

Report No. 36156-BiH

# **Bosnia and Herzegovina: Addressing Fiscal Challenges and Enhancing Growth Prospects**

## A Public Expenditure and Institutional Review

June 2006

## **Statistical Annex**

Poverty Reduction and Economic Management Unit  
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## ACRONYMS AND ABBREVIATIONS

BH	Bosnia and Herzegovina
FBH	Federation of Bosnia and Herzegovina
GDP	Gross Domestic Product
RS	Republika Srpska

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Table 1. Bosnia and Herzegovina: Consolidated General Government  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	6571	6788	7091
Wages and contributions	1911	1822	1907
Gross wages	1378	1386	1468
Allowances	329	302	303
Contributions	110	134	118
Severance	94	0	19
Goods and services	1243	1581	1545
Outsourced services	709	979	1004
Utilities including energy	127	172	170
Procurement of materials	118	138	131
Current maintenance	150	184	134
Per diems	23	28	29
Transportation and fuel	29	35	34
Rentals	20	29	29
Insurance and banking services	17	16	15
Capital spending	777	654	672
Foreign-funded projects	356	365	293
Others	421	289	379
Subsidies and transfers	2459	2507	2773
Subsidies	128	158	195
Transfers to individuals	1592	1712	1939
Pensions	946	999	1138
Veterans	423	433	445
Unemployment	22	17	19
Child protection	52	67	75
Social assistance	66	76	81
Refugees	79	86	73
Other individual transfers	27	37	94
Other transfers	739	637	639
Interest	118	113	91
Net lending	26	74	28
Arrears (+=cash outlays to settle)	37	38	55
Arrears (+=increase)	-37	-38	-55
Expenditures on a commitment basis	6534	6750	7036

Sources: BH authorities, World Bank staff calculations and estimates.

Table 2. Bosnia and Herzegovina: Consolidated General Government  
(In percent of officially-estimated BH GDP)

	2002	2003	2004
Expenditures on a cash basis	56.4	55.2	52.5
Wages and contributions	16.4	14.8	14.1
Gross wages	11.8	11.3	10.9
Allowances	2.8	2.5	2.2
Contributions	0.9	1.1	0.9
Severance	0.8	0.0	0.1
Goods and services	10.7	12.8	11.4
Outsourced services	6.1	8.0	7.4
Utilities including energy	1.1	1.4	1.3
Procurement of materials	1.0	1.1	1.0
Current maintenance	1.3	1.5	1.0
Per diems	0.2	0.2	0.2
Transportation and fuel	0.2	0.3	0.2
Rentals	0.2	0.2	0.2
Insurance and banking services	0.1	0.1	0.1
Capital spending	6.7	5.3	5.0
Foreign-funded projects	3.1	3.0	2.2
Others	3.6	2.3	2.8
Subsidies and transfers	21.1	20.4	20.5
Subsidies	1.1	1.3	1.4
Transfers to individuals	13.7	13.9	14.4
Pensions	8.1	8.1	8.4
Veterans	3.6	3.5	3.3
Unemployment	0.2	0.1	0.1
Child protection	0.4	0.5	0.6
Social assistance	0.6	0.6	0.6
Refugees	0.7	0.7	0.5
Other individual transfers	0.2	0.3	0.7
Other transfers	6.3	5.2	4.7
Interest	1.0	0.9	0.7
Net lending	0.2	0.6	0.2
Arrears (+=cash outlays to settle)	0.3	0.3	0.4
Arrears (+=increase)	-0.3	-0.3	-0.4
Expenditures on a commitment basis	56.1	54.9	52.1

Sources: BH authorities, World Bank staff calculations and estimates.

Table 3. Bosnia and Herzegovina: State Government  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	400	389	425
Wages and contributions	89	103	141
Gross wages	66	78	107
Allowances	23	26	34
Contributions	0	0	0
Severance	0	0	0
Goods and services	30	38	52
Outsourced services	5	6	7
Utilities including energy	7	8	11
Procurement of materials	2	4	5
Current maintenance	2	3	4
Per diems	4	4	6
Transportation and fuel	2	2	3
Rentals	8	10	15
Insurance and banking services	1	1	1
Capital spending	5	4	4
Foreign-funded projects	0	0	1
Others	4	4	3
Subsidies and transfers	172	156	147
Other transfers	172	156	147
Interest	104	88	79
Net lending	0	0	0
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	400	389	425

Source: BH Ministry of Finance and Treasury.

Table 4. Federation BH: Consolidated General Government  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	3936	3972	4261
Wages and contributions	1222	1200	1214
Gross wages	913	886	879
Allowances	212	209	229
Contributions	96	104	105
Severance	94	0	0
Goods and services	757	931	959
Outsourced services	463	622	670
Utilities including energy	76	105	103
Procurement of materials	78	96	91
Current maintenance	43	54	47
Per diems	12	15	14
Transportation and fuel	16	21	18
Rentals	8	11	8
Insurance and banking services	9	7	8
Capital spending	159	157	248
Foreign-funded projects	165	195	168
Others	147	136	248
Subsidies and transfers	1583	1652	1868
Subsidies	70	85	39
Transfers to individuals	1173	1194	1318
Pensions	661	679	744
Veterans	334	316	323
Unemployment	20	15	13
Child protection	31	47	44
Social assistance	61	66	68
Refugees	13	23	9
Other individual transfers	368	258	239
Other transfers	367	380	338
Interest 1/	13	23	9
Net lending	15	40	20
Arrears (+=cash outlays to settle)	15	0	41
Arrears (+=increase)	-15	0	-41
Expenditures on a commitment basis	3921	3972	4221

Sources: FBH Ministry of Finance, cantonal ministries of finance, FBH municipalities, FBH extrabudgetary funds, FBH and cantonal road directorates; and World Bank staff calculations and estimates.

1/ Includes all interest except on loans received through the State.

Table 5. Federation BH: Consolidated General Government  
(In percent of officially-estimated FBH GDP)

	2002	2003	2004
Expenditures on a cash basis	49.6	47.5	47.9
Wages and contributions	15.4	14.5	13.6
Gross wages	11.5	10.7	9.9
Allowances	2.7	2.5	2.6
Contributions	1.2	1.3	1.2
Severance	1.2	0.0	0.0
Goods and services	9.5	11.3	10.8
Outsourced services	5.8	7.5	7.5
Utilities including energy	1.0	1.3	1.2
Procurement of materials	1.0	1.2	1.0
Current maintenance	0.5	0.7	0.5
Per diems	0.2	0.2	0.2
Transportation and fuel	0.2	0.3	0.2
Rentals	0.1	0.1	0.1
Insurance and banking services	0.1	0.1	0.1
Capital spending	2.0	1.9	2.8
Foreign-funded projects	2.1	2.4	1.9
Others	1.9	1.6	2.8
Subsidies and transfers	19.9	20.0	21.0
Subsidies	0.9	1.0	0.4
Transfers to individuals	14.8	14.4	14.8
Pensions	8.3	8.2	8.4
Veterans	4.2	3.8	3.6
Unemployment	0.3	0.2	0.1
Child protection	0.4	0.6	0.5
Social assistance	0.8	0.8	0.8
Refugees	0.2	0.3	0.1
Other individual transfers	4.6	3.1	2.7
Other transfers	4.6	4.6	3.8
Interest 1/	0.2	0.3	0.1
Net lending	0.2	0.5	0.2
Arrears (+=cash outlays to settle)	0.2	0.0	0.5
Arrears (+=increase)	-0.2	0.0	-0.5
Expenditures on a commitment basis	49.4	47.5	47.4

Sources: FBH Ministry of Finance, cantonal ministries of finance, selected FBH municipalities, FBH extrabudgetary funds, FBH and selected cantonal road directorates and World Bank staff calculations and estimates.

1/ Includes all interest except on loans received through the State.

Table 6. Federation BH: Entity Government  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	1256	1126	1133
Wages and contributions	396	361	331
Gross wages	303	267	236
Allowances	60	63	67
Contributions	34	31	28
Severance	94	0	0
Goods and services	78	100	78
Outsourced services	12	16	14
Utilities including energy	17	23	18
Procurement of materials	28	32	23
Current maintenance	5	8	5
Per diems	4	6	5
Transportation and fuel	6	10	7
Rentals	4	5	3
Insurance and banking services	2	1	1
Capital spending	36	31	51
Foreign-funded projects	12	21	0
Others	24	10	51
Subsidies and transfers	651	615	627
Subsidies	38	34	38
Transfers to individuals	356	318	358
Pensions	0	0	0
Veterans	308	286	289
Unemployment	0	0	0
Child protection	0	0	0
Social assistance	0	0	0
Refugees	32	31	14
Other individual transfers	17	0	54
Other transfers	258	263	231
Interest 1/	0	11	1
Net lending	0	9	5
Arrears (+=cash outlays to settle)	15	0	41
Arrears (+=increase)	-15	0	-41
Expenditures on a commitment basis	1241	1126	1092

Sources: FBH Ministry of Finance, World Bank staff calculations and estimates.

1/ Includes all interest except on loans received through the State.

Table 7. Federation BH: Entity Government  
(In percent of officially-estimated FBH GDP)

	2002	2003	2004
Expenditures on a cash basis	15.8	13.6	12.7
Wages and contributions	5.0	4.4	3.7
Gross wages	3.8	3.2	2.6
Allowances	0.8	0.8	0.8
Contributions	0.4	0.4	0.3
Severance	1.2	0.0	0.0
Goods and services	1.0	1.2	0.9
Outsourced services	0.2	0.2	0.2
Utilities including energy	0.2	0.3	0.2
Procurement of materials	0.4	0.4	0.3
Current maintenance	0.1	0.1	0.1
Per diems	0.1	0.1	0.1
Transportation and fuel	0.1	0.1	0.1
Rentals	0.0	0.1	0.0
Insurance and banking services	0.0	0.0	0.0
Capital spending	0.5	0.4	0.6
Foreign-funded projects	0.2	0.3	0.0
Others	0.3	0.1	0.6
Subsidies and transfers	8.2	7.4	7.0
Subsidies	0.5	0.4	0.4
Transfers to individuals	4.5	3.8	4.0
Pensions	0.0	0.0	0.0
Veterans	3.9	3.5	3.2
Unemployment	0.0	0.0	0.0
Child protection	0.0	0.0	0.0
Social assistance	0.0	0.0	0.0
Refugees	0.4	0.4	0.2
Other individual transfers	0.2	0.0	0.6
Other transfers	3.2	3.2	2.6
Interest 1/	0.0	0.1	0.0
Net lending	0.0	0.1	0.1
Arrears (+=cash outlays to settle)	0.2	0.0	0.5
	0.0	0.0	0.0
Arrears (+=increase)	-0.2	0.0	-0.5
	0.0	0.0	0.0
Expenditures on a commitment basis	15.6	13.6	12.3

Source: FBH Ministry of Finance.

1/ Includes all interest except on loans received through the State.

Table 8. Federation BH: Cantons  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	1169	1207	1300
Wages and contributions	678	679	713
Gross wages	509	510	527
Allowances	117	108	122
Contributions	52	61	64
Severance	0	0	0
Goods and services	163	184	174
Outsourced services	48	67	70
Utilities including energy	37	41	42
Procurement of materials	23	22	20
Current maintenance	30	29	20
Per diems	7	7	7
Transportation and fuel	9	8	8
Rentals	4	5	4
Insurance and banking services	5	4	4
Capital spending	75	66	103
Foreign-funded projects	0	0	0
Others	75	66	103
Subsidies and transfers	247	275	309
Subsidies	28	33	54
Transfers to individuals	130	139	152
Pensions	0	0	0
Veterans	23	27	29
Unemployment	2	1	0
Child protection	28	37	35
Social assistance	60	60	66
Refugees	6	2	1
Other individual transfers	90	4	3
Other transfers	89	104	104
Interest	6	2	1
Net lending	0	4	3
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	1169	1207	1300

Sources: FBH Ministry of Finance, Cantonal ministries of finance and World Bank staff calculations and estimates.

Table 9. Federation BH: Extrabudgetary Funds and the FBH Road Directorate  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	1308	1363	1509
Wages and contributions	35	39	43
Gross wages	24	29	32
Allowances	8	7	8
Contributions	3	3	4
Severance	0	0	0
Goods and services	454	576	629
Outsourced services	397	519	566
Utilities including energy	16	17	17
Procurement of materials	25	36	42
Current maintenance	1	1	1
Per diems	0	0	1
Transportation and fuel	0	0	0
Rentals	0	0	0
Insurance and banking services	2	2	2
Capital spending	11	18	28
Foreign-funded projects	0	0	0
Others	11	18	28
Subsidies and transfers	699	728	808
Subsidies	3	5	19
Transfers to individuals	681	712	782
Pensions	661	679	744
Veterans	0	0	0
Unemployment	18	14	12
Child protection	0	0	0
Social assistance	0	0	0
Refugees	3	2	1
Other individual transfers	16	27	11
Other transfers	16	5	3
Interest	3	2	1
Net lending	13	27	11
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	1308	1363	1509

Sources: FBH Ministry of Finance, FBH extrabudgetary funds, the FBH road directorate, cantonal road directorates and World Bank staff calculations and estimates.

Table 10. Federation of Bosnia and Herzegovina: Municipalities  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	301	344	402
Wages and contributions	113	121	127
Gross wages	77	80	85
Allowances	28	32	32
Contributions	8	9	9
Severance	0	0	0
Goods and services	62	71	78
Outsourced services	6	20	20
Utilities including energy	6	24	26
Procurement of materials	2	6	5
Current maintenance	7	16	21
Per diems	0	1	2
Transportation and fuel	1	3	2
Rentals	0	1	1
Insurance and banking services	0	1	1
Capital spending	37	42	66
Foreign-funded projects	0	0	0
Others	37	42	66
Subsidies and transfers	84	102	123
Subsidies	1	14	10
Transfers to individuals	6	25	27
Pensions	0	0	0
Veterans	3	4	5
Unemployment	0	0	0
Child protection	3	10	10
Social assistance	1	6	2
Refugees	4	7	6
Other individual transfers	5	1	1
Other transfers	5	8	0
Interest	4	7	6
Net lending	2	1	1
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	301	344	402

Sources: Federation Ministry of Finance, cantonal ministries of finance, FBH municipalities and World Bank staff calculations and estimates

Table 11. Republika Srpska: Consolidated General Government  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	1914	2010	2061
Wages and contributions	455	462	471
Gross wages	353	373	422
Allowances	94	65	38
Contributions	8	24	11
Severance	0	0	19
Goods and services	376	536	467
Outsourced services	203	311	289
Utilities including energy	42	54	53
Procurement of materials	28	29	26
Current maintenance	76	111	71
Per diems	6	8	8
Transportation and fuel	10	10	10
Rentals	4	6	5
Insurance and banking services	7	7	5
Capital spending	402	275	252
Foreign-funded projects	190	170	124
Others	211	105	128
Subsidies and transfers	859	870	965
Subsidies	58	71	72
Transfers to individuals	428	498	601
Pensions	285	320	394
Veterans	89	116	122
Unemployment	2	3	6
Child protection	21	16	21
Social assistance	5	8	10
Refugees	22	24	28
Other individual transfers	4	5	6
Other transfers	378	292	281
Interest 1/	1	2	2
Net lending	12	34	8
Arrears (+=cash outlays to settle)	22	38	14
Arrears (+=increase)	-22	-38	-14
Expenditures on a commitment basis	1914	1973	2047

Sources: RS Ministry of Finance, selected RS municipalities, RS extrabudgetary funds, RS road directorate and World Bank staff calculations and estimates.

1/ Includes all interest except on loans received through the State.

Table 12. Republika Srpska: Consolidated General Government  
(In percent of officially-estimated RS GDP)

	2002	2003	2004
Expenditures on a cash basis	56.0	54.1	48.8
Wages and contributions	13.3	12.4	11.1
Gross wages	10.3	10.0	10.0
Allowances	2.7	1.7	0.9
Contributions	0.2	0.6	0.3
Severance	0.0	0.0	0.4
Goods and services	11.0	14.4	11.0
Outsourced services	6.0	8.4	6.8
Utilities including energy	1.2	1.5	1.2
Procurement of materials	0.8	0.8	0.6
Current maintenance	2.2	3.0	1.7
Per diems	0.2	0.2	0.2
Transportation and fuel	0.3	0.3	0.2
Rentals	0.1	0.2	0.1
Insurance and banking services	0.2	0.2	0.1
Capital spending	11.8	7.4	6.0
Foreign-funded projects	5.6	4.6	2.9
Others	6.2	2.8	3.0
Subsidies and transfers	25.1	23.4	22.8
Subsidies	1.7	1.9	1.7
Transfers to individuals	12.5	13.4	14.2
Pensions	8.3	8.6	9.3
Veterans	2.6	3.1	2.9
Unemployment	0.1	0.1	0.1
Child protection	0.6	0.4	0.5
Social assistance	0.1	0.2	0.2
Refugees	0.6	0.7	0.7
Other individual transfers	0.1	0.1	0.1
Other transfers	11.1	7.9	6.6
Interest 1/	0.0	0.1	0.1
Net lending	0.3	0.9	0.2
Arrears (+=cash outlays to settle)	0.6	1.0	0.3
Arrears (+=increase)	-0.6	-1.0	-0.3
Expenditures on a commitment basis	56.0	53.1	48.4

Sources: RS Ministry of Finance, selected RS municipalities, RS extrabudgetary funds, RS road directorate and World Bank staff calculations and estimates.

1/ Includes all interest except on loans received through the State.

Table 13. Republika Srpska: Entity Government  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	1139	1123	1112
Wages and contributions	371	369	375
Gross wages	294	308	352
Allowances	75	45	19
Contributions	1	17	5
Severance	0	0	19
Goods and services	81	164	111
Outsourced services	11	39	33
Utilities including energy	17	26	24
Procurement of materials	22	22	18
Current maintenance	13	55	16
Per diems	4	6	6
Transportation and fuel	7	8	7
Rentals	3	5	5
Insurance and banking services	3	4	3
Capital spending	153	42	40
Foreign-funded projects	0	0	0
Others	153	42	40
Subsidies and transfers	524	540	561
Subsidies	44	62	65
Transfers to individuals	102	136	151
Pensions	0	0	0
Veterans	83	111	117
Unemployment	0	0	0
Child protection	0	0	0
Social assistance	0	0	0
Refugees	20	22	24
Other individual transfers	0	0	0
Other transfers	378	341	345
Interest 1/	0	1	0
Net lending	9	6	6
Arrears (+=cash outlays to settle)	22	38	14
Arrears (+=increase)	-22	-38	-14
Expenditures on a commitment basis	1117	1085	1098

Source: RS Ministry of Finance.

1/ Includes all interest except on loans received through the State.

Table 14. Republika Srpska: Entity Government  
(In percent of officially-estimated RS GDP)

	2002	2003	2004
Expenditures on a cash basis	33.3	30.2	26.3
Wages and contributions	10.9	9.9	8.9
Gross wages	8.6	8.3	8.3
Allowances	2.2	1.2	0.4
Contributions	0.0	0.4	0.1
Severance	0.0	0.0	0.4
Goods and services	2.4	4.4	2.6
Outsourced services	0.3	1.0	0.8
Utilities including energy	0.5	0.7	0.6
Procurement of materials	0.6	0.6	0.4
Current maintenance	0.4	1.5	0.4
Per diems	0.1	0.2	0.1
Transportation and fuel	0.2	0.2	0.2
Rentals	0.1	0.1	0.1
Insurance and banking services	0.1	0.1	0.1
Capital spending	4.5	1.1	0.9
Foreign-funded projects	0.0	0.0	0.0
Others	4.5	1.1	0.9
Subsidies and transfers	15.3	14.5	13.3
Subsidies	1.3	1.7	1.5
Transfers to individuals	3.0	3.7	3.6
Pensions	0.0	0.0	0.0
Veterans	2.4	3.0	2.8
Unemployment	0.0	0.0	0.0
Child protection	0.0	0.0	0.0
Social assistance	0.0	0.0	0.0
Refugees	0.6	0.6	0.6
Other individual transfers	0.0	0.0	0.0
Other transfers	11.1	9.2	8.2
Interest 1/	0.0	0.0	0.0
Net lending	0.3	0.2	0.1
Arrears (+=cash outlays to settle)	0.6	1.0	0.3
Arrears (+=increase)	-0.6	-1.0	-0.3
Expenditures on a commitment basis	32.7	29.2	26.0

Sources: RS Ministry of Finance and World bank staff estimates.

1/ Includes all interest except on loans received through the State.

Table 15. Republika Srpska: Municipalities  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	250	302	344
Wages and contributions	66	75	77
Gross wages	45	52	55
Allowances	15	17	17
Contributions	33	47	56
Severance	0	0	0
Goods and services	85	101	110
Outsourced services	26	41	47
Utilities including energy	23	26	27
Procurement of materials	5	5	6
Current maintenance	26	22	23
Per diems	2	2	2
Transportation and fuel	2	2	3
Rentals	0	0	0
Insurance and banking services	2	2	2
Capital spending	33	47	56
Foreign-funded projects	0	0	0
Others	33	47	56
Subsidies and transfers	66	79	99
Subsidies	13	6	5
Transfers to individuals	18	24	28
Pensions	0	0	0
Veterans	6	5	5
Unemployment	0	0	0
Child protection	0	0	0
Social assistance	5	8	10
Refugees	1	2	4
Other individual transfers	4	5	6
Other transfers	40	41	54
Interest	0	1	1
Net lending	2	1	2
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	250	302	344

Sources: RS Ministry of Finance, selected RS municipalities and World Bank staff calculations and estimates.

Table 16. Republika Srpska: Extrabudgetary Funds and the RS Road Directorate  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	566	675	725
Wages and contributions	18	18	19
Gross wages	14	14	15
Allowances	3	3	3
Contributions	1	1	1
Severance	0	0	0
Goods and services	210	271	245
Outsourced services	166	231	208
Utilities including energy	2	2	2
Procurement of materials	1	2	2
Current maintenance	38	34	31
Per diems	0	0	0
Transportation and fuel	0	0	0
Rentals	0	0	0
Insurance and banking services	1	1	1
Capital spending	28	17	36
Foreign-funded projects	2	2	4
Others	25	16	32
Subsidies and transfers	309	341	424
Subsidies	1	3	2
Transfers to individuals	308	338	422
Pensions	285	320	394
Veterans	0	0	0
Unemployment	2	3	6
Child protection	21	16	21
Social assistance	0	0	0
Refugees	0	0	0
Other individual transfers	0	0	0
Other transfers	0	0	0
Interest	1	1	1
Net lending	0	27	0
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	566	675	725

Sources: RS Ministry of Finance, RS extrabudgetary funds, RS road directorate and World Bank staff calculations and estimates.

Table 17. Br ko District  
(In millions of KM)

	2002	2003	2004
Expenditures on a cash basis	212	213	172
Wages and contributions	51	57	63
Gross wages	45	49	60
Allowances	0	2	1
Contributions	6	6	2
Severance	0	0	0
Goods and services	80	76	67
Outsourced services	37	40	38
Utilities including energy	2	5	4
Procurement of materials	9	9	9
Current maintenance	29	16	11
Per diems	1	1	1
Transportation and fuel	1	2	3
Rentals	1	2	1
Insurance and banking services	0	1	0
Capital spending	65	51	15
Foreign-funded projects	0	0	0
Others	65	50	7
Subsidies and transfers	15	29	27
Subsidies	0	2	2
Transfers to individuals	12	21	20
Pensions	0	0	0
Veterans	0	0	0
Unemployment	0	0	0
Child protection	0	5	10
Social assistance	0	3	3
Refugees	0	0	0
Other individual transfers	3	5	4
Other transfers	3	2	2
Interest 1/	0	0	0
Net lending	0	0	0
Arrears (+=cash outlays to settle)	0	0	0
Arrears (+=increase)	0	0	0
Expenditures on a commitment basis	212	213	172

Source: Br ko District Government, Department for Budget and Finance.

1/ Includes all interest except on loans received through the State.