**Supplementary File/Figures Title List**

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| File name | File type | Description |
| china russia budget 01.jpg | jpg | Figure 1. Subnational budgets' revenues relative to the consolidated national budget's revenues, percentage. |
| china russia budget 02.jpg | jpg | Figure 2. Subnational budgets' expenditures relative to the consolidated national budget's expenditures, percentage. |
| Table 1 | Excel | Table 1. Fiscal systems of Russia and China in 2018 |
| Table 2 | Excel | Table 2. Budgetary revenues relative to GDP, percentage |
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| Table 4 | Excel | Table 4. The share of expenditures financed through subnational budgets by sector, percentage |
| Table 5 | Excel | Table 5. Subnational budgets’ expenditures structure in 2017, percentage |
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