

SUBNATIONAL GOVERNMENTS IN OECD COUNTRIES: KEY DATA 2018 edition



Socio-economic data

2016

	Area (km ²)*	Inhabitants (thousands)**	GDP*** (USD billions)	GDP*** per capita (USD)	GDP growth rate****
Federations & quasi-federations					
Australia	7 703 350	24 485	1 181.2	48 243	2.0%
Austria	82 409	8 740	441.4	50 503	1.5%
Belgium	30 326	11 295	526.4	46 607	1.5%
Canada	9 093 510	36 286	1 625.4	44 793	1.4%
Germany	357 376	82 342	4 030.4	48 947	1.9%
Mexico	1 959 250	122 273	2 195.2	17 953	2.3%
Spain	504 712	46 468	1 687.6	36 318	3.3%
Switzerland	39 993	8 372	534.9	63 889	1.4%
United States	9 161 920	323 391	18 624.5	57 591	1.5%
Unitary countries					
Chile	740 243	18 278	415.4	22 727	1.6%
Czech Republic	77 219	10 565	367.2	34 753	2.6%
Denmark	42 924	5 729	280.8	49 021	2.0%
Estonia	43 432	1 316	39.1	29 741	2.1%
Finland	303 892	5 495	238.4	43 378	2.1%
France ¹	647 795	66 858	2 765.5	41 364	1.2%
Greece	130 820	10 784	288.4	26 746	-0.2%
Hungary	93 028	9 814	262.0	26 701	2.2%
Iceland	100 243	336	16.8	50 012	7.2%
Ireland	68 394	4 683	339.5	72 485	5.1%
Israel	21 643	8 546	318.4	37 270	4.0%
Italy	295 114	60 628	2 326.3	38 370	0.9%
Japan	373 530	126 798	5 359.6	42 269	1.0%
Korea	99 461	51 246	1 872.1	36 532	2.8%
Latvia	62 210	1 961	50.1	25 573	2.1%
Luxembourg	2 586	584	59.6	102 019	3.1%
Netherlands	33 688	17 030	860.7	50 540	2.2%
New Zealand	264 944	4 720	181.0	38 346	3.1%
Norway	304 226	5 236	307.8	58 792	1.1%
Poland	306 194	38 427	1 039.7	27 058	2.9%
Portugal	92 226	10 326	316.0	30 606	1.5%
Slovak Republic	49 036	5 431	165.4	30 460	3.3%
Slovenia	20 145	2 065	67.6	32 730	3.1%
Sweden	407 340	9 923	485.3	48 905	3.2%
Turkey	769 604	78 247	2 007.5	25 655	3.2%
United Kingdom	242 513	65 648	2 798.1	42 622	1.9%
OECD35	34 525 296	1 284 326	54 075.5	42 104	1.8%
EU28	4 367 467	511 324	20 256.1	39 615	2.0%

* Source: OECD regional database.

** Source: OECD national accounts database (main aggregates).

*** Current GDP converted to USD using Purchasing Power Parities (PPP).

**** In real terms 2016/2015.

1. France: total area and population include the five outermost regions.

Number of subnational governments*

2017-2018	Municipal level	Intermediary level	Regional or state level	Total
Federations & quasi-federations				
Australia	562		8	570
Austria	2 098		9	2 107
Belgium	589	10	6	605
Canada	3 959		13	3 972
Germany	11 054	401	16	11 471
Mexico	2 463		32	2 495
Spain	8 124	50	17	8 191
Switzerland	2 222		26	2 248
United States	35 879	3 031	50	38 960
Unitary countries				
Chile	345		16	361
Czech Republic	6 258		14	6 272
Denmark	98		5	103
Estonia	79			79
Finland	311		1	312
France	35 357	101	18	35 476
Greece	325		13	338
Hungary	3 178		19	3 197
Iceland	74			74
Ireland	31			31
Israel	255			255
Italy	7 960		20	7 980
Japan	1 741		47	1 788
Korea	229		17	246
Latvia	119			119
Luxembourg	102			102
Netherlands	380		12	392
New Zealand	67		11	78
Norway	422		18	440
Poland	2 478	380	16	2 874
Portugal	308		2	310
Slovak Republic	2 930		8	2 938
Slovenia	212			212
Sweden	290		21	311
Turkey	1 397		81	1 478
United Kingdom	391	27	3	421
OECD35	132 287	4 000	519	136 806
EU28	86 840	969	263	88 072

* Country notes: see following sheet.

Number of subnational governments

Country notes

Federations & quasi-federations

- 1. Australia:** the municipal level comprises "local government areas" (LGAs) including unincorporated areas. LGAs include a wide diversity of entities depending on each of the six states and two territories.
- 2. Austria:** the municipal level comprises statutory cities, towns, markets and villages. The nine Bundesländer include Vienna.
- 3. Belgium:** the upper level consists of six federated entities (three language communities and three regions).
- 4. Canada:** the municipal level corresponds to census subdivisions. Indian reserves, Indian settlements and unorganised territories (1 203 entities in 2017) as well as special purpose entities such as schools boards are excluded from the count reported in the table. The upper level consists of 10 provinces and 3 territories.
- 5. Germany:** the intermediary level comprises 294 rural districts and 107 district-free cities.
- 6. Mexico:** the upper level consists of 31 states and the Federal District (Mexico City). Following the transformation of the Federal District of Mexico into an autonomous entity in 2016, the 16 boroughs (*delegaciones*) will become municipalities in July 2018 with the local elections. They are not yet included in the count of municipalities.
- 7. Spain:** the two "foral" autonomous communities (Basque Country and Navarra) retain more autonomy than the other regions. Local subdivisions vary according to the autonomous communities. The two autonomous cities of Ceuta and Melilla are included in the number of municipalities but not in the number of provinces.
- 8. United States:** data are from the 2012 census and will be updated in 2018. The municipal level comprises only general purpose entities (i.e. municipalities, towns and townships). Special purpose entities (e.g. special districts and schools districts) are excluded from the counts reported in the table (there were 51 146 special purpose entities in 2012).

Unitary countries

- 9. Chile:** regions are self-governing regions since the introduction of the Law No. 20.990 of January 2017 (prior to the reform, they were both decentralised and deconcentrated entities). First elections of regional governors will be held in 2020. A 16th region (Ñuble, a province currently part of the Bío Bío Region) will be created in September 2018 (law published in September 2017).
- 10. Czech Republic:** the municipal level includes municipalities, towns and statutory cities. The number of regions includes Prague.
- 11. Denmark:** the number of municipalities does not include Christiansø which has a special status.
- 12. Estonia:** the number of municipalities decreased from 213 to 79 (14 of which are urban and 65 rural) following the administrative reform completed in October 2017.
- 13. Finland:** there are 19 regional councils but only one has an autonomous administration (the island region of Åland), the other 18 regional entities are statutory joint municipal boards. A reform is under way with the goal of transforming them into self-governing regions as of 1 January 2019.
- 14. France:** the total number of subnational governments in each level includes those of Corsica and outermost regions. Following the 2015 regional reform, there are 13 regions instead of 22 in mainland France and 5 outermost regions (Martinique, Guadeloupe, Guyane, La Réunion and Mayotte). Municipalities are undergoing continuous consolidation since the creation of the "new municipality" (*commune nouvelle*) in 2010. From 1 January 2015 (new law) to 1 January 2018, 567 "new municipalities" have been created as a result of the association of 1 893 municipalities.
- 15. Greece:** since the 2010-2011 Kallikratis reform, municipalities are divided into sub-municipal localities (local and municipal communities). The reform also created 13 self-governing regions from the previous 54 prefectures.
- 16. Hungary:** "settlements" include the capital city of Budapest and its 23 districts, towns of county rank, towns and villages. The number of counties excludes Budapest.
- 17. Iceland:** following gradual municipal mergers, the number of local authorities has regularly decreased, falling from 124 in 2000 to 74 as of January 2013.

Country notes

Unitary countries (continued)

18. **Ireland:** the new municipal level established with the 2014 Local Government Act includes 31 county and city councils. The 2014 reform also created a nationally representative system of sub-county governance, the Municipal Districts.

19. **Israel:** the municipal level comprises municipalities, local councils and regional councils. Regional councils are responsible for governing a number of settlements spread across rural areas (mainly *kibbutzim* and *moshavim*).

20. **Italy:** since the introduction of Law n° 56/2014, effective in January 2015, the intermediate level is no longer composed of directly elected governments, but rather of 14 Metropolitan cities and 84 Provinces, to which are added the Free Municipal Consortia of Agrigento, Caltanissetta, Enna, Ragusa, Syracuse and Trapani. Their representatives are now elected by mayors and municipal councillors. Among the 20 regions, 15 have an ordinary status and 5 have a special status (i.e. Sardinia, Sicily, Trentino-Alto Adige/Südtirol, Aosta Valley and Friuli-Venezia Giulia).

21. **Japan:** the municipal level comprises Cabinet-Order Designated Cities, cities, towns, villages and special wards. The number of municipalities comprises 1 718 municipalities, plus the 23 special wards in metropolitan Tokyo. The prefectural level consists of one metropolitan district (Tokyo), two urban prefectures (Kyoto and Osaka), one "district or circuit (Hokkaidō), and rural prefectures".

22. **Korea:** the municipal level comprises cities, counties (mostly rural) and autonomous districts. It is further subdivided into approximately 3 500 sub-municipal localities. The regional level consists of nine provinces, six metropolitan cities, Sejong Self-governing City and Seoul Capital City.

23. **Latvia:** since the 2011 municipal amalgamation reform, Latvia has 119 local governments, including 110 counties and 9 cities under state jurisdiction. Counties are divided into sub-municipal divisions, including 76 towns under county jurisdiction and 497 civil parishes under county jurisdiction.

24. **Luxembourg:** since 1 January 2018, the date of entry into force of the last three amalgamation laws, the number of municipalities decreased from 105 to 102.

25. **Netherlands:** the gradual decrease in the number of municipalities has continued, from 388 in January 2017 to 380 in January 2018 (there were 443 municipalities in 2007). District Water Boards, which are considered as decentralised local governments in the national legislation, are excluded from the count reported in the table.

26. **New Zealand:** the municipal level includes 12 cities, 53 districts, Auckland Council and Chatham Islands territory, all referred to as "territorial authorities". There is also a structured sub-municipal level (131 community and local boards).

27. **Norway:** Oslo, both a region and municipality, is not included in the total number of 18 regions. A regional reform is underway. Municipalities are undergoing continuous consolidation.

28. **Poland:** the total number of counties (*powiats*) includes 314 counties and 66 cities with county status.

29. **Portugal:** municipalities are subdivided into 3 092 sub-municipal localities (*freguesias*). The regional level comprises the two autonomous regions of the Azores and Madeira.

30. **Slovak Republic:** the municipal level includes cities, rural municipalities, city districts in Bratislava (17) and Košice (22) as well as three military districts.

31. **Slovenia:** among the municipalities, there are 11 urban municipalities with a special status. There is also a structured sub-municipal level (6 035 settlements).

32. **Sweden:** among the 21 county councils, 13 have additional responsibilities such as regional development. In the rest of the country, responsibility for regional development falls on 6 indirectly elected County Cooperation Bodies, 1 municipality (which also has the role of a County Council) and 1 County Administrative Board.

33. **Turkey:** the municipal level is comprised of metropolitan municipalities, provincial capitals, district municipalities and town municipalities. Turkey also has approximately 18 250 villages (*köy*) in some areas (not dependent on a municipality) as of December 2016. Since the 2012 metropolitan reform, the regional level comprises self-governing special provincial administrations (provinces) and metropolitan municipalities.

34. **United Kingdom:** the three devolved administrations at the regional level are Northern Ireland, Scotland and Wales. The municipal level consists of 326 local authorities in England, 22 in Wales, 32 in Scotland and, since 1 April 2015, 11 local councils in Northern Ireland (formerly 26). The intermediary level consists of 27 county councils (only in England). In addition, there is a structured sub-municipal level of approximately: 9 500 parish councils in England, 730 community councils in Wales, and 1 200 in Scotland.

35. **EU28:** Bulgaria, Croatia, Romania, Malta, Lithuania and Cyprus combined have 4 168 municipalities. There are 63 regions in Croatia and Romania (including Zagreb and Bucharest which have the status of both a county and a city).

Municipality size

2017-2018*	Average municipal size [†] (number of inhabitants)	Average number of municipalities per 100 000 inhabitants [†]	Median municipal size ^{**} (number of inhabitants)	Average municipal area ^{***} (km ²)
Federations & quasi-federations				
Australia	43 568	2.3	12 605	13 707
Austria	4 166	24.0	1 790	39
Belgium	19 177	5.2	12 045	51
Canada	9 166	10.9	950	706
Germany	7 449	13.4	1 710	32
Mexico	49 644	2.0	12 730	795
Spain	5 720	17.5	565	62
Switzerland	3 768	26.5	1 370	18
United States	8 969	11.1	n.a.	249
Unitary countries				
Chile	52 980	1.9	18 205	2 146
Czech Republic	1 688	59.2	420	12
Denmark	58 459	1.7	42 850	438
Estonia	16 657	6.0	7 707	550
Finland	17 670	5.7	6 060	977
France	1 885	53.1	435	16
Greece	33 181	3.0	21 062	403
Hungary	3 088	32.4	815	29
Iceland	4 541	22.0	880	1 355
Ireland	151 078	0.7	122 900	2 206
Israel	33 504	3.0	n.a.	85
Italy	7 617	13.1	2 430	37
Japan	72 831	1.4	31 300	215
Korea	223 782	0.4	146 520	434
Latvia	16 476	6.1	6 595	523
Luxembourg	5 727	17.5	2 520	25
Netherlands	44 816	2.2	26 515	89
New Zealand	70 448	1.4	32 400	3 954
Norway	12 408	8.1	4 715	721
Poland	15 507	6.4	7 540	124
Portugal	33 524	3.0	14 380	299
Slovak Republic	1 854	54.0	655	17
Slovenia	9 739	10.3	4 730	95
Sweden	34 218	2.9	15 435	1 405
Turkey	57 240	1.7	8 595	551
United Kingdom	167 898	0.6	132 240	620
OECD35	9 693	10.3	n.a.	211
EU28	5 887	17.0	n.a.	49

* Average calculations are based on population data as of 2016. Calculations do not comprise Indian Reserves and unorganised territories for Canada, Indian reservations areas for United States and French Guyana for France. For Turkey, average and median municipal sizes exclude metropolitan municipalities in order to avoid double counting.

** Data as of 2015-2016

*** Calculations do not comprise Indian Reserves and unorganised territories for Canada, Indian reservations areas for United States and French Guyana for France.

Municipalities by population size class

2015-16*	% of municipalities			
	Less than 2 000 inhabitants	2 000 to 4 999 inhabitants	5 000 to 19 999 inhabitants	20 000 or more inhabitants
Federations & quasi-federations				
Australia	19%	13%	26%	41%
Austria	55%	33%	10%	1%
Belgium	1%	11%	62%	26%
Canada	68%	15%	13%	5%
Germany	54%	20%	20%	6%
Mexico	13%	15%	35%	37%
Spain	72%	12%	11%	5%
Switzerland	61%	23%	14%	2%
United States ¹	69%	11%	14%	5%
Unitary countries				
Chile	5%	6%	41%	48%
Czech Republic	89%	7%	3%	1%
Denmark	1%	2%	4%	93%
Estonia	5%	16%	70%	9%
Finland	14%	29%	40%	18%
France	86%	9%	4%	1%
Greece	7%	6%	33%	54%
Hungary	76%	15%	7%	2%
Iceland	72%	16%	8%	4%
Ireland	0%	0%	0%	100%
Israel	3%	27%	38%	32%
Italy	44%	26%	24%	6%
Japan	4%	9%	28%	59%
Korea	0%	0%	1%	99%
Latvia	5%	30%	45%	19%
Luxembourg	37%	37%	23%	3%
Netherlands	1%	1%	30%	69%
New Zealand	1%	3%	31%	64%
Norway	22%	30%	35%	13%
Poland	1%	25%	61%	14%
Portugal	2%	11%	46%	41%
Slovak Republic	85%	10%	3%	2%
Slovenia	12%	40%	40%	8%
Sweden	0%	5%	53%	42%
Turkey ²	7%	32%	23%	37%
United Kingdom	0%	0%	0%	100%
OECD35 (unweighed)	28%	16%	26%	30%

* Previous years may have been used for some countries (based on last available census). Data for Estonia are from 2018, after the municipal amalgamation reform ended in 2017.

1. United States: size-classes are slightly different: less than 2 499 inhabitants, 2 500 to 4 999, 5 000 to 24 999, 25 000 or more.

2. Turkey: metropolitan municipalities are not included to avoid double counting.

Public expenditure

2016	USD billions	USD per capita	% GDP
Federations & quasi-federations			
Australia ¹	418.8	17 104	35.5%
Austria	223.8	25 607	50.7%
Belgium	280.1	24 799	53.2%
Canada	673.9	18 572	41.5%
Germany	1 780.0	21 617	44.2%
Mexico ²	522.7	4 320	24.5%
Spain	712.2	15 327	42.2%
Switzerland	183.6	21 931	34.3%
United States	7 043.3	21 780	37.8%
Unitary countries			
Chile ¹	106.5	5 825	25.6%
Czech Republic	144.7	13 693	39.4%
Denmark	150.5	26 273	53.6%
Estonia	15.9	12 082	40.6%
Finland	132.9	24 176	55.7%
France	1 559.0	23 318	56.4%
Greece	143.4	13 295	49.7%
Hungary	122.3	12 465	46.7%
Iceland	7.7	22 793	45.6%
Ireland	91.8	19 610	27.1%
Israel	125.9	14 739	39.5%
Italy	1 149.1	18 953	49.4%
Japan	2 099.3	16 556	39.2%
Korea	605.7	11 820	32.4%
Latvia	18.7	9 535	37.3%
Luxembourg	25.1	42 974	42.1%
Netherlands	373.9	21 956	43.4%
New Zealand ²	67.9	14 686	39.5%
Norway	156.5	29 881	50.8%
Poland	428.1	11 140	41.2%
Portugal	142.3	13 780	45.0%
Slovak Republic	68.7	12 643	41.5%
Slovenia	30.5	14 769	45.1%
Sweden	240.0	24 185	49.5%
Turkey ²	643.9	8 315	33.1%
United Kingdom	1 160.9	17 684	41.5%
OECD35	21 649.4	16 885	40.1%
EU28	9 381.5	18 347	46.3%

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

Subnational government expenditure

2016	USD billions	USD per capita	% GDP	% public expenditure
Federations & quasi-federations				
Australia ¹	194.0	7 922	16.4%	46.3%
<i>Local government alone</i>	27.2	1 110	2.3%	6.5%
Austria	80.2	9 174	18.2%	35.8%
<i>Local government alone</i>	37.6	4 298	8.5%	16.8%
Belgium	139.4	12 344	26.5%	49.8%
<i>Local government alone</i>	37.2	3 289	7.1%	13.3%
Canada	513.2	14 144	31.6%	76.2%
<i>Local government alone</i>	140.1	3 861	8.6%	20.8%
Germany	855.9	10 394	21.2%	48.1%
<i>Local government alone</i>	321.1	3 900	8.0%	18.0%
Mexico ²	271.5	2 243	12.7%	51.9%
<i>Local government alone</i>	44.7	369	2.1%	8.6%
Spain	350.6	7 545	20.8%	49.2%
<i>Local government alone</i>	97.4	2 095	5.8%	13.7%
Switzerland	112.8	13 467	21.1%	61.4%
<i>Local government alone</i>	39.7	4 745	7.4%	21.6%
United States	3 406.2	10 533	18.3%	48.4%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Unitary countries				
Chile ¹	15.5	846	3.7%	14.5%
Czech Republic	37.4	3 536	10.2%	25.8%
Denmark	97.8	17 070	34.8%	65.0%
Estonia	3.7	2 797	9.4%	23.1%
Finland	53.4	9 710	22.4%	40.2%
France	308.0	4 607	11.1%	19.8%
Greece	10.2	945	3.5%	7.1%
Hungary	15.8	1 609	6.0%	12.9%
Iceland	2.1	6 202	12.4%	27.2%
Ireland	7.0	1 486	2.0%	7.6%
Israel	17.6	2 063	5.5%	14.0%
Italy	331.8	5 473	14.3%	28.9%
Japan	833.0	6 570	15.5%	39.7%
Korea	260.8	5 089	13.9%	43.1%
Latvia	4.8	2 427	9.5%	25.5%
Luxembourg	2.9	5 033	4.9%	11.7%
Netherlands	118.6	6 961	13.8%	31.7%
New Zealand ²	7.5	1 628	4.4%	11.1%
Norway	51.9	9 915	16.9%	33.2%
Poland	134.0	3 487	12.9%	31.3%
Portugal	17.9	1 734	5.7%	12.6%
Slovak Republic	10.8	1 998	6.6%	15.8%
Slovenia	5.5	2 682	8.2%	18.2%
Sweden	121.4	12 238	25.0%	50.6%
Turkey ²	66.6	859	3.4%	10.3%
United Kingdom	281.2	4 283	10.0%	24.2%
OECD35	8 740.8	6 817	16.2%	40.4%
EU28	3 136.0	6 133	15.5%	33.4%
<i>Local government alone</i>	<i>2 183.1</i>	<i>4 270</i>	<i>10.8%</i>	<i>23.3%</i>

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

Subnational expenditure category as a share of public expenditure

2016 (% of public expenditure of the same category)	Compensation of employees	Public procurement*	Current social expenditure
Federations & quasi-federations			
Australia ¹	71.2%	n.a.	3.6%
Local government alone	7.8%	n.a.	0.0%
Austria	54.7%	43.3%	12.5%
Local government alone	24.2%	24.3%	5.4%
Belgium	79.2%	48.4%	23.1%
Local government alone	32.9%	13.0%	3.0%
Canada	84.7%	87.0%	36.4%
Local government alone	34.3%	26.8%	1.8%
Germany	77.9%	39.6%	17.3%
Local government alone	25.3%	23.7%	9.2%
Mexico ²	64.9%	56.2%	5.5%
Local government alone	7.6%	18.8%	0.4%
Spain	78.5%	83.0%	15.6%
Local government alone	18.0%	24.0%	0.6%
Switzerland	84.1%	73.4%	21.6%
Local government alone	29.1%	39.4%	6.0%
United States	76.8%	65.6%	25.4%
Local government alone	n.a.	n.a.	n.a.
Unitary countries			
Chile ¹	29.0%	n.a.	1.1%
Czech Republic	48.9%	35.3%	0.6%
Denmark	72.7%	63.0%	74.3%
Estonia	39.3%	29.5%	2.7%
Finland	75.1%	62.4%	10.0%
France	28.1%	31.4%	4.5%
Greece	11.0%	15.5%	2.3%
Hungary	23.2%	21.3%	0.9%
Iceland	43.0%	37.0%	8.7%
Ireland	7.9%	17.3%	5.0%
Israel	15.1%	20.3%	3.1%
Italy	39.7%	74.6%	11.9%
Japan	76.0%	33.6%	10.8%
Korea	55.5%	37.8%	21.5%
Latvia	45.5%	37.2%	6.0%
Luxembourg	19.3%	20.6%	0.3%
Netherlands	60.8%	35.2%	11.1%
New Zealand ²	9.0%	18.1%	0.0%
Norway	56.3%	43.2%	7.8%
Poland	51.7%	45.8%	12.5%
Portugal	17.5%	28.1%	2.6%
Slovak Republic	37.3%	18.6%	0.4%
Slovenia	34.4%	27.6%	2.9%
Sweden	76.8%	69.3%	24.0%
Turkey ²	8.6%	21.1%	0.9%
United Kingdom	35.4%	36.3%	15.6%
OECD35³	62.9%	49.5%	16.7%
EU28	50.9%	44.3%	13.5%
Local government alone	35.2%	35.7%	9.7%

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data

3. SNG Public Procurement weighted averages do not include Australia and Chile.

Breakdown of subnational government expenditure by category

2016 (% of subnational expenditure)	Compensation of employees	Intermediate consumption	Current social expenditure	Subsidies & current transfers	Capital expenditure	Other*
Federations & quasi-federations						
Australia ¹	40.8%	24.4%	2.3%	4.8%	13.1%	14.6%
Local government alone	31.9%	31.7%	0.0%	0.1%	32.8%	3.5%
Austria	32.3%	19.0%	15.8%	18.6%	11.9%	2.4%
Local government alone	30.6%	23.0%	14.5%	17.7%	12.5%	1.8%
Belgium	37.2%	11.3%	22.0%	17.8%	10.0%	1.7%
Local government alone	58.0%	16.0%	10.6%	4.2%	9.6%	1.6%
Canada	34.1%	19.1%	13.9%	13.7%	12.9%	6.3%
Local government alone	50.5%	23.2%	2.5%	3.4%	18.2%	2.1%
Germany	27.6%	15.6%	19.6%	23.3%	11.3%	2.6%
Local government alone	23.8%	22.5%	27.6%	13.2%	11.4%	1.5%
Mexico ²	47.3%	11.9%	1.1%	23.3%	14.8%	1.6%
Local government alone	33.7%	17.9%	0.5%	17.9%	28.6%	1.4%
Spain	41.0%	20.4%	13.6%	14.2%	8.4%	2.4%
Local government alone	33.9%	31.1%	1.9%	21.7%	10.2%	1.1%
Switzerland	30.2%	17.7%	11.8%	25.9%	13.2%	1.1%
Local government alone	29.6%	29.5%	9.3%	14.6%	15.4%	1.6%
United States	41.0%	23.7%	20.3%	0.0%	9.6%	5.4%
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Unitary countries						
Chile ¹	52.1%	26.1%	1.4%	11.1%	8.2%	1.1%
Czech Republic	42.2%	30.1%	0.9%	12.3%	13.8%	0.8%
Denmark	33.1%	17.1%	39.1%	5.8%	4.4%	0.5%
Estonia	49.2%	29.8%	4.0%	3.5%	13.1%	0.4%
Finland	44.6%	32.2%	10.1%	3.6%	9.2%	0.3%
France	32.1%	20.3%	10.5%	15.1%	20.1%	1.9%
Greece	38.7%	24.5%	14.9%	0.8%	19.7%	1.5%
Hungary	42.0%	30.0%	2.2%	10.1%	15.5%	0.3%
Iceland	47.5%	31.5%	4.3%	5.0%	8.7%	3.1%
Ireland	27.0%	28.5%	25.2%	0.9%	17.3%	1.2%
Israel	27.8%	27.5%	4.7%	15.6%	21.8%	2.5%
Italy	27.1%	27.9%	19.0%	10.8%	11.9%	3.3%
Japan	26.8%	15.3%	14.8%	20.1%	21.0%	1.9%
Korea	27.5%	14.2%	14.6%	16.7%	26.5%	0.5%
Latvia	49.0%	25.4%	7.6%	5.1%	11.9%	1.0%
Luxembourg	34.3%	21.8%	1.3%	11.9%	30.6%	0.1%
Netherlands	38.3%	27.2%	17.4%	4.3%	12.0%	0.8%
New Zealand ²	18.9%	31.9%	0.0%	10.3%	32.8%	6.1%
Norway	51.2%	18.8%	8.1%	6.9%	13.1%	1.9%
Poland	41.2%	26.4%	16.7%	4.7%	10.0%	1.0%
Portugal	34.8%	28.3%	8.9%	9.9%	16.2%	2.0%
Slovak Republic	51.9%	28.2%	1.2%	7.4%	10.5%	0.8%
Slovenia	47.6%	23.2%	6.3%	6.4%	15.8%	0.6%
Sweden	38.4%	22.3%	16.3%	4.4%	9.4%	9.2%
Turkey ²	19.5%	43.6%	3.2%	3.9%	26.4%	3.3%
United Kingdom	32.1%	29.6%	24.7%	1.2%	10.0%	2.5%
OECD35	36.0%	21.2%	17.0%	9.2%	12.5%	4.0%
EU28	32.9%	21.1%	18.3%	13.6%	11.6%	2.5%
Local government alone	32.7%	24.9%	18.8%	9.1%	12.2%	2.3%

1. Australia and Chile: estimates from IMF Government Finance Statistics. 2. 2015 data.

* Other: paid taxes, financial charges (including interest), adjustment for the change in net equity of households in pension funds.

Breakdown of subnational government expenditure by area (COFOG)

2015 (% of subnational government expenditure)	Education	Social protection*	General services	Health	Economic affairs	Other**
Federations & quasi-federations						
Australia	21.5%	7.5%	11.1%	25.0%	14.8%	20.0%
<i>Local government alone</i>	0.6%	5.1%	24.0%	1.2%	26.3%	42.9%
Austria	16.5%	21.9%	15.1%	25.7%	12.9%	7.9%
<i>Local government alone</i>	16.2%	21.6%	16.1%	22.7%	11.7%	11.6%
Belgium	27.4%	24.8%	16.9%	2.8%	16.0%	12.2%
<i>Local government alone</i>	20.4%	21.6%	17.9%	0.7%	8.5%	30.9%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	21.5%	25.6%	23.0%	2.4%	11.8%	15.6%
<i>Local government alone</i>	15.4%	34.2%	17.4%	2.3%	13.7%	17.0%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	17.9%	6.9%	22.6%	26.5%	11.6%	14.5%
<i>Local government alone</i>	3.5%	8.8%	36.0%	1.3%	16.7%	33.7%
Switzerland	26.7%	19.7%	15.8%	10.3%	12.7%	14.8%
<i>Local government alone</i>	27.9%	19.0%	15.0%	3.7%	13.0%	21.3%
United States	31.5%	4.9%	12.1%	25.1%	14.1%	12.4%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Unitary countries						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	27.7%	7.4%	11.1%	13.3%	18.8%	21.6%
Denmark	8.9%	56.3%	3.3%	24.2%	3.8%	3.5%
Estonia	39.3%	7.5%	6.4%	15.8%	15.5%	15.4%
Finland	17.9%	26.2%	17.4%	25.4%	7.1%	6.1%
France	14.7%	19.0%	18.9%	0.7%	19.4%	27.3%
Greece	8.7%	13.1%	28.2%	0.0%	19.4%	30.6%
Hungary	14.7%	10.1%	23.2%	3.4%	17.4%	31.4%
Iceland	34.4%	24.0%	11.9%	0.5%	7.1%	22.2%
Ireland	9.7%	30.2%	5.2%	0.0%	21.1%	33.8%
Israel	35.9%	17.4%	12.2%	0.3%	7.4%	26.8%
Italy	6.3%	4.8%	14.1%	48.0%	13.1%	13.6%
Japan	18.1%	25.8%	11.0%	11.9%	13.8%	19.5%
Korea	27.9%	15.9%	16.9%	4.1%	18.2%	17.1%
Latvia	40.7%	12.2%	8.6%	9.4%	6.7%	22.3%
Luxembourg	11.9%	12.7%	23.7%	0.6%	14.9%	36.2%
Netherlands	29.6%	23.1%	7.0%	3.4%	13.9%	23.0%
New Zealand ¹	0.0%	0.0%	26.1%	0.0%	29.0%	44.9%
Norway	24.1%	28.6%	8.5%	13.8%	9.7%	15.3%
Poland	28.2%	12.5%	10.7%	16.0%	15.7%	16.9%
Portugal	14.0%	7.3%	28.6%	6.6%	18.1%	25.5%
Slovak Republic	36.0%	7.2%	12.7%	2.9%	19.9%	21.2%
Slovenia	35.3%	11.2%	8.0%	11.2%	10.0%	24.3%
Sweden	20.8%	27.0%	10.7%	27.3%	6.2%	7.9%
Turkey ¹	2.5%	1.8%	35.0%	1.4%	19.0%	40.5%
United Kingdom	27.3%	35.6%	7.5%	1.8%	9.1%	18.9%
OECD32	24.8%	14.0%	14.1%	18.1%	13.6%	15.3%
EU28	19.6%	22.2%	16.5%	13.1%	12.3%	16.3%
<i>Local government alone</i>	<i>17.4%</i>	<i>24.1%</i>	<i>14.0%</i>	<i>13.5%</i>	<i>12.5%</i>	<i>18.4%</i>

* Social protection expenditure includes both capital and current expenditure.

** Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environment.

1. Turkey and New Zealand: estimates from IMF Government Finance Statistics.

Subnational government expenditure by area (COFOG) as a % of GDP

2015 (% GDP)	Education	Social protection*	General services	Health	Economic affairs	Other**
Federations & quasi-federations						
Australia	3.5%	1.2%	1.8%	4.1%	2.4%	3.3%
<i>Local government alone</i>	0.0%	0.1%	0.5%	0.0%	0.5%	0.9%
Austria	2.9%	3.9%	2.7%	4.6%	2.3%	1.4%
<i>Local government alone</i>	1.4%	1.9%	1.4%	2.0%	1.0%	1.0%
Belgium	7.3%	6.6%	4.5%	0.7%	4.2%	3.3%
<i>Local government alone</i>	1.5%	1.5%	1.3%	0.1%	0.6%	2.2%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	4.5%	5.3%	4.8%	0.5%	2.5%	3.2%
<i>Local government alone</i>	1.2%	2.6%	1.3%	0.2%	1.1%	1.3%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	3.9%	1.5%	4.9%	5.8%	2.5%	3.2%
<i>Local government alone</i>	0.2%	0.5%	2.2%	0.1%	1.0%	2.0%
Switzerland	5.6%	4.1%	3.3%	2.2%	2.7%	3.1%
<i>Local government alone</i>	2.1%	1.4%	1.1%	0.3%	1.0%	1.6%
United States	5.7%	0.9%	2.2%	4.6%	2.6%	2.3%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Unitary countries						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	3.1%	0.8%	1.3%	1.5%	2.1%	2.4%
Denmark	3.1%	19.7%	1.2%	8.4%	1.3%	1.2%
Estonia	3.7%	0.7%	0.6%	1.5%	1.5%	1.5%
Finland	4.1%	6.0%	4.0%	5.8%	1.6%	1.4%
France	1.7%	2.2%	2.2%	0.1%	2.2%	3.1%
Greece	0.3%	0.4%	1.0%	0.0%	0.7%	1.0%
Hungary	1.1%	0.8%	1.8%	0.3%	1.4%	2.5%
Iceland	4.5%	3.1%	1.5%	0.1%	0.9%	2.9%
Ireland	0.2%	0.7%	0.1%	0.0%	0.5%	0.7%
Israel	2.0%	0.9%	0.7%	0.0%	0.4%	1.5%
Italy	0.9%	0.7%	2.0%	6.9%	1.9%	2.0%
Japan	2.8%	4.0%	1.7%	1.9%	2.2%	3.0%
Korea	3.8%	2.2%	2.3%	0.6%	2.5%	2.3%
Latvia	3.8%	1.1%	0.8%	0.9%	0.6%	2.1%
Luxembourg	0.5%	0.6%	1.1%	0.0%	0.7%	1.6%
Netherlands	4.2%	3.3%	1.0%	0.5%	2.0%	3.3%
New Zealand ¹	0.0%	0.0%	1.1%	0.0%	1.2%	1.9%
Norway	3.9%	4.6%	1.4%	2.2%	1.6%	2.5%
Poland	3.6%	1.6%	1.4%	2.0%	2.0%	2.2%
Portugal	0.8%	0.4%	1.7%	0.4%	1.1%	1.5%
Slovak Republic	2.7%	0.5%	0.9%	0.2%	1.5%	1.6%
Slovenia	3.2%	1.0%	0.7%	1.0%	0.9%	2.2%
Sweden	5.1%	6.6%	2.6%	6.7%	1.5%	1.9%
Turkey ¹	0.1%	0.1%	1.2%	0.0%	0.7%	1.4%
United Kingdom	2.9%	3.8%	0.8%	0.2%	1.0%	2.0%
OECD32	4.0%	2.2%	2.3%	2.9%	2.2%	2.4%
EU28	3.1%	3.5%	2.6%	2.0%	1.9%	2.5%
<i>Local government alone</i>	<i>1.9%</i>	<i>2.7%</i>	<i>1.5%</i>	<i>1.5%</i>	<i>1.4%</i>	<i>2.0%</i>

* Social protection expenditure includes both capital and current expenditure.

** Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environment.

1. Turkey and New Zealand: estimates from IMF Government Finance Statistics.

Public investment

2016	USD billions	USD per capita	% GDP	% total expenditure
Federations & quasi-federations				
Australia ¹	34.1	1 395	2.9%	8.2%
Austria	13.2	1 512	3.0%	5.9%
Belgium	11.7	1 034	2.2%	4.2%
Canada	63.8	1 757	3.9%	9.5%
Germany	84.0	1 020	2.1%	4.7%
Mexico ²	37.8	312	1.8%	7.2%
Spain	33.6	724	2.0%	4.7%
Switzerland	16.7	1 991	3.1%	9.1%
United States	577.1	1 785	3.1%	8.2%
Unitary countries				
Chile ¹	10.0	549	2.4%	9.4%
Czech Republic	11.7	1 107	3.2%	8.1%
Denmark	10.4	1 819	3.7%	6.9%
Estonia	1.9	1 407	4.7%	11.6%
Finland	9.0	1 643	3.8%	6.8%
France	95.8	1 433	3.5%	6.1%
Greece	10.5	974	3.6%	7.3%
Hungary	7.3	741	2.8%	5.9%
Iceland	0.5	1 388	2.8%	6.1%
Ireland	6.1	1 305	1.8%	6.7%
Israel	5.4	633	1.7%	4.3%
Italy	50.0	824	2.1%	4.3%
Japan	205.6	1 621	3.8%	9.8%
Korea	94.1	1 836	5.0%	15.5%
Latvia	1.9	957	3.7%	10.0%
Luxembourg	2.4	4 098	4.0%	9.5%
Netherlands	27.3	1 603	3.2%	7.3%
New Zealand ²	7.1	1 543	4.1%	10.5%
Norway	16.1	3 076	5.2%	10.3%
Poland	33.5	872	3.2%	7.8%
Portugal	4.8	463	1.5%	3.4%
Slovak Republic	5.7	1 053	3.5%	8.3%
Slovenia	2.1	1 011	3.1%	6.8%
Sweden	20.6	2 075	4.2%	8.6%
Turkey ²	57.3	740	2.9%	8.9%
United Kingdom	69.4	1 057	2.5%	6.0%
OECD35	1 638.3	1 278	3.0%	7.6%
EU28	538.1	1 052	2.7%	5.7%

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

Subnational government investment

2016	USD billions	USD per capita	% GDP	% subnational expenditure	% public investment
Federations & quasi-federations					
Australia ¹	24.7	1 011	2.1%	12.8%	72.5%
<i>Local government alone</i>	8.9	363.5	0.8%	32.7%	26.1%
Austria	5.4	620	1.2%	6.8%	41.0%
<i>Local government alone</i>	3.7	418	0.8%	9.7%	27.6%
Belgium	10.4	916	2.0%	7.4%	88.7%
<i>Local government alone</i>	3.2	287	0.6%	8.7%	27.8%
Canada	55.8	1 538	3.4%	10.9%	87.5%
<i>Local government alone</i>	25.5	704	1.6%	18.2%	40.1%
Germany	56.2	682	1.4%	6.6%	66.9%
<i>Local government alone</i>	27.8	338	0.7%	8.7%	33.1%
Mexico ²	29.8	246	1.4%	11.0%	78.9%
<i>Local government alone</i>	12.8	106	0.6%	28.6%	33.8%
Spain	22.7	489	1.3%	6.5%	67.5%
<i>Local government alone</i>	8.4	181	0.5%	8.6%	25.0%
Switzerland	11.6	1 388	2.2%	10.3%	69.7%
<i>Local government alone</i>	5.2	625	1.0%	13.2%	31.4%
United States	326.6	1 010	1.8%	9.6%	56.6%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Unitary countries					
Chile ¹	1.3	69	0.3%	8.1%	12.5%
Czech Republic	4.8	456	1.3%	12.9%	41.2%
Denmark	4.2	734	1.5%	4.3%	40.4%
Estonia	0.4	334	1.1%	11.9%	23.7%
Finland	4.9	893	2.1%	9.2%	54.3%
France	52.9	792	1.9%	17.2%	55.2%
Greece	1.9	181	0.7%	19.1%	18.5%
Hungary	2.0	205	0.8%	12.7%	27.6%
Iceland	0.2	486	1.0%	7.8%	35.0%
Ireland	0.9	199	0.3%	13.4%	15.3%
Israel	3.7	436	1.2%	21.1%	69.0%
Italy	26.3	433	1.1%	7.9%	52.6%
Japan	141.2	1 113	2.6%	16.9%	68.7%
Korea	54.3	1 059	2.9%	20.8%	57.7%
Latvia	0.5	273	1.1%	11.2%	28.5%
Luxembourg	0.9	1 469	1.4%	29.2%	35.8%
Netherlands	13.0	765	1.5%	11.0%	47.8%
New Zealand ²	2.4	511	1.4%	31.4%	33.1%
Norway	6.7	1 280	2.2%	12.9%	41.6%
Poland	12.0	311	1.2%	8.9%	35.7%
Portugal	2.5	241	0.8%	13.9%	52.0%
Slovak Republic	1.1	206	0.7%	10.3%	19.6%
Slovenia	0.9	414	1.3%	15.4%	40.9%
Sweden	10.4	1 044	2.1%	8.5%	50.3%
Turkey ²	15.5	200	0.8%	23.3%	27.0%
United Kingdom	24.1	367	0.9%	8.6%	34.8%
OECD35	932.1	727	1.7%	10.7%	56.9%
EU28	273.7	535	1.4%	8.7%	50.9%
<i>Local government alone</i>	<i>221.0</i>	<i>432</i>	<i>1.1%</i>	<i>10.1%</i>	<i>41.1%</i>

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

Subnational government investment by area (COFOG)

2015 (% of subnational government investment)

	Economic affairs	Education	General public services	Housing and community amenities	Environmental protection	Other*
Federations & quasi-federations						
Australia	50.3%	5.1%	12.6%	1.6%	5.3%	25.1%
Local government alone	43.2%	0.2%	20.7%	2.1%	13.2%	20.5%
Austria	37.3%	11.4%	11.6%	1.7%	0.9%	37.2%
Local government alone	34.5%	15.1%	11.8%	2.5%	1.1%	35.0%
Belgium	24.6%	22.0%	29.2%	2.8%	4.8%	16.6%
Local government alone	17.1%	11.4%	12.5%	6.6%	9.6%	42.7%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	31.4%	21.1%	22.2%	5.1%	4.7%	15.5%
Local government alone	35.9%	25.5%	0.9%	9.8%	7.9%	20.0%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	43.0%	7.7%	15.9%	6.1%	5.4%	21.9%
Local government alone	51.1%	3.5%	10.1%	11.1%	5.5%	18.7%
Switzerland	23.7%	21.1%	34.7%	3.5%	4.8%	12.3%
Local government alone	28.5%	29.8%	11.0%	7.5%	9.6%	13.7%
United States	43.9%	29.9%	6.2%	8.3%	0.0%	11.8%
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Unitary countries						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	31.0%	20.1%	0.5%	1.9%	21.9%	24.6%
Denmark ²	19.3%	18.7%	5.7%	n.a.	1.1%	55.1%
Estonia ¹	52.0%	24.2%	n.a.	3.9%	2.9%	17.0%
Finland ²	27.7%	24.6%	13.6%	n.a.	0.3%	33.7%
France	33.0%	14.0%	15.0%	10.3%	10.4%	17.4%
Greece	63.5%	0.4%	9.3%	9.6%	9.7%	7.5%
Hungary	12.0%	5.1%	23.9%	14.6%	34.9%	9.5%
Iceland	28.2%	23.3%	6.0%	14.3%	2.2%	26.0%
Ireland	50.8%	0.0%	7.0%	10.0%	7.5%	24.7%
Israel	30.2%	33.1%	4.2%	12.4%	6.2%	13.9%
Italy	27.3%	9.9%	17.2%	12.8%	6.4%	26.3%
Japan	44.5%	11.1%	5.6%	9.9%	16.3%	12.6%
Korea	30.7%	13.6%	9.0%	21.6%	7.7%	17.4%
Latvia	15.0%	25.5%	2.5%	20.1%	4.7%	32.2%
Luxembourg ¹	22.1%	15.1%	n.a.	8.4%	19.3%	35.1%
Netherlands ²	32.5%	21.6%	6.8%	n.a.	27.8%	11.4%
New Zealand	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	20.7%	26.8%	1.5%	14.0%	12.1%	24.9%
Poland ²	44.1%	7.6%	10.3%	n.a.	12.4%	25.5%
Portugal	47.6%	5.0%	13.1%	11.6%	8.5%	14.3%
Slovak Republic	44.3%	6.0%	4.9%	24.1%	10.5%	10.2%
Slovenia	17.0%	10.5%	0.9%	19.2%	35.3%	17.1%
Sweden	15.9%	15.7%	19.1%	12.8%	0.8%	35.7%
Turkey	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	38.1%	43.9%	5.1%	4.1%	4.0%	4.9%
OECD30	39.2%	20.7%	9.8%	8.5%	6.4%	15.3%
EU28	32.6%	18.4%	14.6%	7.4%	8.4%	18.5%
Local government alone	32.8%	18.9%	10.5%	8.8%	9.7%	19.3%

*Other: defence; public order and safety; health; recreation, culture and religion; social protection.

1. Due to negative values (disinvestment), General public services are not taken into account for the breakdown of investment by function. 2. Due to negative values (disinvestment), Housing and community amenities are not taken into account for the breakdown of investment by function.

Public revenue

2016

USD billions

USD per capita

% GDP

Federations & quasi-federations

Australia ¹	388.9	15 881	32.9%
Austria	216.5	24 777	49.1%
Belgium	267.0	23 639	50.7%
Canada	656.1	18 081	40.4%
Germany	1 812.9	22 017	45.0%
Mexico ²	503.9	4 164	23.7%
Spain	636.2	13 690	37.7%
Switzerland	185.4	22 143	34.7%
United States	6 123.3	18 935	32.9%

Unitary countries

Chile ¹	95.3	5 212	22.9%
Czech Republic	147.4	13 947	40.1%
Denmark	149.4	26 073	53.2%
Estonia	15.8	11 996	40.3%
Finland	128.7	23 418	54.0%
France	1 464.8	21 908	53.0%
Greece	144.7	13 416	50.2%
Hungary	117.5	11 970	44.8%
Iceland	9.8	29 184	58.4%
Ireland	89.5	19 109	26.4%
Israel	119.2	13 952	37.4%
Italy	1 091.0	17 996	46.9%
Japan	1 915.5	15 106	35.7%
Korea	645.4	12 593	34.5%
Latvia	18.7	9 561	37.4%
Luxembourg	26.1	44 639	43.8%
Netherlands	377.1	22 141	43.8%
New Zealand ²	67.8	14 676	39.4%
Norway	168.8	32 231	54.8%
Poland	402.4	10 472	38.7%
Portugal	136.0	13 174	43.0%
Slovak Republic	65.0	11 977	39.3%
Slovenia	29.2	14 158	43.3%
Sweden	245.8	24 772	50.7%
Turkey ²	669.4	8 644	34.4%
United Kingdom	1 079.1	16 438	38.6%
OECD35	20 209.4	15 762	37.5%
EU28	9 042.5	17 685	44.6%

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

Public tax revenue

2016	USD billions	USD per capita	% GDP	% public revenue
Federations & quasi-federations				
Australia ¹	312.8	12 777	26.5%	80.5%
Austria	120.9	13 838	27.4%	55.8%
Belgium	158.4	14 024	30.1%	59.3%
Canada	462.0	12 733	28.4%	70.4%
Germany	947.3	11 504	23.5%	52.3%
Mexico ²	296.0	2 447	13.9%	58.8%
Spain	371.9	8 003	22.0%	58.5%
Switzerland	112.9	13 486	21.1%	60.9%
United States	3 663.0	11 327	19.7%	59.8%
Unitary countries				
Chile ¹	79.8	4 365	19.2%	83.8%
Czech Republic	72.9	6 902	19.9%	49.5%
Denmark	130.9	22 846	46.6%	87.6%
Estonia	8.9	6 771	22.8%	56.4%
Finland	74.3	13 520	31.2%	57.7%
France	801.0	11 981	29.0%	54.7%
Greece	79.7	7 393	27.6%	55.1%
Hungary	67.2	6 843	25.6%	57.2%
Iceland	8.2	24 322	48.6%	83.3%
Ireland	65.2	13 922	19.2%	72.9%
Israel	83.1	9 723	26.1%	69.7%
Italy	686.3	11 319	29.5%	62.9%
Japan	990.3	7 810	18.5%	51.7%
Korea	364.8	7 118	19.5%	56.5%
Latvia	11.4	5 804	22.7%	60.7%
Luxembourg	16.2	27 766	27.2%	62.2%
Netherlands	202.9	11 914	23.6%	53.8%
New Zealand ²	53.1	11 492	30.9%	78.3%
Norway	87.1	16 629	28.3%	51.6%
Poland	213.1	5 546	20.5%	53.0%
Portugal	79.2	7 674	25.1%	58.2%
Slovak Republic	29.7	5 472	18.0%	45.7%
Slovenia	14.9	7 208	22.0%	50.9%
Sweden	199.9	20 141	41.2%	81.3%
Turkey ²	362.2	4 678	18.6%	54.1%
United Kingdom	760.1	11 579	27.2%	70.4%
OECD35	11 987.7	9 350	22.2%	59.3%
EU28	5 392.3	10 546	26.6%	59.6%

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

Subnational government revenue

2016	USD billions	USD per capita	% GDP	% public revenue
Federations & quasi-federations				
Australia ¹	192.8	7 873	16.3%	49.6%
<i>Local government alone</i>	28.4	1 158	2.4%	7.3%
Austria	78.3	8 962	17.7%	36.2%
<i>Local government alone</i>	37.3	4 269	8.5%	17.2%
Belgium	140.6	12 452	26.7%	52.7%
<i>Local government alone</i>	38.2	3 385	7.3%	14.3%
Canada	493.2	13 592	30.3%	75.2%
<i>Local government alone</i>	138.9	3 828	8.5%	21.2%
Germany	868.7	10 550	21.6%	47.9%
<i>Local government alone</i>	327.7	3 980	8.1%	18.1%
Mexico ²	277.4	2 293	13.0%	55.1%
<i>Local government alone</i>	45.7	378	2.1%	9.1%
Spain	346.8	7 464	20.6%	54.5%
<i>Local government alone</i>	107.7	2 318	6.4%	16.9%
Switzerland	113.1	13 513	21.2%	61.0%
<i>Local government alone</i>	39.5	4 716	7.4%	21.3%
United States	3 218.9	9 954	17.3%	52.6%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Unitary countries				
Chile ¹	15.7	861	3.8%	16.5%
Czech Republic	41.2	3 896	11.2%	27.9%
Denmark	98.8	17 244	35.2%	66.1%
Estonia	3.7	2 835	9.5%	23.6%
Finland	52.4	9 536	22.0%	40.7%
France	311.4	4 658	11.3%	21.3%
Greece	11.1	1 030	3.9%	7.7%
Hungary	16.5	1 685	6.3%	14.1%
Iceland	2.1	6 264	12.5%	21.5%
Ireland	7.3	1 556	2.1%	8.1%
Israel	17.9	2 093	5.6%	15.0%
Italy	337.7	5 571	14.5%	31.0%
Japan	833.1	6 570	15.5%	43.5%
Korea	266.9	5 207	14.3%	41.3%
Latvia	4.9	2 484	9.7%	26.0%
Luxembourg	3.1	5 336	5.2%	12.0%
Netherlands	119.2	7 000	13.9%	31.6%
New Zealand ²	7.4	1 609	4.3%	11.0%
Norway	50.7	9 688	16.5%	30.1%
Poland	136.6	3 555	13.1%	34.0%
Portugal	19.4	1 875	6.1%	14.2%
Slovak Republic	11.8	2 170	7.1%	18.1%
Slovenia	5.7	2 741	8.4%	19.4%
Sweden	119.2	12 015	24.6%	48.5%
Turkey ²	72.1	931	3.7%	10.8%
United Kingdom	271.4	4 134	9.7%	25.1%
OECD35	8 567.3	6 682	15.9%	42.4%
EU28	3 149.9	6 160	15.6%	34.8%
<i>Local government alone</i>	<i>2 204.7</i>	<i>4 312</i>	<i>10.9%</i>	<i>24.4%</i>

Subnational government revenue by type

2016 (% of subnational government revenue)

	Taxes	Grants & subsidies	Tariffs & fees	Property income	Social contributions
Federations & quasi-federations					
Australia ¹	33.4%	44.9%	13.7%	8.1%	0.0%
<i>Local government alone</i>	39.5%	29.1%	28.7%	2.7%	0.0%
Austria	9.8%	74.0%	11.3%	2.2%	2.8%
<i>Local government alone</i>	14.5%	65.3%	15.8%	2.2%	2.2%
Belgium	26.1%	56.9%	8.7%	1.8%	6.5%
<i>Local government alone</i>	31.0%	48.7%	12.4%	3.1%	4.9%
Canada	53.6%	25.8%	13.3%	5.1%	2.2%
<i>Local government alone</i>	40.4%	42.7%	15.0%	1.9%	0.0%
Germany	56.9%	26.4%	11.5%	1.3%	4.0%
<i>Local government alone</i>	38.8%	42.2%	15.9%	1.8%	1.4%
Mexico ²	7.2%	91.6%	0.0%	0.2%	1.1%
<i>Local government alone</i>	11.9%	87.4%	0.0%	0.2%	0.5%
Spain	39.8%	51.0%	8.4%	0.5%	0.2%
<i>Local government alone</i>	51.6%	37.2%	10.2%	0.7%	0.4%
Switzerland	53.5%	24.6%	18.1%	3.5%	0.2%
<i>Local government alone</i>	58.3%	18.5%	20.0%	3.0%	0.2%
United States	50.8%	23.7%	22.5%	2.4%	0.6%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Unitary countries					
Chile ¹	41.7%	52.6%	5.5%	0.3%	0.0%
Czech Republic	46.4%	37.9%	14.3%	1.3%	0.1%
Denmark	35.4%	59.3%	4.7%	0.4%	0.2%
Estonia	3.5%	84.5%	10.8%	1.0%	0.2%
Finland	46.2%	30.8%	20.6%	2.3%	0.0%
France	51.7%	31.1%	15.8%	1.1%	0.3%
Greece	24.5%	64.9%	9.7%	0.8%	0.0%
Hungary	36.0%	51.8%	11.5%	0.5%	0.1%
Iceland	76.8%	11.1%	9.4%	2.7%	0.0%
Ireland	19.8%	49.3%	26.0%	0.6%	4.3%
Israel	44.1%	48.0%	4.5%	1.3%	2.0%
Italy	40.2%	47.0%	11.2%	1.1%	0.5%
Japan	47.4%	43.3%	6.2%	0.7%	2.4%
Korea	33.0%	58.0%	7.7%	0.9%	0.4%
Latvia	60.8%	30.2%	7.8%	0.5%	0.8%
Luxembourg	28.3%	51.4%	19.2%	1.0%	0.1%
Netherlands	10.1%	73.2%	13.2%	2.1%	1.4%
New Zealand ²	52.7%	25.8%	16.4%	5.2%	0.0%
Norway	38.2%	45.7%	12.7%	3.4%	0.0%
Poland	32.7%	57.6%	8.0%	1.3%	0.4%
Portugal	40.9%	32.9%	17.7%	3.1%	5.5%
Slovak Republic	7.3%	74.2%	17.0%	0.9%	0.6%
Slovenia	41.4%	39.5%	17.3%	0.6%	1.3%
Sweden	55.1%	32.8%	9.7%	1.4%	1.0%
Turkey ²	12.9%	71.8%	11.0%	2.4%	1.9%
United Kingdom	16.3%	67.0%	14.2%	1.0%	1.5%
OECD35	44.6%	37.2%	14.9%	2.0%	1.4%
EU28	41.1%	44.1%	11.6%	1.2%	2.0%
<i>Local government alone</i>	36.4%	48.3%	13.0%	1.3%	1.0%

Subnational tax revenue

2016	USD billions	USD per capita	% GDP	% subnational revenue	% public tax revenue
Federations & quasi-federations					
Australia ¹	64.4	2 630	5.5%	33.4%	20.6%
<i>Local government alone</i>	11.2	457.0	0.9%	39.5%	3.6%
Austria	7.6	875	1.7%	9.8%	6.3%
<i>Local government alone</i>	5.4	620	1.2%	14.5%	4.5%
Belgium	36.7	3 250	7.0%	26.1%	23.2%
<i>Local government alone</i>	11.8	1 048	2.2%	31.0%	7.5%
Canada	264.4	7 287	16.3%	53.6%	57.2%
<i>Local government alone</i>	56.1	1 547	3.5%	40.4%	12.1%
Germany	494.2	6 002	12.3%	56.9%	52.2%
<i>Local government alone</i>	127.0	1 543	3.2%	38.8%	13.4%
Mexico ²	19.9	164	0.9%	7.2%	6.7%
<i>Local government alone</i>	5.4	45	0.3%	11.9%	1.8%
Spain	138.2	2 974	8.2%	39.8%	37.2%
<i>Local government alone</i>	55.6	1 196	3.3%	51.6%	14.9%
Switzerland	60.5	7 227	11.3%	53.5%	53.6%
<i>Local government alone</i>	23.0	2 747	4.3%	58.3%	20.4%
United States	1 634.2	5 053	8.8%	50.8%	44.6%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Unitary countries					
Chile ¹	6.6	359	1.6%	41.7%	8.2%
Czech Republic	19.1	1 808	5.2%	46.4%	26.2%
Denmark	35.0	6 113	12.5%	35.4%	26.8%
Estonia	0.1	100	0.3%	3.5%	1.5%
Finland	24.2	4 410	10.2%	46.2%	32.6%
France	161.0	2 409	5.8%	51.7%	20.1%
Greece	2.7	253	0.9%	24.5%	3.4%
Hungary	6.0	607	2.3%	36.0%	8.9%
Iceland	1.6	4 812	9.6%	76.8%	19.8%
Ireland	1.4	308	0.4%	19.8%	2.2%
Israel	7.9	923	2.5%	44.1%	9.5%
Italy	135.7	2 239	5.8%	40.2%	19.8%
Japan	395.0	3 116	7.4%	47.4%	39.9%
Korea	88.2	1 721	4.7%	33.0%	24.2%
Latvia	3.0	1 511	5.9%	60.8%	26.0%
Luxembourg	0.9	1 511	1.5%	28.3%	5.4%
Netherlands	12.0	706	1.4%	10.1%	5.9%
New Zealand ²	3.9	847	2.3%	52.7%	7.4%
Norway	19.4	3 699	6.3%	38.2%	22.2%
Poland	44.6	1 162	4.3%	32.7%	20.9%
Portugal	7.9	766	2.5%	40.9%	10.0%
Slovak Republic	0.9	157	0.5%	7.3%	2.9%
Slovenia	2.3	1 134	3.5%	41.4%	15.7%
Sweden	65.7	6 617	13.5%	55.1%	32.9%
Turkey ²	9.3	120	0.5%	12.9%	2.6%
United Kingdom	44.4	676	1.6%	16.3%	5.8%
OECD35	3 819.0	2 979	7.1%	44.6%	31.9%
EU28	1 295.8	2 534	6.4%	41.1%	24.0%
<i>Local government alone</i>	<i>802.7</i>	<i>1 570</i>	<i>4.0%</i>	<i>36.4%</i>	<i>14.9%</i>

Public budget balance and debt

2016	Budget balance		Debt*		
	USD billions	% GDP	USD billions**	% GDP***	
Federations & quasi-federations					
Australia ¹	-29.9	-2.5%	Australia	864.5	68.1%
Austria	-7.3	-1.6%	Austria	379.9	102.0%
Belgium	-13.1	-2.5%	Belgium	568.9	127.6%
Canada	-17.8	-1.1%	Canada	1 730.1	114.1%
Germany	32.9	0.8%	Germany	2 526.0	76.2%
Mexico ²	-18.8	-0.9%	Mexico ³	513.6	54.7%
Spain	-76.0	-4.5%	Spain	1 374.3	116.6%
Switzerland	1.8	0.3%	Switzerland ³	279.2	43.1%
United States	-920.0	-4.9%	United States ³	24 327.9	130.6%
Unitary countries					
Chile ¹	-11.2	-2.7%	Chile ³	70.7	29.7%
Czech Republic	2.7	0.7%	Czech Republic	91.3	49.0%
Denmark	-1.1	-0.4%	Denmark	153.6	52.4%
Estonia	-0.1	-0.3%	Estonia	2.9	13.1%
Finland	-4.2	-1.7%	Finland	171.6	75.4%
France	-94.2	-3.4%	France	2 898.3	123.4%
Greece	1.3	0.5%	Greece	343.5	187.1%
Hungary	-4.9	-1.9%	Hungary	117.3	97.2%
Iceland	2.1	12.8%	Iceland ³	20.0	93.3%
Ireland	-2.3	-0.7%	Ireland	242.4	83.4%
Israel	-6.7	-2.1%	Israel ¹	232.6	78.1%
Italy	-58.1	-2.5%	Italy	2 757.0	155.6%
Japan	-183.8	-3.4%	Japan	10 192.1	221.5%
Korea	39.6	2.1%	Korea ³	747.1	55.1%
Latvia	0.02	0.04%	Latvia	12.8	48.7%
Luxembourg	1.0	1.6%	Luxembourg	15.6	27.9%
Netherlands	3.2	0.4%	Netherlands	557.9	75.3%
New Zealand ²	-0.05	-0.03%	New Zealand ³	95.1	51.4%
Norway	12.3	4.0%	Norway	153.7	42.5%
Poland	-25.7	-2.5%	Poland	319.9	71.9%
Portugal	-6.3	-2.0%	Portugal	285.4	146.2%
Slovak Republic	-3.6	-2.2%	Slovak Republic	51.3	60.0%
Slovenia	-1.3	-1.9%	Slovenia	41.2	96.8%
Sweden	5.8	1.2%	Sweden	288.8	59.4%
Turkey ²	25.5	1.3%	Turkey	237.5	32.1%
United Kingdom	-82.6	-3.0%	United Kingdom	2 909.3	120.5%
OECD35	-1 440.8	-2.7%	OECD35	55 573.4	116.6%
EU28	-338.9	-1.7%	EU28⁴	16 295.8	98.8%

* Debt: OECD definition (see page 24)

** Data extracted in US \$, current prices, current exchange rates, end of period (USD CXCE) except for EU 28.

*** Ratio calculated using national currency.

1. Australia and Chile: estimates from IMF Government Finance Statistics.

2. 2015 data.

3. 2016 estimates - SNA 2008, non-consolidated.

4. For EU 28, the total debt was extracted in Euros and converted into USD CXCE using the end-of-period exchange rate.

Subnational government balance and debt

2016	Budget balance			Debt*		
	USD billions	% GDP		USD billions**	% GDP***	% public debt
Federations & quasi-federations						
Australia ¹	-1.2	-0.1%	Australia	252.0	19.8%	29.2%
<i>Local government alone</i>	<i>1.2</i>	<i>0.1%</i>		<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Austria	-1.9	-0.4%	Austria	47.8	12.8%	12.6%
<i>Local government alone</i>	<i>-0.3</i>	<i>-0.1%</i>		<i>18.5</i>	<i>4.7%</i>	<i>4.9%</i>
Belgium	1.2	0.2%	Belgium	98.4	22.1%	17.3%
<i>Local government alone</i>	<i>1.1</i>	<i>0.2%</i>		<i>26.7</i>	<i>5.7%</i>	<i>4.7%</i>
Canada	-20.0	-1.2%	Canada	1 018.7	67.2%	58.9%
<i>Local government alone</i>	<i>-1.2</i>	<i>-0.1%</i>		<i>157.8</i>	<i>10.3%</i>	<i>9.1%</i>
Germany	12.9	0.3%	Germany	892.7	26.9%	35.3%
<i>Local government alone</i>	<i>6.6</i>	<i>0.2%</i>		<i>166.3</i>	<i>4.8%</i>	<i>6.6%</i>
Mexico ²	6.0	0.3%	Mexico	n.a.	n.a.	n.a.
<i>Local government alone</i>	<i>1.0</i>	<i>0.0%</i>		<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Spain	-3.8	-0.2%	Spain	374.6	31.8%	27.3%
<i>Local government alone</i>	<i>10.3</i>	<i>0.6%</i>		<i>53.1</i>	<i>4.3%</i>	<i>3.9%</i>
Switzerland	0.4	0.1%	Switzerland ³	146.7	22.6%	52.5%
<i>Local government alone</i>	<i>-0.2</i>	<i>0.0%</i>		<i>65.4</i>	<i>9.8%</i>	<i>23.4%</i>
United States	-187.3	-1.0%	United States ³	5 852.1	31.4%	24.1%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>		<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Unitary countries						
Chile ¹	0.3	0.1%	Chile ⁴	n.a.	n.a.	n.a.
Czech Republic	3.8	1.0%	Czech Republic	6.9	3.7%	7.5%
Denmark	1.0	0.4%	Denmark	31.7	10.8%	20.6%
Estonia	0.1	0.1%	Estonia	0.9	4.2%	31.9%
Finland	-1.0	-0.4%	Finland	28.9	12.7%	16.8%
France	3.4	0.1%	France	262.2	11.2%	9.0%
Greece	0.9	0.3%	Greece	2.0	1.1%	0.6%
Hungary	0.8	0.3%	Hungary	1.3	1.1%	1.1%
Iceland	0.0	0.1%	Iceland ³	3.5	16.2%	17.4%
Ireland	0.3	0.1%	Ireland	5.6	1.9%	2.3%
Israel	0.3	0.1%	Israel ¹	6.6	2.2%	2.8%
Italy	5.9	0.3%	Italy	192.0	10.8%	7.0%
Japan	0.0	0.0%	Japan	1 563.1	34.0%	15.3%
Korea	6.0	0.3%	Korea ³	56.7	4.2%	7.6%
Latvia	0.1	0.2%	Latvia	1.9	7.4%	15.2%
Luxembourg	0.2	0.3%	Luxembourg	1.3	2.3%	8.2%
Netherlands	0.7	0.1%	Netherlands	79.8	10.8%	14.3%
New Zealand ²	-0.09	-0.05%	New Zealand ³	11.0	5.9%	11.5%
Norway	-1.2	-0.4%	Norway	65.2	18.0%	42.4%
Poland	2.6	0.3%	Poland	23.4	5.3%	7.3%
Portugal	1.5	0.5%	Portugal	14.4	7.4%	5.1%
Slovak Republic	0.9	0.6%	Slovak Republic	2.4	2.8%	4.6%
Slovenia	0.1	0.2%	Slovenia	1.3	3.0%	3.1%
Sweden	-2.2	-0.5%	Sweden	79.0	16.3%	27.4%
Turkey ²	5.5	0.3%	Turkey	23.3	3.1%	9.8%
United Kingdom	-9.8	-0.3%	United Kingdom	231.0	9.6%	7.9%
OECD35	-173.5	-0.3%	OECD33	11 378.4	24.5%	20.7%
EU28	13.9	0.1%	EU28⁵	2 350.5	14.3%	14.4%
<i>Local government alone</i>	<i>21.6</i>	<i>0.1%</i>		<i>1 200.8</i>	<i>7.3%</i>	<i>7.4%</i>

* Debt: OECD definition (see page 24)

** Data extracted in US \$, current prices, current exchange rates, end of period (USD CXCE) except for EU 28. *** Ratio calculated using national currency.



1. Australia and Chile: estimates from IMF Government Finance Statistics. 2. 2015 data. 3. 2016 estimates - SNA 2008, non-consolidated. 4. In Chile, local borrowing is prohibited. 5. For EU 28, the total subnational debt was extracted in Euros and converted into USD CXCE using the end-of-period exchange rate.

Recommendation of the Council

on Effective Public Investment Across Levels of Government

The impact of public investment depends largely on how governments manage it, and notably how different levels of government co-ordinate and develop capacities to design and implement investment projects. To make the most of multi-level governance of public investment and to promote good practices, the OECD has developed a Recommendation on Effective Public Investment Across Levels of Government which has been adopted by the OECD Council in 2014 as an official OECD instrument.

PILLAR I

Co-ordinate public investment across levels of government and policies

1. Invest using an integrated strategy tailored to different places
2. Adopt effective instruments for co-ordinating across national and subnational levels of governments
3. Co-ordinate horizontally among subnational governments to invest at the relevant scale

PILLAR II

Strengthen capacities for public investment and promote policy learning across levels of government

4. Assess upfront the long-term impacts and risks of public investment
5. Engage with stakeholders throughout the investment cycle
6. Mobilise private actors and innovative financing arrangements to diversify sources of funding and strengthen capacities
7. Reinforce the expertise of public officials and institutions involved in public investment
8. Focus on results and promote learning from experience

PILLAR III

Ensure proper framework conditions for public investment at all levels of government

9. Develop a fiscal framework adapted to the investment objectives pursued
10. Require sound and transparent financial management at all levels of government
11. Promote transparency and strategic use of public procurement at all levels of government
12. Strive for quality and consistency in regulatory systems across levels of government

A Toolkit provides implementation guidance for the Recommendation. This on-line resource supports implementation and peer learning, with indicators and good practices from countries, regions, and municipalities. The objective is to help governments assess the strengths and weaknesses of their public investment capacity, with a particular focus on the subnational level, and to help policy-makers set priorities for improvement.

Sources and methodology

SOURCES

Data at country level are derived mainly from the OECD National Accounts harmonised according to the new standards of the System of National Accounts (SNA) 2008, implemented by most OECD countries since December 2014. They are complemented by data from Eurostat, IMF (Australia and Chile) and national statistical institutes for some countries or indicators (in particular, territorial organisation). Data were extracted in February 2018 and are from 2016, unless otherwise specified.

The statistical data for Israel are supplied by and under responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

METHODOLOGY

The term "public" is used for "general government" sector (S.13). It includes four sub-sectors: central/federal government and related public entities (S.1311) federated government ("states") and related public entities (S.1312) local government i.e. regional and local governments and related public entities (S.1313) and social security funds (S.1314). Data are consolidated within S.13 as well as within each subsector (neutralisation of financial cross-flows).

Subnational government: is defined here as the sum (non consolidated) of sub-sectors S.1312 (federated government or "states") and S.1313 (local government).

Expenditure: comprises current expenditure (compensation of employees, intermediate consumption, social expenditure, subsidies and other current transfers, taxes, financial charges, adjustments) and capital expenditure.

Expenditure/investment areas are defined according to the ten functions defined in the Classification of the Functions of Government (COFOG): general public services defence public order and safety economic affairs environmental protection housing and community amenities health recreation, culture and religion education and social protection.

Capital expenditure: consists of investments (see below) and capital transfers (i.e. investment grants and subsidies in cash or in kind made by subnational governments to other institutional units).

Investment: includes gross capital formation and acquisitions, less disposals of non-financial non-produced assets. Gross fixed capital formation (or fixed investment) is the main component of investments. NB: since the new standards of the SNA 2008, expenditures on research and development and weapons systems are included in gross fixed capital formation.

Revenue: comprises tax revenue, transfers (current and capital grants and subsidies), tariffs and fees, property income and social contributions.

Tax revenue: comprises taxes on production and imports (D2), current taxes on income and wealth (D5) and capital taxes (D91). It includes both own-source (or "autonomous") taxes and shared taxes (tax revenue shared between central and subnational governments). NB: the SNA 2008 has introduced some changes concerning the classification of some shared taxes. In several countries, certain tax receipts have been recently reclassified as transfers and no longer as shared taxes.

Budget balance: deficit/surplus is defined as the net lending/net borrowing. It measures the difference between all expenditure and revenue.

Debt: based on the SNA 2008, gross debt includes the sum of the following liabilities: currency and deposits + debt securities + loans + insurance pension and standardised guarantees + other accounts payable. Most debt instruments are valued at market prices. NB: OECD definition differs from the one defined in the EU Maastricht protocol which is restricted to the sum of the first three items (i.e. mainly borrowing).

Currency and change: data were extracted in current national currency and converted to USD using Purchasing Power Parities (PPP), except for the debt (data extracted in US \$, current prices, current exchange rates, end of period).

OECD and EU averages are weighted, unless otherwise specified. Different years may have been used to compute OECD averages. The on-line database presents unweighted averages (i.e. unweighted average, arithmetic mean) as well as intermediary averages for OECD federal countries and unitary countries.

Please cite as: OECD (2018), Subnational governments in OECD countries: Key data (brochure), OECD, Paris, www.oecd.org/regional/regional-policy
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