INDONESIA

UNITARY COUNTRY

BASIC SOCIO-ECONOMIC INDICATORS

INCOME GROUP: LOWER MIDDLE INCOME

LOCAL CURRENCY: INDONESIAN RUPIAH (IDR)

POPULATION AND GEOGRAPHY

Area: 1 910 931 km^2
Population: 264.0 million inhabitants (2017), an increase of 1.25% per year (2016)
Density: 138 inhabitants / km^2
Urban population: 54.7 % of national population (2017)
Urban population growth: 2.3% (2017)
Capital city: Jakarta (4.0% of national population)

ECONOMIC DATA

GDP: 3 242.8 billion (current PPP international dollars), i.e. 12 284 dollars per inhabitant (2017)
Real GDP growth: 5.1% (2017 vs 2016)
Unemployment rate: 4.2% (2017)
Foreign direct investment, net inflows (FDI): 21 465 (BoP, current USD millions, 2017)
Gross Fixed Capital Formation (GFCF): 32.2% of GDP (2017)
HDI: 0.694 (medium), rank 116

MAIN FEATURES OF THE MULTI-LEVEL GOVERNANCE FRAMEWORK

Indonesia is a unitary state as provided by the Constitution of 1945 also called “UUD 1945”. In 1949, a new constitution established a federal state (United States of Indonesia) that lasted only eight months. The 1945 constitution was restored, and significantly has been amended several times since, in particular during a period of *reformasi* (reformation) after the fall in February 1998 of President Suharto. Indonesia is a presidential representative democratic republic where the President is the head of both state and government. The Parliament (MPR) is bicameral, with the Council of the People’s Representatives (DPR) as the lower house and the Council of Regional Representatives (DPD) as the upper house whose members are elected for five years. The authority of the DPD is limited to areas related to SNGs, more specifically “regional autonomy, the relationship of central and local government, formation, expansion and merger of regions, management of natural resources and other economic resources, and bills related to the financial balance between the centre and the regions” (article 22D of the constitution). It has no direct law-making power and its senators can only propose and issue recommendations on bills to the DPR. Each province of Indonesia elects four members to the DPD who represent the interests of their provinces.

Chapter V of the Constitution is dedicated to “local government”, guaranteeing their autonomy. Article 18 divides Indonesia into provinces, which themselves are sub-divided into regencies and cities (also called “municipalities”) that have their own government chosen in a general election. Article 18b of the constitution recognises the special nature of certain regions to reflect Indonesia’s tremendous diversity in terms of geography (a country composed of 16 056 islands including five main islands and four archipelagos), culture and religion (726 different spoken languages, over 300 distinct ethnic groups) and socio-economic characteristics.

Despite these constitutional provisions, Indonesia remained more of a deconcentrated state than a decentralised one until 1998 when a strong decentralisation process was introduced, in association with the democratic transition. This process accelerated rapidly in response to the Asian economic crisis. There were two “big bang” decentralisation reforms in 2001 and 2005 that granted SNGs greater political autonomy to SNGs and transferred to them substantial responsibilities, personnel (two-thirds of the central government workforce was transferred to SNGs), assets and resources. Several important laws established the basis of administrative and fiscal decentralisation: the laws 22/1999 on local government – also often referred to as the Regional Autonomy Law - and law 25/1999 on revenue sharing between the central and the regional governments. These two laws were revised in 2004 through law 32/2004 on local government and the Fiscal Balance Law 33/2004. Law 32/2004 introduced local direct elections and granted additional powers and responsibilities to SNGs, giving provinces supervisory powers and strengthening their role as representatives of the central government, particularly in the area of planning and budgeting. Law 28/2009 specifies the fiscal revenues allocated to SNGs, local taxation and charges. In September 2014, the Indonesian government enacted a new Local Government Law (no. 23/2014) to replace law 32/2004, which aimed to restructure decentralisation to make the public sector more effective. The new law aims to provide clearer guidance related to the distribution of governmental functions between the central and SNGs, although it recentralises some authority back to the central level whose authority is now stronger and more assertive. Another important law was adopted in 2014, law no. 6 / 2014 (‘Village Law’) on villages’ governance and finance. Through this law, villages are recognised as self-governing entities and have more authority and resources. Prior to the reform, villages were under control of the districts.

Since the “Village law”, Indonesia has a three-tier system of subnational government, with a regional tier composed of provinces (*provinsi*), an intermediate tier composed of regencies (*kabupaten*) and cities (*kota*) and a local tier composed of villages. Each province is headed by a governor and has its own regional assembly called the Regional People's Representatives Assembly. Governors and representative members are elected by popular vote for five-year terms. Regencies and cities are both at the same level, having their own local government elected by universal suffrage for a term of five years. The legislative body is the local council of representatives while the executive is the regent in regencies (*Bupati*) and the mayor in cities (*Wali kota*). Villages (*kampung*) and groups of villages (*desa*) exist in both rural and urban areas. Their leaders are usually elected in rural areas and appointed in urban ones. A village also has two neighbourhood associations at two different levels. The central government does not have state territorial administration, except regional offices of central ministries or departments. However, the provincial governors - in addition to acting as the head of provincial government - also act as a representative of the central government in each province to carry out certain central government tasks (deconcentration).

TERRITORIAL ORGANISATION

2017	MUNICIPAL LEVEL	INTERMEDIATE LEVEL	REGIONAL OR STATE LEVEL	TOTAL NUMBER OF SNGS
	83 344 villages (*desa* and *kelurahan*)	416 regencies (*kabupaten*) *98 cities (kota)*	34 provinces *(provinsi)*	
	Average municipal size:			
	83 344	514	34	83 892

OVERALL DESCRIPTION. In 2017, the subnational government structure of Indonesia, was composed of 34 provinces sub-divided into 416 regencies and 98 cities and 83 344 villages. At regional level, nine new provinces were created between 1999 and 2012. Five provinces have special status, Aceh (the Islamic sharia law as the regional law of the province), the Special Capital Region of Jakarta as the capital city, the Special Region of Yogyakarta (a sultanate that has a hereditary governor and vice-governor) and Papua and West Papua. They enjoy more autonomous powers.The population of provinces ranges from 872 000 inhabitants in (Papua Barat, 0.3% of the Indonesian population) to 46.7 million in Jawa Barat (18%). Population is distributed very unevenly. The six provinces located in the central island of Java account for 55% of the population. They include the Special Capital Region of Jakarta (i.e. the capital city), which accounts for 11.5 million inhabitants. There are strong inequalities among provinces. In 2017, the GDP per capita of the capital region of Jakarta was 13 times higher than per capita GDP in the poorest province (Nusa Tenggara Timur). Four provinces accounted for 45% of GDP in 2017.

At the intermediate level, cities differ from regencies by their demographic size and economic profile. Small regencies are home to about 6 000 inhabitants whereas the largest city has 4.8 million inhabitants (Bogor in West Java). Regencies and cities are further divided into 7 217 administrative units called “districts” managed by a civil servant appointed by the regency or the city (*Kecamatan*). The number of regencies and cities have also swelled from 303 in 1999 to 514 in 2017 in a bottom-up process. This sharp expansion, called *pemekaran* or “blossoming”, was ended in 2010. Today, regency/city average size is 513 600 inhabitants, with large variations. The 2014 Village Law gave village authorities (Articles 18–21) an administration role in village affairs, social and economic development, and the empowerment of villagers. It also includes the Village Fund policy (Article 72), which allocates funding to village governments. Since 1999, the number of villages has increased by 20%. About a third have a population of fewer than 1 000 inhabitants.

SUBNATIONAL GOVERNMENT RESPONSIBILITIES

Following Law 32/2004, local governments gained broad responsibilities, making Indonesia one of the largest decentralised countries in the world. Most competencies were delegated to SNGs with the central government retaining responsibility only for areas of national security, foreign and monetary policy, justice, governance and planning, religious affairs. Most responsibilities were transferred to regency/city governments while provinces were granted mainly administrative and control tasks, in particular in their “deconcentrated” role as the regional representative of the central government.

The new Local Government Law no. 23/2014 has redefined the distribution of responsibilities across all levels of government, defining exclusive responsibilities for the central government (see above), concurrent responsibilities and general affairs. It also established a list of obligatory and discretionary functions. Mandatory functions are related to basic services in six areas (education, health, public works and spatial planning, housing and residential areas, peace, public order, and the protection of society, and social affairs) and 18 other functions that are “not related to basic services”. The government has developed, and refined on several occasions, minimum service standards to guide the implementation of obligatory functions for basic services. The law has shifted the authority from municipalities to provinces in several areas, such as coastal management, mining, forestry or high school education. It has also reaffirmed the authority and power of central government, also represented by the governors in the province. However, there is still no clear-cut separation between governmental responsibilities, in particular between provinces and regency/city governments, resulting in several overlaps.

In summary, provinces are mainly responsible for supervisory functions and matters that require cross-jurisdictional co-operation. However, they do not have hierarchical authority over local governments. Therefore, they perform largely co-ordinating tasks. Local responsibilities cover all major areas such as health, education, culture, agriculture, transport infrastructure, industry and trade, public works, environment, land, small enterprises, etc. The service responsibilities of villages are not clearly defined. The 2014 Village Law only provides general guidelines pertaining to these responsibilities. To perform their tasks, SNGs make use of local public enterprises. There were around 650 enterprises, including drinking water companies and marketplaces, owned and managed by regencies and cities and 108 by provinces in 2014.

MAIN RESPONSIBILITY SECTORS AND SUB-SECTORS

	PROVINCIAL LEVEL	REGENCY/ MUNICIPALITY LEVEL
1. General public services	Provision of public administrative services including inter-regental/municipal services; Provision of other basic services that cannot yet be provided by regencies/municipalities; Population administration and civil registration; Community empowerment and village; Statistics	Provision of local public administrative services; Community and village empowerment
2. Public order and safety	Maintenance of public peace and order	Fire-fighting
3. Economic affairs /transports	Provincial economic development; SMEs policy (except for providing education, training and guidance) and inter-regental/ municipal businesses; Agricultural services; Capital investment services including inter-regental/municipal services; Provision of inter-regental/municipal manpower services; Provincial roads; Coastal management	Local economic development including responsibility for the development of microenterprises (except for providing education, training and guidance); Manpower services; Agrarian services; Provision of capital investment services; Local roads; Management of fisheries
4. Environmental protection	Protection of bio-diversity; Hazardous work; Environmental licences; Waste management; Conservation of natural resources and eco-system and national parks (but limited power on forestry)	Sanitation; Waste collection and management
5. Housing and community amenities	Provision and rehabilitation of victims of provincial disasters; Facilitation for the provision of housing for people affected by the relocation of provincial government programmes	Spatial and urban planning; Water provision; Provision and rehabilitation of victims of district or city disasters; Provision of housing for people affected by the relocation of the district or city government programmes; Issuance of building permits and housing development; Issuance of building ownership certificates (SKBG)
6. Health	Medical licences; Regulation concerning medicines and medical equipment; Food and beverage production; Provincial Referral Health Hospitals; Provincial health centres	Primary healthcare services; Small local hospitals/clinics; Local health centres
7. Recreation, culture & religion	Youth and sport; Culture	Youth and sport; Culture; Library; Archives
8. Education	Senior secondary education, including infrastructure and teachers’ salaries; Vocational education; Special education service	Early childhood education; Primary and junior secondary education, including infrastructure and teachers’ salaries; Non-formal education
9. Social protection	Social assistance policies and control of inter-regental/municipal social problem	Social services

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SUBNATIONAL GOVERNMENT FINANCE

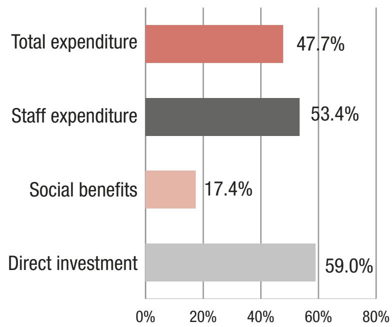
Scope of fiscal data	SNA	Availability of fiscal data	Quality/reliability of fiscal data
Scope of fiscal data: : provinces, regencies, municipalities and villages. At village level, the financial statistics were obtained through a Village Financial Survey, conducted on a sample basis covering about 10% of the total villages in Indonesia.	SNA 2008	Availability of fiscal data: **High**	Quality/reliability of fiscal data : **High**

GENERAL INTRODUCTION. Fiscal decentralisation is grounded in law 25/1999 on the fiscal balance between the central government and local governments, which was revised in 2004 through law no. 33/2004. This law guides the intergovernmental financial relationship between the central and local governments in Indonesia. While SNGs play a major role in public spending and have significant discretion in terms of their expenditure mix, their revenues come mostly from central government transfers, resulting in strong vertical fiscal imbalances.

SUBNATIONAL GOVERNMENT EXPENDITURE BY ECONOMIC CLASSIFICATION

2016	DOLLARS PPP / INH.	% GDP	% SNG EXPENDITURE
Total expenditure	**938**	**8.1%**	**100%**
Inc. current expenditure	732	6.3%	78.0%
Staff expenditure	324	2.8%	34.5%
Intermediate consumption	201	1.7%	21.4%
Social expenditure	10	0.1%	1.1%
Subsidies and current transfers	197	1.7%	20.9%
Financial charges	0	0.0%	0.0%
Others	0	0.0%	0.0%
Incl. capital expenditure	207	1.8%	22.0%
Capital transfers	0	0.0%	0.0%
Direct investment (or GFCF)	207	1.8%	22.0%

% GENERAL GOVERNMENT EXPENDITURE (SAME EXPENDITURE CATEGORY)



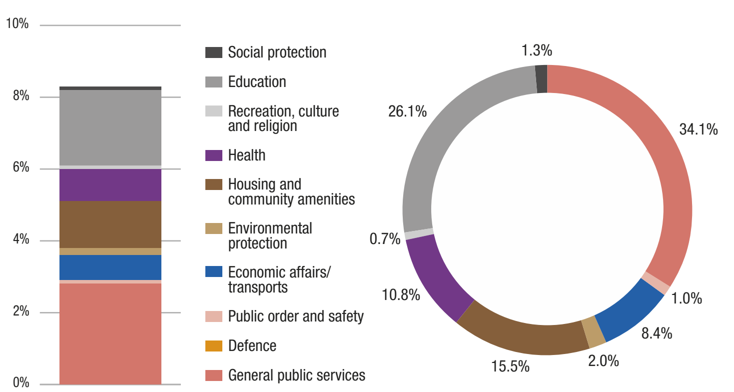
EXPENDITURE. SNG expenditure in Indonesia accounted for 8.1% of GDP and 47.7% of public expenditure in 2016. Compared to OECD averages (16.2% of GDP, 40.4% of public expenditure) this level is low in terms of GDP but high in terms of its share in total public expenditure, especially compared to the average for unitary countries (28.7%). The level of staff expenditure in public staff expenditure is quite high compared to OECD unitary countries (53.4% vs 43%). Although staff expenditure accounts for one-third of SNG expenditure, the ratio reaches 40% for regencies and cities (vs 18% in the provinces). In Indonesia, SNGs employed around 78% of total public civil servants in 2017. Regency/city governments and villages accounted for around three-quarters of SNG expenditure in 2016 (68% for regencies and municipalities and 7% for the villages). Their expenditures amounted to 6.0% of GDP and 35.2% of public expenditure. The provincial level accounted for only 2.1% of GDP and 12.6% of public expenditure.

DIRECT INVESTMENT. Public investment accounted for 3.0% of GDP in 2016 (1.8% at subnational level). Both averages are close to the average of OECD countries but it is much lower when compared to other emerging economies and Asian countries. Decentralisation devolved much infrastructure expenditure (e.g., local roads and water treatment) to SNGs. Today, SNGs in Indonesia are key investors, representing 59% of public investment (vs 20% before decentralisation), on par with the OECD average in 2016. In 2016, SNG investment stood at 22.0% of their budgets, which is higher than in the OECD on average (10.7%), confirming that investing is a major function of SNGs. However, many of these investments are not for “productive infrastructure” (public buildings for example). SNG public investment is mostly undertaken by regency/city governments: 1.4% of GDP and 80% of SNG investment, whereas investment at the provincial level accounted for 0.4% of GDP and 20% of SNG investment. This situation poses the challenge of effective co-ordination of SNG activities with national plans, such as the MP3EI (Masterplan for the Acceleration and Expansion of Indonesian Economic Development) published in 2011. The MP3EI set out a three-stage plan for Indonesia to become a developed country by 2025. However, Indonesia's National Medium Term Development Plan must be taken into consideration by SNGs in their own regional development policies. PPPs are encouraged at subnational level to leverage up the impact of public spending but they remain in gridlock in Indonesia because of inappropriate framework (which is however changing) and lack of capacities.

SUBNATIONAL GOVERNMENT EXPENDITURE BY FUNCTIONAL CLASSIFICATION – COFOG

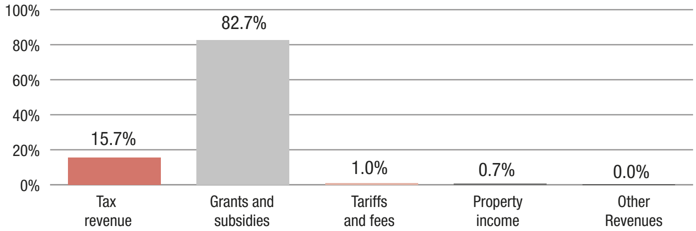
For SNGs in 2016, most spending occurred in the areas of general public services, education and housing and community amenities – respectively 34.1%, 26.1% and 15.5% of SNG expenditure. The high ratio of SNG spending on public administration (28% of SNG expenditure vs 17% in the OECD on average) may be due to the multitude of SNGs in Indonesia, driving administrative and related staff costs higher. It is also related to the role of the provinces, which have mostly administrative and control responsibilities. General public services accounted for 62% of their expenditure in 2016, including: housing and community amenities (13%), economic affairs and transport (9%) and health (8%). At regency/city level, the biggest spending items are education (34% of their expenditure, 2% of GDP and 56% of total public education-related spending), general public services (24% of their expenditure), housing and community amenities (16%) and health (12%). Regencies and cities are also heavily involved in housing and community amenities and environmental protection (respectively 65.5% and 55.2% of public expenditure)

% GDP | % SNG EXPENDITURE



2016	DOLLARS PPP / INH.	% GDP	% GENERAL GOVERMENT REVENUE (SAME REVENUE CATEGORY)
Total revenue	938	8.1%	55.9%
Tax revenue	147	1.3%	10.9%
Grants and subsidies	776	6.7%	
Tariffs and fees	10	0.1%	
Property income	6	0.1%	
Other revenues	0	0.0%	

% SNG REVENUE



OVERALL DESCRIPTION. SNGs rely on two primary revenue sources to finance their expenditures: own-source revenues and intergovernmental transfers. The latter represent the bulk of SNGs resources, resulting in a high dependence of SNGs on central government funding. In 2016, 82.7% of their budget was financed by transfers from the central government (vs 37.2% in the OECD on average and 48.8% in OECD unitary countries) while tax revenues only accounted for 15.7% of their total revenues (to be compared to 44.6% in the OECD on average and 38.7% for the unitary countries) and non-tax revenues for a negligible portion. The share of SNGs in public tax revenue is three times less than in the OECD on average (10.9% vs 31.9% in 2016). In 2016, the regency/city governments and villages accounted for 72.6% of all revenues at the subnational level (5.9% of GDP), while provinces accounted for the remainder (2.2% of GDP). Provinces are mostly funded through taxes while regency/city governments and villages are almost exclusively funded through central government transfers.

TAX REVENUE. The allocation of tax revenue is regulated by law 28/2009 on Regional Taxes and User Charges. The law transferred, in particular, certain taxes from regency/city governments to provinces. As a result, provinces concentrate 73% of all SNG tax revenue, and regency/city governments account for the remainder 27%. Tax revenues represent 41% of provinces' revenue and only 6% of regency/city governments' revenue. However, overall, tax revenues are limited. SNGs were only given a low tax base and no power to collect major taxes. Central government sets the maximum tax rates, and SNGs are prohibited from collecting taxes other than those set by law by central authorities; they cannot apply surtaxes either.

The main taxes allocated to the provinces include a motor vehicle tax (annual tax on the value of the vehicle) and a motor vehicle ownership transfer tax (levied when a motor vehicle is resold). Both combined accounted for 44% of SNG tax revenue in 2016. Provincial taxes also include a fuel tax and a surface water tax. 30% of these provincial taxes are redistributed to regencies and cities. Local taxes include a hotel tax, a restaurant tax, an entertainment tax, an advertisement tax, a public lighting tax, a mining tax (non-metal and stone minerals), a parking tax, etc.

Property taxes (land and building tax, land and building acquisition tax) were only decentralised with the enactment of law no. 28/2009. Local governments started collecting them in 2011, but the central government put an end to the local collection and administration of the property tax in 2014.

GRANTS AND SUBSIDIES. Law no. 33/2004 provides instructions for the sharing of financial resources between the central government and SNGs. The amount of transfers has substantially increased as a result of decentralisation. This was especially the case in 2006 when transfers increased by almost 50%. Consequently, transfers made up about half of the central government budget (net of subsidies and interest payments; about 6% of GDP). 81% of this amount accrued to the regency/city governments and the villages in 2016. As a result, central government transfers accounted for 92% of their revenue in 2016 (vs 6% for tax revenue).

The intergovernmental fiscal transfer system, which has a strong focus on equalisation, consists of several types of grants, as follows:

- The General Allocation Fund (*Dana Alokasi Umum* DAU): the DAU is a general purpose block grant and by far the largest transfer, accounting for around half of all central government transfers. Although general and non-earmarked, half is dedicated to wages and salaries; nevertheless, there are no restrictions on the remaining portion. As per the national budget, total amount of the DAU must be equivalent to at least 26% of Net Domestic Revenue. Transfers from DAU are formula-based, consisting of a base allocation (equal to the amount of staff expenditure) and a fiscal gap allocation (which can be positive or negative) based on a difference between needs and capacity and a set of variables (level of government, population, natural resources, surface area and regional socio-economic inequality). The calculation formula has been criticised for its complexity and the role of the wage bill, which can encourage hiring more civil servants than needed.

- The Special Allocation Fund (*Dana Alokasi Khusus* DAK) became a special-purpose grant in 2016 aimed at funding responsibilities that are considered national priorities. It consists of DAK *Fisik*, mainly for financing capital expenditures, and DAK *Non Fisik*, mainly to provide additional financing for the operational cost of service delivery, (e.g., schools and health centres). It was the second most important fund in 2016 (23% of total grants).

- The Revenue-Sharing Fund (*Dana Bagi Hasil* DBH) redistributes revenues earned from taxes (land and building tax, property tax, personal income tax, tobacco) and natural resource revenues (forestry, mineral mining, fishery, oil, natural gas and geothermal). 20% of DBH from the personal income tax PPh) is allocated to SNGs. This share is divided between the province (40%) and regency/city governments (60%). It represented 13% of all funds in 2016.

- The Village Fund is a new fund, and was created by the Village Law. Both central governments and regency/city governments pay into the fund by contributing a share of their own resources and grants. The majority of the funds (90%) are to be distributed as equal allocations per village. The remainder 10% is based on a "need-based" formula. The Village Fund accounted for 6.6% of all central government transfers in 2016.

- Other funds include: 1) autonomy funds, which are special arrangements with the three regions (i.e. Aceh, Papua and West Papua); 2) a special fund for Yogyakarta; 3) regional incentive grants (DID) – which are distributed to local governments according to their performance rank by the Ministry of finance – and 4) "deconcentration funds", which provide grants directly from line ministries to SNGs to fund specific national programmes.

OTHER REVENUES. Other sources of SNG revenue include service fees for healthcare, education, cleaning, parking, waste processing, etc. User charges and fees remain a limited source of SNG revenue compared to international standards (they accounted for 14.9% of SNG revenue in the OECD. This is in large part because there is a predetermined list of regional fees and charges that is established by national laws. In addition, any new levies decided by SNGs require the approval of the central government and are subject to centrally-stipulated guidelines. SNGs also receive property income, mainly dividends from their local companies. Other revenues benefit mainly provinces and large cities.

INDONESIA

UNITARY COUNTRY

SUBNATIONAL GOVERNMENT FISCAL RULES AND DEBT

	DOLLARS PPP/INH.	% GDP	% GENERAL GOVERNMENT DEBT	% SNG DEBT
Total outstanding debt	**40**	**0.3%**	**1.1%**	**100%**
Financial debt*	4	0.0%	0.1%	10.3%

* Currency and deposits, loans and bonds

FISCAL RULES. The State Finance (law no. 17/2003) and the law on "Auditing Management and Accountability of State Finance" impose a uniform system of financial accounts, audit rules, and disclosure requirements for borrowing by all levels of government. The audit law in particular includes a performance and compliance audit in addition to the traditional financial audit, which also applies to SNGs. The State Finance Law adopted the fiscal and debt rules of the European Union by limiting the budget deficits of the central government and SNGs to 3% of their respective annual GDP (or regional GDP in the case of SNGs). The debt-to-GDP ratio (or debt/regional GDP) is set at a maximum of 60%. Each year, the central government sets a ceiling for the SNG budget deficit.

DEBT. SNGs are allowed to borrow long term but borrowing is strictly controlled. They can only borrow for capital development ("Golden Rule") subject to a set of specific conditions. SNG borrowing should be used to finance infrastructure that directly generates own-source revenue. SNG debt must not exceed 75% of the previous year's budget revenues and the debt service ratio to revenue is capped at 40%. In addition, SNGs cannot borrow more than the maximum amount determined by the central government, nor can they borrow while past loans remain in arrears. SNGs with outstanding arrears on government loans are prohibited from borrowing. A cumulative lending limit for subnational loans is set by the Ministry of Finance. Finally, SNGs are not allowed to directly borrow internationally. SNGs are allowed to raise domestic bonds. However, issuing local bonds requires permission from the Ministry of Finance as well as an unqualified audit opinion from the BPK (*Badan Pemeriksa Keuangan*), the audit commission established by the central government.

Overall, SNG borrowing levels are extremely low both as a share of GDP and overall public debt. In addition, it is mostly composed of arrears (almost 90%), with financial debt accounting for the remainder (10% of debt stock i.e. 0.04% of GDP). SNG debt is composed of loans (granted through government lending programs) and, only on occasion, through regional banks owned by local governments or other private sources, in particular multilateral institutions.

SNGWOFI
World Observatory on Subnational Government Finance and Investment

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Socio-economic indicators: World Bank // UNDP Human Development report // UN Desa // ILO // BPS-Statistics Indonesia (2018) Statistical Yearbook of Indonesia 2018.
Fiscal data: IMF Government Finance statistics // OECD (2018) Subnational government in OECD countries: key data (brochure and database).
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