

# SUBNATIONAL GOVERNMENTS IN OECD COUNTRIES: KEY DATA 2017 edition



# Socio-economic data

2015

	Area (km <sup>2</sup> )*	Inhabitants (thousands)**	GDP*** (USD billions)	GDP*** per capita (USD)	GDP growth rate****
<b>Federations &amp; quasi-federations</b>					
Australia	7 703 350	24 066	1 131.8	47 028	2.8%
Austria	82 409	8 630	427.0	49 480	1.0%
Belgium	30 326	11 212	514.7	45 910	1.5%
Canada	9 093 510	35 852	1 586.7	44 258	0.9%
Germany	357 376	81 687	3 924.0	48 037	1.7%
Mexico	1 959 250	121 005	2 152.0	17 785	2.5%
Spain	502 289	46 426	1 612.9	34 741	3.2%
Switzerland	39 993	8 282	518.1	62 550	0.8%
United States	9 161 920	321 704	18 036.6	56 066	2.6%
<b>Unitary countries</b>					
Chile	740 243	18 045	419.4	23 242	2.3%
Czech Republic	77 219	10 543	356.1	33 780	4.5%
Denmark	42 924	5 682	278.6	49 033	1.6%
Estonia	43 432	1 313	38.1	29 017	1.4%
Finland	303 892	5 481	231.4	42 229	0.2%
France <sup>1</sup>	647 795	66 504	2 729.2	41 038	1.3%
Greece	130 820	10 858	285.4	26 289	-0.2%
Hungary	93 028	9 839	260.4	26 468	3.1%
Iceland	100 243	331	15.8	47 718	4.2%
Ireland <sup>2</sup>	68 394	4 642	318.2	68 536	26.3%
Israel	21 643	8 377	306.5	36 590	2.5%
Italy	295 114	60 731	2 260.2	37 217	0.7%
Japan	373 530	126 786	4 871.0	38 419	0.6%
Korea	99 461	50 617	1 753.7	34 647	2.6%
Latvia	62 210	1 979	49.2	24 875	2.7%
Luxembourg	2 586	569	58.1	102 214	3.5%
Netherlands	33 688	16 932	840.0	49 610	2.0%
New Zealand	264 944	4 621	172.5	37 340	3.0%
Norway	304 226	5 191	322.2	62 075	1.6%
Poland	306 194	38 455	1 020.4	26 535	3.9%
Portugal	92 226	10 358	307.8	29 718	1.6%
Slovak Republic	49 036	5 422	162.3	29 939	3.8%
Slovenia	20 145	2 063	66.0	31 994	2.3%
Sweden	407 340	9 799	469.0	47 862	4.1%
Turkey	769 604	77 451	1 884.3	24 329	6.1%
United Kingdom	242 513	65 110	2 722.5	41 813	2.2%
<b>OECD35</b>	<b>34 522 872</b>	<b>1 276 563</b>	<b>52 102.5</b>	<b>40 815</b>	<b>2.3%</b>
<b>EU28</b>	<b>4 364 512</b>	<b>509 636</b>	<b>19 698.4</b>	<b>38 652</b>	<b>2.2%</b>

\* Source: OECD regional database.

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

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

\*\*\*\* In real terms 2015/2014.

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

2. Ireland: growth in real terms includes transfers of corporate entities to Ireland included in the balance of payments.

# Number of subnational governments\*

2016-2017	Municipal level	Intermediary level	Regional or state level	Total
<b>Federations &amp; quasi-federations</b>				
Australia	563		8	571
Austria	2 122		9	2 131
Belgium	589	10	6	605
Canada	3 945		13	3 958
Germany	11 056	401	16	11 473
Mexico	2 458		32	2 490
Spain	8 125	50	17	8 192
Switzerland	2 255		26	2 281
United States	35 879	3 031	50	38 960
<b>Unitary countries</b>				
Chile	345		15	360
Czech Republic	6 256		14	6 270
Denmark	98		5	103
Estonia	213			213
Finland	311		1	312
France	35 416	101	18	35 535
Greece	325		13	338
Hungary	3 178		19	3 197
Iceland	74			74
Ireland	31			31
Israel	255			255
Italy	7 982		20	8 002
Japan	1 742		47	1 789
Korea	227		17	244
Latvia	119			119
Luxembourg	105			105
Netherlands	388		12	400
New Zealand	67		11	78
Norway	426		18	444
Poland	2 478	380	16	2 874
Portugal	308		2	310
Slovak Republic	2 929		8	2 937
Slovenia	212			212
Sweden	290		21	311
Turkey	1 397		81	1 478
United Kingdom	391	27	3	421
<b>OECD35</b>	<b>132 555</b>	<b>4 000</b>	<b>518</b>	<b>137 073</b>
<b>EU28</b>	<b>87 091</b>	<b>969</b>	<b>261</b>	<b>88 321</b>

\* Country notes: see below and reverse.

1. Australia: the municipal level comprises "local government areas" which include a wide diversity of entities depending on each of the six states and two territories. Unincorporated areas are not included.

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 2016) 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 295 rural districts and 107 district-free cities.

6. Mexico: the upper level consists of 31 states and the Federal District (Mexico City), which is divided in 16 boroughs (administrative entities which are not included in the counts 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 region. 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: the municipal level comprises only general purpose entities (i.e. municipalities, towns and townships) as of 2012 census. Special purpose entities (i.e. special districts and schools districts) are excluded from the counts reported in the table (there were 51 146 such entities in 2012).
9. Czech Republic: the municipal level includes municipalities, towns and statutory cities. The number of regions includes Prague.
10. Estonia: the municipal level includes rural municipalities and cities, all with the same legal status.
11. Finland: there are 19 regional councils but only one has an autonomous administration (Island region of Åland), the 18 other regional entities being statutory joint municipal boards. A reform is under way with the goal of transforming them into self-governing regions.
12. France: the total number for each level includes the subnational governments of Corsica and overseas regions (Martinique, Guadeloupe, Guyane, La Réunion and Mayotte). Starting 1<sup>st</sup> January 2016, there are 13 regions instead of 22 in mainland France following the 2015 regional reform.
13. Greece: since the 2010-2011 Kallikratis reform, municipalities are divided into sub-municipal localities (local and municipal communities).
14. 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.
15. Ireland: the new municipal level set up 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.
16. Israel: the municipal level comprises municipalities, local councils and regional councils. These later are responsible for governing a number of settlements spread across rural areas (mainly kibbutzim and moshavim).
17. Italy: since the Law n° 56/2014, effective since January 2015, the intermediate level is not anymore composed of directly elected governments. Provinces and metropolitan cities representatives are now elected by mayors and municipal councillors. Among the 20 regions, 15 have an ordinary status and 5 a special status (namely Sardinia, Sicily, Trentino-Alto Adige/Südtirol, Aosta Valley and Friuli-Venezia Giulia).
18. Japan: the municipal level comprises Cabinet-Order Designated Cities, cities, towns, villages and special wards. The prefectural level consists of one metropolitan district (Tokyo), two urban prefectures (Kyoto and Osaka), one "district" or "circuit" (Hokkaido), and rural prefectures.
19. Korea: the municipal level comprises cities, counties (mostly rural) and autonomous districts. It is further subdivided in around 3 500 sub-municipal localities. The regional level consists of nine provinces, six metropolitan cities, Sejong Self-governing City and Seoul capital city.
20. Netherlands: District Water Boards, which are considered as decentralised local governments in the national legislation, are excluded from the counts reported in the table.
21. New Zealand: the municipal level includes city councils, district councils and Auckland Council, all referred to as "territorial authorities". There is also a structured sub-municipal level (community boards).
22. Norway: Oslo is not included in the total number of 18 regions. A regional reform is underway.
23. Poland: the total number of counties (powiats) includes 314 counties and 66 cities having the status of county.
24. Portugal: municipalities are subdivided into sub-municipal localities (freguesias). The regional level comprises the two autonomous regions of the Azores and Madeira.
25. Slovak Republic: the municipal level includes cities, rural municipalities, city districts in Bratislava (17) and Košice (22) as well as three military districts.
26. Slovenia: among the municipalities, there are 11 urban municipalities which have a special status. There is also a structured sub-municipal level (around 6 000 settlements).
27. Sweden: among the 21 county councils, 10 have additional responsibilities such as regional development. In the rest of the country, responsibility for regional development falls on either County Administrative Boards or on indirectly elected Regional Development Councils
28. Turkey: the municipal level comprises metropolitan municipalities, provincial capital, district municipalities and town municipalities. Turkey also contains 18 362 villages (köy) as of December 2014 in some areas (not dependent on a municipality). Since the 2012 metropolitan reform, the regional level comprises self-governing special provincial administrations (provinces) and metropolitan municipalities.
29. United Kingdom: 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. The three devolved administrations at the regional level are Northern Ireland, Scotland and Wales.

# Municipality size

2016-2017\*

	Average municipal size <sup>*</sup> (number of inhabitants)	Average number of municipalities per 100 000 inhabitants <sup>*</sup>	Median municipal size (number of inhabitants) <sup>*</sup>	Average municipal area <sup>**</sup> (km <sup>2</sup> )
<b>Federations &amp; quasi-federations</b>				
Australia	42 027	2.4	12 605	12 369
Austria	4 067	24.6	1 790	39
Belgium	19 036	5.3	12 045	51
Canada	8 970	11.1	950	741
Germany	7 388	13.5	1 710	32
Mexico	49 229	2.0	12 730	797
Spain	5 714	17.5	565	62
Switzerland	3 673	27.2	1 370	18
United States	8 922	11.2	n.a.	249
<b>Unitary countries</b>				
Chile	52 303	1.9	18 205	2 146
Czech Republic	1 685	59.3	420	12
Denmark	57 980	1.7	42 850	438
Estonia	6 166	16.2	1 710	204
Finland	17 622	5.7	6 060	977
France	1 872	53.4	435	16
Greece	33 409	3.0	21 062	403
Hungary	3 096	32.3	815	29
Iceland	4 470	22.4	880	1 355
Ireland	149 750	0.7	122 900	2 206
Israel	32 851	3.0	n.a.	85
Italy	7 608	13.1	2 430	37
Japan	72 782	1.4	31 300	214
Korea	222 982	0.4	146 520	438
Latvia	16 634	6.0	6 595	523
Luxembourg	5 416	18.5	2 520	25
Netherlands	43 639	2.3	26 515	87
New Zealand	68 970	1.4	32 400	3 954
Norway	12 185	8.2	4 715	714
Poland	15 519	6.4	7 540	124
Portugal	33 630	3.0	14 380	299
Slovak Republic	1 851	54.0	655	17
Slovenia	9 733	10.3	4 730	95
Sweden	33 790	3.0	15 435	1 405
Turkey	56 658	1.8	8 595	559
United Kingdom	166 522	0.6	132 240	620
<b>OECD35</b>	<b>9 614</b>	<b>10.4</b>	<b>n.a.</b>	<b>206</b>
<b>EU28</b>	<b>5 836</b>	<b>17.1</b>	<b>n.a.</b>	<b>50</b>

\* Average calculations are based on population data as of 2015. Previous years may have been used for the calculation of the median in some countries (based on last available census). For Turkey, average and median municipal sizes exclude metropolitan municipalities in order to avoid double counting.

\*\* Calculations do not comprise unincorporated areas for Australia, 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
<b>Federations &amp; quasi-federations</b>				
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 <sup>1</sup>	69%	11%	14%	5%
<b>Unitary countries</b>				
Chile	5%	6%	41%	48%
Czech Republic	89%	7%	3%	1%
Denmark	1%	2%	4%	93%
Estonia	54%	25%	18%	2%
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%	24%	61%	14%
Portugal	2%	11%	46%	41%
Slovak Republic	85%	10%	3%	2%
Slovenia	12%	40%	40%	8%
Sweden	0%	5%	53%	42%
Turkey <sup>2</sup>	7%	32%	23%	37%
United Kingdom	0%	0%	0%	100%
<b>OECD35 (unweighted)</b>	<b>30%</b>	<b>16%</b>	<b>24%</b>	<b>30%</b>

\* Previous years may have been used for some countries (based on last available census).

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

2015	USD billions	USD per capita	% GDP
<b>Federations &amp; quasi-federations</b>			
Australia	412.1	17 122	36.4%
Austria	220.4	25 535	51.6%
Belgium	277.2	24 728	53.9%
Canada	652.2	18 190	41.1%
Germany	1 725.8	21 127	44.0%
Mexico	531.4	4 392	24.7%
Spain	705.8	15 203	43.8%
Switzerland	175.6	21 198	33.9%
United States	6 806.4	21 157	37.7%
<b>Unitary countries</b>			
Chile	105.7	5 857	25.2%
Czech Republic	149.5	14 179	42.0%
Denmark	152.7	26 883	54.8%
Estonia	15.4	11 703	40.3%
Finland	133.5	24 353	57.7%
France	1 555.1	23 384	57.0%
Greece	158.2	14 566	55.4%
Hungary	130.3	13 242	50.0%
Iceland	6.8	20 468	42.9%
Ireland	93.7	20 179	29.4%
Israel	121.6	14 511	39.7%
Italy	1 139.1	18 757	50.4%
Japan <sup>1</sup>	1 997.9	15 716	42.0%
Korea	567.8	11 218	32.4%
Latvia	18.2	9 218	37.1%
Luxembourg	24.5	43 054	42.1%
Netherlands	379.1	22 392	45.1%
New Zealand <sup>1</sup>	66.9	14 751	40.0%
Norway	157.2	30 288	48.8%
Poland	423.5	11 012	41.5%
Portugal	148.9	14 371	48.4%
Slovak Republic	74.0	13 641	45.6%
Slovenia	31.6	15 294	47.8%
Sweden	235.5	24 032	50.2%
Turkey	624.2	8 059	33.1%
United Kingdom	1 167.1	17 925	42.9%
<b>OECD35</b>	<b>21 184.6</b>	<b>16 592</b>	<b>40.8%</b>
<b>EU28</b>	<b>9 321.7</b>	<b>18 291</b>	<b>47.3%</b>

1. 2014 data.

# Subnational government expenditure

2015

	USD billions	USD per capita	% GDP	% public expenditure
<b>Federations &amp; quasi-federations</b>				
Australia	189.6	7 880	16.8%	46.0%
<i>Local government alone</i>	<i>26.4</i>	<i>1 097</i>	<i>2.3%</i>	<i>6.4%</i>
Austria	76.5	8 866	17.9%	34.7%
<i>Local government alone</i>	<i>36.9</i>	<i>4 280</i>	<i>8.6%</i>	<i>16.8%</i>
Belgium	137.1	12 224	26.6%	49.4%
<i>Local government alone</i>	<i>37.0</i>	<i>3 313</i>	<i>7.2%</i>	<i>13.3%</i>
Canada	497.2	13 870	31.3%	76.2%
<i>Local government alone</i>	<i>137.6</i>	<i>3 839</i>	<i>8.7%</i>	<i>21.1%</i>
Germany	814.9	9 976	20.8%	47.2%
<i>Local government alone</i>	<i>304.8</i>	<i>3 731</i>	<i>7.8%</i>	<i>17.7%</i>
Mexico	276.0	2 281	12.8%	51.9%
<i>Local government alone</i>	<i>45.4</i>	<i>376</i>	<i>2.1%</i>	<i>8.6%</i>
Spain	353.4	7 612	21.9%	50.1%
<i>Local government alone</i>	<i>97.0</i>	<i>2 090</i>	<i>6.0%</i>	<i>13.7%</i>
Switzerland	108.2	13 063	20.9%	61.6%
<i>Local government alone</i>	<i>36.9</i>	<i>4 455</i>	<i>7.1%</i>	<i>21.0%</i>
United States	3 302.0	10 264	18.3%	48.5%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>				
Chile	14.8	820	3.5%	14.0%
Czech Republic	40.5	3 844	11.4%	27.1%
Denmark	97.3	17 132	34.9%	63.7%
Estonia	3.6	2 748	9.5%	23.5%
Finland	53.2	9 712	23.0%	39.9%
France	311.8	4 689	11.4%	20.1%
Greece	9.7	897	3.4%	6.2%
Hungary	20.6	2 091	7.9%	15.8%
Iceland	2.0	6 193	13.0%	30.3%
Ireland	7.1	1 520	2.2%	7.5%
Israel	16.7	1 999	5.5%	13.8%
Italy	327.5	5 393	14.5%	28.8%
Japan <sup>1</sup>	799.6	6 290	16.8%	40.0%
Korea	244.2	4 825	13.9%	43.0%
Latvia	4.6	2 309	9.3%	25.1%
Luxembourg	2.7	4 719	4.6%	11.0%
Netherlands	121.6	7 180	14.5%	32.1%
New Zealand <sup>2</sup>	7.3	1 572	4.2%	10.9%
Norway	51.9	10 001	16.1%	33.0%
Poland	130.3	3 388	12.8%	30.8%
Portugal	18.3	1 765	5.9%	12.3%
Slovak Republic	12.1	2 236	7.5%	16.4%
Slovenia	5.9	2 878	9.0%	18.8%
Sweden	117.4	11 978	25.0%	49.8%
Turkey	64.5	833	3.4%	10.3%
United Kingdom	296.5	4 554	10.9%	25.4%
<b>OECD35</b>	<b>8 536.9</b>	<b>6 686</b>	<b>16.4%</b>	<b>40.3%</b>
<b>EU28</b>	<b>3 093.6</b>	<b>6 070</b>	<b>15.7%</b>	<b>33.2%</b>
<i>Local government alone</i>	<i>2 186.6</i>	<i>4 290</i>	<i>11.1%</i>	<i>23.5%</i>

1. 2014 data.

2. 2014 used to calculate general government ratio.



# Subnational expenditure category as a share of public expenditure

2015 (% of public expenditure  
of the same category)

Compensation  
of employees

Public  
procurement\*

Current social  
expenditure

## Federations & quasi-federations

Australia <sup>1</sup>	71.1%	40.2%	0.8%
<i>Local government alone</i>	8.0%	<i>n.a.</i>	<i>n.a.</i>
Austria	54.5%	43.4%	12.1%
<i>Local government alone</i>	24.5%	25.1%	5.2%
Belgium	79.0%	48.9%	22.6%
<i>Local government alone</i>	32.6%	13.3%	2.8%
Canada	84.1%	88.0%	37.1%
<i>Local government alone</i>	33.9%	28.1%	1.8%
Germany	77.9%	39.0%	16.6%
<i>Local government alone</i>	25.1%	23.3%	8.8%
Mexico	64.9%	56.2%	5.5%
<i>Local government alone</i>	7.6%	18.8%	0.4%
Spain	78.0%	82.5%	15.5%
<i>Local government alone</i>	18.1%	23.5%	0.6%
Switzerland	84.1%	72.6%	21.4%
<i>Local government alone</i>	29.2%	37.3%	5.9%
United States	76.7%	65.1%	25.2%
<i>Local Government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>

## Unitary countries

Chile	21.5%	<i>n.a.</i>	<i>n.a.</i>
Czech Republic	48.8%	38.7%	0.6%
Denmark	72.5%	63.3%	73.3%
Estonia	39.1%	29.6%	2.8%
Finland	74.7%	64.1%	9.5%
France	28.2%	32.2%	4.5%
Greece	9.7%	15.4%	2.3%
Hungary	23.5%	27.1%	1.3%
Iceland	43.7%	37.8%	9.8%
Ireland	8.2%	18.8%	5.2%
Israel	14.5%	20.8%	3.4%
Italy	40.5%	76.4%	12.0%
Japan <sup>2</sup>	76.9%	32.3%	10.6%
Korea	56.1%	37.4%	21.9%
Latvia	45.9%	35.0%	6.3%
Luxembourg	19.6%	19.6%	0.3%
Netherlands	61.3%	35.4%	11.8%
New Zealand <sup>3</sup>	9.1%	18.8%	0.0%
Norway	55.9%	43.3%	7.5%
Poland	52.5%	47.9%	6.6%
Portugal	17.5%	27.0%	2.6%
Slovak Republic	36.8%	19.2%	0.5%
Slovenia	34.5%	30.1%	2.8%
Sweden	76.5%	68.8%	23.3%
Turkey	8.6%	21.1%	0.9%
United Kingdom	38.1%	36.7%	15.7%
<b>OECD35</b>	<b>62.7%</b>	<b>49.3%</b>	<b>16.4%</b>
<b>EU28</b>	<b>51.0%</b>	<b>44.6%</b>	<b>13.2%</b>
<i>Local government alone</i>	<i>35.7%</i>	<i>36.3%</i>	<i>9.6%</i>

1. Australia: estimates for public procurement.

2. 2014 data.

3. 2014 used to calculate government ratio.

# Breakdown of subnational government expenditure by category

2015 (% of subnational expenditure)	Compensation of employees	Intermediate consumption	Current social expenditure	Subsidies & current transfers	Capital expenditure	Other*
<b>Federations &amp; quasi-federations</b>						
Australia <sup>1</sup>	40.4%	24.2%	0.5%	16.0%	14.4%	4.5%
<i>Local government alone</i>	32.5%	33.2%	0.0%	1.8%	31.1%	1.5%
Austria	32.8%	19.3%	15.6%	19.2%	10.5%	2.6%
<i>Local government alone</i>	30.5%	23.1%	14.0%	17.4%	13.0%	1.9%
Belgium	37.1%	11.7%	21.4%	17.8%	10.6%	1.4%
<i>Local government alone</i>	56.7%	15.4%	10.0%	5.3%	11.0%	1.7%
Canada	33.7%	19.4%	13.9%	13.4%	13.2%	6.4%
<i>Local government alone</i>	49.0%	23.8%	2.5%	3.0%	19.3%	2.3%
Germany	28.3%	15.6%	19.1%	22.9%	11.2%	3.0%
<i>Local government alone</i>	24.4%	22.2%	27.0%	13.4%	11.5%	1.6%
Mexico	47.3%	11.9%	1.1%	23.3%	14.8%	1.6%
<i>Local government alone</i>	33.7%	17.9%	0.5%	17.9%	28.6%	1.4%
Spain	39.4%	20.0%	13.1%	14.7%	10.5%	2.3%
<i>Local government alone</i>	33.3%	30.2%	1.8%	22.1%	11.4%	1.2%
Switzerland	30.6%	16.5%	11.8%	26.3%	13.5%	1.3%
<i>Local government alone</i>	31.1%	27.0%	9.5%	14.9%	15.5%	1.9%
United States	41.1%	23.4%	20.2%	0.0%	10.1%	5.2%
<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>	<i>n.a.</i>
<b>Unitary countries</b>						
Chile <sup>1</sup>	52.1%	26.0%	0.7%	11.1%	9.1%	1.1%
Czech Republic	37.5%	27.1%	0.8%	11.1%	22.7%	0.8%
Denmark	33.4%	16.8%	39.0%	5.9%	4.4%	0.5%
Estonia	47.5%	29.0%	4.0%	3.4%	15.4%	0.7%
Finland	45.1%	34.5%	9.4%	3.7%	9.6%	0.3%
France	31.8%	20.6%	10.2%	14.8%	20.6%	1.9%
Greece	35.1%	23.9%	14.9%	0.6%	24.2%	1.4%
Hungary	31.4%	24.6%	2.5%	8.3%	32.9%	0.3%
Iceland	46.7%	32.4%	4.8%	4.2%	8.7%	3.2%
Ireland	27.4%	29.8%	25.9%	0.9%	14.9%	1.1%
Israel	26.8%	28.4%	5.2%	14.9%	21.7%	3.0%
Italy	27.5%	27.9%	19.0%	9.0%	13.3%	3.3%
Japan <sup>2</sup>	27.4%	15.2%	14.3%	19.0%	21.6%	2.4%
Korea	28.3%	13.9%	14.4%	17.5%	25.6%	0.5%
Latvia	49.0%	25.4%	7.7%	2.0%	14.7%	1.4%
Luxembourg	37.4%	23.6%	1.4%	12.7%	24.8%	0.1%
Netherlands	37.4%	26.3%	18.0%	4.2%	13.1%	0.9%
New Zealand <sup>2</sup>	18.7%	30.8%	0.0%	9.5%	34.0%	7.0%
Norway	51.4%	19.1%	7.9%	6.9%	12.6%	2.1%
Poland	42.1%	26.8%	8.3%	4.5%	16.9%	1.3%
Portugal	33.2%	26.0%	8.5%	11.2%	19.0%	2.1%
Slovak Republic	44.2%	23.9%	1.3%	9.6%	20.3%	0.8%
Slovenia	42.9%	22.1%	5.8%	5.8%	22.9%	0.6%
Sweden	38.2%	22.3%	15.9%	4.3%	8.9%	10.5%
Turkey	19.5%	43.6%	3.2%	3.9%	26.4%	3.3%
United Kingdom	32.7%	29.8%	23.5%	1.1%	10.5%	2.4%
<b>OECD35</b>	<b>36.2%</b>	<b>21.1%</b>	<b>16.6%</b>	<b>9.2%</b>	<b>13.2%</b>	<b>3.8%</b>
<b>EU28</b>	<b>32.9%</b>	<b>21.4%</b>	<b>17.7%</b>	<b>12.9%</b>	<b>12.5%</b>	<b>2.6%</b>
<i>Local government alone</i>	<i>32.6%</i>	<i>25.0%</i>	<i>18.1%</i>	<i>8.6%</i>	<i>13.3%</i>	<i>2.4%</i>

1. Estimates for Australia and Chile. 2. 2014 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**
<b>Federations &amp; quasi-federations</b>						
Australia	20.1%	7.0%	11.8%	23.4%	18.1%	19.7%
<i>Local government alone</i>	0.5%	4.7%	23.9%	1.0%	28.6%	41.3%
Austria	16.6%	21.9%	14.8%	25.6%	12.9%	8.1%
<i>Local government alone</i>	16.3%	21.6%	15.8%	22.7%	11.8%	11.8%
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 <sup>1</sup>	26.1%	19.3%	16.2%	10.3%	12.6%	15.4%
<i>Local government alone</i>	26.5%	18.7%	14.8%	4.0%	13.3%	22.6%
United States	31.4%	4.9%	12.0%	25.1%	14.3%	12.4%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
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	37.0%	16.6%	12.3%	0.3%	8.5%	25.2%
Italy	6.3%	4.8%	14.1%	48.0%	13.1%	13.6%
Japan <sup>1</sup>	18.1%	29.2%	11.0%	7.9%	14.1%	19.7%
Korea <sup>1</sup>	28.4%	14.8%	17.6%	4.0%	18.5%	16.7%
Latvia	40.7%	12.2%	8.6%	9.4%	6.7%	22.3%
Luxembourg	15.1%	12.3%	21.0%	0.6%	15.1%	35.9%
Netherlands	30.2%	23.9%	6.9%	3.4%	14.1%	21.5%
New Zealand <sup>1</sup>	0.0%	0.0%	28.4%	0.0%	26.6%	45.0%
Norway	24.0%	28.5%	8.4%	13.7%	10.0%	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	20.5%	28.2%	10.6%	26.9%	6.1%	7.7%
Turkey <sup>1</sup>	5.9%	1.5%	30.6%	1.6%	14.0%	46.5%
United Kingdom	27.3%	35.6%	7.5%	1.8%	9.1%	18.9%
<b>OECD32</b>	<b>26.5%</b>	<b>15.2%</b>	<b>15.0%</b>	<b>18.9%</b>	<b>14.7%</b>	<b>16.4%</b>
<b>EU28</b>	<b>19.6%</b>	<b>22.3%</b>	<b>16.4%</b>	<b>13.2%</b>	<b>12.3%</b>	<b>16.2%</b>
<i>Local government alone</i>	<i>17.4%</i>	<i>24.3%</i>	<i>13.9%</i>	<i>13.5%</i>	<i>12.7%</i>	<i>18.2%</i>

1. 2014 data.

\* Social protection expenditure includes both capital and current expenditure.

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

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

2015 (% GDP)

	Education	Social protection*	General services	Health	Economic affairs	Other**
<b>Federations &amp; quasi-federations</b>						
Australia	3.4%	1.2%	2.0%	3.9%	3.0%	3.3%
<i>Local government alone</i>	0.0%	0.1%	0.6%	0.0%	0.7%	1.0%
Austria	3.0%	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%	4.3%	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%	2.7%	1.4%	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%	5.0%	5.8%	2.5%	3.2%
<i>Local government alone</i>	0.2%	0.5%	2.2%	0.1%	1.0%	2.0%
Switzerland <sup>1</sup>	5.4%	4.0%	3.4%	2.2%	2.6%	3.2%
<i>Local government alone</i>	1.9%	1.3%	1.1%	0.3%	0.9%	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.
<b>Unitary countries</b>						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	3.2%	0.8%	1.3%	1.5%	2.1%	2.5%
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	1.2%	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%	0.5%	1.4%
Italy	0.9%	0.7%	2.1%	7.0%	1.9%	2.0%
Japan <sup>1</sup>	3.0%	4.9%	1.9%	1.3%	2.4%	3.3%
Korea <sup>1</sup>	3.9%	2.0%	2.4%	0.6%	2.5%	2.3%
Latvia	3.8%	1.1%	0.8%	0.9%	0.6%	2.1%
Luxembourg	0.7%	0.6%	1.0%	0.0%	0.7%	1.7%
Netherlands	4.4%	3.5%	1.0%	0.5%	2.0%	3.1%
New Zealand <sup>1</sup>	0.0%	0.0%	1.0%	0.0%	0.9%	1.5%
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%	1.0%	0.2%	1.5%	1.6%
Slovenia	3.2%	1.0%	0.7%	1.0%	0.9%	2.2%
Sweden	5.1%	7.1%	2.6%	6.7%	1.5%	1.9%
Turkey <sup>1</sup>	0.2%	0.1%	1.1%	0.1%	0.5%	1.7%
United Kingdom	3.0%	3.9%	0.8%	0.2%	1.0%	2.1%
<b>OECD32</b>	<b>4.0%</b>	<b>2.3%</b>	<b>2.3%</b>	<b>2.9%</b>	<b>2.2%</b>	<b>2.5%</b>
<b>EU28</b>	<b>3.1%</b>	<b>3.5%</b>	<b>2.6%</b>	<b>2.1%</b>	<b>1.9%</b>	<b>2.5%</b>
<i>Local government alone</i>	<b>1.9%</b>	<b>2.7%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>1.4%</b>	<b>2.0%</b>

1. 2014 data.

\* Social protection expenditure includes both capital and current expenditure.

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

# Public investment

2015	USD billions	USD per capita	% GDP	% total expenditure
<b>Federations &amp; quasi-federations</b>				
Australia	32.6	1 356	2.9%	7.9%
Austria	12.4	1 438	2.9%	5.6%
Belgium	11.9	1 062	2.3%	4.3%
Canada	61.9	1 726	3.9%	9.5%
Germany	80.7	988	2.1%	4.7%
Mexico	38.4	317	1.8%	7.2%
Spain	39.3	847	2.4%	5.6%
Switzerland	15.5	1 875	3.0%	8.8%
United States	554.6	1 724	3.1%	8.1%
<b>Unitary countries</b>				
Chile	10.9	606	2.6%	10.4%
Czech Republic	18.0	1 709	5.1%	12.1%
Denmark	9.6	1 684	3.4%	6.3%
Estonia	2.0	1 519	5.2%	13.0%
Finland	8.9	1 629	3.9%	6.7%
France	97.3	1 463	3.6%	6.3%
Greece	13.6	1 252	4.8%	8.6%
Hungary	17.3	1 757	6.6%	13.3%
Iceland	0.5	1 380	2.9%	6.7%
Ireland	5.5	1 181	1.7%	5.9%
Israel	4.6	547	1.5%	3.8%
Italy	51.3	844	2.3%	4.5%
Japan <sup>1</sup>	182.1	1 432	3.8%	9.1%
Korea	86.6	1 711	4.9%	15.2%
Latvia	2.3	1 157	4.7%	12.6%
Luxembourg	2.3	3 960	3.9%	9.2%
Netherlands	27.0	1 597	3.2%	7.1%
New Zealand <sup>1</sup>	6.6	1 435	4.0%	9.9%
Norway	15.6	3 000	4.8%	9.9%
Poland	43.0	1 117	4.2%	10.1%
Portugal	7.4	714	2.4%	5.0%
Slovak Republic	10.4	1 924	6.4%	14.1%
Slovenia	3.2	1 533	4.8%	10.0%
Sweden	19.8	2 017	4.2%	8.4%
Turkey	55.5	717	3.1%	8.9%
United Kingdom	69.4	1 066	2.6%	5.9%
<b>OECD35</b>	<b>1 617.9</b>	<b>1 267</b>	<b>3.1%</b>	<b>7.6%</b>
<b>EU28</b>	<b>567.7</b>	<b>1 114</b>	<b>2.9%</b>	<b>6.1%</b>

1. 2014 data.

# Subnational government investment

2015	USD billions	USD per capita	% GDP	% subnational expenditure	% public investment
<b>Federations &amp; quasi-federations</b>					
Australia	22.6	941	2.0%	11.9%	69.4%
<i>Local government alone</i>	8.1	338	0.7%	30.8%	24.9%
Austria	5.4	629	1.3%	7.1%	43.7%
<i>Local government alone</i>	3.7	424	0.9%	9.9%	29.5%
Belgium	11.0	977	2.1%	6.3%	92.0%
<i>Local government alone</i>	3.8	338	0.7%	10.2%	31.8%
Canada	57.4	1 602	3.6%	9.0%	92.8%
<i>Local government alone</i>	26.6	742	1.7%	19.3%	43.0%
Germany	55.4	678	1.4%	4.9%	68.6%
<i>Local government alone</i>	27.5	336	0.7%	9.0%	34.0%
Mexico	30.3	250	1.4%	11.0%	78.9%
<i>Local government alone</i>	13.0	107	0.6%	28.6%	33.8%
Spain	29.2	629	1.8%	6.5%	74.2%
<i>Local government alone</i>	10.0	216	0.6%	10.3%	25.5%
Switzerland	10.8	1 299	2.1%	7.4%	69.3%
<i>Local government alone</i>	4.7	571	0.9%	12.8%	30.4%
United States	333.5	1 037	1.8%	10.1%	60.1%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>					
Chile	1.3	73	0.3%	8.9%	12.0%
Czech Republic	8.9	840	2.5%	21.9%	49.2%
Denmark	3.9	691	1.4%	4.0%	41.0%
Estonia	0.5	369	1.3%	13.4%	24.3%
Finland	4.9	903	2.1%	9.3%	55.4%
France	54.9	825	2.0%	17.6%	56.4%
Greece	2.3	212	0.8%	23.6%	16.9%
Hungary	6.2	626	2.4%	29.9%	35.6%
Iceland	0.2	485	1.0%	7.8%	35.1%
Ireland	0.9	190	0.3%	12.5%	16.1%
Israel	3.5	419	1.1%	20.9%	76.6%
Italy	30.3	499	1.3%	9.2%	59.1%
Japan <sup>1</sup>	139.2	1 095	2.9%	17.4%	76.5%
Korea	47.6	940	2.7%	19.5%	55.0%
Latvia	0.6	317	1.3%	13.7%	27.4%
Luxembourg	0.6	1 135	1.1%	24.1%	28.7%
Netherlands	13.7	806	1.6%	11.2%	50.5%
New Zealand <sup>2</sup>	2.5	550	1.5%	34.3%	37.6%
Norway	6.4	1 230	2.0%	12.3%	41.0%
Poland	20.0	520	2.0%	15.3%	46.5%
Portugal	3.1	299	1.0%	16.9%	41.9%
Slovak Republic	2.4	448	1.5%	20.1%	23.3%
Slovenia	1.3	647	2.0%	22.5%	42.2%
Sweden	10.0	1 020	2.1%	8.5%	50.6%
Turkey	15.0	194	0.8%	23.3%	27.0%
United Kingdom	24.2	372	0.9%	8.2%	34.9%
<b>OECD35</b>	<b>960.0</b>	<b>752</b>	<b>1.8%</b>	<b>11.2%</b>	<b>59.3%</b>
<b>EU28</b>	<b>298.5</b>	<b>586</b>	<b>1.5%</b>	<b>9.6%</b>	<b>52.6%</b>
<i>Local government alone</i>	242.9	477	1.2%	11.1%	42.8%

1. 2014 data.

2. 2014 used to calculate general government ratio.

# Subnational government investment by area (COFOG)

2015 (% of subnational government investment)

	Economic affairs	Education	General services	Housing and community amenities	Environmental protection	Other*
<b>Federations &amp; quasi-federations</b>						
Australia <sup>1</sup>	48.7%	4.9%	9.8%	3.1%	5.9%	27.6%
<i>Local government alone</i>	44.3%	0.3%	21.1%	2.3%	14.2%	17.8%
Austria	37.9%	11.5%	10.6%	1.7%	0.9%	37.3%
<i>Local government alone</i>	35.0%	15.4%	10.6%	2.5%	1.1%	35.4%
Belgium	24.6%	22.0%	29.2%	2.8%	4.8%	16.6%
<i>Local government alone</i>	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.
<i>Local government alone</i>	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%
<i>Local government alone</i>	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.
<i>Local government alone</i>	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%
<i>Local government alone</i>	51.1%	3.5%	10.1%	11.1%	5.5%	18.7%
Switzerland	23.8%	19.3%	35.2%	3.4%	5.6%	12.7%
<i>Local government alone</i>	29.2%	24.5%	11.3%	7.4%	11.3%	16.4%
United States	44.4%	29.4%	5.9%	8.6%	0.0%	11.8%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
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 <sup>2</sup>	19.2%	18.9%	5.5%	n.a.	1.1%	55.4%
Estonia <sup>3</sup>	52.0%	24.2%	n.a.	3.9%	2.9%	17.0%
Finland <sup>2</sup>	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	32.2%	29.3%	4.7%	13.6%	4.7%	15.4%
Italy	27.3%	9.9%	17.2%	12.8%	6.4%	26.3%
Japan <sup>1</sup>	46.0%	10.4%	4.8%	10.3%	16.0%	12.5%
Korea <sup>1</sup>	31.3%	14.2%	8.9%	21.1%	7.8%	16.6%
Latvia	15.0%	25.5%	2.5%	20.1%	4.7%	32.2%
Luxembourg <sup>3</sup>	22.3%	14.8%	n.a.	8.4%	19.6%	34.8%
Netherlands <sup>2</sup>	32.6%	25.9%	7.1%	n.a.	23.3%	11.2%
New Zealand	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	23.0%	25.8%	1.5%	13.4%	11.7%	24.5%
Poland <sup>3</sup>	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%	19.2%	12.8%	0.8%	35.6%
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%
<b>OECD30</b>	<b>39.8%</b>	<b>20.5%</b>	<b>9.4%</b>	<b>8.8%</b>	<b>6.3%</b>	<b>15.3%</b>
<b>EU28</b>	<b>33.1%</b>	<b>18.5%</b>	<b>15.0%</b>	<b>6.8%</b>	<b>8.0%</b>	<b>18.7%</b>
<i>Local government alone</i>	<i>33.5%</i>	<i>19.2%</i>	<i>10.6%</i>	<i>8.0%</i>	<i>9.2%</i>	<i>19.6%</i>

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

1. 2014 data. 2. Due to negative values (disinvestment), housing and community amenities are not taken into account for the breakdown of investment by function. 3. Due to negative values (disinvestment), general services are not taken into account for the breakdown of investment by function.

# Public revenue

2015

USD billions

USD per capita

% GDP

## Federations & quasi-federations

Australia	379.9	15 786	33.6%
Austria	215.9	25 020	50.6%
Belgium	264.3	23 570	51.3%
Canada	631.2	17 607	39.8%
Germany	1 752.9	21 459	44.7%
Mexico	512.3	4 234	23.8%
Spain	623.1	13 421	38.6%
Switzerland	181.1	21 868	35.0%
United States	6 045.2	18 791	33.5%

## Unitary countries

Chile	96.9	5 370	23.1%
Czech Republic	147.3	13 967	41.3%
Denmark	149.0	26 224	53.5%
Estonia	15.4	11 742	40.5%
Finland	127.1	23 192	54.9%
France	1 459.4	21 944	53.5%
Greece	136.6	12 585	47.9%
Hungary	126.2	12 826	48.5%
Iceland	6.6	20 069	42.1%
Ireland	87.7	18 897	27.6%
Israel	115.2	13 756	37.6%
Italy	1 080.1	17 784	47.8%
Japan <sup>1</sup>	1 704.0	13 404	35.8%
Korea	592.6	11 707	33.8%
Latvia	17.6	8 902	35.8%
Luxembourg	25.4	44 643	43.7%
Netherlands	363.3	21 456	43.2%
New Zealand <sup>1</sup>	66.7	14 705	39.9%
Norway	178.0	34 287	55.2%
Poland	397.4	10 334	38.9%
Portugal	135.5	13 077	44.0%
Slovak Republic	69.6	12 830	42.9%
Slovenia	29.8	14 439	45.1%
Sweden	236.6	24 145	50.4%
Turkey	648.9	8 378	34.4%
United Kingdom	1 048.3	16 100	38.5%
<b>OECD35</b>	<b>19 666.9</b>	<b>15 403</b>	<b>37.8%</b>
<b>EU28</b>	<b>8 856.1</b>	<b>17 377</b>	<b>45.0%</b>

1. 2014 data.



# Public tax revenue

2015	USD billions	USD per capita	% GDP	% public revenue
<b>Federations &amp; quasi-federations</b>				
Australia	305.0	12 675	27.0%	80.3%
Austria	123.3	14 287	28.9%	57.1%
Belgium	155.9	13 902	30.3%	59.0%
Canada	439.6	12 262	27.7%	69.6%
Germany	913.8	11 187	23.3%	52.1%
Mexico	301.0	2 487	14.0%	58.8%
Spain	364.4	7 849	22.6%	58.5%
Switzerland	110.9	13 387	21.4%	61.2%
United States	3 629.0	11 281	20.1%	60.0%
<b>Unitary countries</b>				
Chile	80.6	4 464	19.2%	83.1%
Czech Republic	69.9	6 631	19.6%	47.5%
Denmark	130.8	23 018	46.9%	87.8%
Estonia	8.5	6 497	22.4%	55.3%
Finland	72.1	13 163	31.2%	56.8%
France	794.0	11 939	29.1%	54.4%
Greece	73.1	6 728	25.6%	53.5%
Hungary	67.3	6 838	25.8%	53.3%
Iceland	5.2	15 786	33.1%	78.7%
Ireland	63.1	13 593	19.8%	71.9%
Israel	80.2	9 577	26.2%	69.6%
Italy	679.2	11 184	30.1%	62.9%
Japan <sup>1</sup>	898.2	7 066	18.9%	52.7%
Korea	329.8	6 516	18.8%	55.7%
Latvia	10.2	5 138	20.7%	57.7%
Luxembourg	15.6	27 478	26.9%	61.6%
Netherlands	194.0	11 455	23.1%	53.4%
New Zealand <sup>1</sup>	52.1	11 501	31.2%	78.2%
Norway	91.2	17 577	28.3%	51.3%
Poland	202.0	5 253	19.8%	50.8%
Portugal	78.1	7 538	25.4%	57.6%
Slovak Republic	29.6	5 453	18.2%	42.5%
Slovenia	14.6	7 090	22.2%	49.1%
Sweden	189.3	19 318	40.4%	80.0%
Turkey	351.2	4 534	18.6%	54.1%
United Kingdom	734.1	11 274	27.0%	70.0%
<b>OECD35</b>	<b>11 656.9</b>	<b>9 130</b>	<b>22.4%</b>	<b>59.3%</b>
<b>EU28</b>	<b>5 261.2</b>	<b>10 323</b>	<b>26.7%</b>	<b>59.4%</b>

1. 2014 data.

# Subnational government revenue

2015

	USD billions	USD per capita	% GDP	% public revenue
<b>Federations &amp; quasi-federations</b>				
Australia	186.9	7 766	16.5%	49.2%
<i>Local government alone</i>	28.3	1 196	2.5%	7.4%
Austria	76.7	8 892	18.0%	35.5%
<i>Local government alone</i>	36.9	4 277	8.6%	17.1%
Belgium	130.1	11 603	25.3%	49.2%
<i>Local government alone</i>	37.3	3 326	7.2%	14.1%
Canada	467.5	13 040	29.5%	74.1%
<i>Local government alone</i>	132.5	3 696	8.4%	21.0%
Germany	826.3	9 714	21.1%	47.1%
<i>Local government alone</i>	310.2	3 798	7.9%	17.7%
Mexico	282.1	2 331	13.1%	55.1%
<i>Local government alone</i>	46.5	384	2.2%	9.1%
Spain	332.9	7 172	20.6%	53.4%
<i>Local government alone</i>	104.7	2 254	6.5%	16.8%
Switzerland	109.6	13 232	21.2%	60.5%
<i>Local government alone</i>	36.5	4 411	7.1%	20.2%
United States	3 107.9	9 661	17.2%	51.4%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>				
Chile	15.1	845	3.6%	15.5%
Czech Republic	42.6	4 039	12.0%	28.9%
Denmark	98.0	17 241	35.2%	65.7%
Estonia	3.7	2 828	9.7%	24.1%
Finland	53.1	9 695	23.0%	41.8%
France	312.7	4 702	11.5%	21.4%
Greece	10.5	965	3.7%	7.7%
Hungary	21.0	2 136	8.1%	16.7%
Iceland	2.0	5 898	12.4%	29.4%
Ireland	7.9	1 707	2.5%	9.0%
Israel	17.3	2 060	5.6%	15.0%
Italy	334.6	5 510	14.8%	31.0%
Japan <sup>1</sup>	787.1	6 192	16.6%	46.2%
Korea	249.3	4 925	14.2%	42.1%
Latvia	4.7	2 391	9.6%	26.9%
Luxembourg	2.9	5 148	5.0%	11.5%
Netherlands	118.7	7 010	14.1%	32.7%
New Zealand <sup>2</sup>	6.7	1 457	3.9%	10.1%
Norway	50.5	9 737	15.7%	28.4%
Poland	130.3	3 389	12.8%	32.8%
Portugal	19.7	1 901	6.4%	14.5%
Slovak Republic	12.4	2 282	7.6%	17.8%
Slovenia	6.1	2 978	9.3%	20.6%
Sweden	116.3	11 872	24.8%	49.2%
Turkey	69.9	912	3.7%	10.8%
United Kingdom	289.9	4 452	10.6%	27.7%
<b>OECD35</b>	<b>8 303.2</b>	<b>6 503</b>	<b>16.0%</b>	<b>42.2%</b>
<b>EU28</b>	<b>3 080.2</b>	<b>6 044</b>	<b>15.6%</b>	<b>34.8%</b>
<i>Local government alone</i>	<i>2 199.6</i>	<i>4 316</i>	<i>11.2%</i>	<i>24.8%</i>

# Subnational government revenue by type

2015 (% of subnational government revenue)

	Taxes	Grants & subsidies	Tariffs & fees	Property income	Social contributions
<b>Federations &amp; quasi-federations</b>					
Australia	32.7%	44.8%	13.4%	9.1%	0.0%
<i>Local government alone</i>	38.1%	30.8%	28.3%	2.8%	0.0%
Austria	9.6%	74.4%	10.8%	2.3%	2.9%
<i>Local government alone</i>	14.3%	66.2%	15.0%	2.2%	2.2%
Belgium	22.4%	60.3%	8.7%	2.0%	6.7%
<i>Local government alone</i>	30.5%	49.6%	11.8%	3.0%	5.1%
Canada	53.0%	26.4%	13.3%	5.2%	2.2%
<i>Local government alone</i>	40.7%	42.0%	15.4%	1.9%	0.0%
Germany	56.1%	26.6%	11.7%	1.5%	4.1%
<i>Local government alone</i>	38.7%	41.5%	16.5%	1.9%	1.4%
Mexico	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	39.3%	51.5%	8.4%	0.5%	0.3%
<i>Local government alone</i>	51.8%	37.0%	10.1%	0.8%	0.4%
Switzerland	54.1%	21.2%	20.3%	4.2%	0.2%
<i>Local government alone</i>	59.1%	13.0%	24.6%	3.1%	0.3%
United States	50.5%	23.9%	22.4%	2.6%	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>
<b>Unitary countries</b>					
Chile	42.8%	51.4%	3.8%	0.4%	1.6%
Czech Republic	41.4%	43.5%	13.7%	1.2%	0.1%
Denmark	34.9%	59.8%	4.7%	0.4%	0.2%
Estonia	3.5%	85.0%	10.1%	1.1%	0.2%
Finland	45.5%	29.3%	22.8%	2.4%	0.0%
France	50.0%	32.9%	15.8%	1.0%	0.3%
Greece	23.9%	65.2%	10.1%	0.8%	0.0%
Hungary	28.1%	61.7%	9.4%	0.7%	0.1%
Iceland	76.0%	11.1%	10.3%	2.6%	0.0%
Ireland	20.8%	46.6%	27.3%	0.6%	4.7%
Israel	45.3%	46.7%	4.1%	1.8%	2.1%
Italy	43.0%	43.9%	11.5%	1.2%	0.5%
Japan <sup>1</sup>	46.0%	44.9%	5.8%	0.7%	2.6%
Korea	33.1%	57.5%	8.1%	0.9%	0.4%
Latvia	58.6%	31.8%	8.6%	0.3%	0.7%
Luxembourg	26.0%	53.0%	19.8%	1.0%	0.2%
Netherlands	10.0%	72.5%	13.4%	2.4%	1.8%
New Zealand <sup>1</sup>	55.5%	22.6%	17.4%	4.6%	0.0%
Norway	37.4%	45.7%	12.8%	4.1%	0.0%
Poland	32.7%	57.3%	8.6%	1.3%	0.0%
Portugal	39.0%	36.5%	16.3%	3.2%	5.0%
Slovak Republic	7.0%	75.7%	15.9%	0.9%	0.6%
Slovenia	37.7%	45.4%	15.2%	0.6%	1.2%
Sweden	53.5%	32.6%	9.9%	1.4%	2.6%
Turkey	12.9%	71.8%	11.0%	2.4%	1.9%
United Kingdom	14.9%	68.1%	13.3%	0.8%	2.9%
<b>OECD35</b>	<b>43.9%</b>	<b>37.7%</b>	<b>14.8%</b>	<b>2.1%</b>	<b>1.4%</b>
<b>EU28</b>	<b>39.8%</b>	<b>45.1%</b>	<b>11.7%</b>	<b>1.3%</b>	<b>2.2%</b>
<i>Local government alone</i>	<i>35.4%</i>	<i>48.9%</i>	<i>13.0%</i>	<i>1.3%</i>	<i>1.3%</i>

# Subnational tax revenue

2015

	USD billions	USD per capita	% GDP	% subnational revenue	% public tax revenue
<b>Federations &amp; quasi-federations</b>					
Australia	61.1	2 540	5.4%	32.7%	20.0%
<i>Local government alone</i>	<i>10.8</i>	<i>448</i>	<i>1.0%</i>	<i>38.1%</i>	<i>3.5%</i>
Austria	7.4	854	1.7%	9.6%	6.0%
<i>Local government alone</i>	<i>5.3</i>	<i>613</i>	<i>1.2%</i>	<i>14.3%</i>	<i>4.3%</i>
Belgium	29.1	2 596	5.7%	22.4%	18.7%
<i>Local government alone</i>	<i>11.4</i>	<i>1 014</i>	<i>2.2%</i>	<i>30.5%</i>	<i>7.3%</i>
Canada	247.8	6 911	15.6%	53.0%	56.4%
<i>Local government alone</i>	<i>53.9</i>	<i>1 503</i>	<i>3.4%</i>	<i>40.7%</i>	<i>12.3%</i>
Germany	463.8	5 677	11.8%	56.1%	50.8%
<i>Local government alone</i>	<i>120.2</i>	<i>1 471</i>	<i>3.1%</i>	<i>38.7%</i>	<i>13.2%</i>
Mexico	20.2	167	0.9%	7.2%	6.7%
<i>Local government alone</i>	<i>5.5</i>	<i>46</i>	<i>0.3%</i>	<i>11.9%</i>	<i>1.8%</i>
Spain	130.9	2 818	8.1%	39.3%	35.9%
<i>Local government alone</i>	<i>54.2</i>	<i>1 167</i>	<i>3.4%</i>	<i>51.8%</i>	<i>14.9%</i>
Switzerland	59.3	7 164	11.5%	54.1%	53.5%
<i>Local government alone</i>	<i>21.6</i>	<i>2 605</i>	<i>4.2%</i>	<i>59.1%</i>	<i>19.5%</i>
United States	1 570.0	4 880	8.7%	50.5%	43.3%
<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>
<b>Unitary countries</b>					
Chile	6.4	357	1.5%	42.8%	8.0%
Czech Republic	17.6	1 674	5.0%	41.4%	25.2%
Denmark	34.2	6 022	12.3%	34.9%	26.2%
Estonia	0.1	99	0.3%	3.5%	1.5%
Finland	24.2	4 411	10.4%	45.5%	33.5%
France	156.2	2 349	5.7%	50.0%	19.7%
Greece	2.5	231	0.9%	23.9%	3.4%
Hungary	5.9	600	2.3%	28.1%	8.8%
Iceland	1.5	4 483	9.4%	76.0%	28.4%
Ireland	1.6	355	0.5%	20.8%	2.6%
Israel	7.8	932	2.5%	45.3%	9.7%
Italy	143.8	2 368	6.4%	43.0%	21.2%
Japan <sup>1</sup>	361.8	2 846	7.6%	46.0%	40.3%
Korea	82.5	1 630	4.7%	33.1%	25.0%
Latvia	2.8	1 400	5.6%	58.6%	27.3%
Luxembourg	0.8	1 339	1.3%	26.0%	4.9%
Netherlands	11.9	703	1.4%	10.0%	6.1%
New Zealand <sup>1</sup>	3.7	808	2.2%	55.5%	7.2%
Norway	18.9	3 644	5.9%	37.4%	20.7%
Poland	42.6	1 108	4.2%	32.7%	21.1%
Portugal	7.7	741	2.5%	39.0%	9.8%
Slovak Republic	0.9	159	0.5%	7.0%	2.9%
Slovenia	2.3	1 123	3.5%	37.7%	15.8%
Sweden	62.3	6 356	13.3%	53.5%	32.9%
Turkey	9.0	116	0.5%	12.9%	2.6%
United Kingdom	43.2	664	1.6%	14.9%	5.9%
<b>OECD35</b>	<b>3 641.9</b>	<b>2 852</b>	<b>7.0%</b>	<b>43.9%</b>	<b>31.2%</b>
<b>EU28</b>	<b>1 224.4</b>	<b>2 402</b>	<b>6.2%</b>	<b>39.8%</b>	<b>23.3%</b>
<i>Local government alone</i>	<i>778.6</i>	<i>1 528</i>	<i>4.0%</i>	<i>35.4%</i>	<i>14.8%</i>

# Public budget balance and debt

2015

	Budget balance			Debt*	
	USD billions	% GDP		USD billions	% GDP
<b>Federations &amp; quasi-federations</b>					
Australia	-32.1	-2.8%	Australia	765.5	67.6%
Austria	-4.5	-1.0%	Austria	431.6	101.1%
Belgium	-13.0	-2.5%	Belgium	651.1	126.5%
Canada	-20.9	-1.3%	Canada	1 838.5	115.9%
Germany	27.1	0.7%	Germany	3 053.6	77.8%
Mexico	-19.1	-0.9%	Mexico <sup>2</sup>	1 159.1	53.9%
Spain	-82.7	-5.1%	Spain	1 885.3	116.9%
Switzerland	5.5	1.1%	Switzerland	234.4	45.2%
United States	-761.2	-4.2%	United States	22 648.9	125.6%
<b>Unitary countries</b>					
Chile	-8.8	-2.1%	Chile <sup>3</sup>	103.6	24.7%
Czech Republic	-2.2	-0.6%	Czech Republic	192.0	53.9%
Denmark	-3.7	-1.3%	Denmark	147.9	53.1%
Estonia	0.1	0.1%	Estonia	4.9	12.9%
Finland	-6.4	-2.8%	Finland	173.3	74.9%
France	-95.7	-3.5%	France	3 302.2	121.0%
Greece	-21.5	-7.5%	Greece	515.6	180.6%
Hungary	-4.1	-1.6%	Hungary	252.4	96.9%
Iceland	-0.1	-0.8%	Iceland	16.0	101.2%
Ireland	-6.0	-1.9%	Ireland	291.2	91.5%
Israel	-6.3	-2.1%	Israel	63.0	20.5%
Italy	-59.1	-2.6%	Italy	3 562.9	157.6%
Japan <sup>1</sup>	-293.9	-6.2%	Japan <sup>1/3</sup>	11 722.9	246.6%
Korea	24.8	1.5%	Korea <sup>1</sup>	744.8	43.6%
Latvia	-0.6	-1.3%	Latvia	19.9	40.4%
Luxembourg	0.9	1.6%	Luxembourg	18.3	31.4%
Netherlands	-15.8	-1.9%	Netherlands	654.3	77.9%
New Zealand	-0.2	-0.1%	New Zealand	n.a.	n.a.
Norway	20.8	6.4%	Norway	125.0	38.8%
Poland	-26.1	-2.6%	Poland	676.3	66.3%
Portugal	-13.4	-4.4%	Portugal	460.6	149.6%
Slovak Republic	-4.4	-2.7%	Slovak Republic	96.2	59.2%
Slovenia	-1.8	-2.7%	Slovenia	72.0	109.1%
Sweden	1.1	0.2%	Sweden	290.5	61.9%
Turkey	24.7	0.0%	Turkey	591.0	31.4%
United Kingdom	-118.8	-4.4%	United Kingdom	3 178.8	116.8%
<b>OECD35</b>	<b>-1 517.7</b>	<b>-2.9%</b>	<b>OECD34</b>	<b>59 943.7</b>	<b>115.3%</b>
<b>EU28</b>	<b>-465.6</b>	<b>-2.4%</b>	<b>EU28</b>	<b>20 496.7</b>	<b>104.1%</b>

\* Debt: OECD definition (see page 23).

1. 2014 data.

2. SNA 2008, non-consolidated.

3. SNA 1993, non-consolidated.

# Subnational government balance and debt

2015

	Budget balance			Debt*		
	USD billions	% GDP		USD billions	% GDP	% public debt
<b>Federations &amp; quasi-federations</b>						
Australia	-2.8	-0.2%	Australia	224.8	19.9%	29.4%
<i>Local government alone</i>	1.9	0.2%		<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Austria	0.2	0.1%	Austria	54.2	12.7%	12.6%
<i>Local government alone</i>	0.0	-0.0%		21.0	3.9%	4.9%
Belgium	-7.0	-1.4%	Belgium	107.4	20.9%	16.5%
<i>Local government alone</i>	0.3	0.1%		30.4	4.7%	4.7%
Canada	-29.7	-1.9%	Canada	1 058.1	66.7%	57.6%
<i>Local government alone</i>	-5.1	-0.3%		159.3	12.6%	8.7%
Germany	11.4	0.3%	Germany	1 100.3	28.0%	36.0%
<i>Local government alone</i>	5.5	0.1%		200.2	3.9%	6.6%
Mexico	6.1	0.3%	Mexico	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<i>Local government alone</i>	1.0	0.0%		<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Spain	-20.4	-1.3%	Spain	519.5	32.2%	27.6%
<i>Local government alone</i>	7.6	0.5%		79.0	4.9%	4.2%
Switzerland	1.4	0.3%	Switzerland <sup>2</sup>	115.4	23.0%	50.5%
<i>Local government alone</i>	-0.4	-0.1%		50.3	10.0%	22.0%
United States	-194.1	-1.1%	United States	5 734.5	31.8%	25.3%
<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>
<b>Unitary countries</b>						
Chile	0.3	0.1%	Chile	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Czech Republic	2.1	0.6%	Czech Republic	14.6	4.1%	7.6%
Denmark	0.6	0.2%	Denmark	30.9	11.1%	20.9%
Estonia	0.1	0.3%	Estonia	1.7	4.4%	33.8%
Finland	-0.1	-0.0%	Finland	29.4	12.7%	16.9%
France	0.9	0.0%	France	304.1	11.1%	9.2%
Greece	0.7	0.3%	Greece	3.3	1.2%	0.6%
Hungary	0.4	0.2%	Hungary	1.6	0.6%	0.6%
Iceland	-0.1	-0.6%	Iceland	2.1	13.2%	13.0%
Ireland	0.9	0.3%	Ireland	6.5	2.1%	2.2%
Israel	0.5	0.2%	Israel	6.7	2.2%	10.6%
Italy	7.1	0.3%	Italy	256.8	11.4%	7.2%
Japan <sup>1</sup>	-12.5	-0.3%	Japan <sup>1/2</sup>	1 761.2	37.0%	15.0%
Korea	5.1	0.3%	Korea <sup>1</sup>	70.4	4.1%	9.4%
Latvia	0.2	0.3%	Latvia	3.7	7.6%	18.7%
Luxembourg	0.2	0.4%	Luxembourg	1.5	2.6%	8.2%
Netherlands	-2.9	-0.3%	Netherlands	96.4	11.5%	14.7%
New Zealand	-0.5	-0.3%	New Zealand	10.8	6.3%	<i>n.a.</i>
Norway	-1.4	-0.4%	Norway	55.2	17.1%	44.1%
Poland	0.0	0.0%	Poland	56.5	5.5%	8.4%
Portugal	1.4	0.5%	Portugal	24.0	7.8%	5.2%
Slovak Republic	0.3	0.2%	Slovak Republic	4.9	3.0%	5.1%
Slovenia	0.2	0.3%	Slovenia	2.1	3.2%	2.9%
Sweden	-1.0	-0.2%	Sweden	75.6	16.1%	26.0%
Turkey	5.4	0.3%	Turkey	51.4	2.7%	8.7%
United Kingdom	-6.6	-0.2%	United Kingdom	280.5	10.3%	8.8%
<b>OECD35</b>	<b>-233.8</b>	<b>-0.4%</b>	<b>OECD33</b>	<b>12 066.2</b>	<b>24.4%</b>	<b>20.1%</b>
<b>EU28</b>	<b>-13.4</b>	<b>-0.1%</b>	<b>EU28</b>	<b>3 069.6</b>	<b>15.6%</b>	<b>15.0%</b>
<i>Local government alone</i>	13.1	0.1%		1 615.2	8.2%	7.9%

\* Debt: OECD definition (see page 23).

1. 2014 data.

2. SNA 1993, non-consolidated.

# 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, Chile) and national statistical institutes for some countries or indicators (in particular, territorial organisation). Data were extracted in February 2017 and are from 2015, 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) 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 tax revenue (or "autonomous") and tax revenue shared between central and subnational governments. NB: the SNA 2008 has introduced some changes concerning the classification of some shared tax revenues. 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)

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

Please cite as:

OECD (2017), Subnational governments in OECD countries:

Key data (brochure),

OECD, Paris, [www.oecd.org/regional/regional-policy](http://www.oecd.org/regional/regional-policy)

Database: <http://dx.doi.org/10.1787/region-data-en>

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