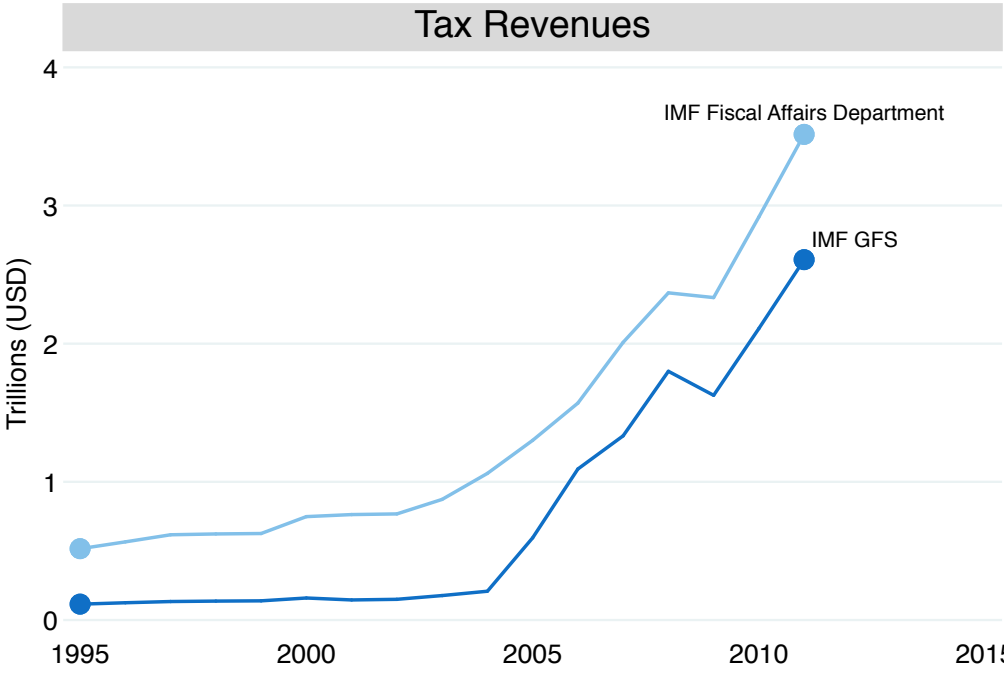

Source: IMF Fiscal Affairs Department and IMF Government Financial Statistics (GFS) Database
Note: Sample of 77 countries constant across 11 years (constant sample); interpolated where data was missing