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Archwilydd Cyffredinol Cymru
Auditor General for Wales

Public Spending Trends in Wales 1999-00 to 2017-18



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU



This report has been prepared for presentation to the National Assembly under the Government of Wales Act 2006

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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Summary report

Auditor General's foreword

- 1 In July 2019, devolved government in Wales celebrated its 20th birthday. As well as 20 years of devolved policy making, we have had 20 years where key decisions on aspects of Wales' public finances have been made in Wales rather than Westminster. For much of that period, the decisions made in Wales have mostly been about how to spend the money passed on from the UK government. But with new tax raising powers, that is no longer the case. Wales now holds more of its fiscal destiny in its own hands. Crucially, the performance of the Welsh economy and its ability to generate tax income has more real and immediate consequences for Welsh public services.
- 2 This 20-year anniversary is a good moment to reflect on what has happened to public spending in Wales. One of the promises of devolution was for Wales to do things differently and to do different things from other parts of the UK. Therefore, we should not be surprised to see different priorities, policies and approaches to public services being reflected in different trends in spending in Wales compared to other parts of the UK.
- 3 Decisions on spending priorities in Wales are ultimately a matter for government¹. I hope the longer-term analysis of public spending in Wales presented in our data tool and this commentary will help to put those budget decisions into a wider context. It also complements the recent detailed report on Welsh taxes and public expenditure by the Wales Governance Centre².
- 4 The analysis sheds light on how the public funds spent in Wales have been deployed and the relative levels of spending on broad policy areas. There are some striking findings for public services, policy makers and politicians to consider as they scrutinise the current budget round and for the longer term.

1 All public bodies make decisions on priorities. However, this commentary focuses on high level spending categories such as 'health' and 'transport'. For bodies other than the UK Government, devolved administrations and local government, priority setting would largely be within rather than between such categories. For example, NHS bodies generally prioritise within 'health', rather than deciding between health and other areas of spending.

2 [Wales Governance Centre, **Government Expenditure and Revenue in Wales, August 2019**](#)

- 5 Over the two decades of devolution the relative levels of public spending per head in the four nations of the UK have remained consistent – Wales has consistently seen a higher level of per capita spending than England but lower levels than Scotland and Northern Ireland. But if one looks at individual policy areas, some interesting, and perhaps unexpected, variations can be seen in the pattern and relative levels of funding. In health, for example, until very recently spending per head in Wales had been converging to the lower level seen in England, despite the higher levels of need and overall public funding in Wales. A similar pattern can be observed in education where the consistently higher per capita spending in Wales relative to England seen in the early years of devolution is now far less clear cut. There are also some key differences in areas like culture and recreation, agriculture and economic development where spending in Wales has been significantly higher than in England.
- 6 In Wales, decision-making in the public sector is seen through the lens of the Well-being of Future Generations (Wales) Act 2015, which requires public bodies to think and act in ways that take account of the longer term. I hope that by shedding some light on the past, this analysis informs decision making for the future and so will assist those charged with taking forward the next 20 years of devolved government and public spending in Wales.



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Wales

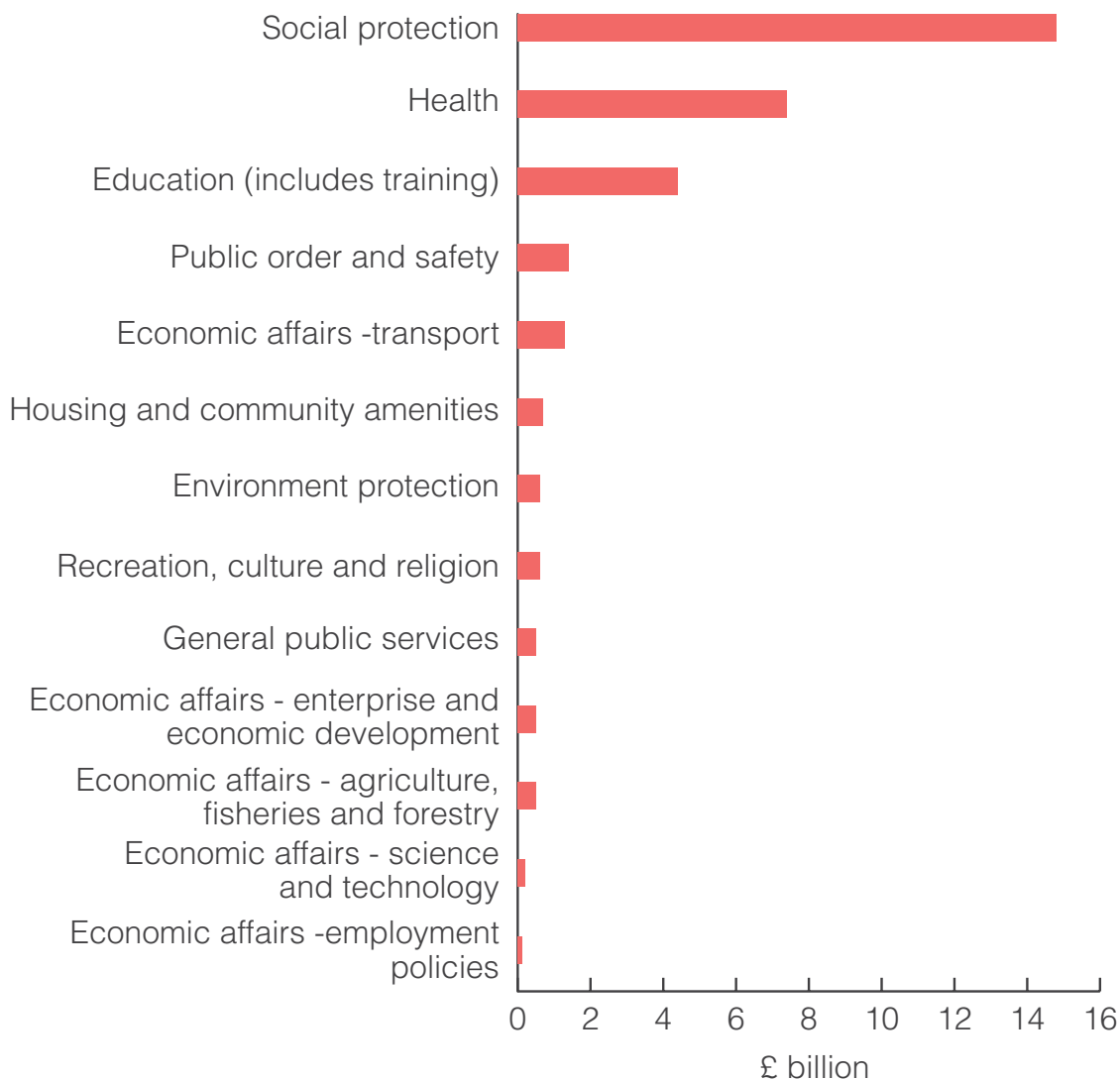
Background and summary

- 7 Over half of the public money spent in Wales comes from the budgets of the Welsh Government or local government³. But a significant proportion is spent directly by the UK government on non-devolved areas, like social security benefits, justice, policing and defence. Our 2018 Guide to Public Finances⁴ sets out the key areas of devolved policy and how public spending works in Wales. Counting exactly how much is spent on public services in Wales and by whom is complicated and there are different approaches. [Appendix 1](#) sets out some important information about the data we used for our data tool and this commentary that should be borne in mind when interpreting the data.
- 8 Our analysis shows that the story of public spending in Wales since 1999-00 is a tale of two halves. The period between 1999-00 and 2009-10 saw spending grow on average at almost 4% a year in real terms. The public sector austerity that followed saw spending gradually fall in real terms. If the pattern of the first 10 years of real-terms increases had continued, public spending per head would have been around 40% higher in 2017-18 than was the case.
- 9 [Figure 1](#) shows how the £32.5 billion of ‘identifiable expenditure’ in Wales in 2017-18 breaks down by the various spending categories.

3 The exact proportion depends on which definition of public expenditure is used.

4 [Auditor General for Wales, **Guide to Welsh Public Finances**, July 2018](#)

Figure 1: Identifiable expenditure in Wales by spending category, 2017-18







Note: **Identifiable expenditure** includes expenditure on services that can be identified as having been for the benefit of individuals or enterprises for a particular region. **Non-identifiable expenditure** is that which cannot be allocated to a particular region as it is incurred to benefit the UK as a whole, such as military defence spending. Nonetheless, the ONS allocates a notional proportion of non-identifiable expenditure to each country and region. In 2017-18, total non-identifiable expenditure allocated to Wales was £8.3 billion. Identifiable and non-identifiable expenditure together make up what the ONS calls Total Managed Expenditure, which in 2017-18 amounted to £40.8 billion.

Source: ONS Country and Regional Public Finances 2017-18

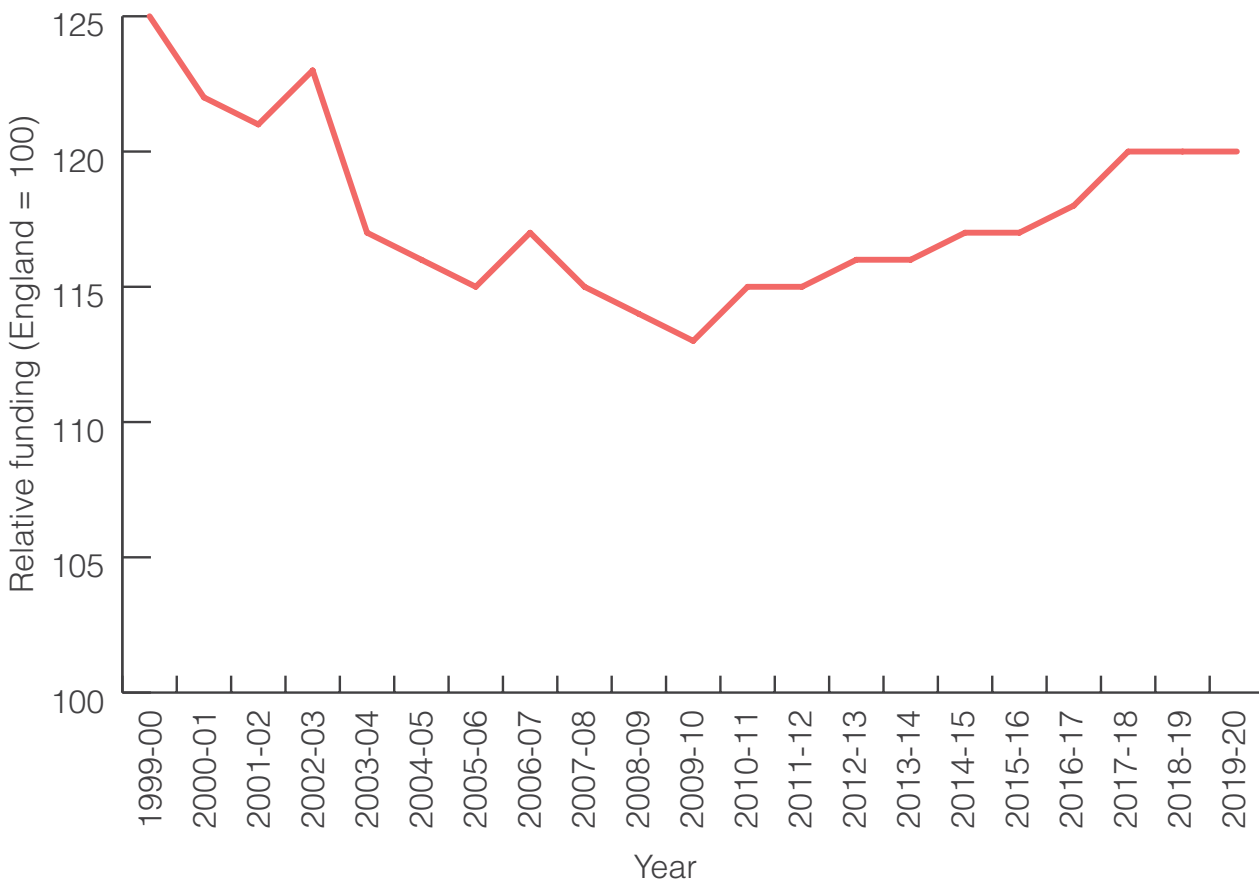
- 10 Looking at how Wales compares to the rest of the UK, there has been a consistent pattern whereby total identifiable expenditure per head in Wales is higher than England but lower than Scotland and Northern Ireland. This overall difference is important context in understanding why in many service areas spending per head is higher in Scotland and Northern Ireland. However, some differences will also reflect different priorities and policies in the four nations.
- 11 **Figure 2** sets out some of the key issues from our analysis in terms of how this overall pattern on expenditure has translated into specific services and how those trends compare across the UK. This longer-term analysis shows how relatively minor differences in annual spending changes between different parts of the UK lead to significant changes over time. In some cases historic gaps have closed and in others they have grown.

Figure 2: Key issues from our spending analysis

	<p>While for most of the period covered spending on health has risen, the pace of growth in Wales has at times lagged the rest of the UK and spending per head fell below the UK average (but remained slightly higher than England) in 2013-14. Since 2015-16, Wales has increased spending per head more sharply than the other parts of the UK.</p> <p>The Welsh Government prefers to present figures on health and social care together. We provide further detail on social care spending, over the period 2013-14 to 2017-18 in paragraph 31</p>
	<p>Over the period of devolution, spending per head on education has broadly matched that of England. For the first decade it was slightly ahead. During the period of austerity, spending started to converge with England and fell below the UK average in 2010-11 and 2014-15 but was slightly higher in 2017-18.</p>
	<p>Spending on economic development has consistently been much higher than in England, and for the early years of devolution was higher than anywhere else in the UK. While it remains significantly higher than in England it is now below the levels in Scotland and Northern Ireland.</p>
	<p>Spending on culture and recreation grew faster than most other parts of the UK until 2007-08. Over much of that period Wales vied with Northern Ireland for the highest spending per head of population. While expenditure has been below Scotland and Northern Ireland for the period since 2009-10, it remained significantly higher in Wales than in England.</p>

- 12 It is important to emphasise that the figures on identifiable public spending in Wales are different from figures setting out the funding the Welsh Government receives through the block grant from the UK government. In 2017-18, for every £1 spent in England, the Welsh Government got £1.20 for equivalent devolved services through the block grant (Figure 3)⁵. The ONS dataset shows that in the same year, there was £1.15 identifiable expenditure in Wales per head for each £1 spent in England.
- 13 The Wales Governance Centre’s recent report suggests that the difference between the £1.15 figure for total identifiable expenditure and £1.20 funding for devolved services is largely explained by lower UK government expenditure in Wales on non-devolved functions.

Figure 3: Funding per head for devolved services relative to England, 1999-00 to 2019-20



Source: The agreement between the Welsh Government and the UK government on the Welsh Government’s fiscal framework (generally known as The Fiscal Framework)

5 Our Guide to Welsh Public Finances sets out in more detail how the block grant and the Barnett formula which determines the level of funding for devolved public services works. The National Audit Office has also produced a report on the funding of the UK devolved administrations: [National Audit Office, Investigation into Devolved Funding, March 2019.](#)

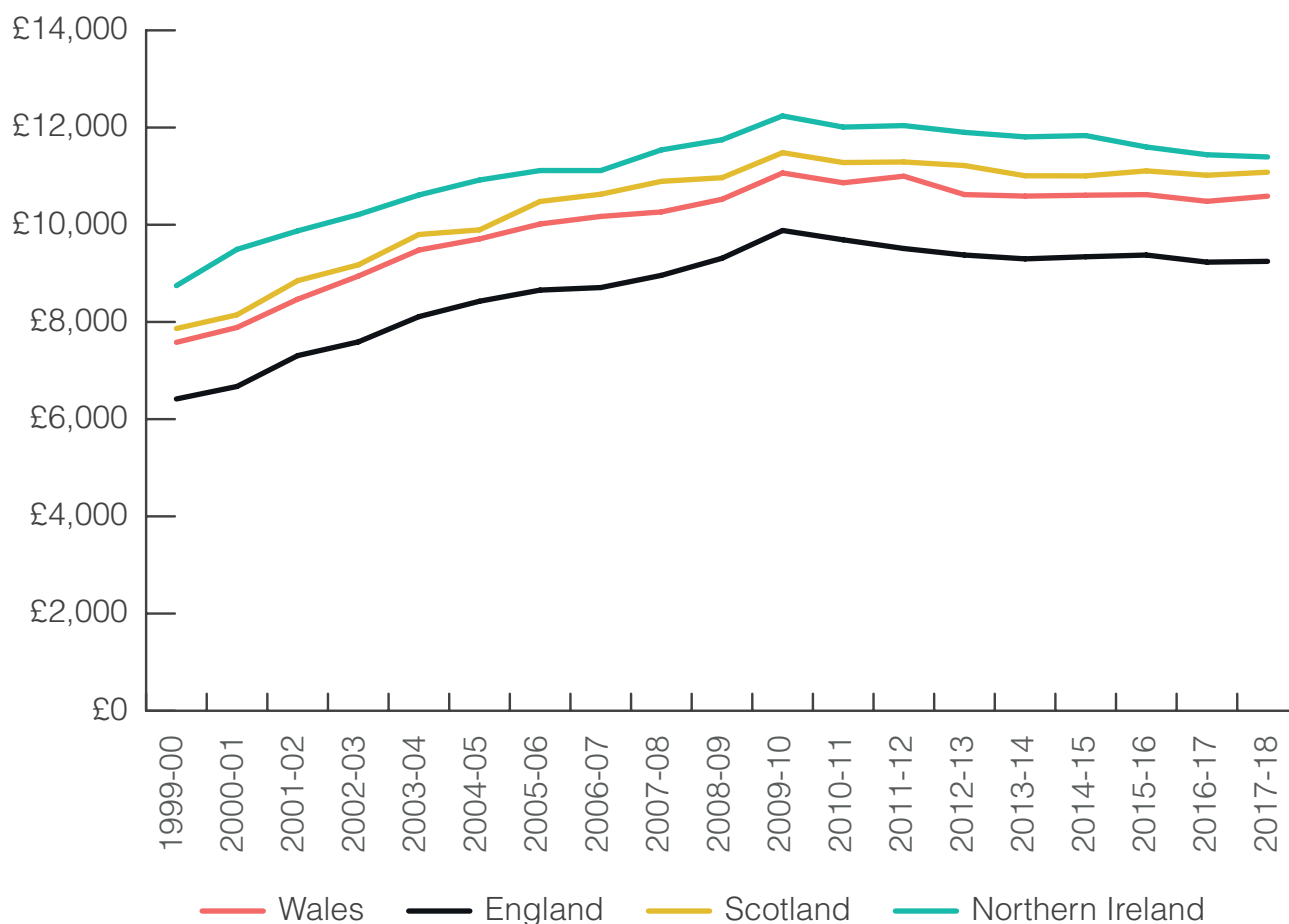
- 14 The Welsh Government is responsible for prioritising how it spends the money it receives through the Barnett formula and other sources. There is no obligation on it to match spending in England, even though that is the basis for the Barnett formula. For example, although Wales gets £1.20 per head for every £1 for equivalent services in England there is no requirement that the Welsh Government will spend £1.20 per £1 on each devolved policy area. Our analysis shows that there is significant divergence between Wales and England. Spending on some devolved areas in Wales, notably health and education, has consistently been below the overall level of funding per head for devolved services in Wales relative to equivalent spending in England. Other areas, including economic development and culture and recreation have been consistently and significantly above.

Spending analysis 1999-00 to 2017-18

Total identifiable expenditure

15 Spending on public services in Wales has risen significantly since 1999-00. However, all of the growth happened in the first decade. Between 1999-00 and 2009-10 spending per head of population rose from £7,580 to £11,065 (Figure 4). That equates to an average rise of almost 4% a year. Since 2009-10, the period of austerity has seen spending per head fall to £10,587 in 2017-18. Had it risen in line with the previous 10 years, public spending in Wales would have been around 40% higher, at £15,000 per head in 2017-18. Since 1999-00, the pattern, where Northern Ireland has the highest amount of spending, followed by Scotland, Wales and then England, has continued.

Figure 4: Total identifiable spending per head between 1999-00 and 2017-18 in real terms (2018-19 prices)



[View in Wales Audit Office data tool here](#)

Mostly devolved areas

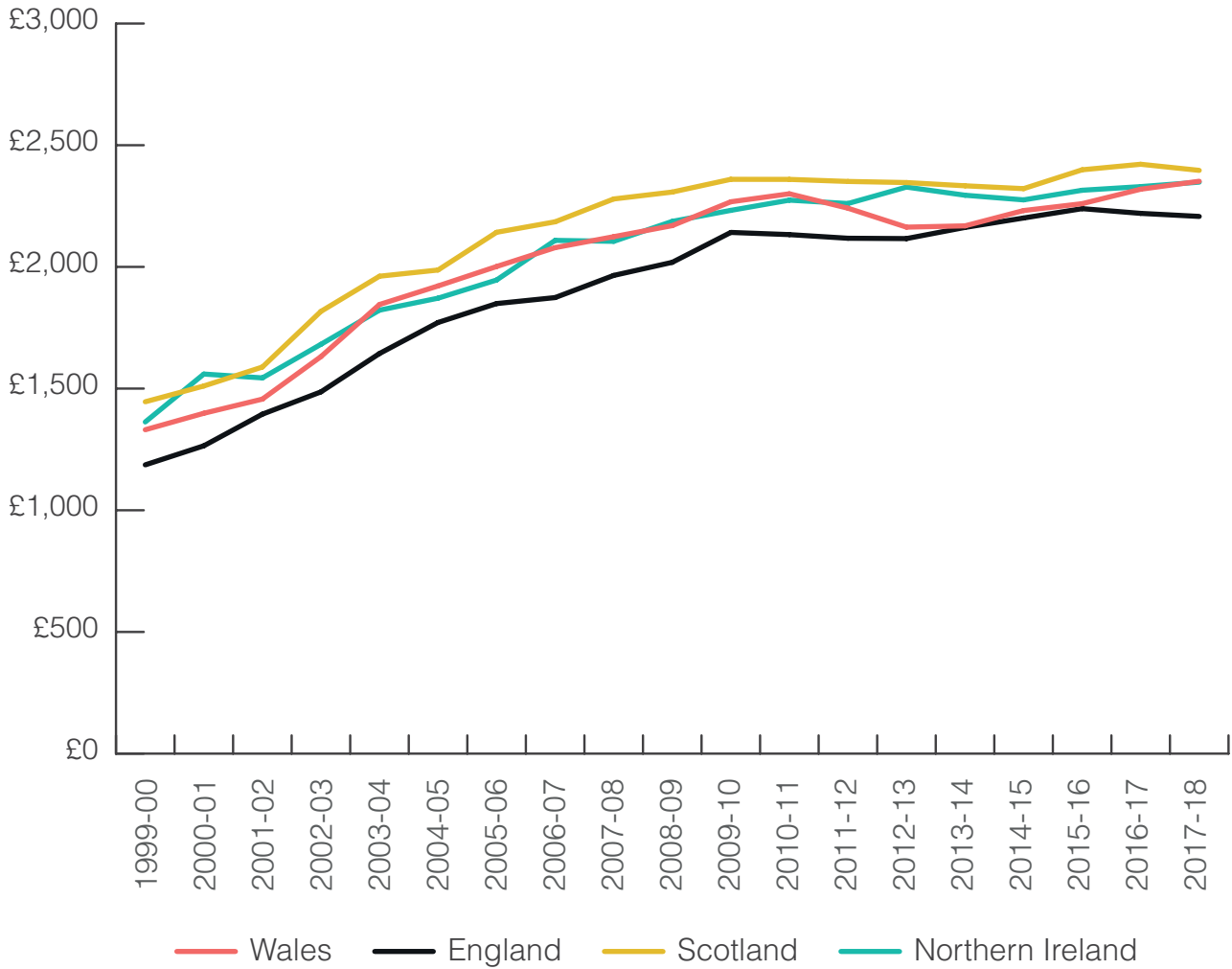
Health

- 16 Before the period of austerity, spending in Wales on health increased significantly from £1,331 in 1999-00 to £2,300 in 2010-11 (Figure 5). However, between 2010-11 and 2012-13 spending per head on health in Wales diverged from the other devolved nations and converged with that in England. Spending per head in Wales decreased to £2,163 by 2012-13, equivalent to a decrease of almost 3% on average per year between 2010-11 and 2012-13. In comparison, spending per head in Scotland largely remained static over the same period. More recently, spending per head in Wales has steadily increased to £2,352 in 2017-18, bringing Wales back in line with Scotland and Northern Ireland.
- 17 There are concerns that the NHS is taking up an increasing proportion of the Welsh Government's budget. Nonetheless, our analysis suggests that health spending is relatively low given Wales' higher levels of need and funding compared to England. Various commentators have estimated that Wales' health needs are higher than those in England^{6 7}. At no point in the period of devolution has spending on health relative to England matched the levels of relative need.

6 The Holtham Commission suggested that Wales' overall needs were 115% of those in England, based in part on the higher health needs in Wales. [Independent Commission on Funding & Finance for Wales \(Holtham Commission\). Final Report - Fairness and accountability: a new funding settlement for Wales, July 2010](#)

7 In 2012, the National Audit Office conducted some exploratory analysis in its report **Healthcare across the UK: A comparison of the NHS in England, Scotland, Wales and Northern Ireland**, June 2012. Using this analysis we estimate Wales' health needs may have been around 118% of those in England at that time, based on the difference between the average need figures estimated for England and Wales, although the NAO notes that the analysis in the report was limited by a lack of comparable data, in particular on the breakdown of healthcare spending in each area and on aspects of the quality of care. Alongside its main report, the NAO published details of the methodology it applied. [National Audit Office, Healthcare across the UK: A comparison of the NHS in England, Scotland, Wales and Northern Ireland, June 2012.](#)

Figure 5: Spending per head on health between 1999-00 and 2017-18 in real terms (2018-19 prices)

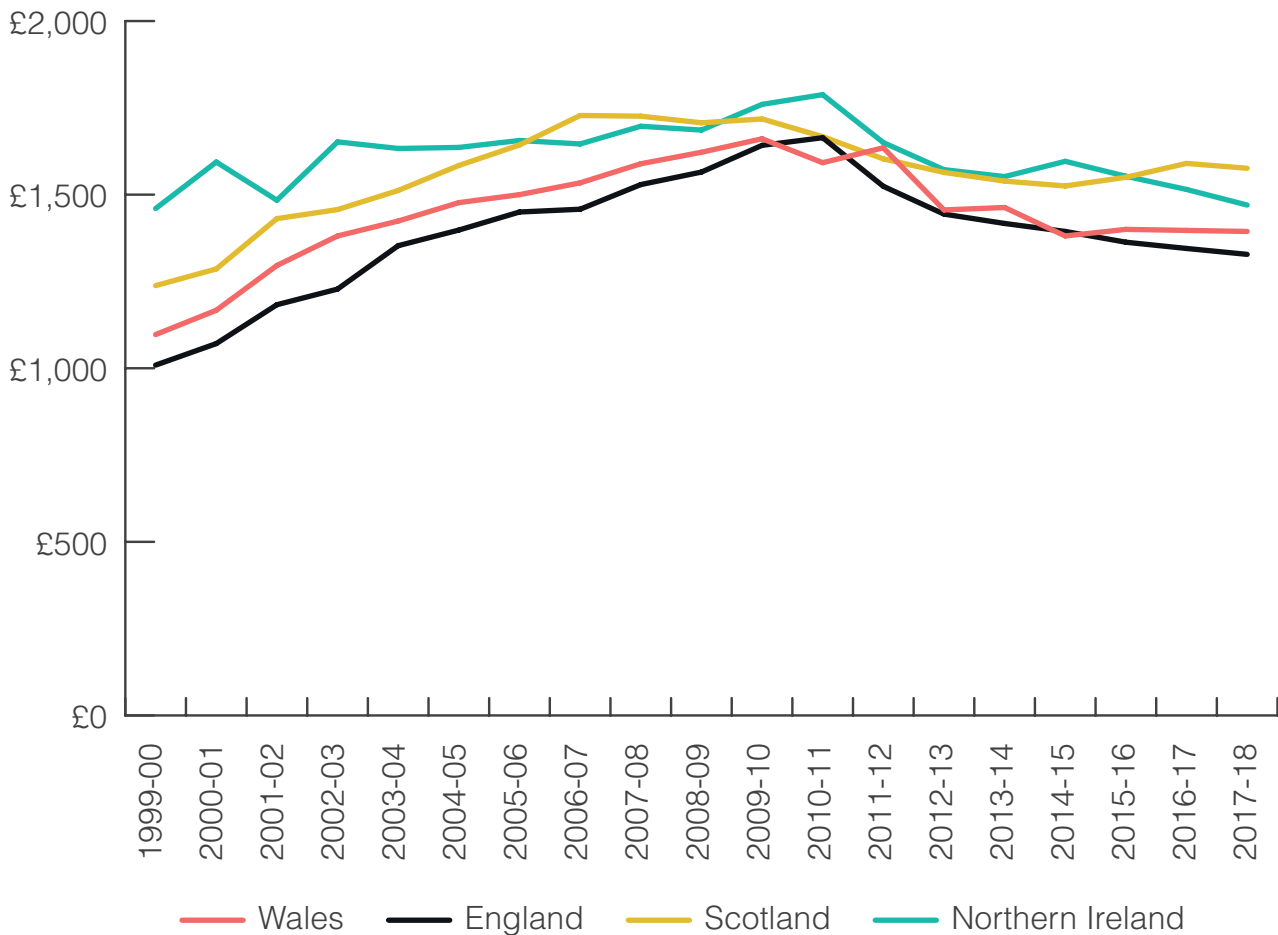


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Education

18 Our analysis showed that spending per head in Wales increased considerably between 1999-00 and 2009-10 from £1,097 to £1,661 (Figure 6), which equates to an increase just above 5% on average per year. However, since 2009-10, spending per head on education in Wales has reduced significantly to £1,394 in 2017-18. The gap between spending per head in England and Wales has narrowed and in 2010-11, for the first time since devolution in 1999, spending per head on education was lower in Wales than England. Since 2014-15, spending in Wales has increased and was higher than England in 2017-18 but remained lower than Scotland and Northern Ireland.

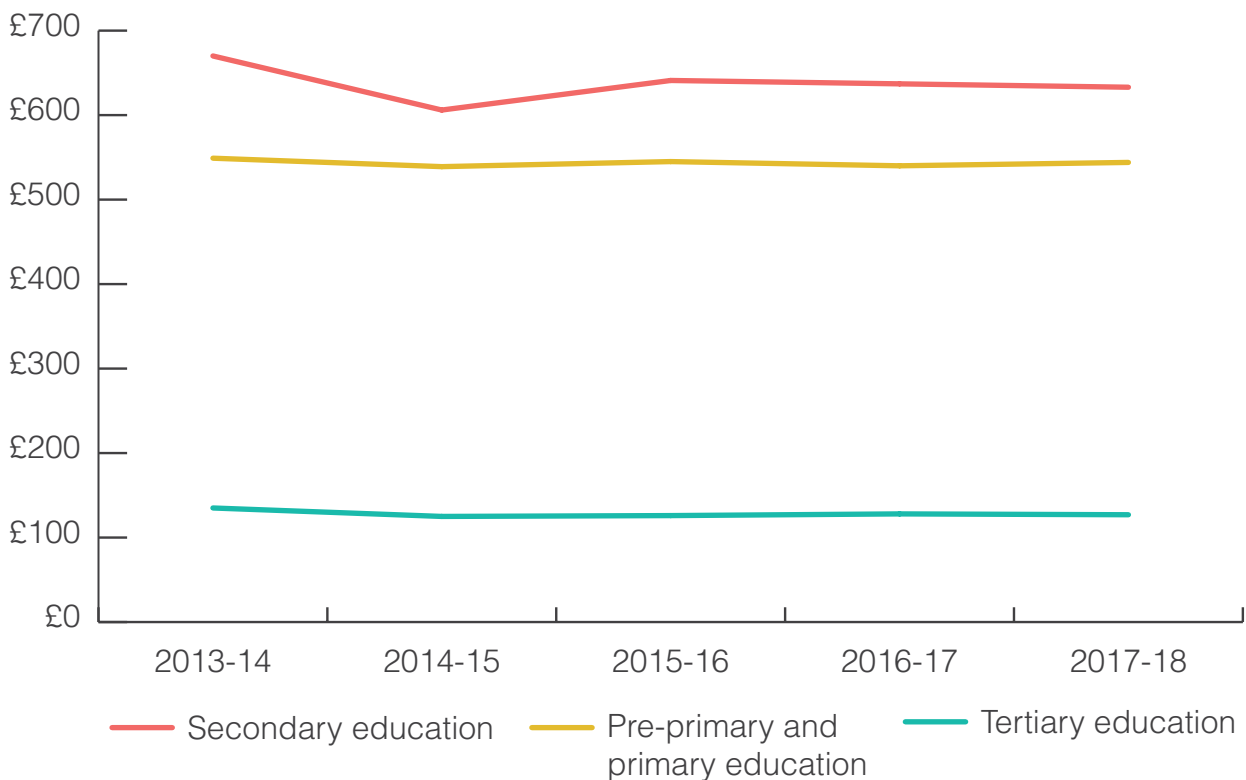
Figure 6: Spending per head on education between 1999-00 and 2017-18 in real terms (2018-19 prices)



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19 Further analysis of spending per head in Wales by education level shows that between 2013-14 and 2017-18 spending on secondary education has experienced the largest decrease from £670 to £633 per head (Figure 7). However, the pattern whereby secondary education has the highest level of spending, followed by pre-primary and primary and then tertiary education, has continued across the five-year period.

Figure 7: Spending per head on education in Wales by category in real terms (2018-19 prices)



Source: [HM Treasury Country and Regional Analysis 2018: B Tables](#)

20 The picture of spending on specific elements of education across the UK is complex as the funding structure and provision of education services differ significantly. An example is the exclusion of academies in England from local authority data and the greater role of local authorities in education funding in Wales. However, recent analysis undertaken by the Institute for Fiscal Studies (IFS)⁸ adjusted for these differences.

8 [Institute for Fiscal Studies, Comparing school spending per pupil in England and Wales, July 2018](#)

- 21 The IFS found that despite England historically spending more per pupil than Wales, spending per pupil in Wales has fallen more slowly than in England between 2009-10 and 2016-17. As a result, the gap in spending per pupil between England and Wales has fallen from £300 to £100 in 2016-17. However, as noted in the report, the fall in spending per pupil in Wales has been driven by a fall in total spending as opposed to an increase in pupil numbers. The faster cuts to spending per pupil in England have been driven by a significant increase in the number of pupils and a static level of total spending on education.

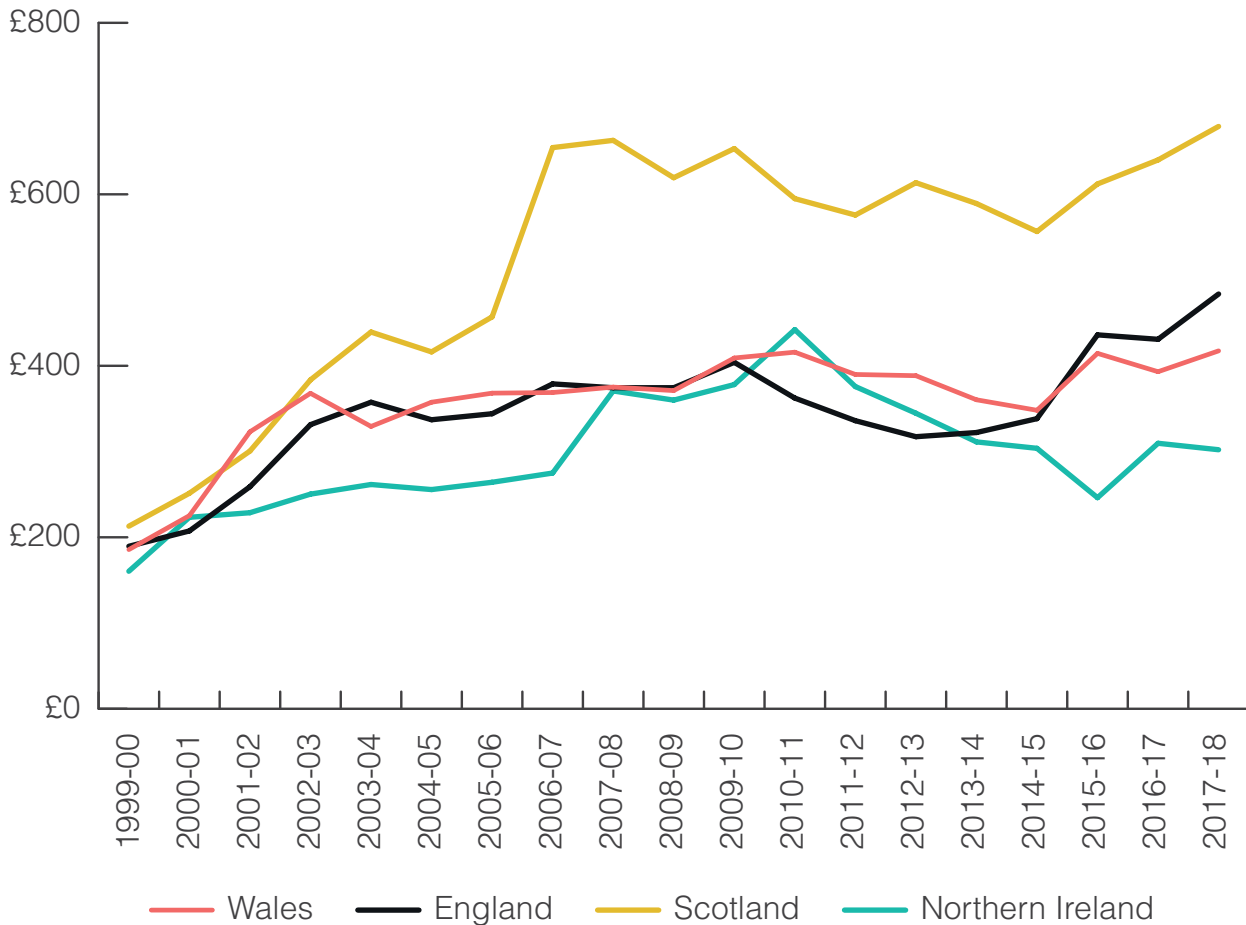
Economic Affairs: Transport

- 22 Wales has experienced significant growth in spending on transport since 1999-00: spending per head has increased from £186 in 1999-00 to £417 in 2017-18 (Figure 8). This equates to an increase of just below 7% on average per year over the period. Despite spending in Wales rising significantly, spending per head has increased at a faster rate in Scotland and England over recent years.
- 23 The spending data used in our analysis for transport includes funding for rail infrastructure which is largely driven by policy decisions made in Westminster⁹. A recent Welsh Government report¹⁰, found that investment in rail infrastructure in Wales has lagged behind that in England for a number of years.

9 While responsibility for rail infrastructure is not devolved, the Welsh Government has the power to invest in rail infrastructure and has done so. There is more detail on these arrangements in our 2016 report [Welsh Government Investment in Rail Services and Infrastructure](#)

10 [Welsh Government, The Rail Network in Wales: The Case for Investment, September 2018](#)

Figure 8: Spending per head on transport between 1999-00 and 2017-18 in real terms (2018-19 prices)

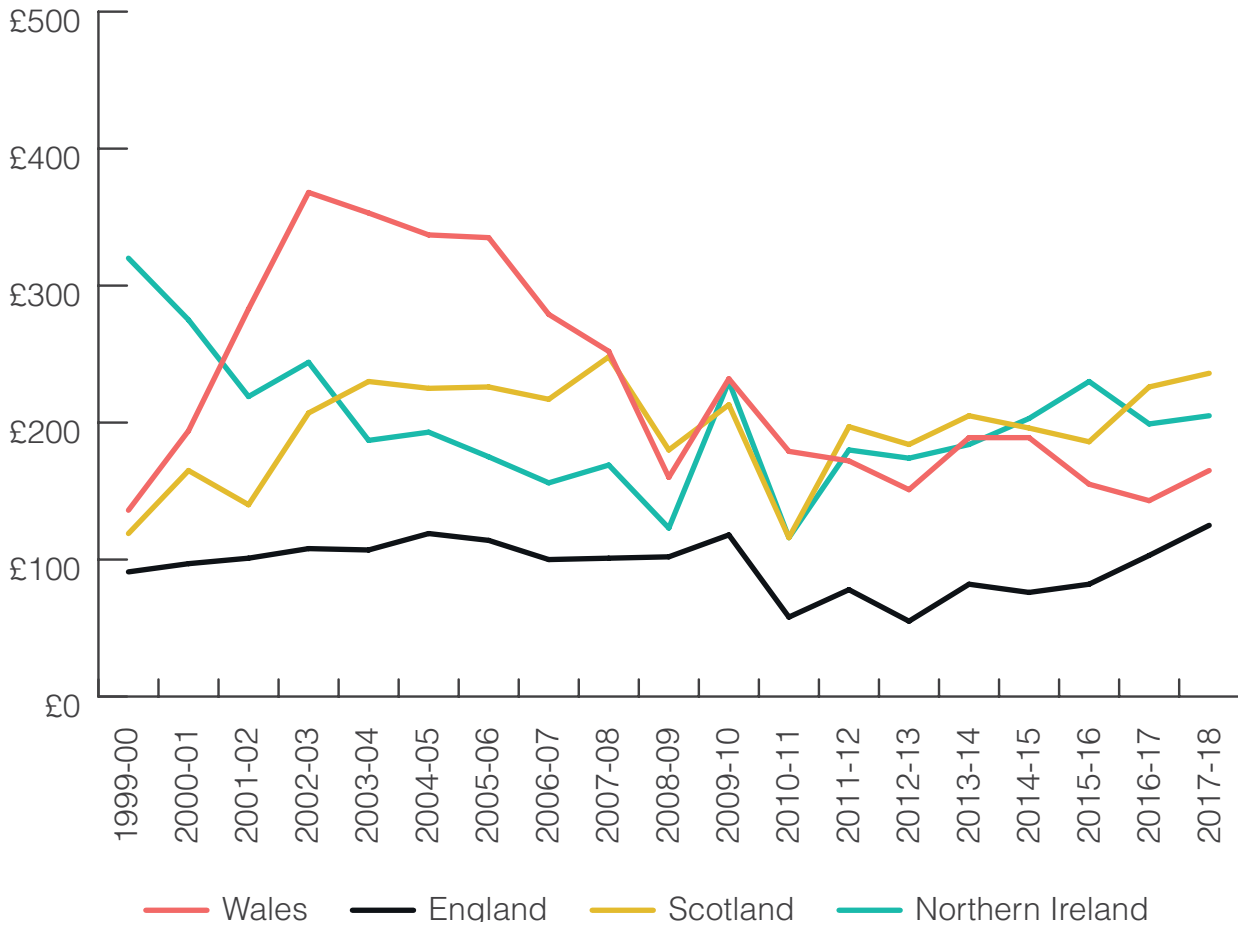


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Economic Affairs: Enterprise and Economic Development

24 Spending on enterprise and economic development in Wales has risen since 1999-00. However, much of this increase in spending took place between 1999-00 and 2002-03 when spending per head increased significantly from £136 to £368, equivalent of approximately a 57% increase on average per year (Figure 9). Since 2002-03, spending per head in Wales has decreased steadily to £165 in 2017-18. Throughout the period England spent considerably less per head than the rest of the UK. However, the gap between Wales and England has reduced in recent years as spending in Wales fell more sharply than the rest of the UK.

Figure 9: Spending per head on enterprise and economic development between 1999-00 and 2017-18 in real terms (2018-19 prices)

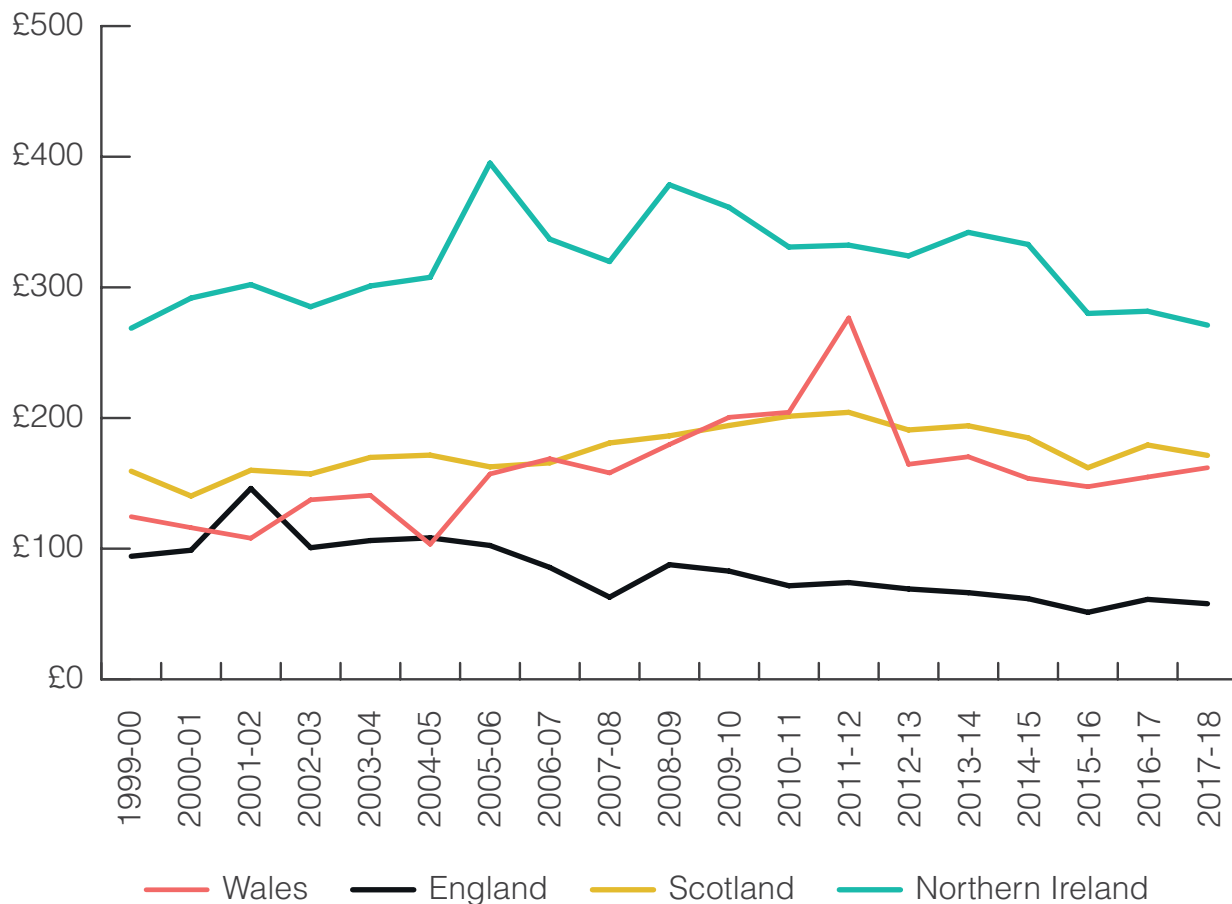


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Economic Affairs: Agriculture, Fisheries and Forestry

25 Spending per head on agriculture, fisheries and forestry increased significantly in Wales from £124 in 1999-00 to a peak of £277 in 2011-12, equivalent to 10% per year on average (Figure 10). However, since 2011-12 spending per head has fallen back to £162 per head in 2017-18. Despite starting out with similar levels of spending in 1999-00 there has been a growing gap in comparison to England, with spending per head in Wales more than double that of England in 2017-18.

Figure 10: Spending per head on agriculture, fisheries and forestry between 1999-00 and 2017-18 in real terms (2018-19 prices)

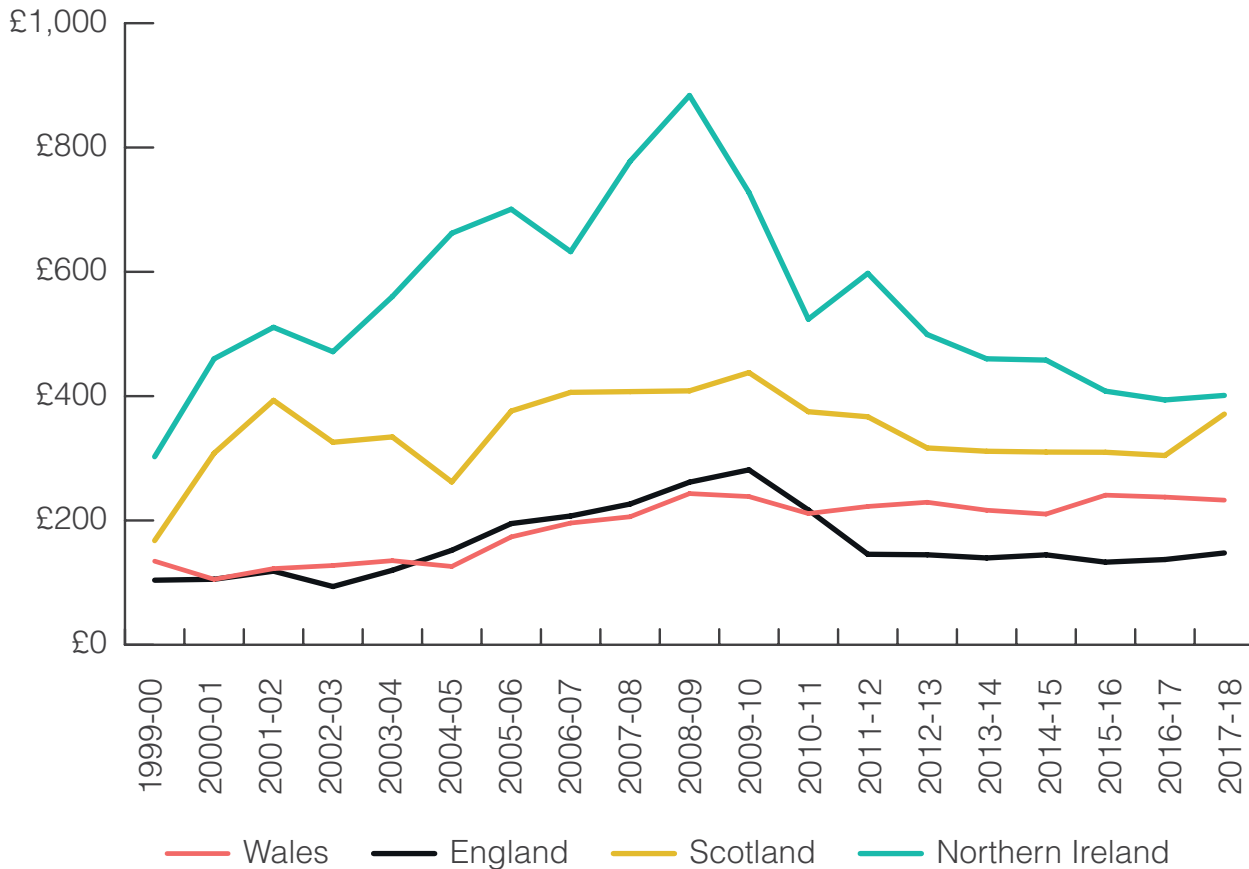


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Housing and Community Amenities

26 Spending per head in Wales on housing and community amenities has increased considerably since 1999-00. Between 1999-00 and 2017-18 spending per head has increased from £134 to £233 (Figure 11). This equates to an increase on average of just over 4% per year. However, compared to spending in both Scotland and Northern Ireland, Wales has consistently spent less per head of population since 1999-00. Over the period, Wales has largely followed the spending pattern in England until after the financial crisis when spending per head in England decreased considerably compared with Wales.

Figure 11: Spending per head on housing and community amenities between 1999-00 and 2017-18 in real terms (2018-19 prices)

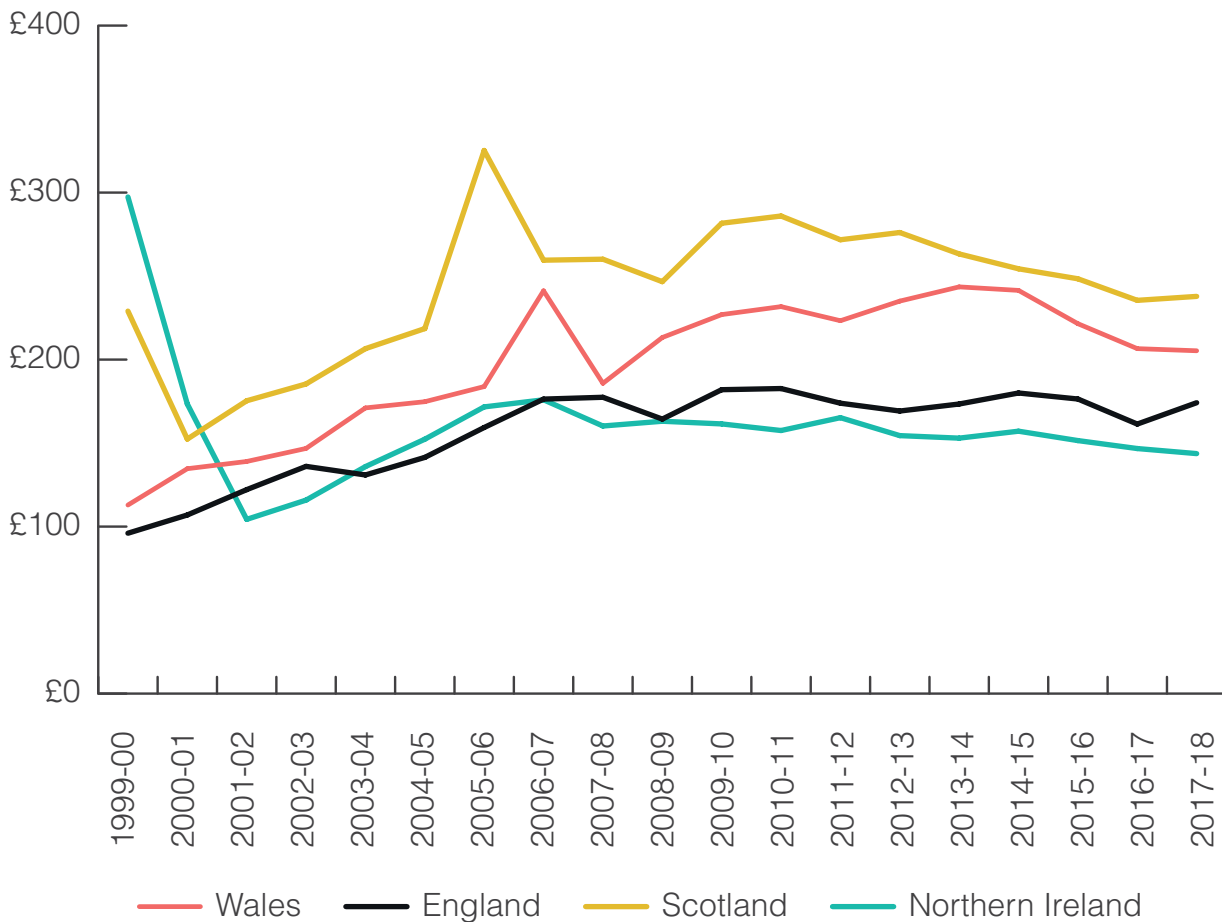


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Environment Protection

27 In Wales, spending per head on environment protection has risen significantly from £113 in 1999-00 to £205 in 2017-18 (Figure 12). This represents a rise of 81% across the period and equates to an average increase of 4.5% per year. Spending per head of population in Scotland has been consistently higher than in Wales across the period, while spending in England and Northern Ireland has been lower.

Figure 12: Spending per head on environment protection between 1999-00 and 2017-18 in real terms (2018-19 prices)

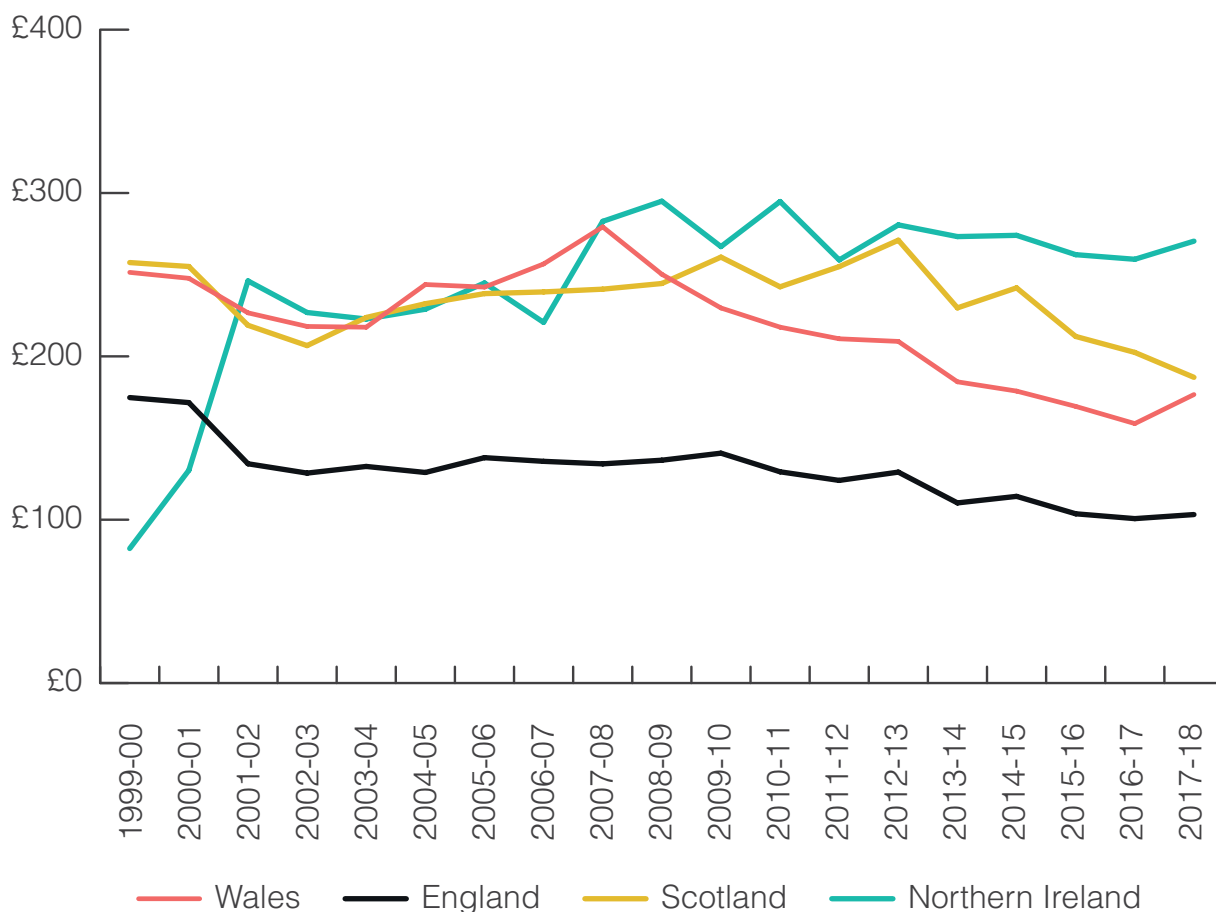


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Recreation, Culture and Religion

28 Spending per head on recreation, culture and religion in Wales has fallen considerably since 1999-00 despite gradually rising before the financial crisis (Figure 13). Between 1999-00 and 2007-08 spending per head in Wales increased from £251 to £279, before falling to £177 by 2017-18. Although this spending pattern was largely mirrored in Scotland, spending in Northern Ireland has continued to increase despite austerity such that in 2017-18 spending per head in Northern Ireland was £271.

Figure 13: Spending per head on recreation, culture and religion between 1999-00 and 2017-18 in real terms (2018-19 prices)



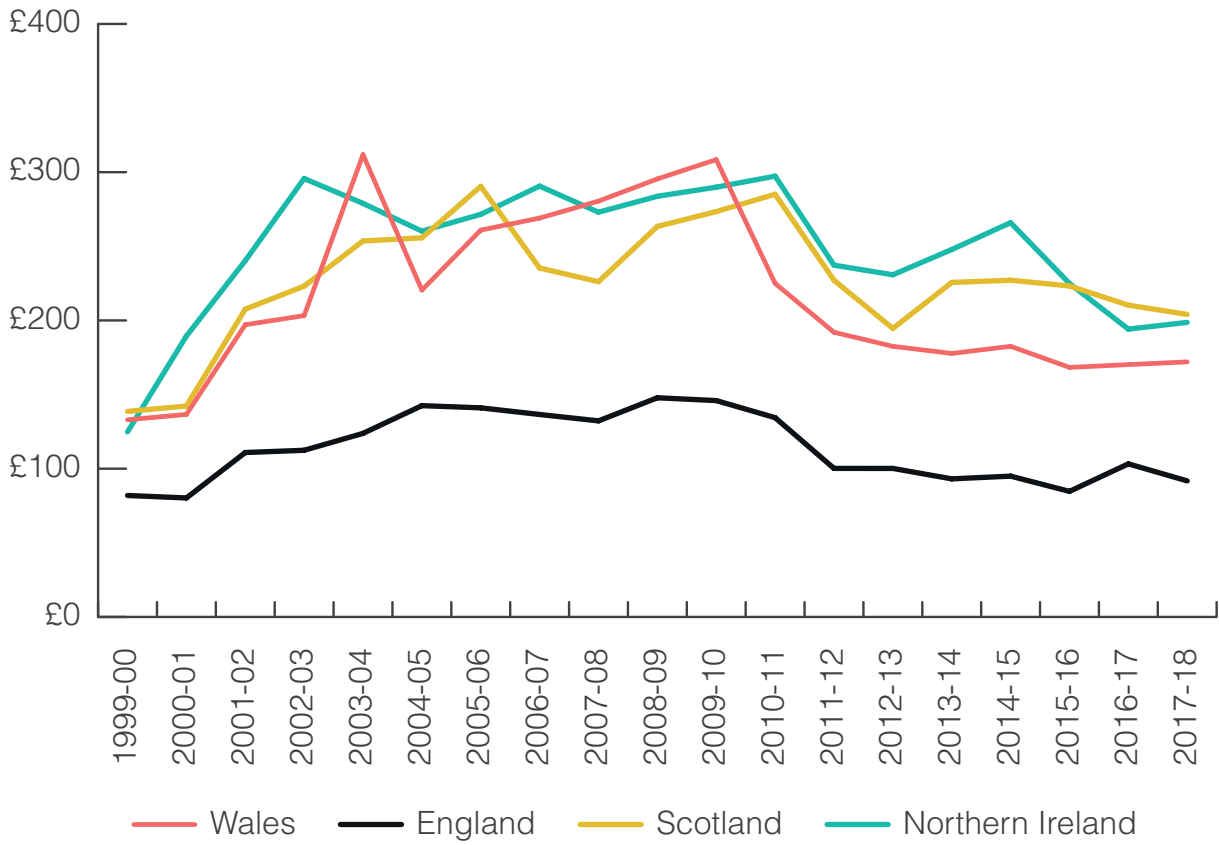
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General Public Services

29 The general public services category includes the administrative costs of running the National Assembly for Wales, the Welsh Government and local government¹¹. Per head expenditure on general public services in Wales has fallen the most since the financial crisis in 2008-09 compared with the rest of the UK, from £308 in 2009-10 to £172 in 2017-18 (Figure 14). This equates to a 44% decrease in spending per head in Wales on general public services since 2009-10 compared with a fall of 25% and 31% in Scotland and Northern Ireland respectively. Between 1999-00 and 2017-18, expenditure per head in Wales has been consistently above that in England and mostly remained in line with both Scotland and Northern Ireland prior to the financial crisis.

¹¹ It also includes the costs of some other publicly funded bodies, including the Wales Audit Office.

Figure 14: Spending per head on general public services between 1999-00 and 2017-18 in real terms (2018-19 prices)



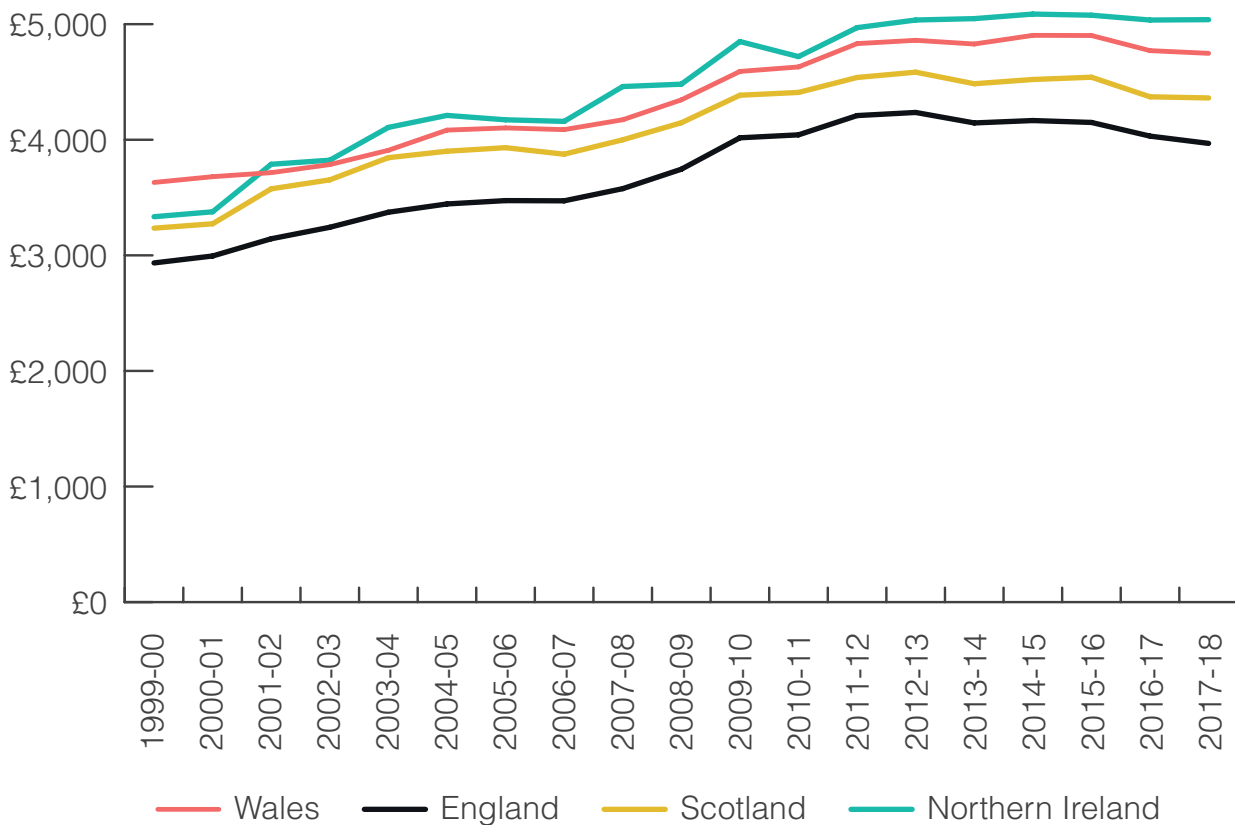
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Mostly non-devolved areas

Social Protection (including social care)

30 Spending per head in Wales on social protection¹² has increased significantly since 1999-00 in line with the rest of the UK (Figure 15). Between 1999-00 and 2017-18, spending per head has increased from £3,631 to £4,748. Similar to the other UK nations, growth in spending per head on social protection slowed from 2009-10. Between 2015-16 and 2017-18, Wales has experienced negative growth in social protection spending. While most of this social protection expenditure covers social security benefits, it also includes personal social services which we have analysed in more detail below.

Figure 15: Spending per head on social protection between 1999-00 and 2017-18 in real terms (2018-19 prices)

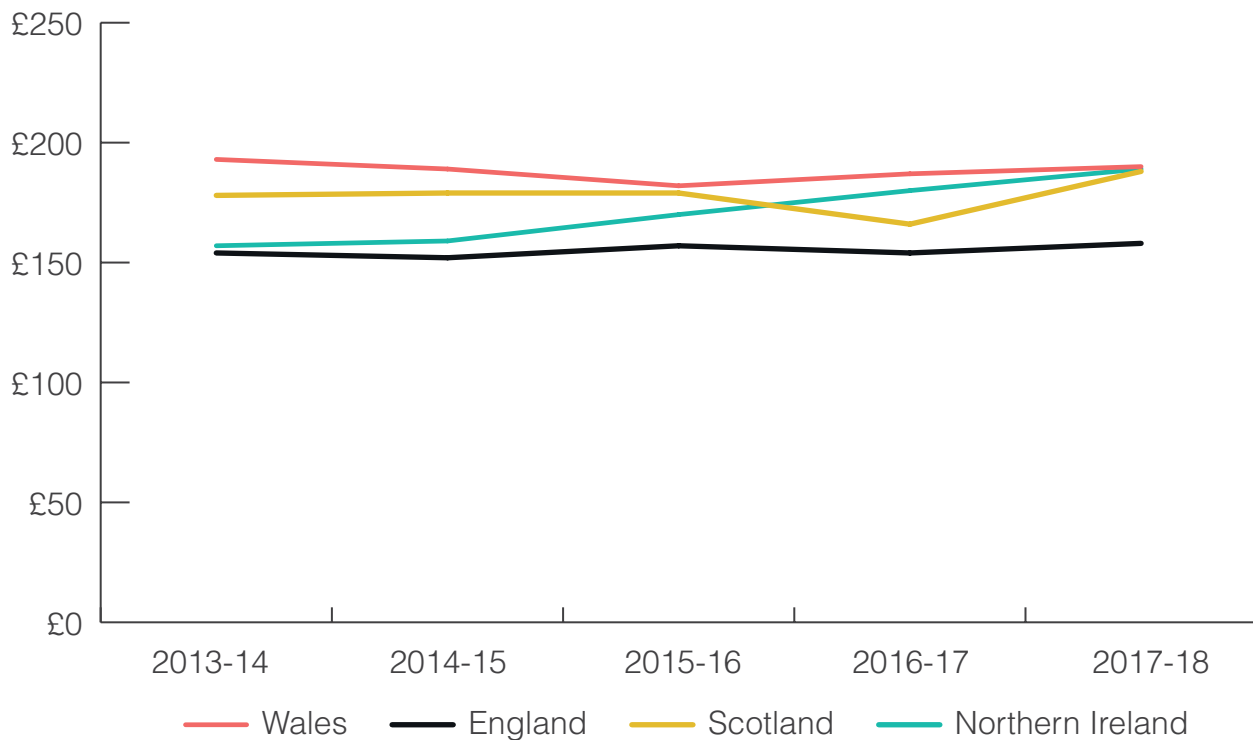


[View in Wales Audit Office data tool here](#)

12 While social security is not devolved in Wales, some benefits were devolved in Scotland in 2018 and the Scottish Government will become responsible for all social security benefits from April 2020. Social security has always been a devolved function in Northern Ireland.

31 **Figures 16,17 and 18** show that, spending on personal social services has risen more for the areas of family and children than sickness and disability and old age between 2013-14 and 2017-18. Our analysis shows that spending on social services for family and children is higher than any other part of the UK and has been rising faster over the period. There are well-established pressures on social care for older people as a result of longer-term demographic changes¹³. Nonetheless, spending per head on old age in Wales has decreased over the period and is considerably below that in Scotland and Northern Ireland, although higher than England.

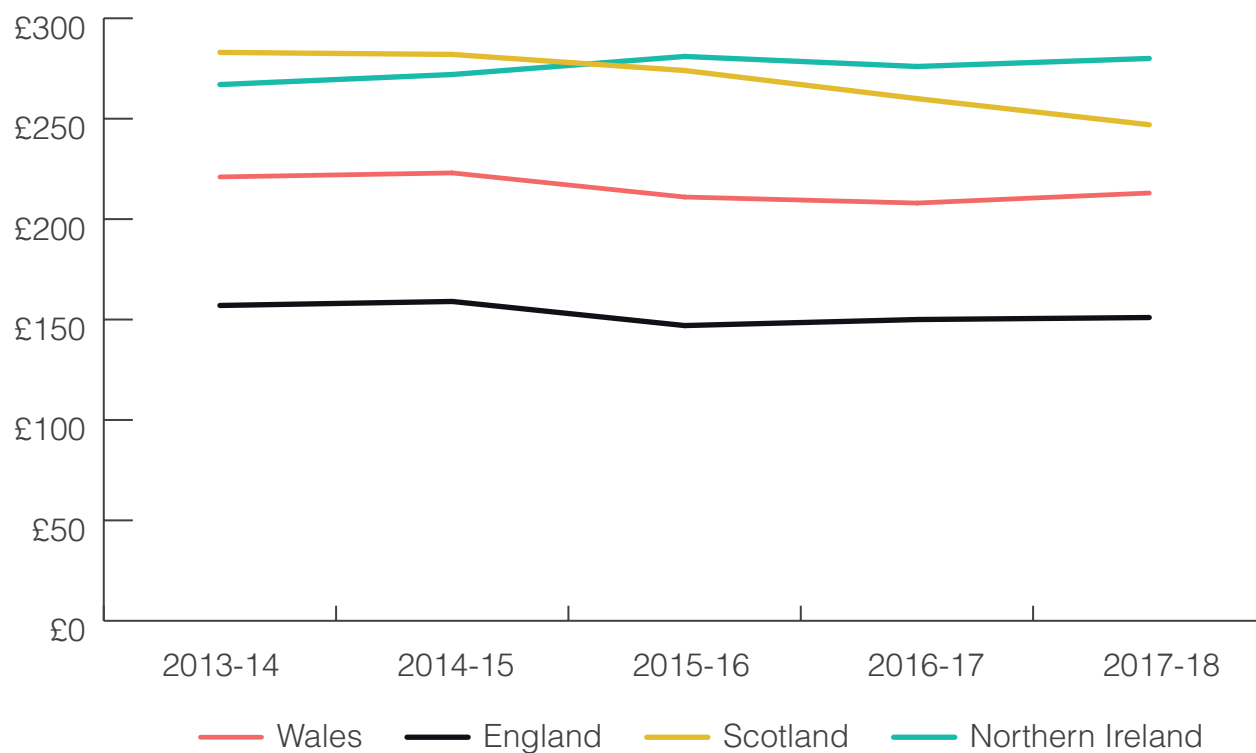
Figure 16: Spending per head on sickness and disability personal social services in real terms (2018-19 prices)



Source: [HM Treasury Country and Regional Analysis 2018: B Tables](#)

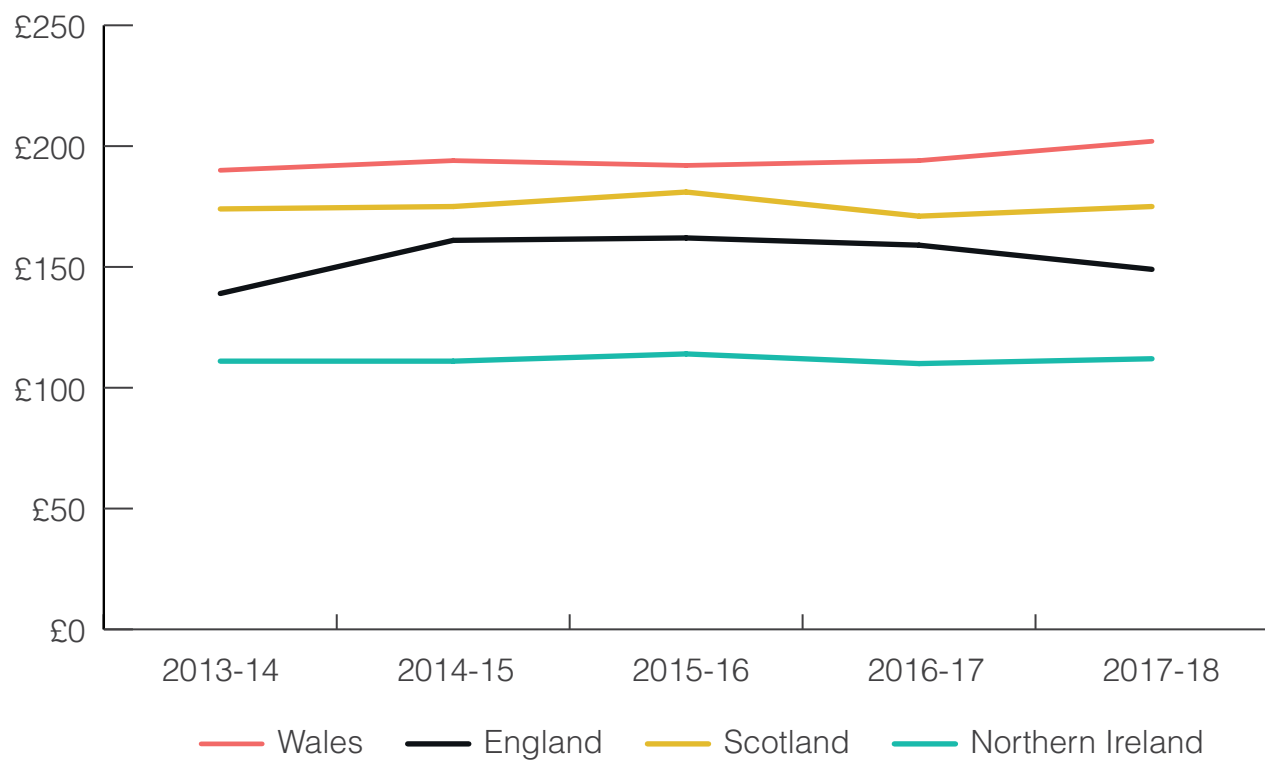
13 [Wales Public Services 2025, A delicate balance? Health and social care spending in Wales, March 2017](#)
[Health Foundation, The Path to Sustainability, Funding Projections for the NHS in Wales to 2019/20 and 2030/31, October 2016](#)

Figure 17: Spending per head on old age personal social services in real terms (2018-19 prices)



Source: [HM Treasury Country and Regional Analysis 2018: B Tables](#)

Figure 18: Spending per head on family and children personal social services in real terms (2018-19 prices)

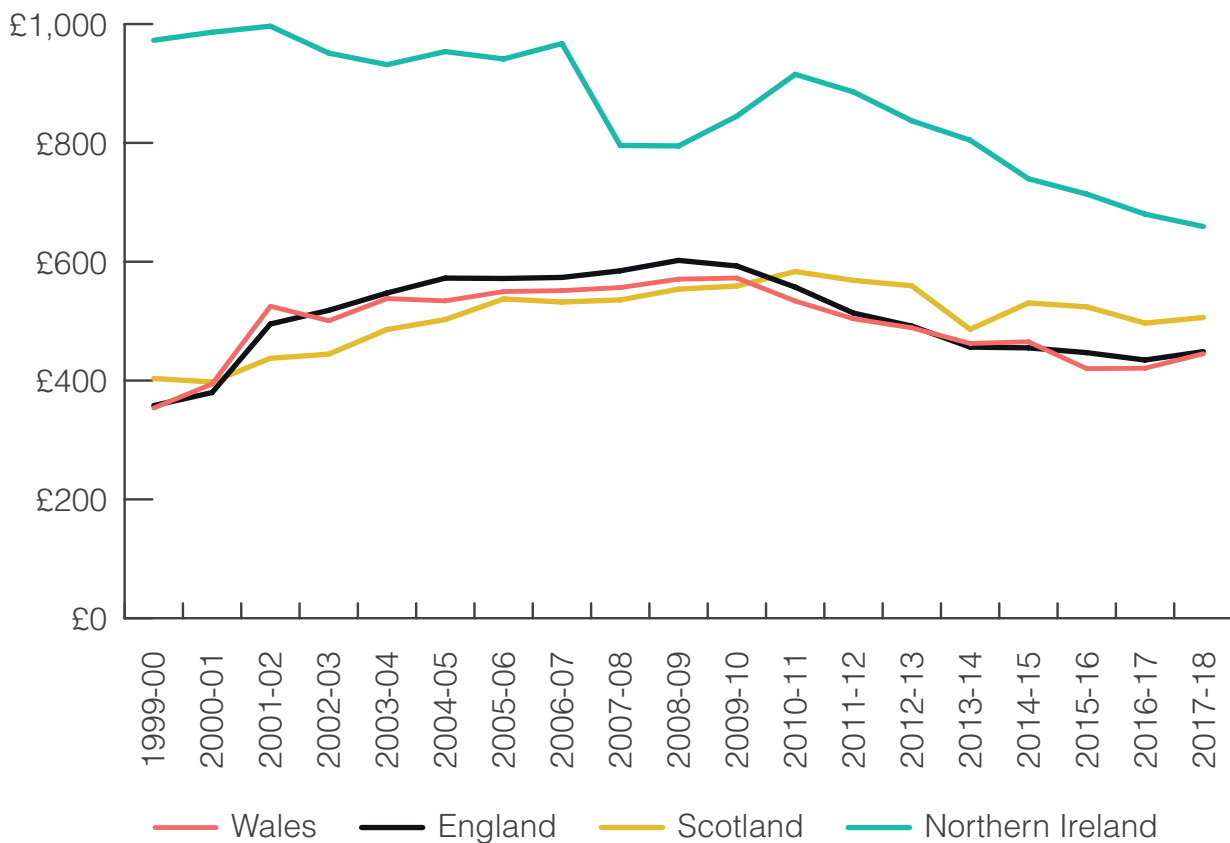


Source: [HM Treasury Country and Regional Analysis 2018: B Tables](#)

Public Order and Safety

32 Spending per head in Wales on public order and safety has followed closely, as expected for a mostly non-devolved area, to that in England for the period between 1999-00 and 2017-18 (Figure 19). Spending per head in Wales has increased from £354 in 1999-00 to £445 in 2017-18. This equates to an increase of just over 1% on average per year. Throughout the period Northern Ireland has spent significantly more than the rest of the UK on public order and safety, however, since 2010-11 spending in Northern Ireland has decreased rapidly leading to greater convergence across the UK.

Figure 19: Spending per head on public order and safety between 1999-00 and 2017-18 in real terms (2018-19 prices)

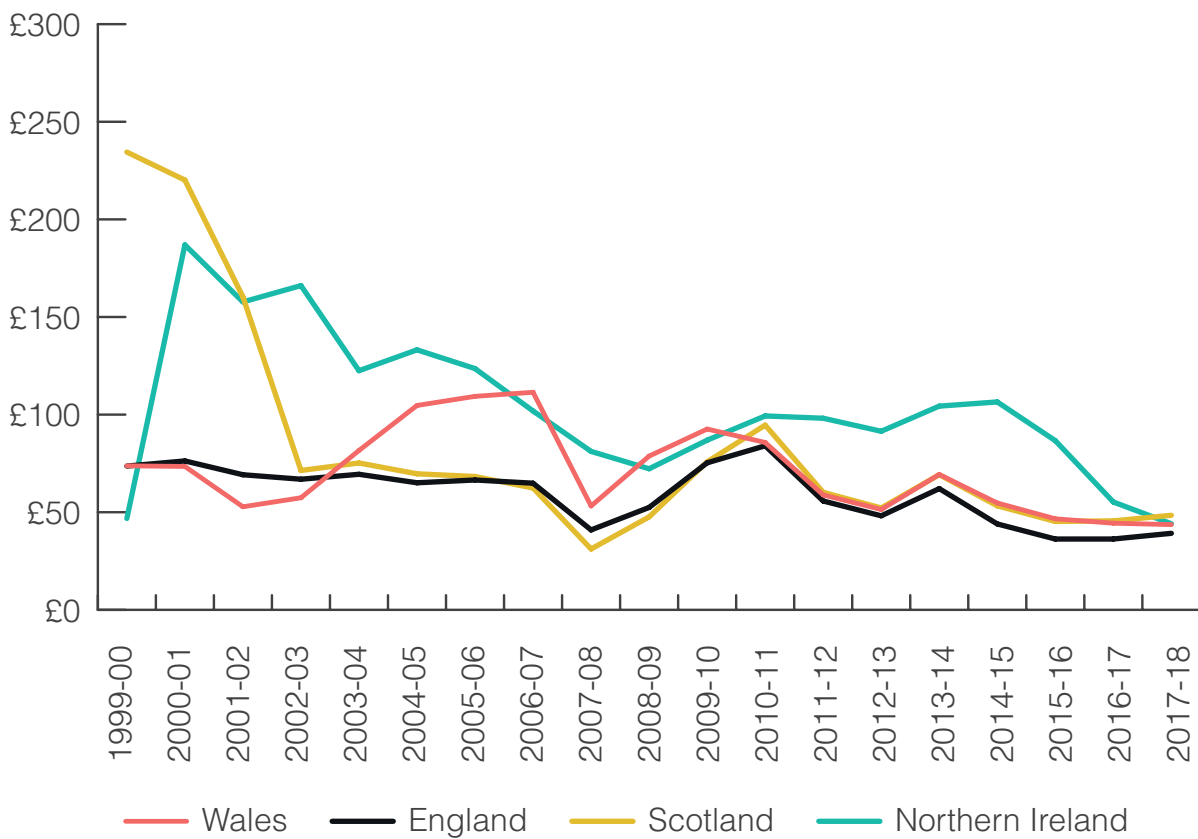


[View in Wales Audit Office data tool here](#)

Economic Affairs: Employment Policies

33 Spending per head on employment policies in Wales has decreased significantly over the period from £74 in 1999-00 to £44 in 2017-18 (Figure 20). Wales experienced increased spending per head on employment policies prior to the financial crisis, however, during the period of austerity spending per head has decreased by more than 6% each year on average since 2009-10. All four nations appear to have converged towards the end of the period, including England, such that the difference between spending per head in 2017-18 in Wales compared with England was less than £5.

Figure 20: Spending per head on employment policies between 1999-00 and 2017-18 in real terms (2018-19 prices)

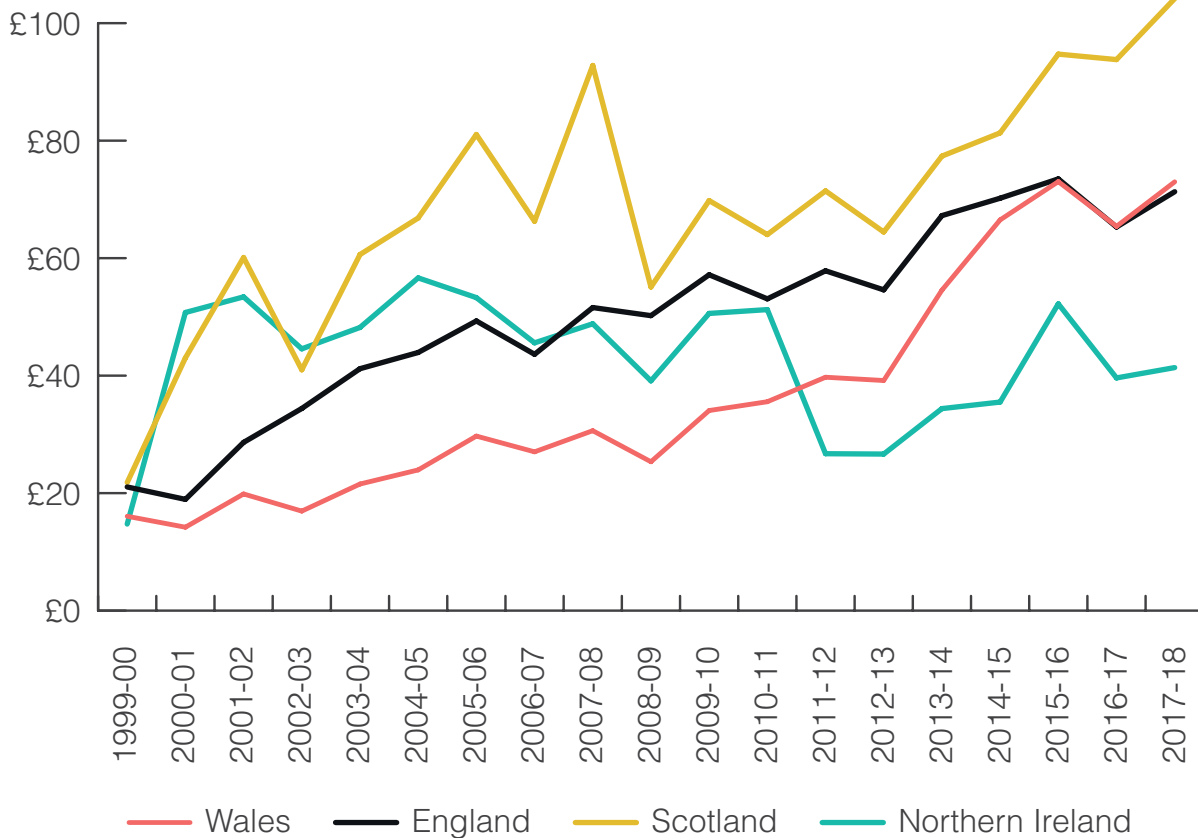


[View in Wales Audit Office data tool here](#)

Economic Affairs: Science and Technology

34 Spending per head on science and technology in Wales has increased considerably since 1999-00. In particular, spending per head has almost doubled from £39 in 2012-13 to £73 in 2017-18 (Figure 21). Until 2011-12, however, spending per head in Wales was consistently lower than the rest of the UK and has lagged Scotland for the entire period. Interestingly, the impact of austerity does not appear to have had an adverse impact on the level of spending on science and technology, in contrast to most other areas of expenditure.

Figure 21: Spending per head on science and technology between 1999-00 and 2017-18 in real terms (2018-19 prices)



[View in Wales Audit Office data tool here](#)

Appendix 1 – Country and Regional Public Finances dataset

What data did we use?

We used the Office for National Statistics' (ONS) Country and Regional Public Finances dataset. It is the most comprehensive official dataset on public spending. Since 2018, the ONS has been publishing a consistent time-series of data going back to 1999-00. The dataset is based on the HM Treasury Country and Regional Analysis data. The HM Treasury publications only set out data for five years, and longer-term comparisons were complicated by changes in what was included under different categories. The latest ONS dataset covers the period 1999-00 to 2017-18 and will be updated in spring 2020.

What spending is included?

The dataset includes two types of spending, which together make what the ONS describes as the **Total Managed Expenditure** for Wales (amounting to £40.8 billion in 2017-18):

Identifiable expenditure includes expenditure on services that can be identified as having been for the benefit of individuals or enterprises for a particular region. In 2017-18, total identifiable expenditure in Wales was £32.5 billion.

Non-identifiable expenditure is that which cannot be allocated to a particular region as it is incurred to benefit the UK as a whole, such as military defence spending. Nonetheless, the ONS allocates a notional proportion of non-identifiable expenditure to each country and region. In 2017-18, total non-identifiable expenditure allocated to Wales was £8.3 billion.

This commentary and our data tool are based on the identifiable expenditure data.

The categories of spending

The ONS dataset uses international definitions of spending categories, which makes it consistent with international datasets¹⁴. The time series dataset we use is only broken down to high-level categorisations, such as ‘health’, ‘education’ or ‘transport’. More detailed data is available over a shorter time period. While it is not included in our data tool, we do provide a more detailed breakdown of education and social care in this commentary using the HM Treasury Country and Regional Analysis data for the most recent five-year period.

The spending data does not distinguish between spending by the Welsh Government, UK government and local government. In this commentary we have classified spending categories into ‘mostly devolved’ and ‘mostly non-devolved’. For example, almost all expenditure categorised as ‘health’ will be Welsh Government spending whereas almost all spending on public order and safety will have been incurred by the UK government. Some areas are complicated: for example, the majority of ‘social protection’ spending is on welfare benefits, which is not a devolved area, but it also includes social care, which is devolved. Where there is ambiguity, we make this clear.

The spending data is based on information provided by the departments of the UK government and the devolved administrations. This means that the comparability of the data depends on the extent to which those organisations have interpreted the categories consistently between each other and over time. Further details about the data can be found in the ONS [Country and Regional Public Finances: Methodology Guide](#).

¹⁴ The categories are known as the Classification of the Functions of Government (COFOG). More detail can be found on the Organisation for Economic Cooperation and Development (OECD) website at <https://www.oecd.org/gov/48250728.pdf>

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