

## GOVERNMENT EXPENDITURE, REVENUES AND DEFICITS

The government budget deficit provides information on how much government revenues fall short of government spending. It is an important indicator for assessing fiscal performance and more generally imbalances in the economy.

### Definition

The net lending of the general government is the balancing item of the non-financial account for this sector and is equal to the difference between total revenue and total expenditure. A negative figure indicates a deficit. Data are based on the 1993 *System of National Accounts (SNA)* or – for the EU countries – on the 1995 *European System of Accounts (ESA)*. The ESA definition of net lending differs from the Maastricht definition; therefore the numbers reported here may differ from those used in the European Union for the Excessive Deficit Procedure.

The general government sector consists of central, state and local government units together with social security funds controlled by those units. Revenues include taxes (on corporations and households, and those on income, wealth, production and imports), social security contributions, property income and others. Expenditure includes among others the compensation of civil servants, social security benefits, interest on public debt and subsidies.

### Comparability

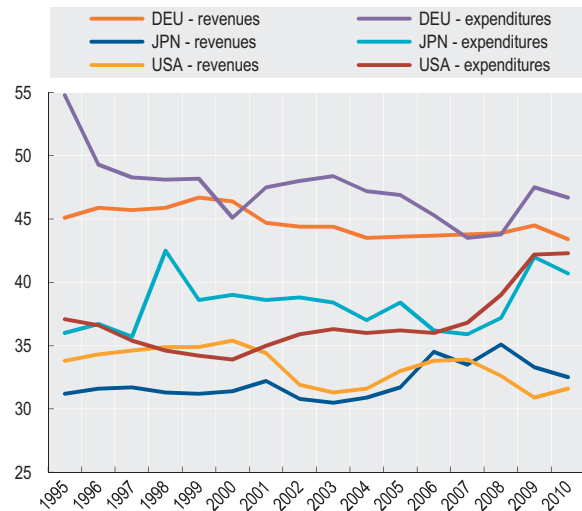
For OECD countries data are based on the SNA or ESA so that all countries are using a common set of definitions.

### Overview

Over the last four decades, the fiscal balance in the OECD as a whole has been typically in deficit, oscillating around 3% of GDP. This, however, masks diversified levels and trends among the OECD countries. Following the global recession of 2008-09, the OECD fiscal balance increased to a record level in 2009. This reflected an increase in government expenditure from around 40% of GDP in the previous decade and a fall in revenues. As with the fiscal balance, there is a big variation in the shares of expenditure and revenues in the GDP across the OECD countries and over time.

### General government revenues and expenditures

As a percentage of GDP



StatLink <http://dx.doi.org/10.1787/888932535128>

### Sources

- OECD (2011), *OECD Economic Outlook*, OECD Publishing.

### Further information

#### Analytical publications

- OECD (2011), *OECD Economic Surveys*, OECD Publishing.

#### Statistical publications

- OECD (2011), *National Accounts of OECD Countries*, OECD Publishing.

#### Methodological publications

- OECD (2008), *OECD Glossary of Statistical Terms*, OECD Publishing.

#### Online databases

- OECD National Accounts Statistics.
- OECD Economic Outlook: *Statistics and Projections*.

#### Websites

- OECD Economic Outlook – Sources and Methods, [www.oecd.org/eco/sources-and-methods](http://www.oecd.org/eco/sources-and-methods).



## GOVERNMENT EXPENDITURE, REVENUES AND DEFICITS

## General government net lending

As a percentage of GDP

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Australia	-1.0	0.8	1.2	0.4	-0.5	0.7	1.3	1.0	1.2	1.3	1.4	-0.2	-4.9	-5.9
Austria	-2.0	-2.5	-2.4	-1.9	-0.2	-0.9	-1.7	-4.6	-1.8	-1.7	-1.0	-1.0	-4.2	-4.6
Belgium	-2.3	-1.0	-0.7	-0.1	0.4	-0.2	-0.2	-0.4	-2.8	0.1	-0.4	-1.3	-6.0	-4.2
Canada	0.2	0.1	1.6	2.9	0.7	-0.1	-0.1	0.9	1.5	1.6	1.4	0.0	-5.5	-5.5
Czech Republic	-3.8	-5.0	-3.7	-3.7	-5.6	-6.8	-6.6	-2.9	-3.6	-2.6	-0.7	-2.7	-5.8	-4.7
Denmark	-0.6	-0.1	1.3	2.2	1.2	0.3	-0.1	1.9	5.0	5.0	4.8	3.3	-2.8	-2.9
Estonia	2.2	-0.7	-3.5	-0.2	-0.1	0.3	1.7	1.6	1.6	2.4	2.5	-2.9	-1.8	0.1
Finland	-1.4	1.5	1.6	6.8	5.0	4.0	2.3	2.1	2.5	3.9	5.2	4.2	-2.9	-2.8
France	-3.3	-2.6	-1.8	-1.5	-1.6	-3.2	-4.1	-3.6	-3.0	-2.3	-2.7	-3.3	-7.5	-7.0
Germany	-2.6	-2.2	-1.5	1.3	-2.8	-3.6	-4.0	-3.8	-3.3	-1.6	0.3	0.1	-3.0	-3.3
Greece	-5.9	-3.8	-3.1	-3.7	-4.4	-4.8	-5.7	-7.4	-5.3	-6.0	-6.7	-9.8	-15.6	-10.4
Hungary	-6.0	-7.9	-5.4	-3.0	-4.0	-8.9	-7.2	-6.4	-7.9	-9.3	-5.0	-3.6	-4.4	-4.2
Iceland	0.0	-0.4	1.1	1.7	-0.7	-2.6	-2.8	0.0	4.9	6.3	5.4	-13.5	-10.0	-7.8
Ireland	1.4	2.3	2.6	4.8	1.0	-0.3	0.4	1.4	1.6	2.9	0.1	-7.3	-14.3	-32.4
Israel	..	-8.0	-6.3	-4.0	-6.4	-8.2	-8.3	-6.1	-4.9	-2.5	-1.5	-3.7	-6.4	-5.0
Italy	-2.7	-3.1	-1.8	-0.9	-3.1	-3.0	-3.5	-3.6	-4.4	-3.3	-1.5	-2.7	-5.3	-4.5
Japan	-4.0	-11.2	-7.4	-7.6	-6.3	-8.0	-7.9	-6.2	-6.7	-1.6	-2.4	-2.2	-8.7	-8.1
Korea	3.0	1.3	2.4	5.4	4.3	5.1	0.5	2.7	3.4	3.9	4.7	3.0	-1.1	0.0
Luxembourg	3.7	3.4	3.4	6.0	6.1	2.1	0.5	-1.1	0.0	1.4	3.7	3.0	-0.9	-1.7
Netherlands	-1.2	-0.9	0.4	2.0	-0.3	-2.1	-3.2	-1.8	-0.3	0.5	0.2	0.5	-5.5	-5.3
New Zealand	0.9	0.0	-0.2	1.8	1.5	3.6	3.8	4.1	4.7	5.3	4.5	0.4	-2.6	-4.6
Norway	7.6	3.3	6.0	15.4	13.3	9.2	7.3	11.1	15.1	18.4	17.5	19.1	10.5	10.5
Poland	-4.6	-4.3	-2.3	-3.0	-5.3	-5.0	-6.2	-5.4	-4.1	-3.6	-1.9	-3.7	-7.4	-7.9
Portugal	-3.4	-3.5	-2.7	-2.9	-4.3	-2.9	-3.1	-3.4	-5.9	-4.1	-3.2	-3.6	-10.1	-9.2
Slovak Republic	-6.3	-5.3	-7.4	-12.3	-6.5	-8.2	-2.8	-2.4	-2.8	-3.2	-1.8	-2.1	-8.0	-7.9
Slovenia	-2.4	-2.4	-3.0	-3.7	-4.0	-2.5	-2.7	-2.3	-1.5	-1.4	-0.1	-1.8	-6.0	-5.6
Spain	-3.4	-3.2	-1.4	-1.0	-0.7	-0.5	-0.2	-0.4	1.0	2.0	1.9	-4.2	-11.1	-9.2
Sweden	-1.6	0.9	0.8	3.6	1.6	-1.5	-1.3	0.4	1.9	2.2	3.6	2.2	-0.9	-0.3
Switzerland	-2.8	-1.9	-0.5	0.1	-0.1	-1.2	-1.7	-1.8	-0.7	0.8	1.7	2.3	1.2	0.5
Turkey	..	..	..	..	..	..	..	..	..	0.8	-1.2	-2.2	-6.7	-4.6
United Kingdom	-2.2	-0.1	0.9	3.7	0.6	-2.0	-3.7	-3.6	-3.3	-2.7	-2.8	-4.8	-10.8	-10.3
United States	-0.9	0.3	0.7	1.5	-0.6	-4.0	-5.0	-4.4	-3.3	-2.2	-2.9	-6.3	-11.3	-10.6
OECD total	-1.9	-2.2	-1.0	0.1	-1.4	-3.3	-4.1	-3.4	-2.8	-1.3	-1.3	-3.3	-8.2	-7.7

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## General government net lending

As a percentage of GDP

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GOVERNMENT EXPENDITURE, REVENUES AND DEFICITS

General government revenues

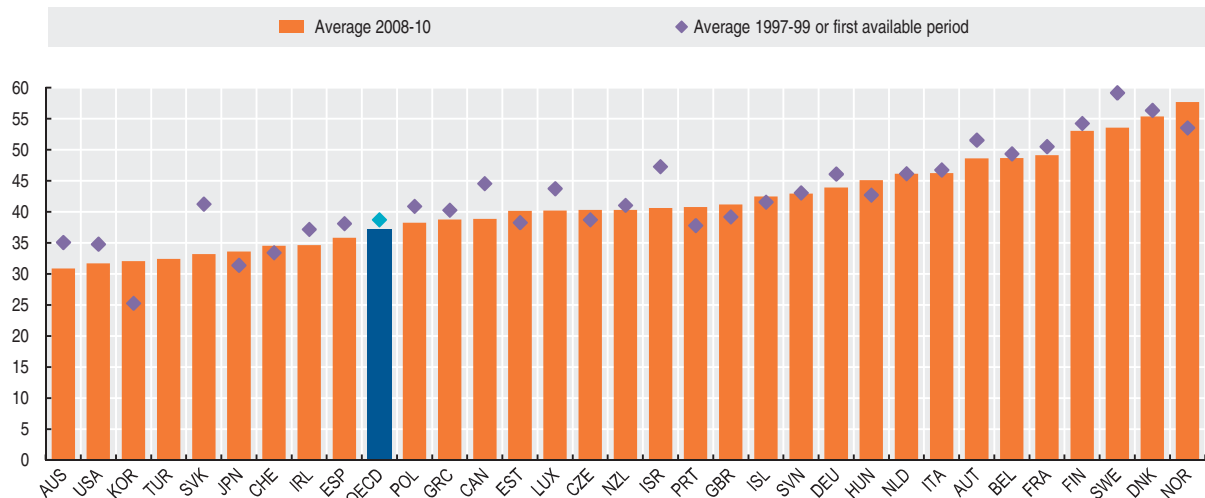
As a percentage of GDP

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Australia	34.3	35.4	35.6	35.2	34.8	35.4	35.4	35.5	35.2	34.8	34.8	34.0	28.2	30.4
Austria	51.8	51.6	51.3	50.4	51.5	50.0	50.0	49.7	48.6	47.9	48.0	48.5	49.0	48.3
Belgium	49.0	49.5	49.6	49.0	49.5	49.7	51.0	49.1	49.3	48.7	48.1	48.9	48.2	48.9
Canada	44.5	44.9	44.3	44.1	42.6	41.1	41.1	40.7	40.8	41.1	40.8	39.8	38.5	38.3
Czech Republic	39.4	38.2	38.6	38.1	38.7	39.5	40.7	42.2	41.4	41.1	41.8	40.2	40.1	40.6
Denmark	56.1	56.2	56.8	55.8	55.4	54.8	55.0	56.4	57.8	56.6	55.6	55.2	55.6	55.3
Estonia	39.6	38.5	36.7	35.9	34.7	36.0	36.5	35.6	35.2	36.0	36.9	37.0	43.4	40.1
Finland	55.2	54.4	53.2	55.2	52.8	52.9	52.5	52.1	52.7	52.8	52.4	53.5	53.3	52.4
France	50.8	50.0	50.8	50.1	50.0	49.4	49.1	49.6	50.5	50.3	49.6	49.6	48.7	49.1
Germany	45.7	45.9	46.7	46.4	44.7	44.4	44.4	43.5	43.6	43.7	43.8	43.9	44.5	43.4
Greece	39.0	40.5	41.3	43.0	40.9	40.3	39.0	38.1	38.6	39.2	40.0	39.9	37.3	39.1
Hungary	43.0	42.2	43.0	43.7	42.7	41.9	41.9	42.3	42.0	42.3	44.6	45.1	45.8	44.4
Iceland	40.7	40.9	43.2	43.6	41.9	41.7	42.8	44.1	47.1	48.0	47.7	44.1	41.1	42.3
Ireland	38.1	36.8	36.7	36.1	34.1	33.1	33.6	35.0	35.6	37.4	36.8	35.5	33.9	34.6
Israel	..	47.0	47.4	47.5	47.4	47.6	46.0	44.8	44.4	45.1	44.7	42.2	39.2	40.5
Italy	47.6	46.2	46.5	45.3	44.9	44.4	44.7	44.2	43.8	45.3	46.4	46.1	46.5	46.1
Japan	31.7	31.3	31.2	31.4	32.2	30.8	30.5	30.9	31.7	34.5	33.5	35.1	33.3	32.5
Korea	24.8	25.5	25.5	27.9	28.3	28.7	29.4	28.8	30.0	31.7	33.3	33.4	31.9	30.9
Luxembourg	44.3	44.4	42.6	43.6	44.2	43.6	42.2	41.5	41.5	39.9	39.8	39.8	41.3	39.5
Netherlands	46.3	45.8	46.4	46.1	45.1	44.1	43.9	44.3	44.5	46.1	45.4	46.6	45.9	45.9
New Zealand	42.6	40.6	40.0	40.0	39.3	40.6	41.3	41.2	42.9	44.9	44.1	42.3	40.2	38.4
Norway	54.5	52.5	53.7	57.7	57.5	56.3	55.5	56.7	57.3	59.0	58.7	59.7	56.9	56.5
Poland	41.9	40.2	40.6	38.1	38.5	39.2	38.4	37.3	39.4	40.3	40.3	39.6	37.2	37.9
Portugal	37.8	37.3	38.3	38.2	38.2	39.4	40.7	41.3	39.9	40.5	41.1	41.1	39.7	41.5
Slovak Republic	42.6	40.5	40.7	39.9	38.0	36.8	37.4	35.3	35.2	33.4	32.5	32.9	33.6	33.1
Slovenia	42.5	43.3	43.4	43.0	43.6	43.9	43.7	43.6	43.8	43.2	42.4	42.3	43.1	43.4
Spain	38.2	37.8	38.4	38.1	38.0	38.4	38.2	38.5	39.4	40.4	41.1	37.1	34.7	35.7
Sweden	59.0	59.7	58.9	58.7	56.1	54.1	54.4	54.6	55.8	54.9	54.5	53.9	54.2	52.7
Switzerland	32.7	33.8	33.8	35.2	34.7	35.0	34.6	34.2	34.6	34.3	34.0	34.5	34.9	34.2
Turkey	..	..	..	..	..	..	..	..	..	34.0	33.4	32.0	32.7	32.5
United Kingdom	38.4	39.4	39.8	40.3	40.6	39.0	38.7	39.6	40.8	41.5	41.2	42.6	40.3	40.7
United States	34.6	34.9	34.9	35.4	34.4	31.9	31.3	31.6	33.0	33.8	33.9	32.6	30.9	31.6
OECD total	38.6	38.7	38.8	38.9	38.4	37.1	36.8	36.8	37.6	38.5	38.5	38.1	36.7	36.8

StatLink <http://dx.doi.org/10.1787/888932506837>

General government revenues

As a percentage of GDP



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## GOVERNMENT EXPENDITURE, REVENUES AND DEFICITS

## General government expenditures

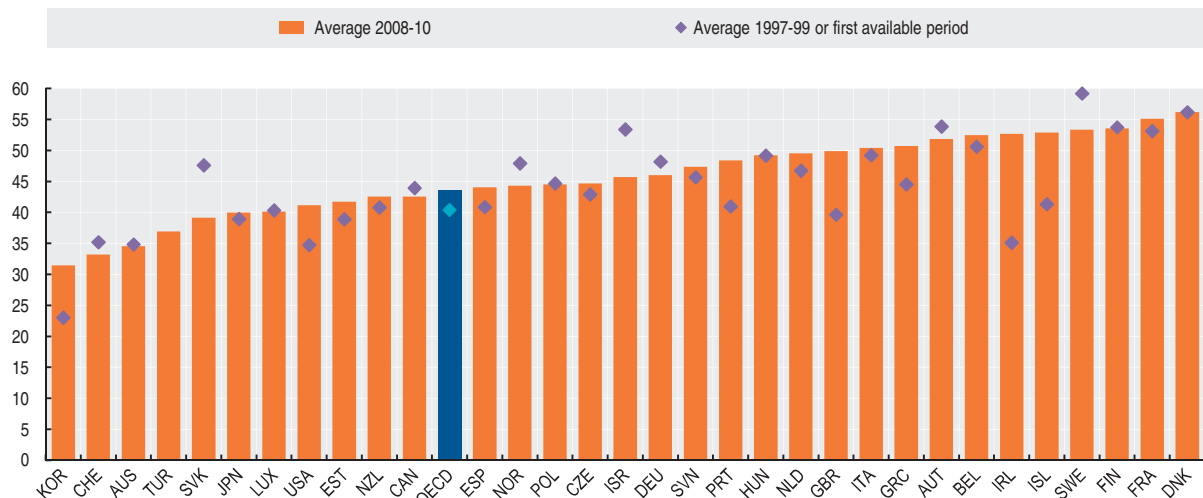
As a percentage of GDP

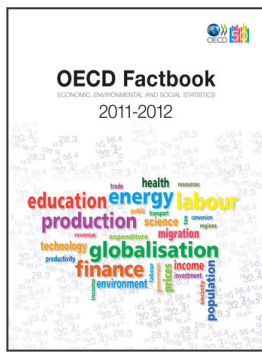
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Australia	35.4	34.6	34.5	34.8	35.3	34.7	34.1	34.6	34.0	33.5	33.4	34.2	33.1	36.3
Austria	53.7	54.1	53.8	52.2	51.7	50.9	51.7	54.3	50.4	49.6	49.0	49.5	53.1	53.0
Belgium	51.2	50.4	50.2	49.1	49.2	49.9	51.1	49.5	52.1	48.6	48.4	50.2	54.1	53.1
Canada	44.3	44.8	42.7	41.1	42.0	41.2	41.2	39.9	39.3	39.4	39.4	39.8	44.1	43.8
Czech Republic	43.2	43.2	42.3	41.8	44.3	46.3	47.3	45.2	45.0	43.7	42.4	42.9	45.9	45.2
Denmark	56.7	56.3	55.5	53.7	54.2	54.6	55.1	54.6	52.8	51.6	50.8	51.9	58.4	58.2
Estonia	37.4	39.2	40.1	36.1	34.8	35.8	34.8	34.0	33.6	33.6	34.4	39.9	45.2	40.0
Finland	56.6	52.9	51.7	48.3	47.8	48.9	50.2	50.0	50.2	49.0	47.3	49.3	56.2	55.1
France	54.1	52.7	52.6	51.6	51.6	52.6	53.2	53.3	53.4	52.7	52.4	52.9	56.2	56.2
Germany	48.3	48.1	48.2	45.1	47.5	48.0	48.4	47.2	46.9	45.3	43.5	43.8	47.5	46.7
Greece	44.9	44.3	44.4	46.7	45.3	45.1	44.7	45.5	44.0	45.2	46.6	49.7	52.9	49.5
Hungary	49.0	50.1	48.4	46.7	46.8	50.7	49.0	48.7	49.9	51.6	49.5	48.8	50.2	48.6
Iceland	40.7	41.3	42.0	41.9	42.6	44.3	45.6	44.1	42.2	41.6	42.3	57.6	51.0	50.0
Ireland	36.7	34.5	34.1	31.3	33.1	33.4	33.2	33.6	34.0	34.5	36.7	42.8	48.2	67.0
Israel	..	55.0	53.7	51.5	53.7	55.7	54.3	50.9	49.3	47.6	46.2	46.0	45.6	45.5
Italy	50.2	49.3	48.2	46.1	48.0	47.4	48.3	47.8	48.1	48.7	47.9	48.8	51.8	50.6
Japan	35.7	42.5	38.6	39.0	38.6	38.8	38.4	37.0	38.4	36.2	35.9	37.2	42.0	40.7
Korea	21.8	24.1	23.2	22.4	23.9	23.6	28.9	26.1	26.6	27.7	28.7	30.4	33.1	30.9
Luxembourg	40.7	41.1	39.2	37.6	38.1	41.5	41.8	42.6	41.5	38.6	36.2	36.9	42.2	41.2
Netherlands	47.5	46.7	46.0	44.2	45.4	46.2	47.1	46.1	44.8	45.5	45.3	46.0	51.4	51.2
New Zealand	41.6	40.6	40.2	38.3	37.8	36.9	37.5	37.1	38.2	39.6	39.6	41.9	42.8	43.0
Norway	46.9	49.2	47.7	42.3	44.2	47.1	48.3	45.6	42.3	40.6	41.2	40.6	46.4	46.0
Poland	46.6	44.5	42.9	41.2	43.7	44.2	44.6	42.7	43.5	43.9	42.2	43.2	44.6	45.8
Portugal	41.1	40.8	41.0	41.1	42.5	42.3	43.8	44.7	45.8	44.5	44.4	44.7	49.8	50.7
Slovak Republic	48.9	45.8	48.1	52.1	44.5	45.1	40.1	37.7	38.0	36.6	34.3	35.0	41.5	41.0
Slovenia	44.8	45.7	46.5	46.7	47.6	46.3	46.4	45.9	45.3	44.6	42.5	44.1	49.0	49.0
Spain	41.6	41.1	39.9	39.1	38.6	38.9	38.4	38.9	38.4	38.4	39.2	41.3	45.8	45.0
Sweden	60.7	58.8	58.1	55.1	54.5	55.6	55.7	54.2	53.9	52.7	51.0	51.7	55.2	53.1
Switzerland	35.5	35.8	34.3	35.1	34.8	36.2	36.4	35.9	35.3	33.5	32.3	32.2	33.7	33.7
Turkey	..	..	..	..	..	..	..	..	..	33.2	34.5	34.2	39.4	37.1
United Kingdom	40.6	39.5	38.8	36.6	39.9	40.9	42.4	43.1	44.0	44.3	44.1	47.4	51.2	51.0
United States	35.4	34.6	34.2	33.9	35.0	35.9	36.3	36.0	36.2	36.0	36.8	39.0	42.2	42.3
OECD total	40.5	40.8	39.8	38.9	39.9	40.4	40.9	40.2	40.4	39.7	39.8	41.4	44.9	44.5

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## General government expenditures

As a percentage of GDP

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