

### Grants by donor and recipient sub-sector, 2004

As a percentage of total grant revenue

Country	As a percentage of total tax revenue	Central level	State level	Local level	International level	Social Security	Total
<b>Australia<sup>2</sup></b>	<b>11.0</b>						
State	9.8	100.0	-	-	-	-	100.0
Local	1.3	61.8	38.2	-	-	-	100.0
<b>Austria</b>	<b>15.2</b>						
State	11.5	69.4	5.1	3.8	0.6	21.1	100.0
Local	3.8	49.2	16.1	12.7	0.3	21.7	100.0
<b>Belgium</b>	<b>11.1</b>						
State	3.9	81.3	13.9	3.6	1.0	0.1	100.0
Local	7.1	26.4	73.3	-	-	0.3	100.0
<b>Canada</b>	<b>17.5</b>						
State	9.0	99.8	-	0.2	-	-	100.0
Local	8.5	0.4	99.6	-	-	-	100.0
<b>Czech Republic</b>	<b>12.4</b>						
Local	12.4	99.1	-	-	0.9	-	100.0
<b>Denmark</b>	<b>13.4</b>						
Local	13.4	99.5	-	-	0.5	-	100.0
<b>Finland</b>	<b>12.1</b>						
Local	12.1	98.5	-	-	1.5	-	100.0
<b>France</b>	<b>8.6</b>						
Local	8.6	97.0	-	-	3.0	-	100.0
<b>Germany</b>	<b>12.8</b>						
Länder	5.9	79.0	-	14.7	6.4	-	100.0
Local	7.0	1.4	98.4	-	-	0.2	100.0
<b>Greece<sup>2</sup></b>	<b>4.1</b>						
Local	4.1	100.0	-	-	-	-	100.0
<b>Hungary</b>	<b>16.7</b>						
Local	16.7	67.2	-	3.0	0.5	29.4	100.0
<b>Iceland</b>	<b>1.9</b>						
Local	1.9	100.0	-	-	-	-	100.0
<b>Italy<sup>1</sup></b>	<b>19.1</b>						
Regional	12.7	94.8	-	-	5.2	-	100.0
Local	6.4	54.3	45.7	-	-	-	100.0
<b>Korea</b>	<b>34.4</b>						
Local	34.4	82.6	-	17.4	-	-	100.0
<b>Mexico</b>	<b>43.4</b>						
State <sup>3</sup>	43.4	100.0	-	-	-	-	100.0
Local							
<b>Netherlands<sup>2</sup></b>	<b>27.8</b>						
Local	27.8	100.0	-	-	-	-	100.0
<b>Norway</b>	<b>11.3</b>						
Local	11.3	100.0	-	-	-	-	100.0
<b>Poland<sup>2</sup></b>	<b>37.9</b>						
Local	37.9	99.6	-	0.4	-	-	100.0
<b>Portugal</b>	<b>7.8</b>						
Local	7.8	86.5	-	-	12.9	0.6	100.0
<b>Spain</b>	<b>19.4</b>						
Regional	14.0	77.7	-	16.7	-	5.6	100.0
Local	5.5	66.6	31.2	-	-	2.2	100.0
<b>Sweden</b>	<b>9.4</b>						
Local	9.4	100.0	-	-	-	-	100.0
<b>Switzerland</b>	<b>23.4</b>						
State	16.1	73.7	5.6	20.7	-	-	100.0
Local	7.2	0.2	77.6	22.3	-	-	100.0
<b>Turkey</b>	<b>15.8</b>						
Local	15.8	100.0	-	-	-	-	100.0
<i>Unweighted average</i>							
State	14.0	86.2	2.7	6.6	1.5	3.0	100.0
Local	11.8	72.3	21.8	2.5	0.9	2.5	100.0

1. 2002 figures.

2. 2003 figures.

3. Including grants to local government.

Source: National sources and OECD Revenue Statistics 1965-2004, 2005 Edition.

**Changes to grants by donor and recipient sub-sector, 2000 to 2004**  
Annual growth rates 2000-2004

Country	Change in total tax revenue	Central level	State level	Local level	International	Social Security
<b>Australia<sup>1</sup></b>	<b>-0.8</b>					
State	-0.7	1.2	-	-	-	-
Local	-0.1	9.3	-7.2	-	-	-
<b>Austria</b>	<b>-0.7</b>					
State	-0.3	3.9	-8.6	0.9	1.8	1.7
Local	-0.5	-0.2	9.8	-7.9	19.4	-0.1
<b>Belgium</b>	<b>1.4</b>					
State	0.8	11.1	1.9	13.6	45.0	-18.4
Local	0.6	14.9	3.0	-	-	-5.3
<b>Canada</b>	<b>1.4</b>					
State	0.9	5.7	-	-31.3	-	-
Local	0.5	-3.9	4.0	-	-	-
<b>Czech Republic</b>	<b>6.8</b>					
Local	6.8	30.8	-	-	-	-
<b>Denmark</b>	<b>2.5</b>					
Local	2.5	8.3	-	-	-	-
<b>Finland</b>	<b>3.9</b>					
Local	3.9	12.1	-	-	6.0	-
<b>France</b>	<b>1.3</b>					
Local	1.3	6.5	-	-	-	-
<b>Germany</b>	<b>-0.1</b>					
Länder	0.0	-0.2	-	0.7	0.8	-
Local	-0.1	4.5	-0.4	-	-	-2.4
<b>Greece<sup>1</sup></b>	<b>0.8</b>					
Local	0.8	13.4	-	-	-	-
<b>Hungary</b>	<b>1.7</b>					
Local	1.7	13.9	-	6.5	-	12.9
<b>Iceland</b>	<b>0.4</b>					
Local	0.4	14.6	-	-	-	-
<b>Korea</b>	<b>1.3</b>					
Local	1.3	9.6	-	11.6	-	-
<b>Mexico</b>	<b>3.6</b>					
State <sup>2</sup>	3.6	11.1	-	-	-	-
Local						
<b>Netherlands<sup>1</sup></b>	<b>3.6</b>					
Local	3.6	7.2	-	-	-	-
<b>Norway</b>	<b>-3.5</b>					
Local	-3.5	-2.3	-	-	-	-
<b>Poland<sup>1</sup></b>	<b>2.1</b>					
Local	2.1	8.0	-	-12.4	-	-
<b>Portugal</b>	<b>0.7</b>					
Local	0.7	7.3	-	-	5.0	17.6
<b>Spain</b>	<b>-7.1</b>					
Regional	-6.6	9.7	-	15.3	-	-40.6
Local	-0.5	4.5	10.8	-	-	-17.0
<b>Switzerland</b>	<b>1.5</b>					
State	1.0	2.5	13.8	-0.4	-	-
Local	0.5	-3.1	1.9	6.4	-	-
<b>Turkey</b>	<b>-19.2</b>					
Local	-19.2	10.6	-	-	-	-
<i>Unweighted average</i>						
State	-0.2	6.4	1.0	-0.3	6.7	-8.2
Local	0.2	8.3	1.1	0.2	1.5	0.3

1. 2003 figures.

2. Including grants to local government.

Source: National sources and OECD Revenue Statistics 1965-2004, 2005 Edition.

## Grant revenue by type of grant, 2004

### As percentage of total grant revenue

	Earmarked grants						Non earmarked grants			Total
	Mandatory				Discretionary		Mandatory		Discretionary	
	Matching		Non-Matching				General purpose grants	Block grants		
	Current	Capital	Current	Capital	Current	Capital				
<b>Australia</b>										
State	-	-	-	-	81.6	11.3	2.9	-	4.1	100.0
Local	-	-	-	-	16.7	-	83.3	-	-	100.0
<b>Austria</b>										
State	57.0	1.8	2.0	18.4	0.6	-	12.5	0.2	7.5	100.0
Local	39.3	3.5	7.4	34.8	1.2	-	13.7	0.1	0.0	100.0
<b>Belgium</b>										
State	67.2	10.9	14.7	-	1.0	0.1	6.0	-	-	100.0
Local	71.6	-	0.1	-	0.5	23.8	4.0	-	-	100.0
<b>Canada</b>										
State	-	-	18.6	-	-	-	81.4	-	-	100.0
Local	-	-	91.4	4.3	-	-	4.3	-	-	100.0
<b>Czech Republic</b>										
Local	12.4	-	-	-	74.1	13.6	-	-	-	100.0
<b>Denmark</b>										
Local	37.9	-	0.8	-	4.9	0.1	56.2	-	0.0	100.0
<b>Finland</b>										
Local	5.7	-	-	-	1.8	1.6	16.3	74.0	0.6	100.0
<b>France</b>										
Local	6.5	-	0.1	-	1.3	3.8	81.9	6.4	-	100.0
<b>Greece</b>										
Local	61.3	38.7	-	-	-	-	-	-	-	100.0
<b>Hungary</b>										
Local	40.1	7.4	-	-	3.8	5.6	41.9	-	1.1	100.0
<b>Iceland</b>										
Local	3.0	-	8.4	-	6.5	3.1	79.0	-	-	100.0
<b>Italy<sup>1</sup></b>										
Regional	-	4.7	-	4.7	10.6	8.7	71.4	-	-	100.0
Local	-	-	-	-	39.4	36.1	24.5	-	-	100.0
<b>Korea</b>										
Local	6.4	-	-	-	11.2	10.2	69.9	-	2.4	100.0
<b>Mexico</b>										
State <sup>2</sup>	53.9	-	-	-	5.3	-	40.8	-	-	100.0
Local	-	-	-	-	-	-	-	-	-	-
<b>Netherlands<sup>3</sup></b>										
Local	73.6	-	-	-	-	-	26.4	-	-	100.0
<b>Norway</b>										
Local	12.2	-	9.4	-	19.4	3.9	-	55.1	-	100.0
<b>Poland</b>										
Local	24.1	5.4	-	-	-	-	70.5	-	-	100.0
<b>Portugal</b>										
Local	-	-	-	-	11.4	-	85.0	-	3.6	100.0
<b>Spain</b>										
Regional	8.1	5.4	-	-	0.9	0.5	85.2	-	-	100.0
Local	14.3	16.4	3.1	-	-	-	66.2	-	-	100.0
<b>Sweden</b>										
Local	-	-	-	-	0.7	28.1	71.3	-	-	100.0
<b>Switzerland</b>										
State	64.8	12.9	-	-	-	-	22.2	-	-	100.0
Local	71.7	8.7	-	-	-	-	19.6	-	-	100.0
<b>Turkey</b>										
Local	-	-	-	-	77.3	-	-	-	22.7	100.0
<i>Unweighted average</i>										
State	31.4	4.5	4.4	2.9	12.5	2.6	40.3	0.0	1.5	100.0
Local	22.9	3.8	5.7	1.9	9.2	9.9	38.8	6.5	1.5	100.0

1. 2002 figures.

2. Including grants to local government.

3. 2003 figures.

Source : National sources.

## Grant revenue by type of grant

### Change in 2000-2004, percentage points

	Earmarked grants						Non earmarked grants			
	Mandatory				Discretionary		Mandatory		Discretionary	
	Matching		Non-Matching				General purpose grants	Block grants		
	Current	Capital	Current	Capital	Current	Capital				
<b>Australia</b>										
State	-	-	-	-	12.0	-0.2	-13.6	-	1.8	
Local	-	-	-	-	9.6	-0.5	-9.1	-	-	
<b>Austria</b>										
State	2.3	-0.7	-0.9	-1.2	0.0		0.8	0.0	-0.2	
Local	0.7	-5.5	2.5	-0.2	-0.3		2.8	0.0	0.0	
<b>Belgium</b>										
State	-6.9	9.7	-2.1		1.0	-0.3	-1.3		-	
Local	-15.5	-3.2	0.0		-2.0	23.1	-2.4		-	
<b>Canada</b>										
State	-	-	-0.6		-	-	0.6	-	-	
Local	-	-	-0.4	-0.2	-	-	0.6	-	-	
<b>Czech Republic</b>										
Local	-16.8		-	-	33.7	-16.9	-	-	-	
<b>Denmark</b>										
Local	-1.9		0.2		0.8	0.0	0.9	-	0.0	
<b>Finland</b>										
Local	-4.1		-	-	0.2	-1.5	16.3	-10.1	-0.8	
<b>France</b>										
Local	-1.2		0.0		-1.1	-1.1	6.7	-3.3	-	
<b>Greece</b>										
Local	7.7	-7.7	-	-	-	-	-	-	-	
<b>Hungary</b>										
Local	-0.5	-1.7	-	-	-1.3	0.6	6.0	-	-3.1	
<b>Iceland</b>										
Local	-15.4		1.2		-11.3	0.7	24.8	-	-	
<b>Korea</b>										
Local	-2.9		-	-	0.7	-1.3	3.2	-	0.3	
<b>Mexico</b>										
State <sup>2</sup>	3.8		-	-	-0.4		-3.4	-	-	
Local										
<b>Netherlands<sup>1</sup></b>										
Local	5.0		-	-	-	-	-5.0		-	
<b>Norway</b>										
Local	-8.7		8.4		2.2	0.7	-	-2.6	-	
<b>Poland</b>										
Local	-8.4	-1.0	-	-	-	-	9.4	-	-	
<b>Portugal</b>										
Local	-	-	-	-	-5.1		1.5	-	3.6	
<b>Spain</b>										
Regional	-35.3	0.9	-	-	0.0	0.1	34.3	-	-	
Local	-1.5	3.0	0.6		-	-	-2.1	-	-	
<b>Switzerland</b>										
State	1.4	-1.9	-	-	-	-	0.5	-	-	
Local	-1.9	-2.1	-	-	-	-	3.9	-	-	
<b>Turkey</b>										
Local	-	-	-	-		12.4	-	-	-12.4	
<i>Unweighted average</i>										
State	-5.0	1.1	-0.5	-0.2	1.8	-0.1	2.6	0.0	0.2	
Local	-3.6	-1.0	0.7	0.0	1.4	0.2	3.2	-0.9	0.0	

1. 2003 figures.

2. Including grants to local government.

Source: National sources.

## Grants by government function, 2004

As percentage of total earmarked grants

	General public services 01	Defence 02	Public order and safety 03	Economic affairs 04	Environment protection 05	Housing and community amenities 06	Health 07	Recreation, culture, religion 08	Education 09	Social protection 10	Others	Total
Australia	-	-	0.2	9.0	-	4.9	39.6	0.1	37.5	8.4	0.3	100.0
Austria												
Belgium	-	-	24.3	21.4	-	-	0.1	-	25.3	28.9	-	100.0
Canada												
Czech Republic	9.3	0.0	0.5	6.0	0.3	7.5	2.2	0.7	54.3	17.7	1.4	100.0
Denmark												
Finland	5.5	-	0.6	17.2	1.8	0.4	12.0	16.9	27.0	18.7	-	100.0
France	16.9	1.7	8.0	13.0	2.3	22.4	-	30.8	5.0	-	-	100.0
Germany												
Greece	56.6	-	-	18.9	5.6	5.6	-	7.2	-	6.1	-	100.0
Hungary												
Iceland												
Italy <sup>1</sup>	16.9	-	-	40.6	3.8	-	31.7	-	7.0	-	-	100.0
Korea												
Mexico												
Netherlands	0.0	-	0.6	1.4	1.1	8.6	5.3	0.5	22.4	50.2	9.9	100
Norway	79.3	0.2	0.1	-	0.0	0.1	14.0	-	4.7	1.7	-	100.0
Poland	3.1	3.5	16.2	4.4	8.9	5.5	10.8	5.2	17.9	24.6	-	100.0
Portugal		3.2		26.0	-				61.3		9.5	100.0
Spain	42.4	-	0.2	35.4	0.6	3.2	4.7	0.9	2.5	10.0	-	100.0
Sweden	3.5	1.1	0.0	6.2	3.8	-	56.3	-	29.1	-	-	100.0
Switzerland												
Turkey	43.2	-	-	14.2	19.1	22.2	-	0.9	-	0.5	-	100.0
<i>Unweighted average</i>	20.0	0.5	3.6	15.3	3.4	5.7	17.0	4.5	16.6	11.9	1.5	100.0

1. 2002

Source: National sources.

### Summary of fiscal autonomy indicators

	SGG tax revenue/ Total tax revenues	Discretion on rates and reliefs / Total SCG tax revenues	Total grants/ Total tax revenues	Non earmarked grants / Total grants	Budget and deficit autonomy	Borrowing autonomy	SCG autonomous tax revenue / Total tax revenue
<b>Australia</b>	<b>31.4</b>	<b>58.8</b>	<b>11.0</b>	<b>13.1</b>			<b>18.5</b>
States	28.4	54.4	9.8	7.1	10.0	62.5	15.4
Local	3.0	100.0	1.3	83.3	10.0	62.5	3.0
<b>Austria</b>	<b>18.4</b>	<b>7.6</b>	<b>15.2</b>	<b>19.0</b>			<b>1.4</b>
States	8.8	7.0	11.5	20.2	40.0	100.0	0.6
Local	9.6	8.1	3.8	13.9	40.0	100.0	0.8
<b>Belgium</b>	<b>27.8</b>	<b>69.7</b>	<b>11.1</b>	<b>5.3</b>			<b>19.4</b>
States	22.8	63.8	3.9	6.0			14.6
Local	5.0	96.4	7.1	4.0			4.8
<b>Canada</b>	<b>44.1</b>	<b>94.1</b>	<b>17.5</b>	<b>43.9</b>			<b>41.5</b>
Provinces	35.5	93.3	9.0	81.4			33.1
Local	8.6	97.4	8.5	4.3			8.4
<b>Czech Republic</b>	<b>12.5</b>	<b>9.6</b>	<b>12.4</b>	<b>0.0</b>			<b>1.2</b>
Local	12.5	9.6	12.4	0.0	70.0	62.5	1.2
<b>Denmark</b>	<b>35.6</b>	<b>90.7</b>	<b>13.4</b>	<b>56.3</b>			<b>32.3</b>
Local	35.6	90.7	13.4	56.3	0.0	25.0	32.3
<b>Finland</b>	<b>21.5</b>	<b>89.9</b>	<b>12.1</b>	<b>90.8</b>			<b>19.3</b>
Local	21.5	89.9	12.1	90.8	60.0	75.0	19.3
<b>France</b>	<b>10.0</b>	<b>89.8</b>	<b>8.6</b>	<b>88.3</b>			<b>8.1</b>
Local	10.0	89.8	8.6	88.3	60.0	37.5	8.1
<b>Germany</b>	<b>28.7</b>	<b>14.2</b>	<b>12.8</b>	<b>43.4</b>			<b>4.1</b>
Länder	21.8	2.4	5.9	42.5	70.0	87.5	0.5
Local	7.0	51.1	7.0	44.4	0.0	62.5	3.6
<b>Greece</b>	<b>0.9</b>	<b>64.6</b>	<b>4.1</b>	<b>0.0</b>			<b>0.6</b>
Local	0.9	64.6	4.1	0.0			0.6
<b>Hungary</b>			<b>16.7</b>	<b>43.1</b>			
local			16.7	43.1			
<b>Iceland</b>	<b>25.2</b>	<b>91.2</b>	<b>1.9</b>	<b>79.0</b>			<b>23.0</b>
Local	25.2	91.2	1.9	79.0	100.0	62.5	23.0
<b>Italy</b>	<b>16.4</b>	<b>64.7</b>	<b>19.1</b>	<b>55.1</b>			<b>10.6</b>
Regional	11.3	58.8	12.7	71.4			6.6
Local	5.2	77.6	6.4	24.5			4.0
<b>Japan</b>	<b>26.0</b>	<b>79.8</b>					<b>20.8</b>
Local	26.0	79.8			70.0	50.0	20.8
<b>Korea</b>	<b>18.9</b>	<b>64.3</b>	<b>34.4</b>	<b>72.3</b>			<b>12.1</b>
Local	18.9	64.3	34.4	72.3	60.0	12.5	12.1
<b>Mexico</b>	<b>3.4</b>	<b>100.0</b>	<b>43.4</b>	<b>40.8</b>			<b>3.4</b>
States	2.4	100.0	43.4	40.8			2.4
Local	1.0	100.0	0.0				1.0
<b>Netherlands</b>	<b>3.6</b>	<b>99.2</b>	<b>27.8</b>	<b>26.4</b>			<b>3.6</b>
Local	3.6	99.2	27.8	26.4	0.0	75.0	3.6
<b>Norway</b>	<b>12.9</b>	<b>100.0</b>	<b>11.3</b>	<b>55.1</b>			<b>12.9</b>
Local	12.9	100.0	11.3	55.1	40.0	50.0	12.9
<b>Poland</b>	<b>17.5</b>	<b>23.2</b>	<b>37.9</b>	<b>70.5</b>			<b>4.1</b>
Local	17.5	23.2	37.9	70.5	80.0	37.5	4.1
<b>Portugal</b>	<b>6.0</b>	<b>44.0</b>	<b>7.9</b>	<b>88.6</b>			<b>2.6</b>
Local	6.0	44.0	7.9	88.6	60.0	37.5	2.6
<b>Spain</b>	<b>26.6</b>	<b>64.8</b>	<b>19.4</b>	<b>79.9</b>			<b>17.3</b>
Regions	18.1	58.4	14.0	85.2	0.0	25.0	10.6
Local	8.5	78.6	5.5	66.2	0.0	37.5	6.7
<b>Sweden</b>	<b>32.1</b>	<b>100.0</b>	<b>9.4</b>				<b>32.1</b>
Local	32.1	100.0	9.4		40.0	100.0	32.1
<b>Switzerland</b>	<b>43.1</b>	<b>94.0</b>	<b>23.4</b>	<b>21.4</b>			<b>40.6</b>
States	27.0	90.4	16.1	22.2	70.0	75.0	24.4
Local	16.2	100.0	7.2	19.6	60.0	37.5	16.2
<b>Turkey</b>	<b>6.5</b>	<b>0.0</b>	<b>15.8</b>	<b>22.7</b>			<b>0.0</b>
Local	6.5	0.0	15.8	22.7	70.0	25.0	0.0
<b>United Kingdom</b>	<b>4.5</b>	<b>100.0</b>					<b>4.5</b>
Local	4.5	100.0					4.5
<i>Unweighted Average</i>							
States	19.6	58.7	14.0	41.9	38.0	70.0	12.0
Local	12.4	73.1	11.3	45.4	45.6	52.8	9.4

Source: National sources and OECD, Revenue Statistics 1965-2004, 2005 Edition.