

## Country data

### Definitions

1. All sub national governments	States and Municipalities
2. Local government	Municipalities
3. Liabilities reported	Total debt = bonds, contractual debt (Loans, Debt Restructuring, Financing, Debt installments and renegotiation, and Other Contractual Debts), precatórios (unpaid court orders), other debt (Divida Consolidada= divida mobilitaria, divida contratual, precatórios, outra divida)
4. Accounting basis	Accrual

### Sources

#### Debt data:

Tesouro Nacional Transparente  
<https://www.tesourotransparente.gov.br/> Total debt (Divida consolidada)

Boletim de Financas dos entes subnacionais (several years)is  
[https://sisweb.tesouro.gov.br/apex/f?p=2501:9:::::9:P9\\_ID\\_PUBLICACAO:34026](https://sisweb.tesouro.gov.br/apex/f?p=2501:9:::::9:P9_ID_PUBLICACAO:34026) Commercial sources (outras divida), public debt (Divida Contratual Interna-Outros Crededores)

#### Revenue data:

Boletim de Financas dos entes subnacionais (several years) **Receita corrente**  
Total revenue

#### Expenditure data:

Boletim de Financas dos entes subnacionais (several years) **Despesa corrente**  
Total expenditure, debt service (Juros e Encargos da divida)

## City Data

### Sao Paulo

Prefeitura de Sao Paulo  
<https://www.prefeitura.sp.gov.br/cidade/secretarias/fazenda/contaspublicas/>

### Rio de Janeiro

Prefeitura Rio  
<http://www.rio.rj.gov.br/web/contasrio/dados-abertos#titulo>  
<http://www.rio.rj.gov.br/web/cgm> Debt Service: AMORTIZAÇÃO DA DÍVIDA

### Salvador

Prefeitura Salvador  
<http://www.transparencia.salvador.ba.gov.br> Debt Service: AMORTIZAÇÃO DA DÍVIDA

# India

## Country data

### Definitions

1. All sub national governments
2. Local government
3. Liabilities reported

States, Urban territories and ULBs  
Urban Local Bodies (ULBs)

ULBs:

Total debt= Loans, bonds and other debt instruments

Total outstanding liabilities: I. Consolidated Fund Public Debt a) Open Market Borrowings, b) Borrowings from Banks and FIs, c) Special Securities issued to NSSF, d) Bonds/Debentures which are issued by the state Governments, e) Loans from the Centre, and f) Others. II. Public Accounts a) State Provident Funds, b) Small Savings, Insurance and Pension Funds, Trust and Endowments, etc., c) Deposits and Advances, d) Reserve Funds/Sinking Funds, and e) Other Items in Public Accounts. (from RBI)

States + UTs

4. Accounting basis

Accrual basis, but some local bodies are still preparing their financial statements under cash basis accounting and are yet to adopt accrual basis.

### Sources

#### Debt data:

*CityFinance.in*

Total debt, Loans, bonds. Only about 1/4 to 1/5 of ULBs report each year. Lower numbers for the year 2018 caused by lower reporting status  
Executed debt (yearly), commercial loans (financing through loans banks)

ICRIER, 2019.

RBI, 2020. "STATE FINANCES: A STUDY OF BUDGETS OF 2020-21"

Total outstanding liabilities for States and UTs  
Debt service (debt servicing)

#### Revenue data:

Total Subnational:

#### Revenue

Total revenues = Aggregate receipts (revenue receipts+net capital receipts)

STATE FINANCES A STUDY OF BUDGETS OF 2020-21

1) RBI:

[https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/OSF\\_271020FCF77451F1DF744B2B244875C785B8EF3.PDF](https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/OSF_271020FCF77451F1DF744B2B244875C785B8EF3.PDF)

ULBs only:

*CityFinance.in*

#### Expenditure data:

#### Expenditure

Total Subnational:

Total expenditures = Revenue expenditures + capital expenditures

## STATE FINANCES A STUDY OF BUDGETS OF 2020-21

1) RBI:

[https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/OSF\\_271020FCF77451F1DF744B2B244875C785B8EF3.PDF](https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/OSF_271020FCF77451F1DF744B2B244875C785B8EF3.PDF)

Local Government only:

*CityFinance.in*

For the year 2018 cities of 4+ million inhabitants did not report data

### City Data

#### Bangaluru

cityfinance.in

<http://www.cityfinance.in/financial-statement/report/basic>

Financial statements (income & expenditure, balance sheet)

#### Greater Hyderabad

cityfinance.in

<http://www.cityfinance.in/financial-statement/report/basic>

Financial statements (income & expenditure, balance sheet)

Greater Hyderabad annual accounts

<https://www.ghmc.gov.in/ghmcbudget.aspx>

Audited accounts (updated to 2021-21)

#### Greater Mumbai

cityfinance.in

<http://www.cityfinance.in/financial-statement/report/basic>

Financial statements (income & expenditure, balance sheet)

Greater Mumbai annual accounts

[https://www.mcgm.gov.in/irj/portal/anonymous/qlannualacc1?guest\\_user=english](https://www.mcgm.gov.in/irj/portal/anonymous/qlannualacc1?guest_user=english)

Audited accounts (updated to 2021-21)

# Indonesia

## Country data

### Definitions

1. All sub national governments	Provinces, Regencies, Municipalities/Cities, Villages
2. Local government	Regencies, Municipalities/Cities, Villages
3. Liabilities reported	Total debt = loans, bonds, currency and deposits, insurance, pensions, and standardized gurantee scheme, Other account payables
4. Accounting basis	Accrual, but gaps remain after a gradual transition from cash-based standards

### Sources

#### Debt data:

Bank of Indonesia <a href="https://www.bi.go.id/en/statistik/ekonomi-keuangan/suspi/default.aspx">https://www.bi.go.id/en/statistik/ekonomi-keuangan/suspi/default.aspx</a> <a href="https://www.bi.go.id/en/default.aspx">https://www.bi.go.id/en/default.aspx</a>	Public Sector Debt statistics
Ministry of Finance DIRECTORATE GENERAL OF FINANCING AND RISK MANAGEMENT <a href="https://www.djppr.kemenkeu.go.id/page/load/785">https://www.djppr.kemenkeu.go.id/page/load/785</a>	Public Sector Debt statistics

#### Revenue data:

Statistical Yearbook of Indonesia  
<https://www.bps.go.id/publication/2020/04/29/e9011b3155d45d70823c141f/statistik-indonesia-2020.html>

#### Expenditure data:

Statistical Yearbook of Indonesia  
<https://www.bps.go.id/publication/2020/04/29/e9011b3155d45d70823c141f/statistik-indonesia-2020.html>

Interest Expenditure: is expenditure used to pay debt interest that calculated based on the principal outstanding under the short term, medium term, and long-term agreement.

#### Debt Service:

<https://www.bps.go.id/publication/2022/03/21/t22d9123ab64e307b8255c5b/financial-statistics-of-regency-municipality-government-2020-2021-book->

## City Data

### Jakarta

PPID (Pejabat Pengelola Informasi dan Dokumentasi)

NERACA = Balance sheet

<https://ppid.jakarta.go.id/laporan-keuangan-pemerintah-daerah>

Laporam realisasi anggaran pendapatan dan belanja  
(report on the realization of the income and  
expenditure budget)

LAPORAN KEUANGAN PROVINSI DKI JAKARTA  
AUDITED = Financial Statements DKI Jakarta Province

### **Surabaya**

THE GOVERNMENT OF THE CITY OF SURABAYA  
<https://surabaya.go.id/id/berita/60032/transparansi-pengelolaan-anggaran>

### **Bandung**

THE GOVERNMENT OF THE CITY OF Bandung  
<https://www.bandung.go.id/etalase/9/transparansi-keuangan>

# Mexico

## Country data

### Definitions

1. All sub national governments	States + Municipalities
2. Local government	Municipalities
3. Liabilities reported	Debt instruments = payables, bonds, government securities, contracts or lines of credit. (Instrumentos de la deuda = pagares, bonos, valores gubernamentales, contratos o lineas de credito)
4. Accounting basis	Transitioning to accrual

### Sources

#### Debt data:

El Centro de Estudios de las Finanzas Públicas de la  
Cámara de Diputados (CEFP) Debt (obligaciones financieras) = municipal debt +  
SPE (Municipios +Entes Públicos Municipales), bonds  
(Emisiones Bursatiles), commercial sources (Banca  
Multiple)

Instituto Nacional de Estadística y Geografía (INEGI) Debt service (Amortización de la deuda pública +  
Intereses de la deuda pública)

#### Revenue data:

Instituto Nacional de Estadística y Geografía (INEGI)  
<https://www.inegi.org.mx/temas/finanzas/#Tabulados>

#### Total de Ingresos de los municipios

#### Expenditure data:

Instituto Nacional de Estadística y Geografía (INEGI)  
<https://www.inegi.org.mx/temas/finanzas/#Tabulados>

#### Total de Egresos de los municipios

## City Data

### Mexico City

Gobierno de la Ciudad de Mexico  
<https://servidoresx3.finanzas.cdmx.gob.mx/inv/index.html>

### Tijuana

Gobierno de la Ciudad de Tijuana  
<http://www.tijuana.gob.mx/dependencias/tesoreria/CuentaPublicaCierreAnual.aspx> Debt service: Intereses, Comisiones y otros gastos de  
la deuda publica

### Ecatepec de Morelos

Gobierno de la Ciudad de Ecatepec de Morelos  
<https://ecatepec.sapase.gob.mx/transparencia-conac>

# Morocco

## Country data

### Definitions

1. All sub national governments	Regions, Prefectures, Provinces, Municipalities
2. Local government	Prefectures, Provinces, Municipalities
3. Liabilities reported	Total debt = Total loans (Composés des prêts octroyés à la clientèle financière et non financière dans le cadre d'une opération financière).
Debt Service	Intérêts de la dette (payment on debt interest)
4. Accounting basis	Accrual

### Sources

#### Debt data:

Central Bank (Banque Centrale du Maroc) Bank Al-Maghrib

<https://www.bkam.ma/Recherche?limit=10&text=collectivites+territoriales&offset=30>

Rapport annuel (various years)

#### Revenue data:

MEF-TGR (The General Treasury of the Kingdom of Morocco)

BULLETIN MENSUEL DE STATISTIQUES DES FINANCES LOCALES

#### Recettes

Recettes fiscales, recettes non-fiscales

[https://www.tgr.gov.ma/wps/portal!/ut/p/b1/vZRdb4lwFIZ\\_0egpBSmXBcZARoVCnXBj2EcWQNRkRJ2\\_fuCdLsluFtqrJs\\_Jc857kqlcZapGCSVEx2iF8m1xKD-Lttxti03\\_zmdrGoQzamEG9JkCsJjbUeLG5OmRdEDWAXDnMBiqh4swuwlc3gNpRFmgAwjyN\\_-AYKT-BeU3yO8OLsDQiGNDcm\\_XfKcsw4y7vUgVpWgF2jqpvvf-uT6L6izCtrLmvLJ8SCUk8iC5rE8hX-DUkRhXyyCpv9Q2ZcBhz3n3ovelkBZzTuK4UMeEeGqhMbEQa9MKTZg4UmH3kWb2WA5TbxqTIYUe\\_LtwjvLytVGOB40CiqIjSrFpqBpA901i1OQb1zX9Sisebm\\_8A6jfwFw!/d14/d5/L2dBISEvZ0FBIS9nQSEh/pw/Z7\\_8KM68B1A08L800AQNCPSFQ3RC7/ren/p=WCM\\_PI=1/p=ns\\_Z7\\_8KM68B1A08L800AQFBNCPSFQFB3RC7\\_WCM\\_PreviousPageSize.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=25/p=ns\\_Z7\\_8KM68B1A08L800AQFBNCPSFQFB3RC7\\_WCM\\_Page.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=2/p=CTX=QCPTgr-internetQCPTGRQCPublicationQCPublicationQCPBulletinsQCPBulletinQCAmensuelQCAdesQCAstatistiquesQCAdesQCAfinancesQCALocalesQCPBMFLQCAjuilletQCA2013/-/](https://www.tgr.gov.ma/wps/portal!/ut/p/b1/vZRdb4lwFIZ_0egpBSmXBcZARoVCnXBj2EcWQNRkRJ2_fuCdLsluFtqrJs_Jc857kqlcZapGCSVEx2iF8m1xKD-Lttxti03_zmdrGoQzamEG9JkCsJjbUeLG5OmRdEDWAXDnMBiqh4swuwlc3gNpRFmgAwjyN_-AYKT-BeU3yO8OLsDQiGNDcm_XfKcsw4y7vUgVpWgF2jqpvvf-uT6L6izCtrLmvLJ8SCUk8iC5rE8hX-DUkRhXyyCpv9Q2ZcBhz3n3ovelkBZzTuK4UMeEeGqhMbEQa9MKTZg4UmH3kWb2WA5TbxqTIYUe_LtwjvLytVGOB40CiqIjSrFpqBpA901i1OQb1zX9Sisebm_8A6jfwFw!/d14/d5/L2dBISEvZ0FBIS9nQSEh/pw/Z7_8KM68B1A08L800AQNCPSFQ3RC7/ren/p=WCM_PI=1/p=ns_Z7_8KM68B1A08L800AQFBNCPSFQFB3RC7_WCM_PreviousPageSize.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=25/p=ns_Z7_8KM68B1A08L800AQFBNCPSFQFB3RC7_WCM_Page.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=2/p=CTX=QCPTgr-internetQCPTGRQCPublicationQCPublicationQCPBulletinsQCPBulletinQCAmensuelQCAdesQCAstatistiquesQCAdesQCAfinancesQCALocalesQCPBMFLQCAjuilletQCA2013/-/)

#### Expenditure data:

#### Depenses

MEF-TGR (The General Treasury of the Kingdom of Morocco)  
BULLETIN MENSUEL DE STATISTIQUES DES FINANCES LOCALES

Dépenses ordinaires, dépenses d'investissement, des budgets principaux et les remboursements du principal de la dette)

[https://www.tgr.gov.ma/wps/portal!/ut/p/b1/vZRdb4lwFIZ\\_0egpBSmXBcZARoVCnXBj2EcWQNRkRJ2\\_fuCdLsluFtqrJs\\_Jc857kqlcZapGCSVEx2iF8m1xKD-Lttxti03\\_zmdrGoQzamEG9JkCsJjbUeLG5OmRdEDWAXDnMBiqh4swuwlc3gNpRFmgAwjyN\\_-AYKT-BeU3yO8OLsDQiGNDcm\\_XfKcsw4y7vUgVpWgF2jqpvvf-uT6L6izCtrLmvLJ8SCUk8iC5rE8hX-DUkRhXyyCpv9Q2ZcBhzzn3ovelkBZzTuK4UMeEeGqhMbEQa9MKTZg4UmH3kWb2WA5TbxqTIYUe\\_LtwjvLytVGOB40CiqIjSrFpqBpA901i10Qb1zX9Sisebm\\_8A6jfwFw!/dl4/d5/L2dBISEvZ0FBIS9nQSEh/pw/Z7\\_8KM68B1A08L800AQNCPSFQ3RC7/ren/p=WCM\\_PI=1/p=ns\\_Z7\\_8KM68B1A08L800AQFBNCPSFQB3RC7\\_WCM\\_PreviousPageSize.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=25/p=ns\\_Z7\\_8KM68B1A08L800AQFBNCPSFQB3RC7\\_WCM\\_Page.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=2/p=CTX=QCPTgr-internetQCPTGRQCPPublicationQCPublicationQCPBulletinsQCPBulletinQCAmensuelQCAdesQCAstatistiquesQCAdesQCAfinancesQCALocalesQCPBMFLQCAjuilletQCA2013/-/](https://www.tgr.gov.ma/wps/portal!/ut/p/b1/vZRdb4lwFIZ_0egpBSmXBcZARoVCnXBj2EcWQNRkRJ2_fuCdLsluFtqrJs_Jc857kqlcZapGCSVEx2iF8m1xKD-Lttxti03_zmdrGoQzamEG9JkCsJjbUeLG5OmRdEDWAXDnMBiqh4swuwlc3gNpRFmgAwjyN_-AYKT-BeU3yO8OLsDQiGNDcm_XfKcsw4y7vUgVpWgF2jqpvvf-uT6L6izCtrLmvLJ8SCUk8iC5rE8hX-DUkRhXyyCpv9Q2ZcBhzzn3ovelkBZzTuK4UMeEeGqhMbEQa9MKTZg4UmH3kWb2WA5TbxqTIYUe_LtwjvLytVGOB40CiqIjSrFpqBpA901i10Qb1zX9Sisebm_8A6jfwFw!/dl4/d5/L2dBISEvZ0FBIS9nQSEh/pw/Z7_8KM68B1A08L800AQNCPSFQ3RC7/ren/p=WCM_PI=1/p=ns_Z7_8KM68B1A08L800AQFBNCPSFQB3RC7_WCM_PreviousPageSize.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=25/p=ns_Z7_8KM68B1A08L800AQFBNCPSFQB3RC7_WCM_Page.60fd737f-f0a4-4a38-9fc9-3ecf5fd53dcd=2/p=CTX=QCPTgr-internetQCPTGRQCPPublicationQCPublicationQCPBulletinsQCPBulletinQCAmensuelQCAdesQCAstatistiquesQCAdesQCAfinancesQCALocalesQCPBMFLQCAjuilletQCA2013/-/)

## City Data

### Calablanca

Ville de Casablanca

<https://www.casablancacity.ma/fr/article/323/etats-financiers-de-la-commune-de-casablanca>

### Fes

### Tanger



# Peru

## Country data

### Definitions

1. All sub national governments	Regional and Local governments
2. Local government	Local governments: district municipalities and provincial municipalities
3. Liabilities reported	Total debt = liability balance, due debt and real debt (Saldo de deuda total = saldo de pasivo, deuda exigible y deuda real)
4. Accounting basis	Accrual

### Sources

#### Debt data:

Ministry of Finance (Ministerio de Economía y Finanzas) <https://www.gob.pe>  
<https://www.gob.pe/institucion/mef/colecciones/974-informe-anual-de-cumplimiento-de-reglas-fiscales-de-los-gobiernos-regionales-y-gobiernos-locales>

Total local government and regional government debt

Ministry of Finance (Ministerio de Economía y Finanzas) Transparencia Economica.  
[https://apps5.mineco.gob.pe/bingos/deuda\\_gsn/atendido/wfInicio.aspx](https://apps5.mineco.gob.pe/bingos/deuda_gsn/atendido/wfInicio.aspx)

Debt service (Servicio atendido)

#### Revenue data:

Ministry of Finance (Ministerio de Economía y Finanzas) <https://www.gob.pe>  
<https://www.gob.pe/institucion/mef/colecciones/974-informe-anual-de-cumplimiento-de-reglas-fiscales-de-los-gobiernos-regionales-y-gobiernos-locales>

**Ingresos totales**

Regional + Local government revenues

#### Expenditure data:

Ministry of Finance (Ministerio de Economía y Finanzas) <https://www.gob.pe>  
<https://www.gob.pe/institucion/mef/colecciones/974-informe-anual-de-cumplimiento-de-reglas-fiscales-de-los-gobiernos-regionales-y-gobiernos-locales>

**Gastos no financiero**

Regional + Local government expenditures

## City Data

### Lima

Municipalidad de Lima  
ESTADO DE GESTION (several years)  
<https://www.munlima.gob.pe/estados-financieros-2020/>

Ministerio de Economía y Finanzas:FICHA DE ANÁLISIS  
MULTIANUAL DE GESTIÓN FISCAL

[https://www.mef.gob.pe/es/?id=3381&option=com\\_content&language=es-ES&Itemid=102005&lang=es-ES&view=article](https://www.mef.gob.pe/es/?id=3381&option=com_content&language=es-ES&Itemid=102005&lang=es-ES&view=article)

### **Arequipa**

Ministerio de Economía y Finanzas:FICHA DE ANÁLISIS  
MULTIANUAL DE GESTIÓN FISCAL

[https://www.mef.gob.pe/es/?id=3381&option=com\\_content&language=es-ES&Itemid=102005&lang=es-ES&view=article](https://www.mef.gob.pe/es/?id=3381&option=com_content&language=es-ES&Itemid=102005&lang=es-ES&view=article)

### **Callao**

Ministerio de Economía y Finanzas:FICHA DE ANÁLISIS  
MULTIANUAL DE GESTIÓN FISCAL

[https://www.mef.gob.pe/es/?id=3381&option=com\\_content&language=es-ES&Itemid=102005&lang=es-ES&view=article](https://www.mef.gob.pe/es/?id=3381&option=com_content&language=es-ES&Itemid=102005&lang=es-ES&view=article)

[https://www.mef.gob.pe/es/?id=3381&option=com\\_content&language=es-ES&Itemid=102005&lang=es-ES&view=article](https://www.mef.gob.pe/es/?id=3381&option=com_content&language=es-ES&Itemid=102005&lang=es-ES&view=article)

# Philippines

## Country data

### Definitions

1. All sub national governments	Provinces, Cities and Municipalities
2. Local government	Cities and Municipalities
3. Liabilities reported	Total liabilities includes the following categories: current and non-current financial, inter agency payables, trust, deferred credits/income, provisions & payabales.
4. Accounting basis	Accrual: incomplete implementation across local governments

### Sources

#### Debt data:

Bureau of Local Government Finance, Dept of Treasury Quarterly outstanding balances report	Total loan and bond liabilities; sources of credit (private vs public sources, short- vs long-term)
Comission on Audit, Annual Financial Reports	All other liabilities & debt service; individual LGU data from audit reports

#### Revenue data:

Comission on Audit, Annual Financial Reports & audits	Tax revenue, share of IRA, service & business income, shares & donations, gains, other
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#### Expenditure data:

Comission on Audit, Annual Financial Reports & audits	Personnel services, maintenance & other oeprating exp, financial, non-cash
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## City Data

### Davao City

Philippines Comission on Audit  
Annual Audit Report, Financial Statements and Notes to Balance Sheet  
<https://coa.gov.ph/index.php/local-government-units>

### Quezon City

Philippines Comission on Audit  
Annual Audit Report, Financial Statements and Notes to Balance Sheet  
<https://coa.gov.ph/index.php/local-government-units>

### City of Manila

Philippines Comission on Audit  
Annual Audit Report, Financial Statements and Notes to Balance Sheet

<https://coa.gov.ph/index.php/local-government-units>

# Poland

## Country data

### Definitions

1. All sub national governments	Regions (Voivodships), Counties (Powiats), municipalities (Gminas) and cities with county (powiat) status
2. Local government	Gminas and Cities with county (powiat) status
3. Liabilities reported	Loand and bonds
4. Accounting basis	Accrual

### Sources

#### Debt data:

National Council of Regional Accounting Chambers 2020  
[https://rio.gov.pl/download/attachment/96/sprawozdanie\\_za\\_2020\\_r.pdf](https://rio.gov.pl/download/attachment/96/sprawozdanie_za_2020_r.pdf)

Debt amount (Kwota długu), debt service (Expenditure on debt service and sureties and guarantees, Wydatki na obsługę długu oraz poręczenia i gwarancje)

EUROST 2017-2019  
[https://ec.europa.eu/eurostat/databrowser/view/GOV\\_10DD\\_LOGD\\_\\_custom\\_1640388/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/GOV_10DD_LOGD__custom_1640388/default/table?lang=en)

Subnational government debt

Poland Statistical Office  
<https://stat.gov.pl/en/topics/national-accounts/general-government-statistics/financial-economy-of-local-government-units-2019,2,16.html>

Local and subnational government debt, debt service (na obsługę długu)

**Revenue data:** **Income (Dochody)**

Poland Statistical Office  
<https://stat.gov.pl/en/topics/national-accounts/general-government-statistics/financial-economy-of-local-government-units-2019,2,16.html>

Local and subnational revenue

**Expenditure data:** **Expenditure (Wydatki)**

Poland Statistical Office  
<https://stat.gov.pl/en/topics/national-accounts/general-government-statistics/financial-economy-of-local-government-units-2019,2,16.html>

Local and subnational expenditure

## City Data

### Warsaw

City of Warsaw "Annual Report"  
<https://bip.warszawa.pl/default.htm>

[https://www.bankier.pl/static/att/emitent/2021-06/Komp\\_2020\\_cz\\_I\\_SR\\_202106292063328445.pdf](https://www.bankier.pl/static/att/emitent/2021-06/Komp_2020_cz_I_SR_202106292063328445.pdf)

## Lodz

City of Lodz "Draft Budget" <https://bip.lodzkie.pl/> Draft budget

DRAFT BUDGET OF THE ŁÓDZKIE VOIVODESHIP

"PROJEKT BUDŻETU WOJEWÓDZTWA ŁÓDZKIEGO

[https://bip.lodzkie.pl/files/budzet/2020/PROJEKT\\_B](https://bip.lodzkie.pl/files/budzet/2020/PROJEKT_BUD%20%81_2020_BIP.pdf)

[UD%20%81\\_2020\\_BIP.pdf](https://bip.lodzkie.pl/files/budzet/2020/PROJEKT_BUD%20%81_2020_BIP.pdf)

<https://bip.lodzkie.pl/wojewodztwo-lodzkie/finanse-i-majatek/budzet/budzet-2021>

Total Liabilities = Loans and credits, bonds

## Krakow

City of Krakow

The budget of the City of Krakow for 2020

<https://www.bip.krakow.pl/>

Debt Service: "Zarządzanie i obsługa zadłużenia Miasta w tym analizowanie sytuacji finansowej Miasta"

"Managing and servicing the City's debt, including analyzing the City's financial situation"

# South Africa

## Country data

### Definitions

1. All sub national governments	Provinces and Municipalities
2. Local government	Municipalities, including Metro, Local and District
3. Liabilities reported	Total liabilities includes current and non-current accounts payable, bonds, loans and other debt provisions
4. Accounting basis	Modified accrual basis; incomplete implementation

### Sources

#### Debt data:

Department of Treasury, municipal finance data <a href="https://municipaldata.treasury.gov.za/">https://municipaldata.treasury.gov.za/</a>	Data collected at individual entity level, available also in aggregated format. Balance sheet, income statement & cash flow
Statistics South Africa, Annual Financial Census of the Municipalities <a href="http://www.statssa.gov.za/?page_id=1854&amp;PPN=P9114&amp;SCH=72785">http://www.statssa.gov.za/?page_id=1854&amp;PPN=P9114&amp;SCH=72785</a>	Total loan and bond liabilities; sources of credit (private vs public sources, current vs non-current).

#### Revenue data:

Department of Treasury, municipal finance data <a href="https://municipaldata.treasury.gov.za/">https://municipaldata.treasury.gov.za/</a>	Data collected at individual entity level, available also in aggregated format. Balance sheet, income statement & cash flow
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#### Expenditure data:

Department of Treasury, municipal finance data <a href="https://municipaldata.treasury.gov.za/">https://municipaldata.treasury.gov.za/</a>	Data collected at individual entity level, available also in aggregated format. Balance sheet, income statement & cash flow
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## City Data

### Cape Town

South Africa Department of Treasury Section 71, quarterly updates <a href="http://mfma.treasury.gov.za/Media_Releases/s71/Pages/default.aspx">http://mfma.treasury.gov.za/Media_Releases/s71/Pages/default.aspx</a>	Revenues, expenditures aggregated at national level. List of individual debt instruments, type and contracting municipality
Department of Treasury, municipal finance data <a href="https://municipaldata.treasury.gov.za/">https://municipaldata.treasury.gov.za/</a>	Data collected at individual entity level, available also in aggregated format. Balance sheet, income statement & cash flow

### Johannesburg

South Africa Department of Treasury Section 71, quarterly updates	Revenues, expenditures aggregated at national level. List of individual debt instruments, type and contracting municipality
<a href="http://mfma.treasury.gov.za/Media_Releases/s71/Pages/default.aspx">http://mfma.treasury.gov.za/Media_Releases/s71/Pages/default.aspx</a>	
Department of Treasury, municipal finance data	Data collected at individual entity level, available also in aggregated format. Balance sheet, income statement & cash flow
<a href="https://municipaldata.treasury.gov.za/">https://municipaldata.treasury.gov.za/</a>	

## **eThikwini**

South Africa Department of Treasury Section 71, quarterly updates	Revenues, expenditures aggregated at national level. List of individual debt instruments, type and contracting municipality
<a href="http://mfma.treasury.gov.za/Media_Releases/s71/Pages/default.aspx">http://mfma.treasury.gov.za/Media_Releases/s71/Pages/default.aspx</a>	
Department of Treasury, municipal finance data	Data collected at individual entity level, available also in aggregated format. Balance sheet, income statement & cash flow
<a href="https://municipaldata.treasury.gov.za/">https://municipaldata.treasury.gov.za/</a>	



# Turkey

## Country data

### Definitions

1. All sub national governments	Provinces and Municipalities
2. Local government	Metropolitan municipalities, municipalities, towns and burough. Debt data is only found consolidated. Total liabilities according to ESA 2010: Currency and deposits; Debt securities; Loans; Equity and investment fund shares or units; Insurance, pension and standardised guarantee schemes; Financial derivatives and employee stock options; Other accounts receivable/payable
3. Liabilities reported	
4. Accounting basis	Accrual

### Sources

#### Debt data:

The Central Bank of the Republic of Turkey Ministry of Treasury and Finance <a href="https://en.hmb.gov.tr/local-government">https://en.hmb.gov.tr/local-government</a>	Subnational government debt according to ESA 10  Debt service = Interest expenditures
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#### Revenue data:

Ministry of Treasury and Finance <a href="https://en.hmb.gov.tr/local-government">https://en.hmb.gov.tr/local-government</a> Ministry of Treasury and Finance <a href="https://en.hmb.gov.tr/municipalities">https://en.hmb.gov.tr/municipalities</a>	<b>Budget revenue</b>  Local administrations consolidated budget revenue  Municipalities consolidated budget revenue
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#### Expenditure data:

Ministry of Treasury and Finance <a href="https://en.hmb.gov.tr/local-government">https://en.hmb.gov.tr/local-government</a> Ministry of Treasury and Finance <a href="https://en.hmb.gov.tr/municipalities">https://en.hmb.gov.tr/municipalities</a>	<b>Budget expenditure</b>  Local administrations consolidated budget expenditure  Municipalities consolidated budget expenditure
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## City Data

### Istanbul

Istanbul Metropolitan Municipality  
<https://data.ibb.gov.tr/en/dataset/ibb-butce-raporlari>

### Ankara

Ankara Metropolitan Municipality  
<https://www.ankara.bel.tr/>

### Izmir

Izmir Metropolitan Municipality  
<https://www.izmir.bel.tr/en/Dokumanlar/23/51>  
<https://www.izmir.bel.tr/en/Home>