online Version
Slovakia	SVK	IMF GFSY CD and IMF Online Version
Slovenia	SVN	IMF GFSY CD and IMF Online Version
Solomon Islands	SLB	IMF GFSY CD and IMF Online Version
Somalia	SOM	IMF GFSY CD and IMF Online Version

South Africa	ZAF	IMF GFSY CD and IMF Online Version
Spain	ESP	OECD
Sri Lanka	LKA	IMF GFSY CD and IMF Online Version
Sudan	SDN	IMF GFSY CD and IMF Online Version
Suriname	SUR	Global Development Network Growth Database and IMF Online Version
Swaziland	SWZ	IMF GFSY CD and IMF Online Version
Sweden	SWE	OECD
Switzerland	CHE	OECD
Syria	SYR	IMF GFSY CD and IMF Online Version
Taiwan	TWN	IMF GFSY CD and IMF Online Version
Tajikistan	TJK	IMF GFSY CD and IMF Online Version
Tanzania	TZA	Global Development Network Growth Database and IMF Online Version
Thailand	THA	IMF GFSY CD and IMF Online Version
Timor-Leste	TMP	WBDI
Togo	TGO	IMF GFSY CD and IMF Online Version
Trinidad and Tobago	TTO	Central Bank of Trinidad and Tobago
Tunisia	TUN	IMF GFSY CD and IMF Online Version
Turkey	TUR	IMF GFSY CD and OECD
Turkmenistan	TKM	IMF GFSY CD and IMF Online Version
Uganda	UGA	IMF GFSY CD and IMF Online Version
Ukraine	UKR	IMF GFSY CD and IMF Online Version
United Arab Emirates	ARE	IMF GFSY CD and World Bank Development Indicators
United Kingdom	GBR	IMF GFSY CD and IMF Online Version
United States	USA	OECD
Uruguay	URY	IMF GFSY CD and IMF Online Version
Uzbekistan	UZB	IMF GFSY CD and IMF Online Version
Venezuela	VEN	IMF GFSY CD and Gobierno Central Presupuestario de Venezuela
Vietnam	VNM	IMF GFSY CD and IMF Online Version
Yemen	YEM	IMF GFSY CD and IMF Online Version
Yugoslavia	YUG	IMF GFSY CD and IMF Online Version
Zambia	ZMB	IMF GFSY CD, Zambian Central Bank and IMF Online Version
Zimbabwe	ZWE	Global Development Network Growth Database and IMF Online Version

SECTION 5: CODING RULES FOR COUNTRIES

1. Harmonizing Country Definitions

In order to link together variables from disparate sources we relied on a uniform system of country definitions. We code countries following the Correlates of War (COW) dataset (<http://www.correlatesofwar.org/>) except for a few modifications. As a general rule, when a country is split in two, and later reunified, we treat that country as having a single country code (rather than break it up into separate countries). Our modifications to the COW country identifiers are as follows:

Czechoslovakia is observed until 1992. In 1993, two new countries are observed: The Czech Republic and Slovakia.

Ethiopia and Eritrea are unified as Ethiopia until 1993. Post 1993, Ethiopia is treated as the same country as pre-1993 Ethiopia. Eritrea is treated as a new country, beginning in 1994.

Germany is treated as a single country across its history. For 1945-1990, we treat West Germany (Germany Federal Republic) and Germany as identical. Therefore, East Germany is not observed in the dataset.

Pre-1922 Russia, the Soviet Union, and Post-1991 Russia are treated as a single country. Former provinces of the Soviet Union, which become sovereign at the end of 1991 (e.g. Azerbaijan, Turkmenistan, Belarus, Ukraine), are treated as sovereign countries since 1992.

Vietnam is treated as a single country from 1954 to 2006: I treat Vietnam and North Vietnam as identical; South Vietnam is not observed in the dataset.

Yugoslavia is treated as a single country from 1920 to 1991, when it disappears. We treat the states that emerge out of it as sovereign countries.

We do not observe the following countries during the following years: Estonia, Latvia and Lithuania before 1991 because of missing data.

SECTION 6: ADDITIONAL REGRESSION ANALYSES

Interactions of Elite Biased Democracy and Inequality

Social conflict theory suggests that the relationship between regime type and redistribution is non-linear: the effect of democracy should strengthen at higher levels of inequality.¹ Conversely, the dampening effect of elite manipulation on redistribution during democratic transition and beyond should also strengthen at higher levels of inequality. To test this hypothesis, Table 1 adds an interaction term between countries' level of income inequality and Democracy with Autocratic Constitution into the regressions reported in Table 3 in the main paper. We also include the constituent terms: Democracy with Autocratic Constitution and Income Inequality. We measure income inequality as the Income Gini Index from SIDD, which is coded "0" for perfect equality and "100" for perfect inequality.² The overall mean value is 44.14, with a standard deviation of 9.5, a minimum of 17.78, and a maximum of 65.69 (n=5676). The SIDD Gini's within-variation is extremely low, however (the within standard deviation is only 2.68 versus 9.62 for the between standard deviation), given the particularly sticky nature of a country's distribution of income. Therefore, in Table 1 we estimate pooled OLS models that exploit both the data's within and between variation to obviate issues of insufficient time-series variation and measurement error.

In Columns 1 and 2 we exclude Democracy Amends Autocratic Constitution, biasing *against* our hypothesis by making Democracy with Autocratic Constitution a noisier measure of elite manipulation. As expected, the coefficient on the interaction term is negative and statistically significant. Increasing income inequality by one point reduces Social Spending by 0.13 percentage points for democracies with autocratic constitutions. Meanwhile, for democracies *without* autocratic constitutions (represented by uninteracted Income Inequality), increases in income inequality translate into *increases* in social spending, consistent with social conflict theory (Column 1). The results are almost identical when redistribution is measured as Welfare and Insurance (Column 2). And, as expected, the results are even stronger when we add Democracy Amends Autocratic Constitution to the regressions (Columns 3-4).

Coding a Meta-category for Elite Weakness

In the paper we treated Democracy After Revolution and Democracy with Autocratic Constitution as two separate metrics for elite weakness on the eve of democratic transition. What happens if we instead collapse episodes in which democracies follow revolutions and episodes in which democracies do not inherit autocratic constitutions into a single, meta-category (Elite Weakness Composite)? Columns 1-3 of Table 2 report these results. These models exclude Progressive Taxation as a control to enable more direct comparison to the Table 3 models, although the results are similar when Progressive Taxation is included. Columns 1-3 confirm our previous findings: for all three measures of redistribution, elite weakness upon transition yields higher redistribution under democracy.

¹ See Acemoglu and Robinson, *Economic Origins of Dictatorship and Democracy*.

² Salvatore Babones and Maria Alvarez-Rivadulla, 'Standardized Income Inequality Data for Use in Cross-National Research,' *Sociological Inquiry* 77 (2007), 3-22.

Table 1. Interactions of Income Inequality and Elite Strength

Dependent Variable is Redistribution % GDP
Robust t-statistics in brackets

DEPENDENT VARIABLE	(1) <i>Social Spending</i>	(2) <i>Welfare & Insurance</i>	(3) <i>Social Spending</i>	(4) <i>Welfare & Insurance</i>
All Democracies	-0.142 [0.51]	0.142 [0.51]	-0.082 [0.32]	0.309 [1.26]
Democracy with Autocratic Constitution	6.165 [3.54]***	5.501 [3.12]***	5.488 [3.32]***	4.434 [2.81]***
Democracy Amends Autocratic Constitution			2.299 [6.05]***	3.129 [7.92]***
Gini Coefficient	0.025 [2.49]**	-0.08 [4.34]***	0.033 [2.92]***	-0.069 [3.73]***
Democracy with Autocratic Constitution X Gini	-0.125 [3.39]***	-0.096 [2.76]***	-0.142 [3.96]***	-0.118 [3.77]***
Revolution	-0.694 [3.51]***	-0.763 [5.26]***	-0.637 [3.00]***	-0.647 [4.55]***
log(Per Capita Income)	0.628 [5.07]***	1.117 [10.37]***	0.521 [4.67]***	1.029 [9.79]***
Manufacturing Value Added	0.264 [5.40]***	0.255 [3.20]***	0.299 [6.73]***	0.247 [3.47]***
log(Population)	-0.047 [4.39]***	-0.026 [1.94]*	-0.049 [3.66]***	-0.02 [1.41]
log(Natural Resources Income PC)	-0.698 [24.09]***	-0.631 [7.12]***	-0.723 [24.27]***	-0.641 [6.85]***
Trade Openness	0.007 [4.11]***	-0.02 [11.93]***	0.008 [4.96]***	-0.019 [10.47]***
Old Age Ratio	-0.048 [1.30]	0.655 [7.51]***	-0.077 [2.27]**	0.615 [6.92]***
Non-linear Time Trends	YES	YES	YES	YES
Country Fixed Effects	NO	NO	NO	NO
Observations	1839	1784	1730	1675
Number of countries	106	105	102	101

* significant at 10%; ** significant at 5%; *** significant at 1%

Notes: linear, quadratic and cubic time trends estimated but not reported. Driscoll-Kraay Robust t-statistics in brackets with a Newey West correction for serial correlation.

All controls starting with log(Per Capita Income) lagged by one period.

Table 2. Composite Measure of Elite Weakness and Redistribution

Dependent Variable is Redistribution % GDP

Robust t-statistics in brackets

DEPENDENT VARIABLE	(1) <i>Social Spending</i>	(2) <i>Welfare & Insurance</i>	(3) <i>Progressive Taxation</i>
All Democracies	-0.468 [2.35]**	-0.245 [1.63]	-0.593 [4.54]***
Democracy After Revolution			
Democracy with Autocratic Constitution			
Democracy Amends Autocratic Constitution			
Elite Weakness Composite	0.946 [4.89]***	0.818 [4.44]***	0.783 [4.18]***
Revolution	-0.342 [3.62]***	-0.282 [3.04]***	0.139 [0.86]
Progressive Taxation			
log(Per Capita Income)	2.064 [7.04]***	-0.815 [2.87]***	4.122 [5.73]***
Manufacturing Value Added	-0.002 [0.02]	-0.024 [0.20]	0.643 [6.58]***
log(Population)	-0.047 [2.43]**	-0.015 [1.01]	-0.076 [4.18]***
log(Natural Resources Income PC)	3.887 [7.86]***	-0.159 [0.15]	-1.288 [1.44]
Trade Openness	-0.007 [1.57]	-0.004 [2.22]**	0.004 [1.07]
Old Age Ratio	-0.261 [2.91]***	0.092 [0.68]	-0.566 [5.89]***
Non-linear Time Trends	YES	YES	YES
Country Fixed Effects	YES	YES	YES
Observations	2116	2059	2659
Number of countries	122	121	134

* significant at 10%; ** significant at 5%; *** significant at 1%

Notes: linear, quadratic and cubic time trends estimated but not reported. Country fixed effects controlled for via within-transformation technique. Driscoll-Kraay Robust t-statistics in brackets with a Newey West correction for serial correlation. Elite Weakness Composite is Democracy After Constitution or Democracy with Autocratic Constitution. All controls starting with log(Per Capita Income) lagged by one period.