

Policy brief

# Domestic financing for justice: who spends most on justice?

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March 2023



*Taking people-centred justice to scale: investing in what works to deliver SDG 16.3 in lower-income countries*

## Key messages

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Universal access to people-centred justice needs appropriate financing from domestic resources, and in the case of the poorest countries, additional funding from donors.

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This first analysis of global levels of domestic spend on justice reveals that poorer countries spend a higher proportion of their revenues on justice than OECD countries do. On average, this proportion is 72% higher. It is unrealistic to expect these poorer countries to increase their share of spend on justice, given the demands of other sectors such as health and education.

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At current levels of spend, OECD and upper middle-income countries can easily afford the full costs of a universal basic justice system in their own countries. If they are not providing access to people-centred justice for all, then the issue is about prioritisation of funding.

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Current spend on justice by lower middle-income countries does not cover the full costs of a basic system. But these countries have scope to increase their taxes and could then cover the full costs.

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In contrast, low-income countries cannot afford even half the costs of a basic justice system, even if they increased taxes by the maximum possible. These countries' inability to provide a basic justice system is not due to their failure to prioritise the justice sector. Rather, it is a direct result of their poverty.

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Donors seeking to support universal access to people-centred justice should: seek to target justice aid on low-income countries; avoid supporting justice interventions that may be effective in delivering people-centred justice, but which have unsustainable unit costs; fund core service provision; and gather and share information on successful low-cost people-centred justice interventions that have the potential to be taken to scale.

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## About this publication

This is the fourth in a series of papers on 'Taking people-centred justice to scale: investing in what works to deliver SDG 16.3 in lower-income countries' (<https://odi.org/en/about/our-work/taking-people-centred-justice-to-scale-investing-in-what-works-to-deliver-sdg-163-in-lower-income-countries/>). The research project focuses on practical, cost-effective and realistic ways to deliver sustainable justice services at scale and offers lessons both for lower-income countries and donor programming. The project runs until September 2023.

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# Acronyms

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COFOG	Classification of the Functions of Government
GDP	gross domestic product
HIC	high-income country
IMF	International Monetary Fund
LIC	low-income country
LMIC	lower middle-income country
OECD	Organisation for Economic Co-operation and Development
OECD DAC	OECD Development Assistance Committee
SDGs	Sustainable Development Goals
UMIC	upper middle-income country

# 1 Introduction

## 1.1 Background

This paper is the fourth ODI/Pathfinders Policy Brief on ‘Taking people-centred justice to scale: investing in what works to deliver SDG 16.3 in lower-income countries’. The series’ aim is to examine practical ways to deliver scaled-up, sustainable, people-centred justice in lower-income countries.

Paper number 2 in the series<sup>1</sup> (Manuel and Manuel, 2022) focused on donor funding. It argued that donors are underspending on justice; targeting funds at middle-income countries; and persisting with models of support that decades of experience have demonstrated do not deliver sustained, scaled-up change.

This paper examines the other side of the coin: how much governments worldwide are spending on justice domestically. It considers the extent to which current domestic government spending is sufficient to cover a basic justice system across the spectrum of rich (Organisation for Economic Co-operation and Development (OECD)) to low-income countries. Understanding how much countries spend on justice enables us to assess the extent of the ‘justice financing gap’ in lower-income countries – the gap between how much basic justice services cost, and how much is being spent domestically. The paper examines whether the gap is due to the failure of poorer countries to adequately prioritise justice, or instead, whether it reflects an overall lack of resources in the country.

The focus of this paper, as with other papers in this series, is lower-income countries. This is because they are least able to fund the costs of even a basic justice system. The need for such a system in these countries is acute. Legal needs surveys have highlighted the scale of unmet justice needs.<sup>2</sup> There is increasing understanding about the cost for individuals and society of these unmet needs, including unchallenged human rights abuses, increased risk of conflict, and economic and social costs (see, for example: Naraya et al., 2000; Commission on Legal Empowerment of the Poor, 2008; United Nations/ World Bank, 2018; World Bank, 2011; Task Force on Justice, 2019; Justice for All, 2019; Weston, 2022; World Justice Project, 2022).

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<sup>1</sup> Entitled ‘Justice aid update and lessons from latest evaluations of donor programming’.

<sup>2</sup> See World Justice Project’s online Legal Needs Atlas <https://worldjusticeproject.org/our-work/research-and-data/atlas-legal-needs-surveys>



## 1.2 Summary

The paper presents the first analysis of global levels of domestic spend on justice. It reveals that poorer countries spend a higher proportion of their revenues on justice than OECD countries do – on average 72% more. Despite this, lower-income countries cannot afford even half the costs of a basic justice system, even if they increase taxes by the maximum possible. These countries' inability to provide a basic justice system is not due to their failure to prioritise the justice sector. Rather, it is a direct result of their poverty. It is unrealistic to expect these poorer countries to increase their share of spend on justice, given the demands of other sectors such as health and education.

Given this analysis, the policy brief contains some key recommendations for donors seeking to support universal access to people-centred justice: they should target justice aid on low-income countries and, in doing so, they should focus their funding on core justice service provision, avoiding supporting justice interventions that may be effective in delivering people-centred justice, but which have unsustainable unit costs.

## 1.3 Paper structure

Section 2 of this paper provides some basic definitions, with a discussion of the concepts of 'basic' and 'people-centred' justice, and then an explanation of how spending on justice is determined. Section 3 presents data on how much donors spend on justice in their own countries, setting the scene for the discussion of lower-income countries' spending on justice in Section 4. The paper concludes with policy implications in Section 5 and conclusions and recommendations for donors in Section 6.

## 2 The need and the spend: definitions

### 2.1 Introduction

SDG 16.3 promises ‘equal access to justice for all’. This section first reviews current thinking on what this might look like, discussing the concepts of ‘basic’ and ‘people-centred’ justice. It then moves on to explain how spending on justice is defined internationally.

### 2.2 ‘Basic and ‘people-centred’ justice

The analysis in this paper is based around the concept of a ‘basic’ justice system – what it would take to provide a minimum level of the basic elements of a functional, country-wide, front-line justice system. The concept and methodology are discussed more fully in Manuel et al. (2019), with such a system embracing both formal and informal service providers. This is based on the approach taken in the health sector, especially since the adoption of the Millennium Development Goals in 2000, to ensure that everyone, in both rural and urban areas, had access to at least a basic level of health services. To achieve this, donors worked with governments to ensure sufficient funding was reaching primary health services at the community level, including deploying community health workers and training traditional birth attendants.

The vision for justice is that similarly, everyone should have access to basic justice services in their communities. There is growing recognition, spearheaded by the Justice Action Coalition,<sup>3</sup> that achieving this will require new approaches, based on a *people-centred* rather than an *institution-centred* starting point (Pathfinders, 2022a; 2022b). A people-centred approach means focusing first on justice users and the outcomes they need to address barriers to justice service delivery, rather than focusing first on institutions. The concept of what ‘people-centred’ justice looks like in practice continues to be explored, with helpful frameworks for the process of developing people-centred approaches (see, for example, OECD, 2021; Hague Institute for Innovation in Law, 2021) accompanied by a growing body of examples of community-based justice service delivery in practice (see, for example, Manuel and Manuel, 2021; 2022). In many countries, a ‘people-centred’ approach is likely to

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<sup>3</sup> See: <https://www.justice.sdg16.plus/justice-action-coalition>

embrace customary and informal approaches, as well as formal service providers.

### **2.3 International definition of justice spending**

Our analysis uses the standard, internationally agreed definition of what is included in justice sector spend. This definition is part of the Classification of the Functions of Government (COFOG) that was developed by the OECD, published by the United Nations Statistical Division in 1999. This is the framework used when countries report government spending to international institutions such as the European Union, the OECD and the International Monetary Fund (IMF). As the IMF has the largest membership group, our analysis draws on its reports. Reporting to the IMF is undertaken by countries' national statistics agencies / ministries of finance. For this report, we draw on the latest IMF data, which in most cases has 2020 budget figures.

COFOG refers to the justice sector as 'public order, law and safety'. The agreed international definition (COFOG 703) encompasses all major aspects of justice including spending on the judiciary, police, prisons and oversight bodies such as ombudsman (see Annex A for full details). The sector categories ensure that there is no double-counting of government expenditures. However, sectoral definitions are of course not perfect and do not capture cross-sectoral funding, but while some health or education spend may have justice benefits, overall, this is likely to be marginal.

# 3 Donor spending on justice in their own countries

## 3.1 Why donor domestic justice spend is interesting

This section considers how much OECD member states<sup>4</sup> spend on justice services in their own countries. The analysis is based on the data they reported to the IMF, using the COFOG definition of the justice sector ('public order, law and safety') described in Section 2.3 above.

The reason for this analysis is that it arguably provides an indicative baseline for how much lower-income countries 'ought' to be prioritising and spending on justice from their own budgets. At the very least, it seems to be interesting background data for partnership discussions about the justice sector and appropriate levels of investment between national governments in lower-income countries and their donor partners.

## 3.2 How much is spent and on what

When comparing across countries, the most helpful way to assess the priority countries place on justice is to look at spending on justice as a proportion of all government revenue in each country. Figure 1 presents that data. The average (median<sup>5</sup>) across all OECD DAC countries is just over 4%. But it is immediately clear that behind this average lies a range across the different countries, from the lowest (Denmark) which spends 1.9% of its total spending on justice, to the United States (US) which has the highest spend at 6.4% of total revenue. There are many possible reasons for this range; these include different attitudes and approaches to justice and different justice systems; different prioritisation of justice; and different levels of efficiency in delivering justice. However, that analysis is beyond the scope of this paper: the current aim is just to establish a broad

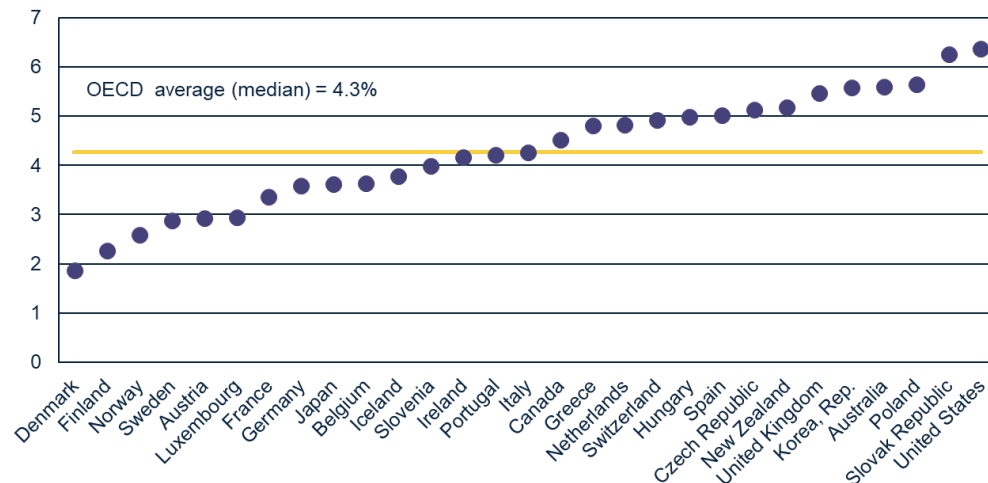
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<sup>4</sup> The analysis is of those that report their aid to the OECD Development Assistance Committee (DAC).

<sup>5</sup> In this report, we focus on the median measure for the average different income groups. The median represents the typical value within a group with half the observations lying above this value and half below. The median is a more robust measure, as arithmetic averages for a group will be distorted if just one country has an exceptionally low or high figure. For the OECD, there are no countries with exceptional values and the median and the arithmetic average are the same.

range/benchmark for an indicative ‘appropriate’ level of spend on justice.

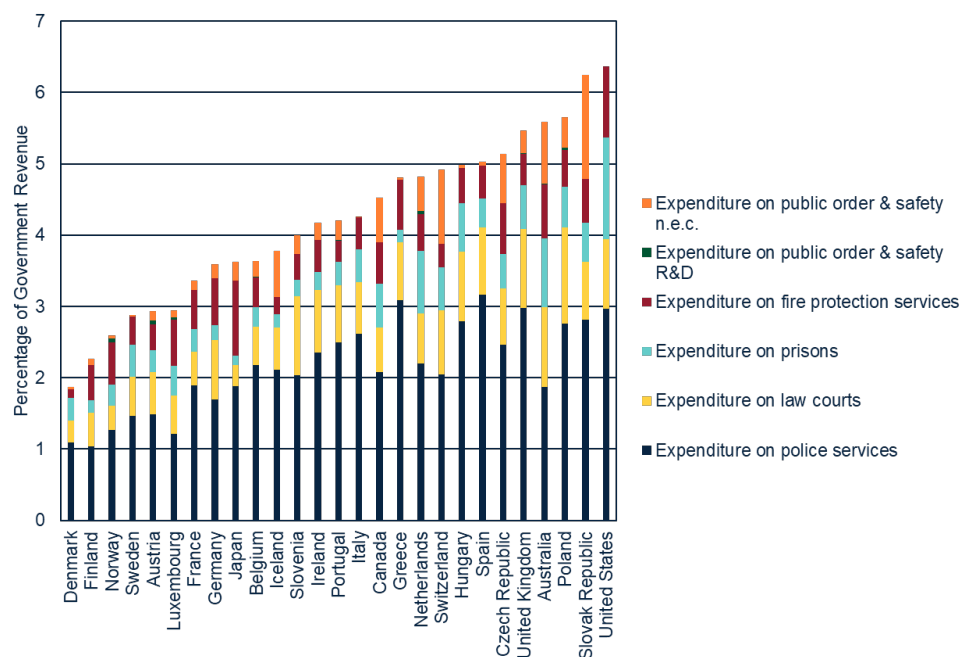
**Figure 1 OECD DAC countries’ revenue on justice as a percentage of all government spending (latest data, 2019–2021)**



Source: Authors’ calculations based on IMF government financial reports using COFOG format

As can be seen from Figure 2, there are differences in how OECD DAC countries allocate their justice spend. One striking difference is the proportion of the total spent on prisons.

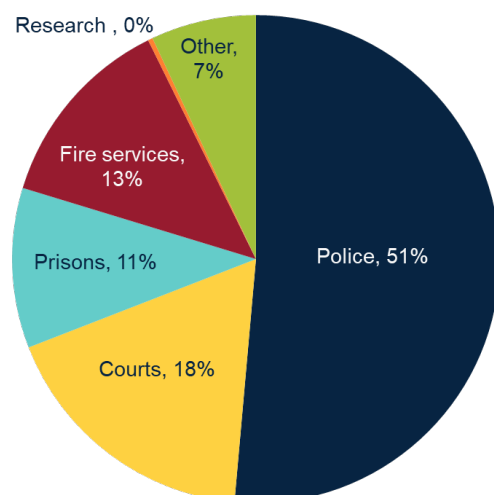
**Figure 2 OECD DAC countries’ spending on justice by category (as a percentage of all government revenue, latest data, 2019–2021)**



Source: Authors’ calculations based on IMF government financial reports using COFOG format

Figure 3 presents the picture when these differences are averaged out across all OECD DAC countries. Figures 2 and 3 both highlight the fact that in all countries, the police are the major cost in the sector, because policing is highly labour intensive.

**Figure 3 OECD DAC justice spend disaggregated by major categories (latest data, 2019–2021)**



Source: Authors' calculations based on IMF government financial reports using COFOG format

### 3.3 Conclusion

Across OECD DAC countries, there is no 'one size fits all' as far as justice systems and their associated expenditure are concerned. But the analysis does, arguably, provide a 'ballpark' for an appropriate relative prioritisation of the justice sector and level of justice spend donors might expect to see in lower-income countries (see Evans et al., 2023, for further discussion on comparing patterns of budget allocations between countries). For the purposes of establishing a broad, indicative benchmark, the average (median) across OECD DAC countries is to provide 4.3% of total government spending to justice.

# 4 Lower-income countries' spending on justice

## 4.1 Data challenges in lower-income countries

Having looked at how much donors spend on justice in their own countries, this section looks at lower-income countries' spending on justice. The World Bank<sup>6</sup> identifies 28 low-income countries – the poorest countries in the world – to be those countries with a gross national income of less than \$1,085 per person. The next group comprises 54 lower middle-income countries, which have incomes up to \$4,255 per person. Annex B provides a list of all the countries analysed for this report showing their income classification.

All IMF member countries agree to report their budget data to the IMF. However, unfortunately, few low-income countries do this in practice – only eight out of 28 (29%). There is a similar issue with lower middle-income countries – only 43% report. Another problem is that most IMF data is two years out of date, while some can be four or even six years out of date.

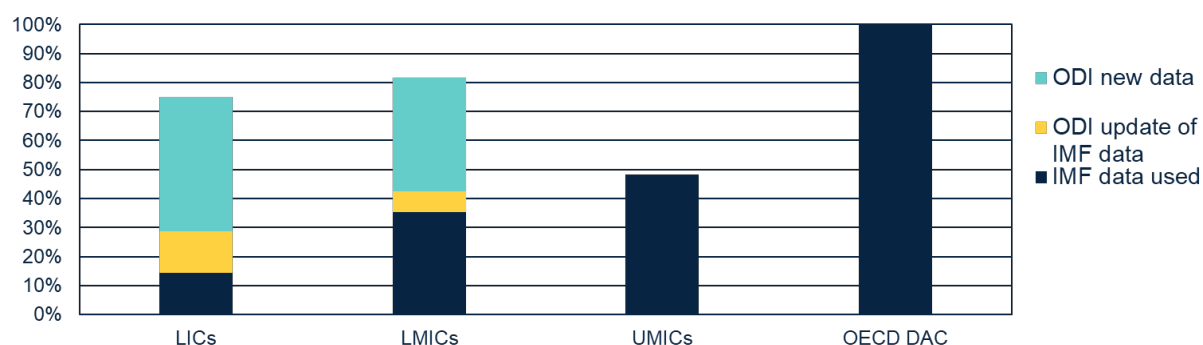
To address this problem, ODI has reviewed the publicly available budget documents for all low-income and lower middle-income countries. The research has revealed data on justice spending for 42 countries. This group comprises 34 countries that had not reported to the IMF and another 8 where more recent data was available, in some cases to the current budget year.

As a result of this exercise, the data coverage rates have jumped to 75% for low-income countries and 81% for lower middle-income countries. For the first time, this brings the coverage for justice much more in line with other sectors such as education and health. Efforts for this paper focused on covering the low- and lower middle-income countries, as these are of most interest to aid agencies. Coverage of upper middle-income countries is only 48%. Figure 4 sets out how the coverage has changed.

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<sup>6</sup> World Bank Data: <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519-world-bank-country-and-lending-groups>

**Figure 4 Data availability from IMF and new ODI research**



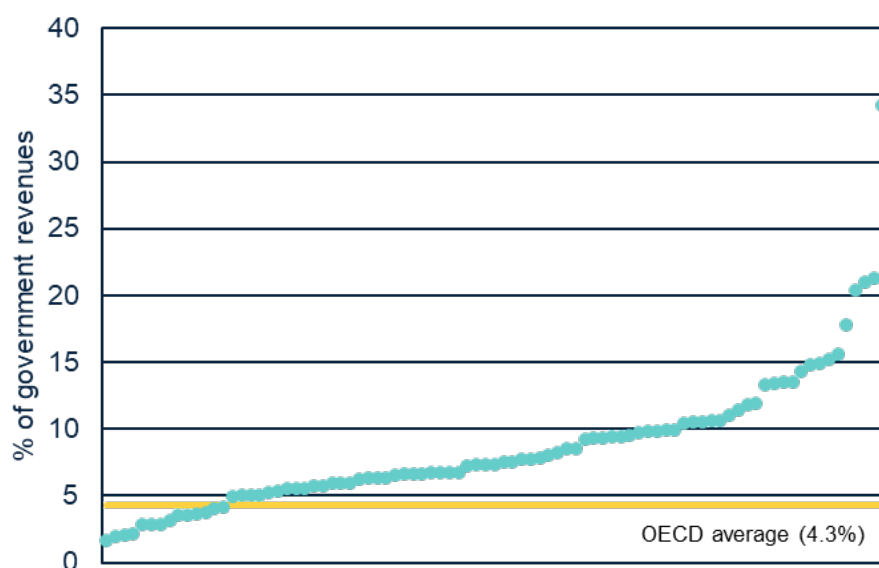
Source: Authors' calculations based on IMF and ODI data (Annex C)

Annex B provides the figures for all the countries where justice spending data is now available as a percentage of total spending, as a percentage of gross domestic product (GDP) and per person. The full data is available from the authors on request.

## 4.2 Spending on justice internationally

ODI's research reveals a wide range of levels of investment in justice internationally by low-income countries and middle-income countries. Figure 5 plots all the countries in increasing order of spend on justice as a percentage of government revenue. With only a few exceptions, low-income and middle-income countries allocate a greater proportion of their overall revenues to justice than OECD countries do.

**Figure 5 Justice spend as a percentage of total government revenues (all low-income and middle-income countries)**



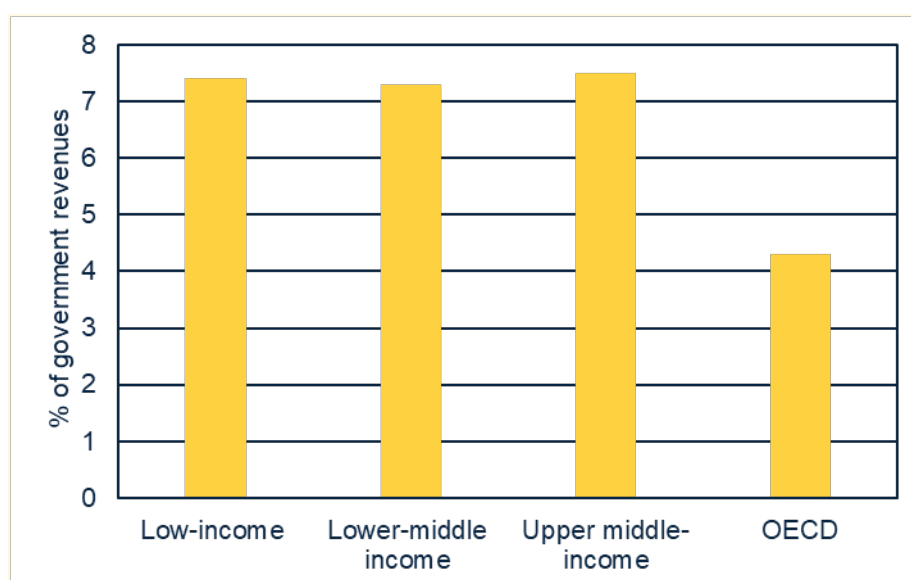
Source: Authors' calculations based on IMF and ODI data (Annex C)

Figure 6 shows the average (median) percentage spend in each group of countries. As discussed in Section 3, in OECD countries on



average 4.3% of government revenues are allocated to justice. In contrast, the average (median) for low-income countries is 7.4%. Most low-income countries allocate a greater proportion of their revenues to justice than the highest-spending OECD country, the US (at 6.3%). This pattern persists in both lower and upper middle-income countries.

**Figure 6 Spend on justice as a percentage of all government revenues**



Source: Authors' calculations based on IMF and ODI data (Annex C)

Low-income countries are spending on average 72% more on justice as a proportion of their revenues than OECD countries. And some low-income countries spend a lot more on justice than the low-income average of 7.4%. Afghanistan (34%) and Somalia (21%) are examples. In both cases, this in part reflects the large amount of justice spending financed by donors, who unusually have provided funding (including for the police) through government systems.

The picture is similar when justice is decomposed into key subcomponents: poorer countries are spending more proportionately on courts and the police than their OECD country counterparts. ODI's analysis of the full range of spending on the justice sector, at first as a whole and then on courts and the police across country income groups, is presented in Annex C.

### 4.3 Lower-income countries' 'overspending' on justice

The relative 'overspending' on justice by lower-income countries compared to OECD countries is striking. But the data needs to be interpreted with caution. Part of the difference in the patterns of spend is due to demographics. The populations of OECD countries tend to be older and therefore they need to spend high proportions of their revenues on social welfare, including health and pensions. In

addition, OECD countries have a longer tradition of providing other types of social protection such as child, maternity and disability benefits. Spending a high proportion of revenues on social protection necessarily results in a proportionately lower spend on other things, such as justice. While nationwide social protection schemes are becoming increasingly common in upper middle-income countries, they remain rare in low-income countries.

Overall, however, the data points to the fact that there is no basis for proposing that lower-income countries should or could increase the share of their revenues that they allocate to justice. The reality is that given the rising spending pressures from health, social protection and education in lower-income countries, the extent of the 'overspend' on justice suggests that current levels of allocations are likely to come under pressure. As Table 1 shows, in low-income countries justice spending is 70% of the level of health spending. In OECD countries, justice is just 27% of health spend. As pressures for spending on health rise, this is likely to reduce justice's share.

**Table 1 Spend as a percentage of all government revenues (median point)**

	Low-income countries	Lower middle-income countries	Upper middle-income countries	OECD (average)
<b>Justice</b>	7	7	8	4
<b>Health</b>	10	9	12	15
<b>Justice as % of health</b>	70%	78%	67%	27%

Sources: Justice: Authors' calculations based on IMF and ODI data (Annex C); Health: ODI calculations based on World Bank data

In summary, lower-income countries have extremely limited, and possibly no, potential to increase the proportion of government revenues they spend on justice. They are already 'overspending' on justice relative to education and health. Realistically, it would be prudent to assume that over time, rather than increasing the share of revenues they allocate to justice, they are more likely to reduce it to OECD country levels of between 2% and 6%.

#### 4.4 The justice financing gap

Despite lower-income countries' 'overspending' on justice, they are currently unable to meet the costs of funding even a basic universal justice system.

ODI has previously (Manuel et al., 2019) established an estimated indicative cost of providing a universal basic justice system at \$20

per person in a typical low-income country and \$48 in a lower middle-income country. This was based on the analysis of 12 separate components of a basic justice system.

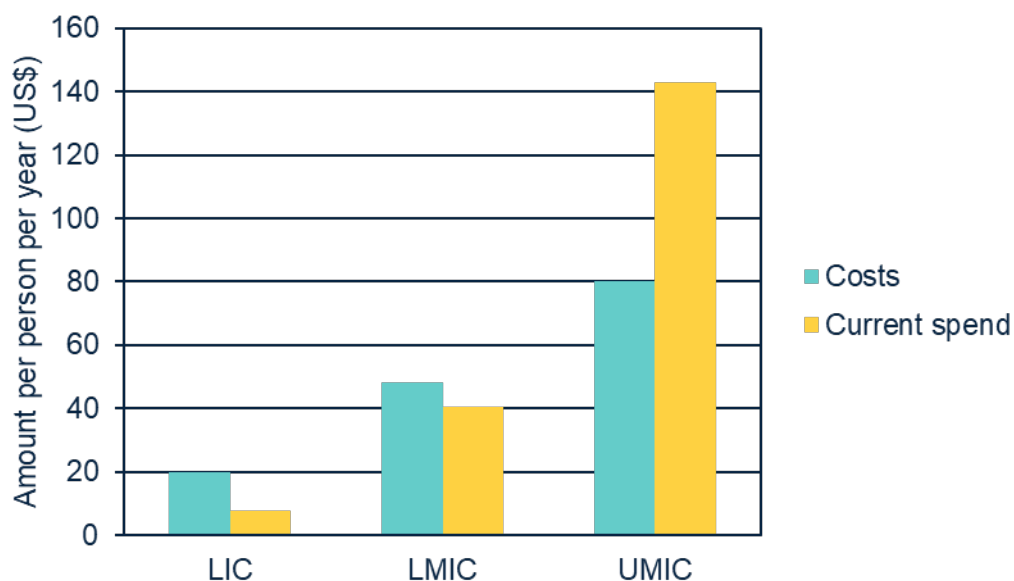
Table 2 and Figure 7 compare the costs of a universal basic justice system in each country income group with the average amount each income group currently spends on justice. Despite it being much cheaper to provide a basic universal justice system in low-income countries (because of their much lower staff costs), it is this group of countries that are the least able to afford to provide their citizens with even a basic service. They can only fund 40% of the costs. Lower middle-income countries fare better but still fall short: they can fund 83% of the costs of a basic service. By contrast, OECD countries can more than afford the costs of a basic service.

**Table 2 Justice spending and basic justice system costs (per person)**

	Current spend on justice (\$ per person)	Costs of universal basic justice system (\$ per person)	Current spend/costs
<b>Low-income countries</b>	8	20	40%
<b>Lower middle-income countries</b>	40	48	83%
<b>Upper middle-income countries</b>	143	80	180%
<b>OECD DAC</b>	747	230	325%

Sources: Current spend: Authors' estimates based on ODI/IMF dataset in Annex C; Costs: Manuel et al., 2019

**Figure 7 Costs of a basic justice system compared to current levels of spending**



Sources: Current spend: Authors' estimates based on ODI/IMF dataset in Annex B; Costs: Manuel et al., 2019

#### 4.5 Potential for lower-income countries to increase taxation to address the justice financing gap

The gap between what it costs to provide a universal basic justice system and what lower-income countries can afford to pay is the justice financing gap. It results in a real justice gap on the ground, particularly in rural areas, as most justice services tend to be concentrated in urban areas.

It has been argued above that it is not realistic to expect lower-income countries to address the justice financing gap by increasing the proportion of their total revenues allocated to justice, given the fact that they are already spending a much greater proportion of their revenues on justice than the OECD benchmark of about 4%.

As an alternative, is there potential for lower-income countries to increase their total revenue 'pot' and thus have the means to increase their funding for justice? Ongoing ODI analysis shows that even if these countries increased their tax revenue to the maximum extent possible, there is very limited scope to increase tax revenue, particularly in the poorest, low-income countries (see Box 1 for detail on ODI's methodology).

##### **Box 1 ODI estimates of potential for lower-income countries to increase their tax revenue**

There is a clear long-term potential to increase tax revenue in lower-income countries. Over the last three years, ODI has developed country-by-country estimates of this potential (Manuel et al., 2018; 2020). ODI estimates draw on IMF and World Bank econometric

research on the structural limitations that a country faces as it seeks to increase its tax-to-GDP ratio. This approach considers the fact that it is easier to raise taxes in economies that are less dependent on agriculture and have established cash economies, higher export/GDP ratios, and higher education completion rates. High levels of corruption and inequality also limit tax-raising efforts.

ODI research has highlighted that the tax-to-GDP ratios of many low- and middle-income countries are already not very different from those of today's higher-income countries when they were at a similar stage of economic development. Targeting higher rates too soon can have adverse consequences for economic development. There is a risk that increasing taxes results in a more regressive taxation. Latest ODI research (Evans et al., 2023) suggests that many poorer countries are currently collecting about 85% of their tax-raising potential. Of course, the actual level of taxation is always ultimately a political choice. Some high-income countries and some upper middle-income countries (for example, Singapore and Malaysia) have set their tax-to-GDP ratios below the current average for low-income countries.

Table 3 summarises the latest published results on potential to increase tax revenues. It shows that there is limited scope for increasing taxes in low-income countries: there is potential to increase revenue by only 14%. There is slightly greater potential in middle-income countries (19–24%).

**Table 3 Potential to increase tax revenues**

	ODI estimates of tax potential	Current tax/GDP ratio	Potential tax/GDP ratio	Potential increase in revenues
<b>Low-income countries</b>		14%	16%	14%
<b>Lower middle-income countries</b>		21%	26%	24%
<b>Upper middle-income countries</b>		26%	31%	19%

Source: Manuel et al., 2020

The 14% potential increase in overall tax revenues in low-income countries would only increase spending on justice from \$8 to \$9 per

person (assuming the justice share of revenues remains constant). This would be just 45% of the costs of a basic justice system. The 24% potential increase in lower middle-income countries would be more significant, lifting spending from 83% to 103% of the costs.

#### **4.6 Conclusion**

At current level of spend, richer countries (that is, OECD and upper middle-income countries) can fully afford the costs of a universal basic justice system. If they are not providing access to justice for all, then the issue is about prioritisation of funding rather than affordability. Lower-middle income countries currently have revenues that allow them to allocate sufficient funds to justice that would enable them to cover most of the costs of universal basic justice. If these countries increased their taxes to the maximum possible, they would then be able to fully fund a basic justice system.

But the situation is very different for low-income countries. They are currently unable to afford even half the costs of providing their citizens with access to a basic justice system. This would still be the case even if they were to increase their taxes to the maximum possible. The only prospect for low-income countries to move towards providing a basic justice system for all their citizens would be for donors to contribute to meeting this structural justice financing gap.

# 5 Policy implications

## 5.1 Introduction

This section suggests some policy implications from the analysis presented in Section 4 for the donor community. The focus is on how donor approaches and justice aid might be retargeted to contribute to bridging the justice financing gap.

## 5.2 Gain deeper understanding of domestic budgets

ODI's research, as presented in this paper, looks at countries' *total* allocations to the justice sector. Deeper analysis of allocations *within* justice budgets to assess the extent to which funds are spent on front-line and people-centred justice services (compared to, say, high-level formal justice services in capital cities) would be useful in the future.

This kind of analysis was key in the health sector, as donors engaged with lower-income countries and made the case for a shift from spending on hospitals in capital cities to instead funding primary nationwide healthcare to communities (for example, World Bank, 1993; Jamison et al., 2013). In the health sector, data on the numbers of people who benefitted from targeting spend to front-line services, and to the resulting improved overall health outcomes for the country (compared to the relatively few people who benefitted from hospitals in capitals), enabled donors to make the case to ministries of finance and health, for changed priorities and a refocusing of health spend.

This kind of analysis is in its infancy in the justice sector. But while there is currently no detailed analysis of the proportion of justice budgets going to front-line services, there are now emerging some examples of the impact that targeting justice spend on front-line services can have. For example, in Sierra Leone, the government is spending 10% of its budget for the judiciary and the courts on its Legal Aid Board. In one year (2019), the result was 30,000 children benefitting from child maintenance payments they would not otherwise have received (Evans et al., 2023).

## 5.3 Work towards more robust and sophisticated partnership discussions

As other service sector donors have done, justice donors need to engage with countries in looking at their justice budgets to consider how much of their spending on justice is targeted at front-line,

people-centred justice, and the scope for reprioritisation. For example, there could be less focus on formal courts in urban areas, with spending moved towards more people-centred dispute resolution mechanisms in rural areas.

It was suggested in round-table discussions with justice donors that lower-income countries' requests for donor aid for justice do not currently focus on scaling up front-line services, but rather tend to address issues such as capacity development and institutional reform for formal justice agencies. It was suggested during the discussion that the reasons for this may be that requests are made for the kind of things that donors have traditionally funded in the justice sector in the past, and so it is assumed will want to continue to fund. It may also relate to the capture of the justice sector and its budget by the elite, who have little interest in ensuring nationwide access to people-centred justice or responding to the needs and wishes of their citizens (Domingo, 2016; Denney and Domingo, 2017).

The lesson from other sectors (particularly health and education) is that donors have a role in entering into a dialogue with governments on reprioritising their budgets, so more is spent on front-line services. It has been a key success of the donor community over the last 40 years to work with lower-income governments to reprioritise their budgets and increase spend at the community level on primary healthcare and education (World Health Organization, 2018; United Nations Educational, Scientific and Cultural Organization, 2015).

In the justice sector, this kind of discussion has yet to begin. But there are openings for it. Some countries have national justice plans and strategies that include increasing access to justice. Examples include Rwanda's Justice Reconciliation Law and Order Strategy 2018/19–2023/24 (Republic of Rwanda, 2017) and Uganda's Access to Justice Sub-Programme's Strategic Plan 2020/21–2024/25.

An analysis of budget allocations and outcomes against people-centred justice activities, which lower-income countries have a stated aspiration to deliver, would seem to be a useful starting point for more sophisticated and potentially robust partnership discussions around justice aid.

#### **5.4 Share information on basic metrics of scalable, cost-effective services, including unit costs**

ODI research in this series on 'Taking people-centred justice to scale: investing in what works to deliver SDG 16.3 in lower-income countries' is gathering examples of low-cost people-centred justice interventions that have the potential to deliver scaled-up, affordable front-line basic justice services. This involves having realistic and affordable unit costs. In most cases, the examples involve innovation and a move away from traditional, formal mechanisms for dealing with people's disputes, conflicts and grievances and towards more flexible, informal, people-centred approaches. They also involve



providing funding directly for services in communities, rather than focusing on institutional reform and capacity building at the centre.

Information about the unit costs of justice services and thus about scalable cost-effective interventions that could provide universal access to basic justice is currently fragmented. ODI has found various examples within donor programmes and in local initiatives undertaken by both governments and civil society.

The hope is that a growing body of examples of what can be achieved in a range of different contexts will provide information and data for justice donors in their partnership discussions with lower-income countries. The aim is to help donors make the case for a reprioritisation of domestic justice budgets towards front-line services, co-funded by donors. But for this to happen, much better sharing of information on basic metrics (the unit costs of justice services) is needed.

## **5.5 Reprioritise justice aid to target front-line people-centred justice services**

As discussed in the second paper in this series ('Justice aid update and lessons from latest evaluations of donor programming', Manuel and Manuel, 2022), the levels of justice aid are on a downward trajectory. ODI's assessment is that this is currently unlikely to be reversed: pressure on justice budgets at home,<sup>7</sup> coupled with the sector's failure over the last 20 years or so to demonstrate significant sustained results, make a reversal in the decline in justice aid unlikely. No rational donor agency would increase spend on justice, given competing demands from other sectors that are able to demonstrate returns on investment.

If donors have an ambition to meet the justice financing gap, the only way forward, therefore, is to reprioritise and retarget the current justice aid budget. This would mean focusing justice aid on where the justice financing gap 'bites hardest' – i.e., on low-income countries. And it would mean a willingness to fund direct service delivery at the frontline, looking to the health and education sectors for lessons about appropriate aid architecture to do this effectively.

## **5.6 Avoid promoting high-cost, unsustainable justice interventions**

ODI's research on people-centred justice interventions that have the potential to deliver scaled-up, affordable front-line basic justice services has revealed many commendable examples of initiatives that deliver front-line services (for example, community-based paralegals), but at a unit cost which makes them unaffordable and therefore unsustainable and unscalable. ODI research (Manuel et al., 2019) has shown that it is possible to deliver legal advice and

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<sup>7</sup> For example in the UK, see: <https://www.barcouncil.org.uk/resource/new-report-reveals-england-wales-spends-more-on-coffee-than-on-law-and-order.html>.

assistance at a cost of around \$20 per client in low-income countries. On the other hand, the research has pulled out examples of similar initiatives in low-income countries that cost \$500 or more per client (Manuel and Manuel, 2021). Initial start-up costs, and the challenging environment in some low-income country contexts, may account for some of these high costs – but in the long term they are unsustainable.

# 6 Conclusions and recommendations for donors

## 6.1 Conclusions

Progress on SDG 16.3 and achieving just a basic level of country-wide access to justice in low-income countries requires addressing the justice financing gap. Low-income countries can fund less than half the costs of even a basic justice system – and this remains the case even if they were to increase their tax take to the maximum possible.

Lower-income countries already strongly prioritise spending on justice, spending more proportionately on justice than OECD DAC member countries. At the same time, donor justice aid budgets are shrinking and unlikely to increase.

Progress on achieving SDG 16.3 will therefore need to come from:

- low-income countries reprioritising their domestic justice budgets to focus more on people-centred, front-line, low-cost approaches that are scalable
- donors also reprioritising the way they spend justice aid, both to co-fund front-line service provision as above and to focus justice aid on low-income countries.

## 6.2 Recommendations for donors

Donors should:

### **Immediately**

- Start routinely gathering and sharing data on donor-funded front-line justice services that are cost-effective and scalable.
- Avoid supporting justice interventions that may be effective in delivering people-centred justice, but which have unsustainable unit costs.
- Identify opportunities to deepen and strengthen justice sector partnership discussions with lower-income countries, so that they include discussion of domestic budgets and are focused on how

the partnership could work together to ensure increased access to basic justice services country wide.

- Fund analysis of allocations *within* countries' justice budgets to assess the extent to which funds are spent on front-line and people-centred justice services.

### **In the longer term**

- Refocus justice aid away from focusing on institutional and capacity development at the centre and towards funding core service provision, learning lessons from how other sectors, especially the health sector, have made this transition (for example, Manuel and Manuel, 2018).
- Reprioritise justice aid geographically, with a stronger focus on justice aid to low-income countries.

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# Annex A

## **COFOG definition of Public Order and Safety sector**

### 7031 POLICE SERVICES

#### 70310 Police services (CS)

- Administration of police affairs and services, including alien registration, issuing work and travel documents to immigrants, maintenance of arrest records and statistics related to police work, road traffic regulation and control, prevention of smuggling and control of offshore and ocean fishing.
- Operation of regular and auxiliary police forces, of port, border and coast guards, and of other special police forces maintained by public authorities; operation of police laboratories; operation or support of police training programs.
  - Includes: traffic wardens.
  - Excludes: police colleges offering general education in addition to police training (7091), (7092), (7093) or (7094).

### 7032 FIRE PROTECTION SERVICES

#### 70320 Fire protection services (CS)

- Administration of fire prevention and firefighting affairs and services;
- Operation of regular and auxiliary fire brigades and of other fire prevention and firefighting services maintained by public authorities; operation or support of fire prevention and firefighting training programs.
  - Includes: civil protection services such as mountain rescue, beach surveillance, evacuation of flooded areas, etc.
  - Excludes: civil defense (70220); forces especially trained and equipped for fighting or preventing forest fires (70422).

### 7033 LAW COURTS

#### 70330 Law courts (CS)

- Administration, operation or support of civil and criminal law courts and the judicial system, including enforcement of fines and



legal settlements imposed by the courts and operation of parole and probation systems;

- Legal representation and advice on behalf of government or on behalf of others provided by government in cash or in services.
  - Includes: administrative tribunals, ombudsmen and the like.
  - Excludes: prison administration (70340).

## 7034 PRISONS

### 70340 Prisons (CS)

- Administration, operation or support of prisons and other places for the detention or rehabilitation of criminals such as prison farms, workhouses, reformatories, borstals, asylums for the criminally insane, etc.

## 7035 R&D PUBLIC ORDER AND SAFETY

- Definitions of basic research applied research and experimental development are given under (7014) and (7015).

### 70350 R&D Public order and safety (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to public order and safety;
- Grants, loans or subsidies to support applied research and experimental development related to public order and safety undertaken by non-government bodies such as research institutes and universities.
  - Excludes: basic research (70140).

## 7036 PUBLIC ORDER AND SAFETY N.E.C.

### 70360 Public order and safety n.e.c. (CS)

- Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programs and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation and statistics on public order and safety.
  - Includes: public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034) or (7035).

Source: Note operation of legislative bodies (Parliaments etc) are covered separately under General public services (701). This group also includes 'permanent or ad hoc commissions and committees created by or acting on behalf of the chief executive or legislature'. In

some countries this may include Human Rights Commissions, but these are not separately identified in the COFOG system. Consumer and labour protection bodies are included within Economic affairs (704) while environment oversight bodies are included within Environmental Protection (705).

[https://unstats.un.org/unsd/classifications/Econ/Download/In%20Text/CPCprov\\_english.pdf](https://unstats.un.org/unsd/classifications/Econ/Download/In%20Text/CPCprov_english.pdf).

### **Memo OECD definition for justice aid**

Aid for 'legal and judicial development' is reported under code 15130. This covers support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system. Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law. Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns. (Not for activities that are aimed primarily at supporting security system reform or undertaken in connection with post-conflict and peace building activities. Use code 15130 for capacity building in border management related to migration.)

# Annex B

## Justice spending data for each country

Economy	Income group	Justice spending (% of gov't revenue)					Justice spending		Year	Source
		TOTAL JUSTICE	Police services	Law courts	Prisons	Other	% of GDP	per person (US\$)		
Afghanistan	LIC	34.2	30.8	2.4	0.8	0.3	8.8	44	2017	IMF COFOG
Albania	UMIC	7.8	4.5	0.9	1.3	1.1	2.0	123	2020	IMF COFOG
Algeria	LMIC			1.6					2021	ODI
Angola	LMIC	9.5	8.1	0.0	0.0	1.3	2.0	35	2019	IMF COFOG
Argentina	UMIC	2.9	1.3	1.2	0.3	0.1	1.0	97	2020	IMF COFOG
Armenia	UMIC	9.7	4.0	0.9	0.8	4.0	2.4	112	2020	IMF COFOG
Australia	HIC	5.6	1.9	1.1	1.0	1.6	2.0	1146	2020	IMF COFOG
Austria	HIC	2.9	1.5	0.6	0.3	0.5	1.4	747	2020	IMF COFOG
Azerbaijan	UMIC	5.7	4.0	0.4	0.0	1.3	2.1	102	2019	IMF COFOG
Bahamas, The	HIC	13.0	9.8	1.8	1.4	0.0	2.2	601	2020	IMF COFOG
Bahrain	HIC	19.6					3.5	697	2020	IMF COFOG
Bangladesh	LMIC	9.2	9.7	1.3	0.6	-2.4	0.9	23	FY 20/21	ODI
Belarus	UMIC	6.7	2.9	0.5	0.5	2.8	2.4	165	2020	IMF COFOG
Belgium	HIC	3.6	2.2	0.5	0.3	0.6	1.8	919	2020	IMF COFOG
Benin	LMIC	7.9					1.1	15	2020	ODI
Bhutan	LMIC	6.4					2.2	61	FY 22/23	ODI
Botswana	UMIC	9.3	5.4	2.7	1.2	0.0	2.9	204	2020	IMF COFOG
Brazil	UMIC	3.7	0.8	2.7	0.0	0.1	1.1	84	2020	IMF COFOG
Bulgaria	UMIC	7.4	3.7	1.9	0.5	1.3	2.8	297	2020	IMF COFOG
Burkina Faso	LIC	1.7	1.2	0.2	0.0	0.3	0.3	3	2020	IMF COFOG
Burundi	LIC	15.6					3.5	8	FY 20/21	ODI
Cabo Verde	LMIC	13.5	0.1	1.8	0.8	10.7	3.6	119	2020	IMF COFOG
Cambodia	LMIC	6.0					1.6	25	2022	ODI
Canada	HIC	4.5	2.1	0.6	0.6	1.2	1.9	895	2020	IMF COFOG
Central African Republic	LIC	6.6					1.4	8	2021	ODI
Chile	HIC	6.2	2.9	2.0	1.1	0.2	1.6	242	2020	IMF COFOG
China	UMIC	5.3					1.4	161	2020	IMF COFOG
Congo, Dem. Rep.	LIC	9.9	4.8	2.8	0.8	1.6	0.9	5	2020	ODI
Congo, Rep.	LMIC			2.3					2020	ODI
Costa Rica	UMIC	15.2	0.0	10.2	0.0	5.0	2.4	296	2020	IMF COFOG
Croatia	HIC	5.3	3.0	1.1	0.3	0.9	2.5	428	2020	IMF COFOG

Economy	Income group	Justice spending (% of gov't revenue)					Justice spending		Year	Source
		TOTAL JUSTICE	Police services	Law courts	Prisons	Other	% of GDP	per person (US\$)		
Cyprus	HIC	4.9	3.8	0.4	0.2	0.5	1.9	541	2020	IMF COFOG
Czech Republic	HIC	5.1	2.5	0.8	0.5	1.4	2.1	515	2020	IMF COFOG
Denmark	HIC	1.9	1.1	0.3	0.3	0.2	1.0	679	2020	IMF COFOG
Dominican Republic	UMIC	6.7	2.5	2.4	0.9	1.0	1.0	78	2020	IMF COFOG
Egypt, Arab Rep.	LMIC	5.5					1.1	39	2019/20	ODI
El Salvador	LMIC	13.6	6.5	5.6	1.3	0.2	3.3	138	2020	IMF COFOG
Estonia	HIC	5.0	2.7	0.8	0.4	1.1	2.0	523	2020	IMF COFOG
Eswatini	LMIC	9.8					2.9	105	2021/22	ODI
Ethiopia	LIC	2.2	1.0	0.2	0.3	0.6	0.2	2	2020	IMF COFOG
Finland	HIC	2.3	1.0	0.5	0.2	0.6	1.2	627	2020	IMF COFOG
France	HIC	3.4	1.9	0.5	0.3	0.7	1.8	778	2020	IMF COFOG
Gambia, The	LIC	5.6	0.6	1.2	0.4	3.4	1.3	10	2020	ODI
Georgia	UMIC	11.9	6.4	1.1	1.1	3.3	3.0	143	2020	IMF COFOG
Germany	HIC	3.6	1.7	0.8	0.2	0.9	1.7	876	2020	IMF COFOG
Ghana	LMIC	11.0	7.2	1.8	1.2	0.9	1.5	37	2022	ODI
Greece	HIC	4.8	3.1	0.8	0.2	0.7	2.4	476	2020	IMF COFOG
Guatemala	UMIC	14.9	6.2	4.5	0.7	3.5	1.9	91	2020	IMF COFOG
Guinea	LIC	3.2					0.4	4	2021	ODI
Haiti	LMIC	17.8					1.5	21	20/21	ODI
Honduras	LMIC	10.6	5.0	3.8	0.8	1.0	2.7	67	2020	IMF COFOG
Hong Kong SAR, China	HIC	13.1	6.4	1.1	1.0	4.7	3.2	1,736	2020	IMF COFOG
Hungary	HIC	5.0	2.8	1.0	0.7	0.5	2.2	383	2020	IMF COFOG
Iceland	HIC	3.8	2.1	0.6	0.2	0.9	1.6	1,024	2020	IMF COFOG
India	LMIC	6.3	5.8	0.5	0.0	0.0	1.1	25	20/21	ODI
Indonesia	LMIC	8.3					1.1	47	2020	IMF COFOG
Ireland	HIC	4.2	2.4	0.9	0.2	0.7	0.9	697	2020	IMF COFOG
Israel	HIC	5.0	2.9	1.0	0.7	0.4	1.7	854	2020	IMF COFOG
Italy	HIC	4.3	2.6	0.7	0.5	0.5	2.0	722	2020	IMF COFOG
Japan	HIC	3.6	1.9	0.3	0.1	1.3	1.3	549	2020	IMF COFOG
Jordan	UMIC	20.4	15.2	1.4	0.0	3.8	4.6	207	2020	IMF COFOG
Kazakhstan	UMIC	5.0	3.5	0.6	0.3	0.5	0.9	81	2020	IMF COFOG
Kenya	LMIC	9.9	6.4	1.7	1.7	0.1	1.6	33	2020	IMF COFOG
Kiribati	LMIC	4.1					4.7	136	2020	IMF COFOG
Korea, Rep.	HIC	5.6					1.3	448		IMF COFOG
Kosovo	UMIC	9.4	5.0	2.6	0.7	1.1	2.7	134	2021	IMF COFOG
Kyrgyz Republic	LMIC	5.0					1.7	20	2019	ODI
Lao PDR	LMIC	2.0					0.3	6	2022	ODI
Latvia	HIC	6.0	3.1	1.2	0.5	1.1	2.3	443	2020	IMF COFOG
Lebanon	LMIC	10.5	6.8	0.8	0.1	2.8	1.4	50	2020	IMF COFOG
Lesotho	LMIC	7.3					3.4	43	22/23	ODI
Liberia	LIC	9.4					3.0	18	FY 20/21	ODI

Economy	Income group	Justice spending (% of gov't revenue)					Justice spending		Year	Source
		TOTAL JUSTICE	Police services	Law courts	Prisons	Other	% of GDP	per person (US\$)		
Lithuania	HIC	4.4	1.5	0.8	0.6	1.6	1.5	333	2020	IMF COFOG
Luxembourg	HIC	2.9	1.2	0.5	0.4	0.8	1.3	1,051	2020	IMF COFOG
Macao SAR, China	HIC	23.1					6.4	2,979	2020	IMF COFOG
Madagascar	LIC	11.8	2.5	2.0	0.4	6.9	1.5	7	2021	ODI
Malawi	LIC	5.9	4.0	0.8	0.7	0.3	0.9	6	18/19	ODI
Malaysia	UMIC	5.6					1.2	126	2020	IMF COFOG
Mali	LIC	7.7	2.7	1.0	0.3	3.6	1.7	14	2020	ODI
Malta	HIC	4.1	2.2	1.0	0.5	0.4	1.5	451	2020	IMF COFOG
Marshall Islands	UMIC	5.0	0.0	4.0	0.0	1.0	3.5	177	2019	IMF COFOG
Mauritania	LMIC	5.4	2.8	0.6	0.1	1.8	1.2	21	2021	ODI
Mauritius	UMIC	10.6	7.7	0.9	0.8	1.1	2.6	283	2020	IMF COFOG
Micronesia, Fed. Sts.	LMIC	2.1	0.0	0.0	0.0	2.1	1.6	64	2020	IMF COFOG
Moldova	UMIC	7.5	4.3	1.5	0.9	0.8	2.4	131	2020	IMF COFOG
Mongolia	LMIC	5.7	2.0	1.0	0.6	2.1	1.9	72	2020	IMF COFOG
Morocco	LMIC	14.3					4.1	137	2022	ODI
Mozambique	LIC	14.8	0.0	2.6	0.9	11.4	4.2	20	2021	ODI
Myanmar	LMIC	3.5	2.2	0.3	0.5	0.6	0.6	6	2019	IMF COFOG
Namibia	UMIC	21.3	10.1	0.0	0.6	10.6	7.1	322	2020	IMF COFOG
Nauru	HIC	9.3	1.0	1.7	0.2	6.3	16.6	3,227	2018	IMF COFOG
Nepal	LMIC	6.6	4.6	0.7	0.2	1.1	1.5	18	2020	IMF COFOG
Netherlands	HIC	4.8	2.2	0.7	0.9	1.0	2.0	1,117	2020	IMF COFOG
New Zealand	HIC	5.2					2.0	885	2020	IMF COFOG
Nicaragua	LMIC	7.5					2.0	40	2020	IMF COFOG
Nigeria	LMIC	8.5	5.7	1.9	1.0	0.0	0.5	11	2022	ODI
Norway	HIC	2.6	1.3	0.3	0.3	0.7	1.3	1,091	2020	IMF COFOG
Pakistan	LMIC	2.8	2.6	0.2	0.0	0.1	0.4	5	21/22	ODI
Palau	HIC	10.6	3.3	6.1	0.0	1.2	5.0	719	2019	IMF COFOG
Panama	HIC	10.8	7.1	2.6	0.7	0.4	2.0	275	2020	IMF COFOG
Papua New Guinea	LMIC	11.5	4.4	4.4	1.4	1.2	1.6	45	2022	ODI
Philippines	LMIC	6.7	4.5	0.8	0.6	0.8	1.4	50	2020	IMF COFOG
Poland	HIC	5.6	2.8	1.3	0.6	1.0	2.3	391	2020	IMF COFOG
Portugal	HIC	4.2	2.5	0.8	0.3	0.6	1.9	452	2020	IMF COFOG
Romania	HIC	8.8	4.8	1.5	0.5	2.1	2.5	360	2020	IMF COFOG
Russian Federation	UMIC	6.3	2.8	0.8	0.5	2.2	2.3	272	2020	IMF COFOG
Rwanda	LIC	6.7	3.3	1.4	1.0	1.1	1.6	13	FY 21/22	ODI
Samoa	LMIC	6.5	1.9	1.8	0.8	2.0	2.5	98	2020	IMF COFOG
San Marino	HIC	5.2	3.5	1.3	0.0	0.4	1.1		2020	IMF COFOG
Senegal	LMIC	6.0					1.2	19	2021	ODI
Seychelles	HIC	7.0	5.0	0.0	1.2	0.8	2.5	330	2018	IMF COFOG
Sierra Leone	LIC	8.5	5.1	1.4	1.3	0.7	1.7	9	FY 2020	ODI
Singapore	HIC	6.8	4.2	0.2	0.7	1.6	1.2	785	2020	IMF COFOG

Economy	Income group	Justice spending (% of gov't revenue)					Justice spending		Year	Source
		TOTAL JUSTICE	Police services	Law courts	Prisons	Other	% of GDP	per person (US\$)		
Slovak Republic	HIC	6.2	2.8	0.8	0.5	2.1	2.5	507	2020	IMF COFOG
Slovenia	HIC	4.0	2.0	1.1	0.2	0.6	1.8	495	2020	IMF COFOG
Solomon Islands	LMIC	10.6	4.7	1.8	3.4	0.8	3.5	81	2020	IMF COFOG
Somalia	LIC	21.0	16.9	2.8	0.0	1.3	1.5	7	2019	IMF COFOG
South Africa	UMIC	13.4	8.8	1.9	1.8	0.9	3.6	230	2020	IMF COFOG
South Sudan	LIC	4.2	2.2	0.1	0.9	0.9	1.5	17	FY 20/21	ODI
Spain	HIC	5.0	3.2	0.9	0.4	0.5	2.1	620	2020	IMF COFOG
Sri Lanka	LMIC	6.6	6.6	0.0	0.0	0.0	0.6	23	2019	IMF COFOG
Sudan	LIC	7.4					0.6	4	FY 2021	ODI
Sweden	HIC	2.9	1.5	0.6	0.4	0.4	1.4	823	2020	IMF COFOG
Switzerland	HIC	4.9	2.0	0.9	0.6	1.4	1.6	1,458	2020	IMF COFOG
Tanzania	LMIC	5.1					0.7	8	FY 21/22	ODI
Thailand	UMIC	6.4	4.0	1.3	0.4	0.7	1.3	97	2020	IMF COFOG
Timor-Leste	LMIC	13.4					6.9	134	2021	ODI
Togo	LIC	3.8					0.6	6	2021	ODI
Türkiye	UMIC	8.0	5.2	1.1	1.0	0.7	2.2	220	2020	IMF COFOG
Uganda	LIC	9.3	0.0	0.0	0.0	9.3	1.3	11	FY 20/21	ODI
Ukraine	LMIC	10.4	5.0	1.2	0.5	3.7	3.8	157	2020	IMF COFOG
United Arab Emirates	HIC	11.5	3.2	0.2	0.0	8.0	3.2	1,262	2020	IMF COFOG
United Kingdom	HIC	5.5	3.0	1.1	0.6	0.8	2.0	915	2020	IMF COFOG
United States	HIC	6.4	3.0	1.0	1.4	1.0	2.0	1,380	2020	IMF COFOG
Uzbekistan	LMIC			0.3					2020	ODI
Vanuatu	LMIC	3.6					1.5	47	2021	ODI
West Bank and Gaza	LMIC	7.3	0.0	0.4	0.0	6.9	1.8	77	2018	IMF COFOG
Zambia	LIC	2.9	1.7	1.2	0.4	-0.5	0.7	7	2021	ODI
Zimbabwe	LMIC	9.8					1.2	17	2022	ODI

Source: Authors' calculations from sources listed in right hand column

Notes: HIC – high-income country; LIC – low-income country; LMIC – lower middle-income country; UMIC – upper middle-income country

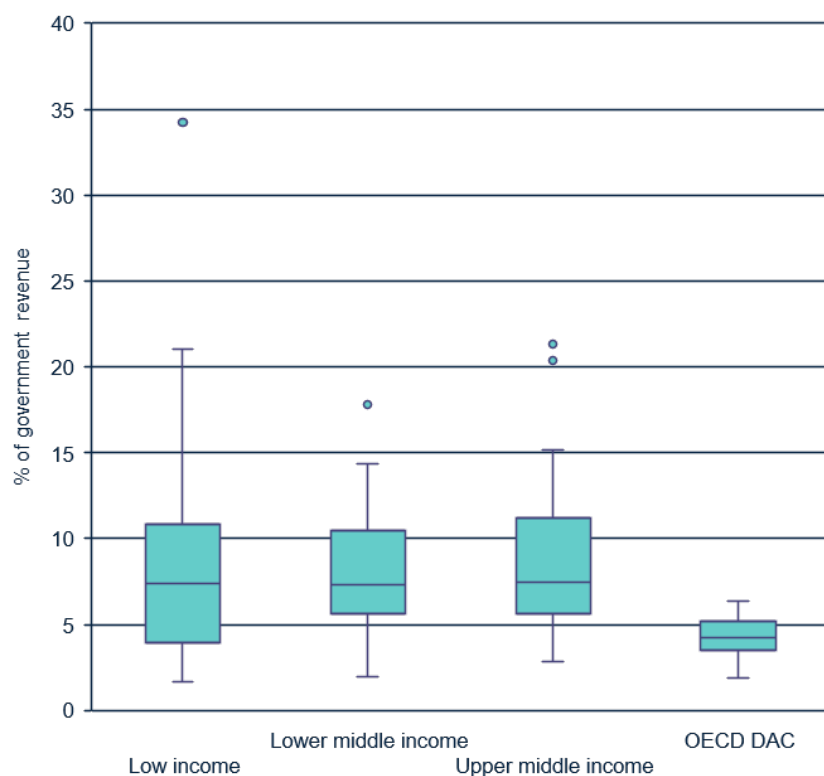
# Annex C

## Additional statistical presentations of justice spending data

The figures below are in the form of standard statistical presentation 'box and whisker' plot.

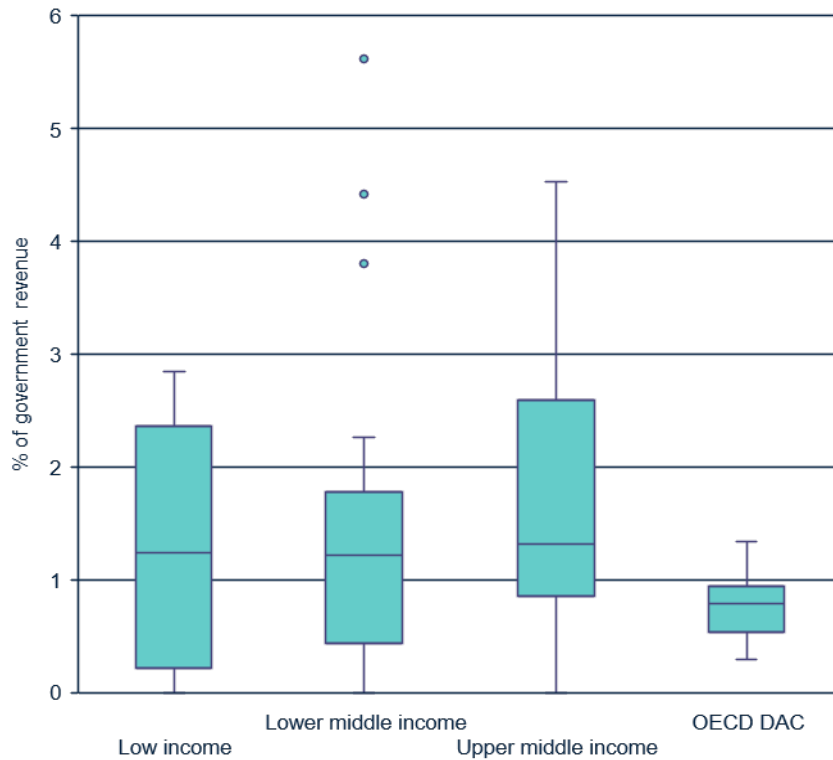
The boxes capture the middle half of all observations (the interquartile range). The line in the middle of the box is the median point. Half the observations will be above and half below this point. The 'whiskers' extend to where all but a few outliers would be expected to lie. (An outlier is defined as being more than two interquartile ranges from the median).

**Figure 8 Share of budget spend on justice by country income group**



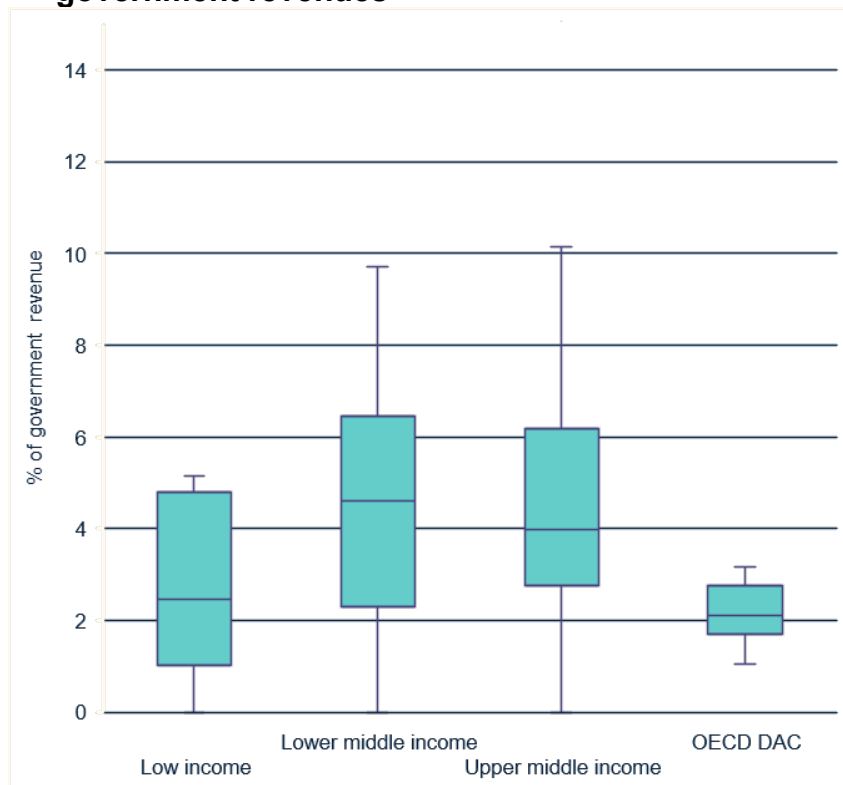
Source: Authors' calculations based on IMF and ODI data (Annex C)

**Figure 9 Spend on law courts as a percentage of total government revenues**



Source: Authors' calculations based on IMF and ODI data (Annex C)

**Figure 10 Spend on police as a percentage of total government revenues**



Source: Authors' calculations based on IMF and ODI data (Annex C)