

Table 8. Highest Ratios of Local to Central Government Expenditure, 1990-2002.

<u>Rank</u>	<u>Country</u>	Total Expenditure (% of central gov. expenditure)	<u>Rank in Expenditure on</u>		<u>Rank in Tax Collection</u>
			<u>Health</u>	<u>Education</u>	
1	CANADA	137.1	3	3	3
2	CHINA,P.R.: MAINLAND	123.1	1	4	2
3	NETHERLANDS ANTILLES	120.6	29	15	1
4	SWITZERLAND	93.1	24	5	8
5	UNITED STATES	88.8	25	2	9
6	INDIA	84.5	17	6	7
7	DENMARK	80.4	4	32	11
8	ARGENTINA	74.6	11	16	5
9	AUSTRALIA	72.5	22	22	21
10	GERMANY	65.3	33	1	14

Source: Appendix tables A6, A7, A8 and A9.