



*First international Conference of the World Observatory on
Subnational Government Finance and Investment*

Paris, 17 June 2019

Roundtable 3

Data collection and
management on subnational
finance: challenges,
progresses, ways forward

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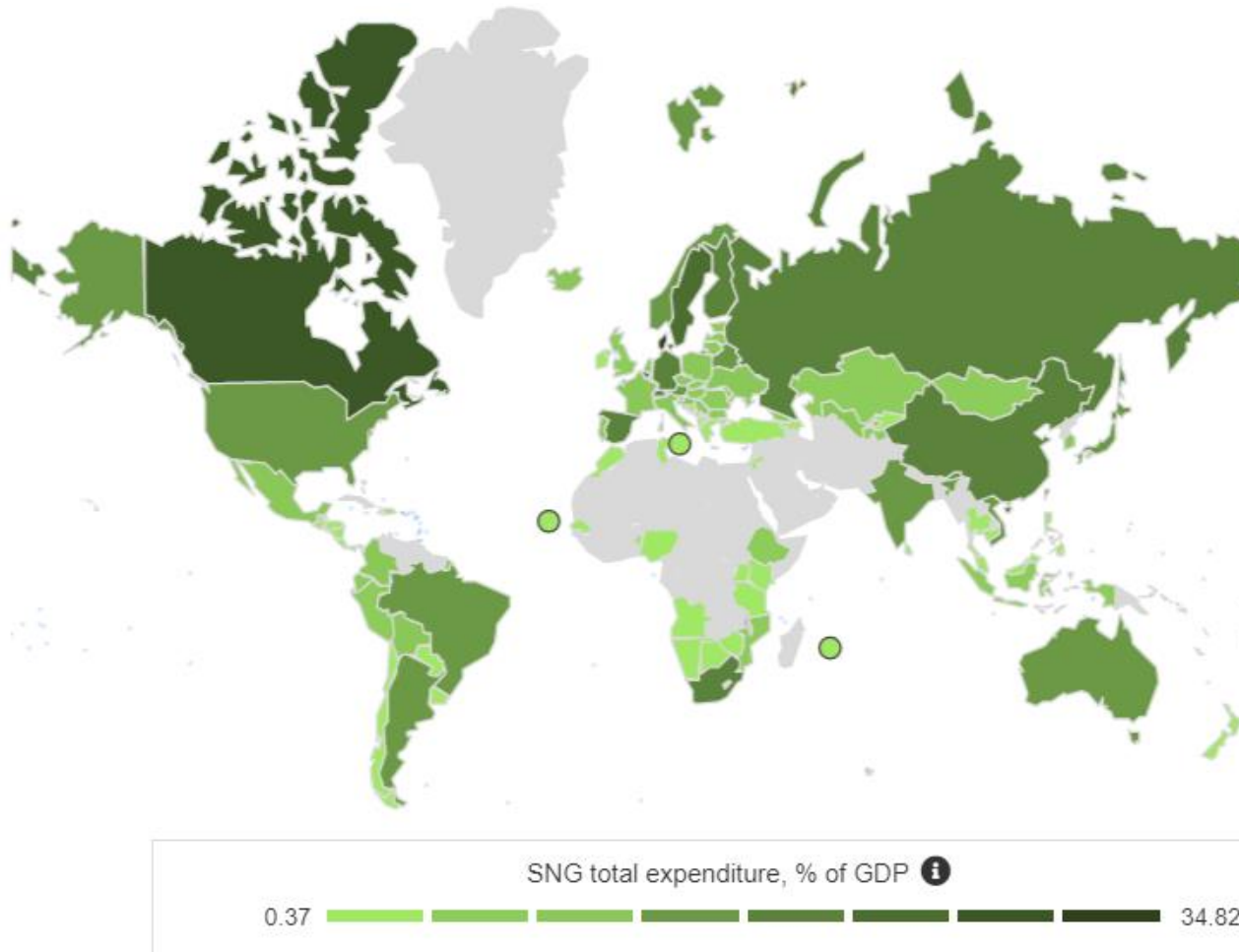
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Subnational fiscal data are missing in many countries

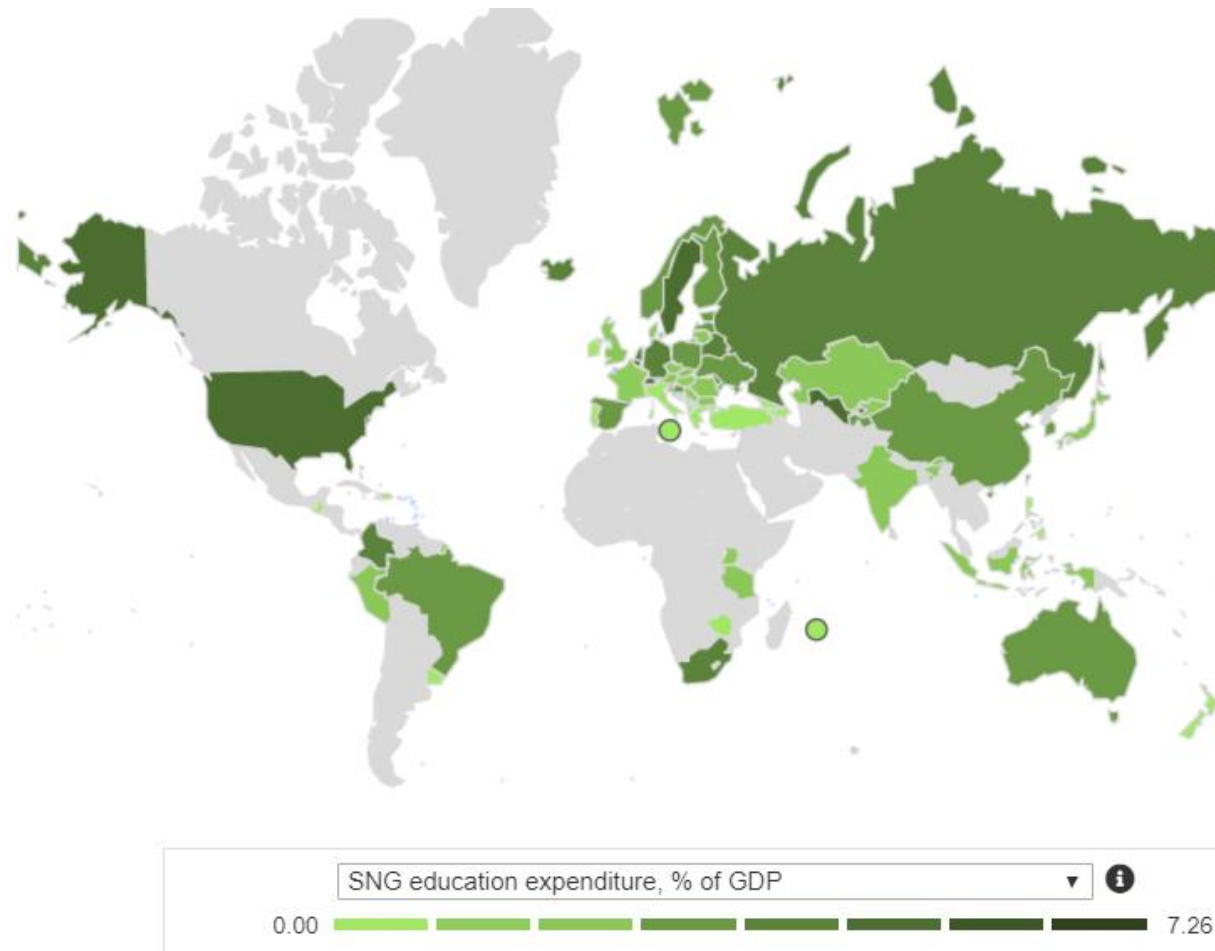
SNG expenditure as a % of GDP





Subnational fiscal data are partial in many countries

SNG expenditure in education as a % of GDP





Subnational fiscal data are difficult to compare

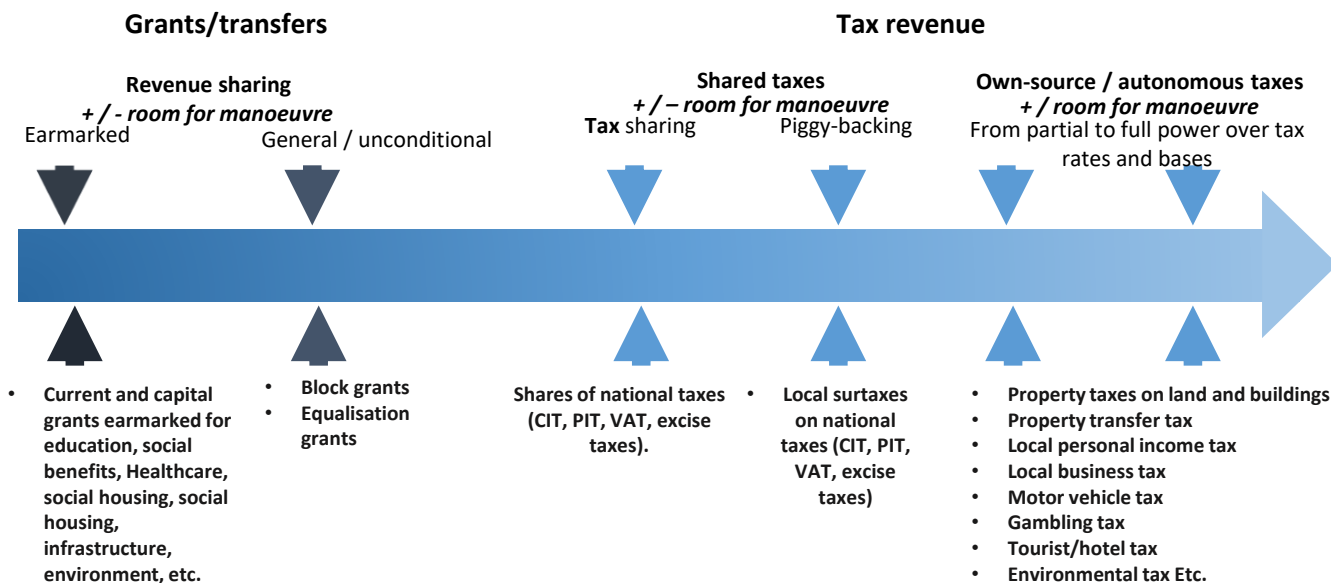
- Subnational fiscal data are compiled according to different accounting frameworks and methodologies
 - SNA international standards vs budgetary accounts
- Even within the same accounting framework, country comparisons may be challenging:
 - Scopes of fiscal data are very diverse reflecting characteristics of multi-level governance systems
 - The SNA has been updated several times: the 2008 SNA has introduced important changes
- Data at disaggregated level are not available, except in federal countries (state + local government sectors)



Subnational fiscal data are difficult to interpret and can provide misleading pictures

- Limits of spending and revenue indicators

Subnational government revenues have no clear cut frontiers



- The need to put the numbers in perspective with qualitative information
- The need to do additional research to better assess spending and revenue powers



To conclude

- Effort should be put into helping countries worldwide collect, consolidate and disseminate fiscal data on subnational governments
- Effort should be put into helping countries adopt/upgrade a SNA harmonised according to international standards
- Further improvements of the SNA are needed to better describe subnational governments specificities
- Data are necessary but not sufficient:
 - Data are crucial to design, implement, evaluate public policies, in particular decentralisation as well as to ensure accountability, transparency and trust
 - Going beyond data remains crucial to get the facts right:
 - Developing qualitative information
 - Developing further research to assess spending and revenue indicators,



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