The IMF Fiscal Decentralization Dataset



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This note summarizes the contents of the IMF Fiscal Decentralization Dataset as well as the source data and methodology used for constructing this dataset. First launched in December 2018, this dataset covers different aspects of fiscal decentralization in 86 economies, which have reported fiscal data to the IMF Government Finance Statistics Database for at least one subnational government level (state/regional or local) for at least one year since 1972.

This note is divided into 3 sections: section one discusses the motivation for establishing this dataset; section two summarizes the coverage and organization of Government Finance Statistics, the main source of the dataset; and section three describes the key indicators in the dataset.

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I. INTRODUCTION

Demand for comprehensive data on fiscal decentralization has increased as fiscal decentralization became a widespread and sustained policy trend over the last three decades (Martinez-Vazquez and Lago-Penas, 2016; Dabla-Norris, 2006). In many countries, subnational governments have turned into key actors in the mobilization of revenues and provision of public goods and services to their citizens. This in turn led to rising demand from policymakers, policy analysts, and academics for well-measured fiscal decentralization indicators, which can be used to better assess the trend of fiscal decentralization and its impact on the economy, the society and politics. At a practical level, such assessments can help to inform countries that are thinking of fiscal decentralization or seeking to fine-tune their existing fiscal decentralization arrangements.

Against a rising demand, the dearth of cross-country fiscal decentralization databases with regular updates is notable. The only such database we are aware of is maintained by the OECD and covers mostly advanced economies, a few emerging-markets, and no low-income countries.[1]

This IMF fiscal decentralization dataset (decentralization dataset thereafter) — a joint effort of the IMF Statistics and Fiscal Affairs Departments — is an attempt to meet the demand for fiscal decentralization indicators with a global coverage. This dataset relies on a rather underexploited source: the IMF's Government Finance Statistics (GFS) Database (GFS database thereafter).[2] The GFS Database is widely recognized as the most comprehensive dataset on public finances, covering 166 economies. The decentralization dataset covers 86 of these economies, which have reported fiscal data for at least one subnational government level (state/regional or local governments) for at least one year to the GFS database going back to 1972 in some cases.[3] However, not all countries report different levels of sub-national governments separately. Data for sub-national governments in these countries are often combined under one level of government.[4] GFS were collected and disseminated annually until recently, when this process became continuous. However, updates to the decentralization dataset will remain annual, so as

[1] The OECD database is available at http://www.oecd.org/tax/federalism/fiscal-decentralisation-database.htm.

[2] The GFS database includes data for territorial entities not considered as countries.

[3] See Appendix 1 for the classification of economies/countries in the dataset. Data goes back to 1990 for all the 166 economies and to 1972 for 48 economies for countries that have reported fiscal data for at least one year.

[4] For example, the U.S. data for state government starting in 2001 includes both state and local government, while the data for China for the local government also includes provinces.

to establish appropriate vintages.[5] Data in the GFS database and the fiscal decentralization indicators in the decentralization dataset are subject to limitations, which the note transparently documents, but, are outweighed by their country coverage and the regular updates (annually).

The rest of the note is organized as follows. Section II describes the GFS Coverage and Organization with reference to the database strengths and limitations. Section III describes the Fiscal Decentralization Dataset, its key features, and how they map into the GFS dataset per country and time coverage.

II. Government Finance Statistics: Coverage and Organization

GFS Database and Framework

The GFS database is recognized as the most comprehensive and consistent source for cross-country comparable fiscal data on flows (transactions and other economic flows) and stock positions (balance sheets). It contains detailed data on revenue, expense, transactions in assets and liabilities, and stock positions in assets and liabilities of the general government sector and its subsectors, as reported to the IMF's Statistics Department by countries and territorial entities. Data from the GFS database is collected using the report forms (questionnaires) filled by statistical authorities (Ministries of Finance, Central Banks or Bureaus of Statistics) every year.

The GFS database is harmonized and reported within the framework of the *Government Finance Statistics Manual, 2014 (GFSM 2014)*, which integrates flows and stocks through balance sheets.[6,7] Although conceived on an accrual basis of recording, the *GFSM 2014* framework can be used to present data generated by a variety of accounting methods. GFS data is identified as either cash or non-cash, where the latter encompasses a spectrum of recording basis other than cash (including accrual). For each country, standardized metadata indicate the general government sector or subsector for which data are provided along with information on accounting practices.

[5] An earlier attempt to construct a GFS-sourced fiscal decentralization database was conducted by the World Bank (See http://www1.worldbank.org/publicsector/decentralization/fiscalindicators.htm). This database followed the *1986 Government Finance Statistics Manual (GFSM 1986)* methodology and has data only up to the year 2000.

[6] Presentation in *GFSM 2014* classification is largely like the *GFSM 2001* but significantly different from the *GFSM 1986* that only encompassed cash accounting with no integration of flows and stocks.

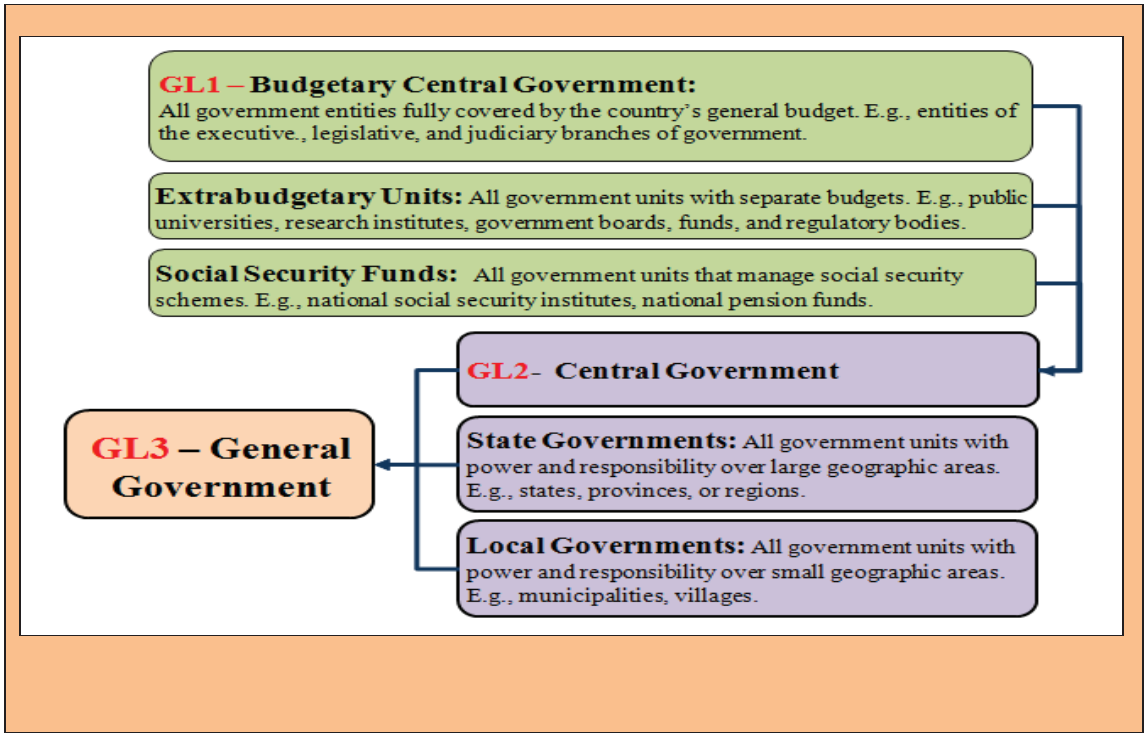
[7] See Chapter 4 of the *GFSM 2014* for a discussion on the GFS analytic framework.

Government Coverage of the GFS Database

The GFS framework, which is aligned with the *System of National Accounts, 2008 (2008 SNA)*, covers the broader public sector, which includes general government entities and public corporations. The framework is divided into sectors defined based on institutional units.[8]

The GFS database coverage is limited to the general government and its subsectors, namely central, state, and local government; plus, social security funds (Figure 1). Not all countries have and/or report all levels of government.

Figure 1. General Government and its Sub-sectors



Source: *GFSM 2014*

GFS Variables in the Decentralization Dataset

The GFS database includes more than 800 individual variables on flows and stock positions for eight different levels of government. The decentralization dataset uses 41 of these variables for four levels of government (Appendix 2 and Table 1).

[8] See Chapter 2 of the *GFSM 2014* for a detailed discussion of GFS coverage and institutional units.

Table 1. Sub-sectors of Government

Sector Code	Sector Name
S13	General government
S1311	Central government (excl. social security)
S1312	State governments
S1313	Local governments

Source: *GFSM 2014*

Revenues

Revenues are broken down into taxes, social contributions, grants and other revenues (Table 2). The respective assigned codes are 11, 12, 13 and 14. Total revenue is obtained by summing up the various revenue categories across the tiers of government. The framework further breaks down taxes into 6 subcategories.

Table 2. Revenue

Revenue Categories		Tax Sub-categories	
GFS code	**Description**	**GFS code**	**Description**
1	Revenue		
11	*Taxes*		
		111	Taxes on income, profits, and capital gains
		112	Taxes on payroll and workforce
		113	Taxes on property
		114	Taxes on goods and services
		1142	*Excises*
		11411	*Value-added taxes*
		115	Taxes on international trade and transactions
		116	Other taxes
12	*Social contributions*		
13	*Grants*		
133	*Grants from other levels of government*		
14	*Other revenue*		

Source: *GFSM 2014*

Expenditures

The decentralization dataset draws from GFS expenditure data classified by economic functions (COFOG) and economic type (Table 3). Total expenditure, by economic type, is derived by summing up expenses (GFS code 2) and net investments in non-financial assets (GFS code 31). The functional breakdown of expenditures is a useful tool in analyzing sectoral aspects of decentralization within and across economies. Comparisons of functional expenditures across government tiers must be made with care since the GFS data include intergovernmental transfers in addition to direct functional expenditures.

Table 3. Expenditure

Economic Categories		Functional Categories	
Expense			
GFS code	**Description**	**GFS code**	**Description**
21	Compensation of employees	701	General public services
22	Use of goods and services	702	Defense
23	Consumption of fixed capital	703	Public order and safety
24	Interest	704	Economic affairs
25	Subsidies	705	Environmental protection
26	Grants	706	Housing and community amenities
263	Grants to other levels of government	707	Health
263CLG	*To local governments*	708	Recreation, culture and religion
263CSG	*To state governments*	709	Education
27	Social benefits	710	Social protection
28	Other expense		
Transactions in nonfinancial assets			
31	Net/gross investment in nonfinancial assets		
Expenditure			
2M	**Expenditure (2+31)**		

Source: *GFSM 2014*

Fiscal Balances (Net lending/Net borrowing)

The GFS framework provides four ways to derive the overall fiscal balance (net lending/net borrowing). In the decentralization dataset this variable is derived by subtracting expenses and net investment in non-financial assets from total revenue, as illustrated below;

$$\boldsymbol{NLB} = Revenue\ [1] - Expense\ [2] - Investment\ in\ nonfinancial\ assets\ [31]$$

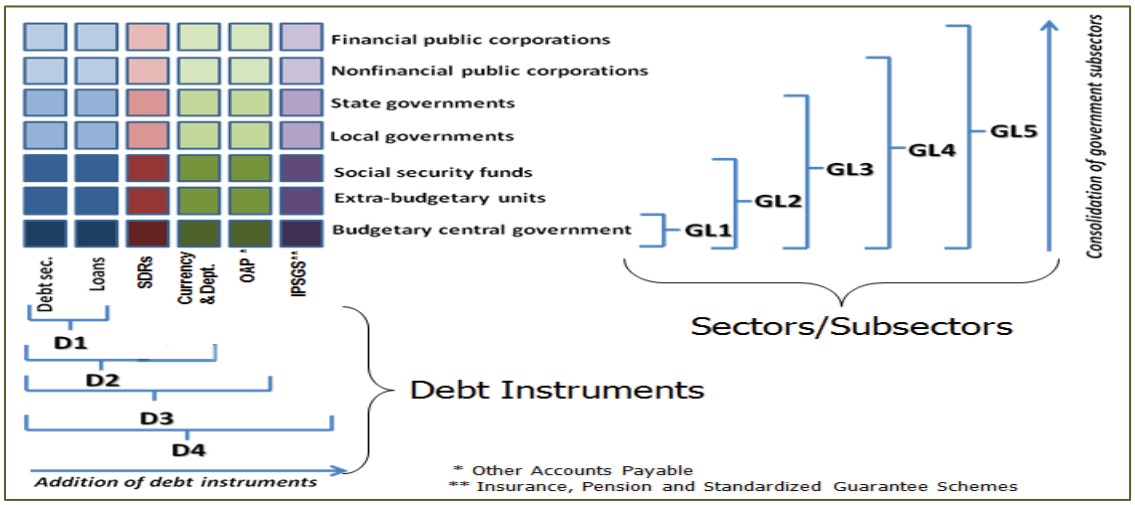
Borrowing

Transactions in liabilities, or the incurrence of liabilities minus the repayment of liabilities is represented by net incurrence of liabilities (GFS code 33).

Stock Position in Debt Liabilities

Debt liabilities are reported under different valuations both in gross and net terms. GFS Debt liabilities comprise six (6) instruments: (i) Special Drawing Rights (SDR), (ii) Currency and Deposits; (iii) Debt Securities; (iv) Loans; (v) Insurance, pensions, and standardized guarantee schemes; and (vi) Accounts payable aggregated for analytical purposes as D1, D2, D3, and D4 (Figure 2). The decentralization dataset uses gross debt for D1(debt security and loans) at market value.

Figure 2. Public Sector Debt Matrix



Source: IMF (2013)

III. The Fiscal Decentralization Dataset: Key Features

The decentralization dataset features 36 fiscal decentralization indicators widely used in the empirical literature. Indicators are divided in the following groups: (i) tax and revenue decentralization shares, (ii) expenditure decentralization shares, (iii) transfer dependency and vertical fiscal imbalances, (iv) government deficits and debt, (v) allocation of expenditure by economic and functional classification by government level, (vi) allocation of non-tax revenue and taxes by government level.

Tax and Revenue Decentralization Ratios

The revenue decentralization ratio captures the share of own revenues of the three levels of governments (central, state/province/region; and local) as a proportion of general government revenue. Own revenues exclude the portion of revenues received from other levels of government or from non-resident governments and international organizations. The tax revenue ratio is computed as the share of a given level of government tax revenues to general government tax revenue, as shown below:

$$Revenue\ decentralization = \frac{XG\ own\ revenue}{GG\ revenue}$$

$$Tax\ revenue\ decentralization = \frac{XG\ tax\ revenue}{GG\ tax\ revenue}$$

Where; XG represents a given level of government (central; state/province/region; local) and GG the general government. Own revenue excludes the portion of revenue received as transfers from other government units, foreign governments and international organizations.

Expenditure Decentralization Ratios

This measure captures the share of expenditures (i.e. the sum of expense and net investment in nonfinancial assets) of the different levels of government (central; state/province/region; local) as a proportion of general government spending. The measure excludes the portion of spending that's transferred to other levels of government, foreign governments, and international organizations. The indicator in the database is computed as follows;

$$Expenditure\ decentralization = \frac{XG\ own\ spending}{GG\ spending}$$

Where; XG represents a given level of government (central; state/province/region; local) and GG the general government. Own spending excludes the portion of expenditures transferred to other government units, foreign governments, and international organizations.

Allocation of Spending by Economic and Functional Classification

This measure provides the share of expenditure by economic and functional classification at the general government level that was attributed to a given level of government (central; state/province/region; local).

Economic classification identifies the type of expense incurred according to the economic process involved (e.g., compensation of employees, use of goods and services, subsidies, etc.). For example, the allocation of spending on compensation of employees in a respective level of government, is given by the following formula:

$$Compensation\ of\ employees = \frac{XG\ spending\ on\ compensation\ of\ employees}{GG\ spending\ on\ compensation\ of\ employees}$$

Where; XG represents a given level of government (central; state/province/region; local) and GG the general government.

For **functional classification**, the measure considers the purpose for which the expense was incurred (e.g., on health, education, defense, environment, etc.). This is computed as a share of general government spending for that purpose. For example, to establish the proportion of the respective government spending on say health activities, the formula is given as follows;

$$Spending\ on\ health = \frac{XG\ spending\ on\ health}{GG\ spending\ on\ health}$$

Where; XG represents a given level of government (central; state/province/region; local) and GG the general government.

Transfer Dependency and Vertical Fiscal Imbalances (VFI)

Transfer dependency captures the extent to which the given level of government relies on transfers (on a net basis) from other levels of government. The reliance is captured either as a share of that level of government own spending (method 1)or own revenue (method 2), as shown by the formula below;

$$\boldsymbol{Transfer\ dependency} = \frac{Net\ transfers\ (received\ less\ paid)}{XG\ own\ spending\ or\ own\ revenue}$$

Vertical imbalance captures the difference between own spending and own revenue at a given level of government. Own revenue (spending) excludes any transfers received (paid) by that level of government from (to) other levels of government, from (to) foreign governments, and from

(to) international organizations. Vertical fiscal imbalance considers the mismatch between revenue and expenditure (de)centralization, as shown in the formula below;

$$\boldsymbol{VFI} = 1 - \frac{own\ revenue}{own\ spending}$$

Subnational Allocation of Revenues

This measure provides the share of revenues for each of the four broad GFS categories (taxes, grants, social contributions, and other revenue) at the general government that was attributed to a given level (central; state/province/region; local). For example, the proportion of social security contributions at the general government level attributed to each level of government.

The GFS framework offers a further break-down in the composition of taxes into 8 subcategories. An indicator is computed for each of these subcategories for each level of government as a proportion of the general government level.

Subnational Fiscal balances and Debt

The **fiscal balance**[9] represents the difference between revenue and expenditure (expense and investment in non-financial assets) at a given level of government. In this case, transfers (grants) received and paid from (to) other levels of government, foreign governments and international organizations are included in the revenue and expenditure calculations.

Debt is defined to include financial claims that require payment of interest and/or principal at a specified date/s in the future. The indicator captures debt instruments as reported at their market value.

GFS variables and Mapping

Please refer to Appendix 2 and 3, respectively, for a list of all GFS variables used in computing all the fiscal decentralization indicators described above and for formulas mapping these indicators into the used GFS variables.

Missing Data and Subnational Government Indicators

Fiscal decentralization indicators will normally be reported as missing when not all the GFS data required to compute them are available. An exception is the fiscal decentralization indicators for

[9] Net lending/net borrowing in the *GFSM 2014*.

the consolidated subnational government (i.e., the sum of state/province/region and local). Depending on whether data for at least one of these levels of government is reported consistently, we apply the following rule:

- If a country does not report GFS data for at least one of the government levels systematically, the fiscal decentralization indicators for the consolidated subnational government level is computed using only the reported level of government (refer to Appendix 1 for a list of such countries).[10] However, two special cases, the U.S. and China, are worth mentioning. For the U.S., data were reported for local and state government levels separately until 2001, but combined thereafter under state government. For China, data for both provinces and local governments have always been reported under local governments.

- If a country does not systematically report GFS data for at least one of the government levels — that is GFS data is missing from one year to the next or by level of government — fiscal decentralization indicators for the consolidated subnational government are considered as missing.

Negative Indicators

Fiscal decentralization indicators for transfer dependency, the allocation of capital spending, and the allocation of revenues may present negative values for the following reasons:

- Transfer dependency – a negative number reflects negative net transfers, which implies the amount a given government level receives from other government levels is smaller than the amount it gives to other government levels.

- Capital spending – a negative number indicates that acquisitions of non-financial assets have been smaller than disposals.

- Revenues – a negative number indicates that taxes accrued have been smaller than refunds.

Caveats

The fiscal decentralization indicators in the dataset are subjected to a few caveats, reflecting the way GFS data is measured and reported.

[10] To compute fiscal decentralization indicators, GFS data must be available for the general government and for at least one sub-national government level. Several countries do not report such indicators because such government levels do not exist or because they choose not to report.

- ***GFS attribution and fiscal autonomy***. As discussed above, under the GFS framework, economies are asked to report the amount of government revenues and expenditures attribute to each government level. GFS attribution reflects the sources and uses of government resources available to a given level of government. Such attribution of revenue and expenditure does not necessarily reflect the fiscal autonomy that a level of government has to collect the revenues or to decide on how to spend the revenues and other resources it has available in any given year. For instance, there is no explicit requirement in the reporting to distinguish between revenues shared with the central government for which state or local governments have no control over the tax rates and bases and discretionary revenues where such control exists. Similarly, GFS data may include expenditures for public sector activities conducted by subnational governments even though subnational governments may have no autonomy in these spending decisions.[11]

- ***Aggregation***. GFS data for subnational governments is aggregated across all governments within the same tier. Therefore, GFS data does not provide any information for analyzing differences with respect to revenues collected or spending executed from different subnational governments of the same level in different jurisdictions.

[11] This is also an issue affecting other public finance databases such as those compiled by the OECD. See OECD (2013), Blochliger (2015), and Boex and Edwards (2016).

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Appendix 1. Database Coverage: GFS Reporting at Subnational Levels

LG and SG	LG only		SG only
Australia	Afghanistan	Korea, Republic of	United Arab Emirates
Austria	Albania	Kyrgyz Republic	Uzbekistan
Azerbaijan	Armenia, Republic of	Latvia	Palau*
Belgium	Belarus	Lithuania	
Brazil	Bosnia and Herzegovina	Luxembourg	
Canada	Bulgaria	Macedonia, FYR	
Colombia	Chile	Malta	
Germany	Costa Rica	Moldova	
China, P.R.: Mainland	Croatia	Mongolia	
Indonesia	Cyprus	Myanmar	
Mauritius	Czech Republic	Netherlands	
Paraguay	Denmark	New Zealand	
Peru	El Salvador	Norway	
Russian Federation	Estonia	Poland	
South Africa	Finland	Portugal	
Spain	France	Romania	
Switzerland	Georgia	Serbia, Republic of	
United States	Greece	Slovak Republic	
Mexico*	Honduras	Slovenia	
Namibia*	Hungary	Sweden	
Nepal*	Iceland	Thailand	
Somalia*	Iran, Islamic Republic of	Tunisia	
	Ireland	Turkey	
	Israel	Uganda	
	Italy	Ukraine	
	Japan	United Kingdom	
	Kazakhstan	Cambodia*	
	Kenya	Cape Verde*	
	Kiribati	Guatemala*	
	Marshall Islands*	Rwanda*	
	Senegal*		

Note: LG = local government; SG = state government; GG = general government

* New countries/economies added with the 2021 GFSY update.

APPENDIX 2. GFS VARIABLES USED IN COMPUTING FISCAL DECENTRALIZATION INDICATORS

GFS Code	Descriptor
1	Revenue
11	Taxes
11411	Value-added taxes
1142	Excises
12	Social contributions
13	Grants
14	Other revenue
21	Compensation of employees
22	Use of goods and services
23	Consumption of fixed capital
24	Interest
25	Subsidies
26	Grants
27	Social benefits
28	Other expense
31	Net/gross investment in nonfinancial assets
33	Net incurrence of liabilities
111	Taxes on income, profits, and capital gains
112	Taxes on payroll and workforce
113	Taxes on property
114	Taxes on goods and services
115	Taxes on international trade and transactions
116	Other taxes
133	Grant revenue from other general government units
263	Grant expense to other general government units
701	General public services
702	Defense
703	Public order and safety
703	Public order and safety
704	Economic affairs
705	Environmental protection
706	Housing and community amenities
706	Housing and community amenities
707	Health
708	Recreation, culture and religion
709	Education
709	Education
710	Social protection
2M	Expenditure (2+31)
6M3D1	D1 debt liabilities at market value
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)

APPENDIX 3. FISCAL DECENTRALIZATION INDICATORS COMPUTATION FORMULAS

	Label	state gov	local gov	central gov (excl. SSF)	subnational gov
Revenue and Expenditure Decentralization Shares					
1.Tax revenue decentralization (taxes/ general government taxes)	taxd	11[sg] 11[gg]	11[lg] 11[gg]	11[cg] 11[gg]	11[sg] + 11[lg] 11[gg]
2. Revenue decentralization (own revenues/general government revenues)	rd	1[sg] - 13[sg] 1[gg]	1[lg] -13[lg] 1[gg]	1[cg] -13[cg] 1[gg]	(1[sg] - 13[sg]) + (1[lg] - 13[lg]) 1[gg]
3. Expenditure decentralization (own spending/general government spending)	sd	2M[sg] - 26[sg] 2M[gg]	2M[lg] - 26[lg] 2M[gg]	2M[cg] - 26[cg] 2M[gg]	(2M[sg] - 26[sg]) + (2M[lg] - 26[lg]) 2M[gg]
Transfer dependency and Vertical Fiscal Imbalances					
4. Transfer dependency 1 (net transfers/ own spending)	transferDep1	13[sg]-26[sg] 2M[sg] - 26[sg]	13[lg]-26[lg] 2M[lg] - 26[lg]	13[cg]-26[cg] 2M[cg] - 26[cg]	(13[sg]-26[sg]) + (13[lg]-26[lg]) (2M[sg] - 26[sg]) + (2M[lg] - 26[lg])
5. Transfer dependency 2 (net transfers/own revenues)	transferDep2	13[sg]-26[sg] 1[sg] - 13[sg]	13[lg]-26[lg] 1[lg] -13[lg]	13[cg]-26[cg] 1[cg] -13[cg]	(13[sg]-26[sg]) + (13[lg]-26[lg]) (1[sg] - 13[sg]) + (1[lg] - 13[lg])
6. Vertical Fiscal Imbalance 1- (own revenue/ own spending)	vfi	1- 1[sg] - 13[sg] (2M[sg] - 26[sg])	1- 1[lg] - 13[lg] (2M[lg] - 26[lg])	1- 1[cg] - 13[cg] (2M[cg] - 26[cg])	1- (1[sg]+1[lg]) - (13[sg]+13[lg]) (2M[sg]+2M[lg]) - (26[sg]+26[lg])
Deficit and Debt					
7. deficit (% own spending) (net borrowing/own spending)	deficit	NLB[sg] (2M[sg] - 26[sg])	NLB[lg] (2M[lg] - 26[lg])	NLB[cg] (2M[cg] - 26[cg])	NLB[sg] + NLB[lg] (2M[sg] - 26[sg]) + (2M[lg] - 26[lg])
8. debt (% own revenue)	debt	6M3D1 [sg] 1[sg] - 13[sg]	6M3D1 [lg] 1[lg] - 13[lg]	6M3D1 [cg] 1[cg] - 13[cg]	6M3D1 [sg]+ 6M3D1[lg] (1[sg] - 13[sg]) + (1[lg] - 13[lg])

	Label	state gov	local gov	central gov (excl. SSF)	subnational gov
Allocation of expenditure (economic classification)					
9. Compensation of employees	comp	21[sg] 21[gg]	21[lg] 21[gg]	21[cg] 21[gg]	21[lg+sg] 21[gg]
10. Use of goods & services	ugs	22[sg] 22[gg]	22[lg] 22[gg]	22[cg] 22[gg]	22[lg+sg] 22[gg]
11.Subsdies	subs	25[sg] 25[gg]	25[lg] 25[gg]	25[cg] 25[gg]	25[lg+sg] 25[gg]
12. Interest	interest	24[sg] 24[gg]	24[lg] 24[gg]	24[cg] 24[gg]	24[lg+sg] 24[gg]
13. Social benefits	sb	27[sg] 27[gg]	27[lg] 27[gg]	27[cg] 27[gg]	27[lg+sg] 27[gg]
14. Consumption of fixed capital	cfc	23[sg] 23[gg]	23[lg] 23[gg]	23[cg] 23[gg]	23[lg+sg] 23[gg]
15. Other expenses	oe	28[sg] 28[gg]	28[lg] 28[gg]	28[cg] 28[gg]	28[lg+sg] 28[gg]
16. Capital spending	cs	31[sg] 31[gg]	31[lg] 31[gg]	31[cg] 31[gg]	31[lg+sg] 31[gg]
Allocation of expenditure (functional classification)					
17. General public services	gps	701[sg] 701[gg]	701[lg] 701[gg]	701[cg] 701[gg]	701[sg+lg] 701[gg]
18. Defense	defense	702[sg] 702[gg]	702[lg] 702[gg]	702[cg] 702[gg]	702[sg+ lg] 702[gg]
19. Public order & safety	pos	703[sg] 703[gg]	703[lg] 703[gg]	703[cg] 703[gg]	703[sg +lg] 703[gg]
20. Economic affairs	ea	704[sg] 704[gg]	704[lg] 704[gg]	704[cg] 704[gg]	704[sg +lg] 704[gg]
21. Environmental protection	ep	705[sg] 705[gg]	705[lg] 705[gg]	705[cg] 705[gg]	705[sg +lg] 705[gg]
22. Housing & community ammenities	hca	706[sg] 706[gg]	706[lg] 706[gg]	706[cg] 706[gg]	706[sg +lg] 706[gg]
23. Health	health	707[sg] 707[gg]	707[lg] 707[gg]	707[cg] 707[gg]	707[sg +lg] 707[gg]
24. Recreation	recreation	708[sg] 708[gg]	708[lg] 708[gg]	708[cg] 708[gg]	708[sg +lg] 708[gg]
25. Education	edu	709[sg] 709[gg]	709[lg] 709[gg]	709[cg] 709[gg]	709[sg +lg] 709[gg]
26. Social protection	sp	710[sg] 710[gg]	710[lg] 710[gg]	710[cg] 710[gg]	710[sg +lg] 710[gg]

	Label	state gov	local gov	central gov (excl. SSF)	subnational gov
Allocation of non-Tax Revenues					
27. Social contributions	sc	12[sg] 12[gg]	12[lg] 12[gg]	12[cg] 12[gg]	12[sg +lg] 12[gg]
28. Other revenue	or	14[sg] 14[gg]	14[lg] 14[gg]	14[cg] 14[gg]	14[sg +lg] 14[gg]
Allocation of Taxes					
29. Income, Profits, Capital Gains	ipcg	111[sg] 111[gg]	111[lg] 111[gg]	111[cg] 111[gg]	111[sg +lg] 111[gg]
30. Payroll	payroll	112[sg] 112[gg]	112[lg] 112[gg]	112[cg] 112[gg]	112[sg +lg] 112[gg]
31. Property	property	113[sg] 113[gg]	113[lg] 113[gg]	113[cg] 113[gg]	113[sg +lg] 113[gg]
32. Goods and Services	gs	114[sg] 114[gg]	114[lg] 114[gg]	114[cg] 114[gg]	114[sg +lg] 114[gg]
33. VAT	vat	11411[sg] 11411[gg]	11411[lg] 11411[gg]	11411[cg] 11411[gg]	11411[sg +lg] 11411[gg]
34. Excise	exc	1142[sg] 1142[gg]	1142[lg] 1142[gg]	1142[cg] 1142[gg]	1142[sg +lg] 1142[gg]
35. International Trade	it	115[sg] 115[gg]	115[lg] 115[gg]	115[cg] 115[gg]	115[sg +lg] 115[gg]
36. Other Taxes	ot	116[sg] 116[gg]	116[lg] 116[gg]	116[cg] 116[gg]	116[sg +lg] 116[gg]

Note: See Appendix 2 for GFS numerical codes: cg, sg, lg, gg is central government, local government, state government, and general government, respectively.