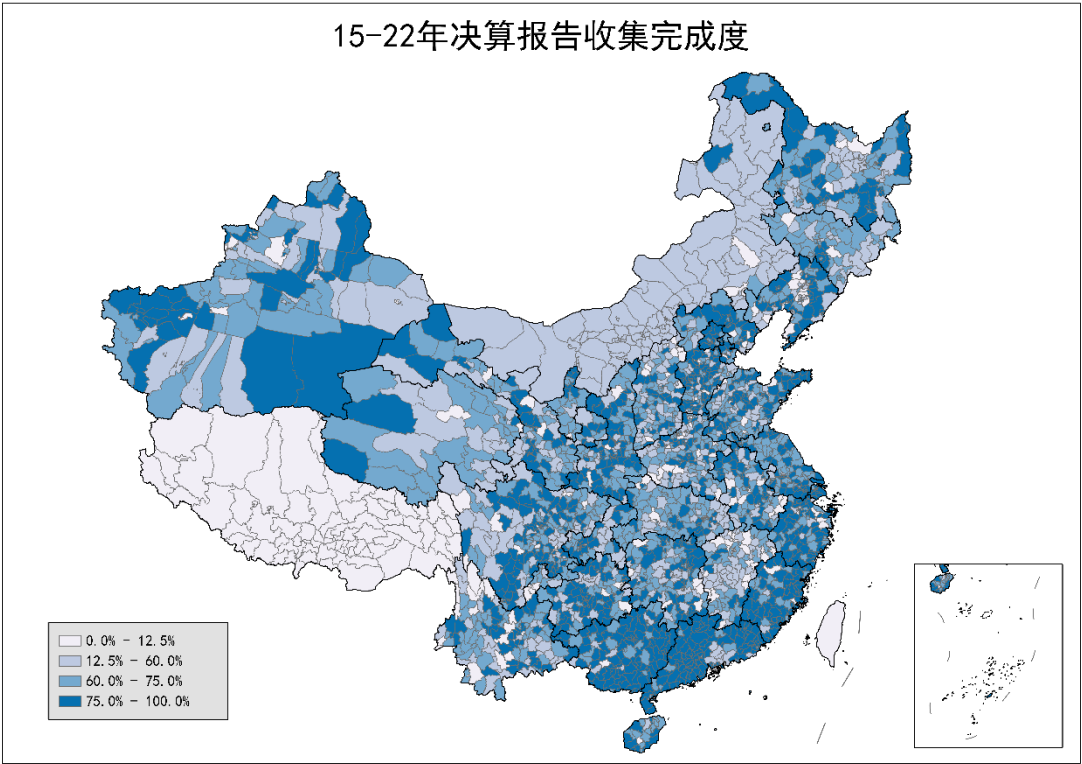# A Brief Introduction to the Collection of Budget and Final Accounts Reports of Grassroots Governments in China

This project began in October 2023 with manual collection of budget and final account reports from grassroots governments across all counties and districts nationwide. The data primarily covers revenue and expenditure information from the government's "four budgetary accounts" – namely the general public budget, government fund budget, state-owned capital operating budget, and social insurance fund budget.**Geographically, the collection spans 30 provinces, autonomous regions, and municipalities directly under the central government** including Anhui, Beijing, Chongqing, Fujian, Gansu, Guangdong, Guangxi, Guizhou, Hainan, Hebei, Henan, Hubei, Hunan, Jiangsu, Jiangxi, Liaoning, Heilongjiang, Jilin, Inner Mongolia, Ningxia, Qinghai, Shandong, Shanxi, Shaanxi, Shanghai, Sichuan, Tianjin, Xinjiang, Yunnan, Zhejiang.**Temporally, the collection period covers** 2015 to 2023, considering transparency requirements for grassroots government budget information. The initial scope included budget reports from 2015 to 2023 and final accounts from 2015 to 2022, with additional reports for 2024 and 2023 added this year. However, given that this year's data supplementation is not yet fully completed, the scope of this explanation covers: budget for 2015-2023 and final accounts for 2015-2022, with details presented through an overview, regional breakdown, and chronological analysis.
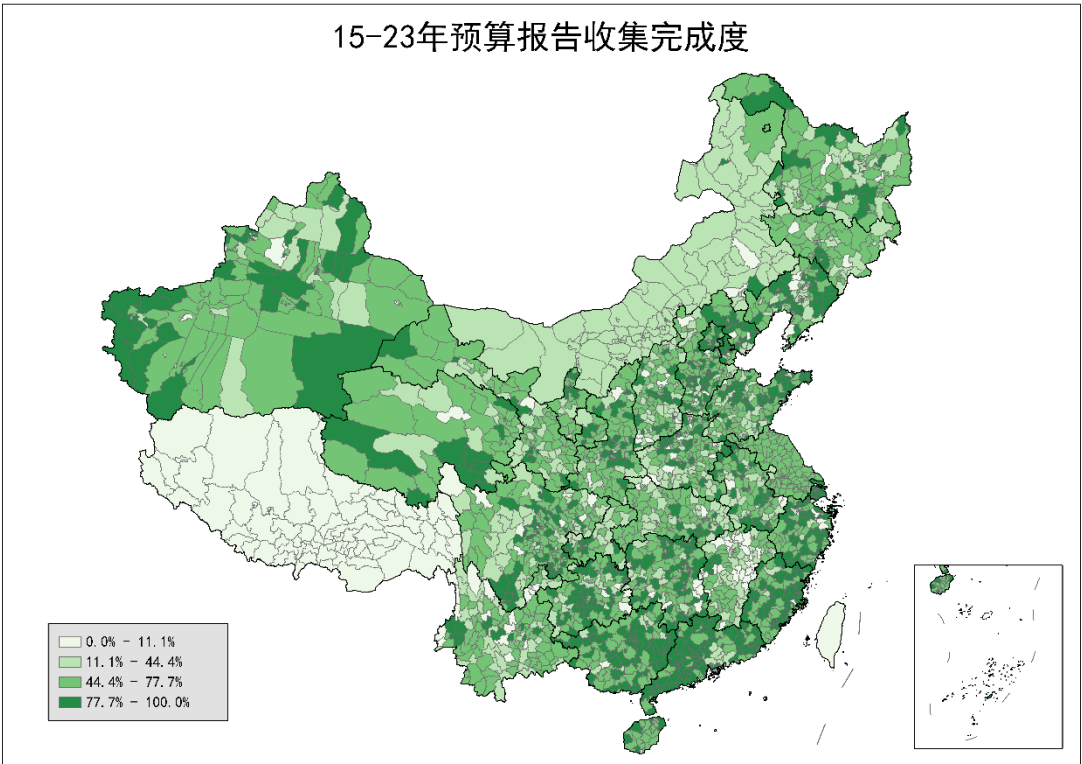
A General Survey of Budget and Final Accounts of Grassroots Governments in China

With the continuous improvement of China's fiscal management system and institutional mechanisms, the transparency of financial information at all levels of government has been steadily increasing. In 2014, the Decision of the Standing Committee of the 12th National People's Congress on Amending the Budget Law of the People's Republic of China, adopted at its 10th Session, came into effect on January 1, 2015. The revised Budget Law requires governments at all levels to **"disclose budgets, budget adjustments, final accounts, reports on budget execution, and related statements approved by their respective people's congresses or standing committees within twenty days of approval. They must also provide explanations regarding key matters such as fiscal transfer payment arrangements, implementation status, and debt obligations."**

The Budget Law provides a valuable opportunity for studying national government budget and final account information. As the amendment has been in effect since 2015, the data collection process was initiated in 2015. However, policy implementation often involves a time lag, and local governments require an adjustment period to enhance fiscal management quality. During the actual collection process (particularly in recent years since 2015), issues such as incomplete disclosure, low transparency, and irregular disclosure formats have been evident. Consequently, missing data for certain years frequently occurs, with earlier years showing more severe data gaps. The figure below illustrates the completion status of data for counties and districts nationwide:

15-22年决算报告收集完成度

☐	0.0% - 12.5%
	12.5% - 60.0%
	60.0% - 75.0%
	75.0% - 100.0%

graph 。1

15-23年预算报告收集完成度

☐	0.0% - 11.1%
	11.1% - 44.4%
	44.4% - 77.7%
	77.7% - 100.0%

graph 。2

However, in late 2016, the Ministry of Finance issued the "Operational Procedures for Local Budget and Final Accounts Disclosure" (Cai Yu[2016] No.143), which established clear and unified standards for county-level budget disclosure. Over the following two years, the issue of low budget transparency saw significant improvement. Therefore,this comprehensive overview of budget and final accounts disclosure by grassroots governments nationwide is divided into two time periods: (1)2015–2023; (2) 2018–2023

Year.

(I) 2015-2023:

The collected regions (the aforementioned 30 provinces, autonomous regions, and municipalities) involved a total of 3,109 counties/districts (including municipal-level and county-level cities). If a region had budget/financial report data for a specific year, the report value was assigned as 1; otherwise, it was 0. Consequently, the theoretical number of national budget reports from 2015 to 2023 should be 27,981, while the actual collected number was 19,181, yielding a collection rate of <u>68.55%</u>. For 2015-2022, the theoretical number of national financial reports should be 24,872, but the actual collected number was 17,794, resulting in a collection rate of <u>71.54%</u>. The average collection rates for budget reports and financial reports were <u>69.97%</u>and <u>73.10%</u>respectively.

(2) 2018-2023:

The theoretical value of national budget reports from 2018 to 2023 should be 18,654, while the actual collected value was 15,581, resulting in a collection rate of <u>83.53%</u>. For national final accounts reports from 2018 to 2022, the theoretical value was 15,545, with an actual collected value of 13,226, yielding a collection rate of <u>85.08%</u>. The average collection rates for budget reports were <u>84.65%</u>, and for final accounts reports,<u>86.45%</u>.

The data shows that the actual collection rate of grassroots government financial information has averaged between 0.68 and 0.75 since 2015, but has risen to 0.8-0.9 since 2018.

The budget and final accounts are presented according to the following criteria:

1. The Fiscal Integrity Is Evaluated by the Completeness of the Year of the Budget and Final Account Report Published on the Government Website, With the Average Actual Collection Rate as the Dividing Line.

Areas with relatively complete budget reports (2015-2023): Chongqing, Anhui, Shandong, Guizhou, Hebei, Shaanxi, Hunan, Jiangsu, Zhejiang, Tianjin, Beijing, Fujian, Guangxi, Guangdong, Shanghai.

The regions with better completeness of final accounts report (2015-2022) are: Hunan, Shandong, Guizhou, Hebei, Shaanxi, Chongqing, Jiangsu, Zhejiang, Fujian, Tianjin, Guangxi, Beijing, Guangdong, Shanghai.

Areas with well-prepared budget reports (2018-2023): Heilongjiang, Hunan, Ningxia, Chongqing, Hebei, Zhejiang, Shaanxi, Tianjin, Guangxi, Beijing, Fujian, Jiangsu, Guangdong, Shanghai.

Regions with high-quality final accounts (2018-2022): Gansu, Jiangsu, Shandong, Hebei, Zhejiang, Shaanxi, Ningxia, Guangxi, Fujian, Tianjin, Chongqing, Shanghai, Guangdong, and Beijing.

Areas with low budget report completeness (2015-2023): Jiangxi, Inner Mongolia, Yunnan, Hubei, Shanxi, Jilin, Gansu, Hainan, Xinjiang, Qinghai, Henan, Liaoning, Heilongjiang, Sichuan, Ningxia.

Regions with lower completeness of final accounts reports (2015-2022): Jiangxi, Inner Mongolia, Shanxi, Qinghai, Jilin, Yunnan, Hubei, Liaoning, Henan, Xinjiang, Hainan, Heilongjiang, Gansu, Anhui, Sichuan, Ningxia.

Regions with low budget report completeness (2018-2023): Jiangxi, Inner Mongolia, Yunnan, Shanxi, Hubei, Jilin, Hainan, Guizhou, Liaoning, Xinjiang, Shandong, Henan, Anhui, Gansu, Qinghai, Sichuan.

Regions with lower completeness of final accounts reports (2018-2022): Jiangxi, Shanxi, Liaoning, Inner Mongolia, Qinghai, Yunnan, Henan, Xinjiang, Sichuan, Hainan, Jilin, Anhui, Heilongjiang, Hubei, Hunan, Guizhou.

2. Assess Data Transparency by Examining the Diversity of Budget and Final Account Data Tables Published on Government Websites.

The data transparency is better in Anhui, Jiangsu, Guangdong, Fujian, Shaanxi, Shandong, Beijing, Shanghai and Tianjin.

The data transparency is poor in Jiangxi, Yunnan, Guizhou, Jilin, Liaoning, Heilongjiang, Chongqing and Shanxi.

3. Assess the Transparency of Budget and Final Account Data Disclosure by Evaluating the Ease and Standardization of Data Collection from Government Websites.

Areas with better data transparency: Jiangsu, Henan, Hebei, Fujian, Guangdong, Inner Mongolia, Fujian

Areas with poor data transparency: Jiangxi, Anhui, Heilongjiang, Jilin, Liaoning, Yunnan, Sichuan

II. Regional Dimension Analysis of the Budget and Final Accounts Report of Grassroots Governments Nationwide

Comparing the quality of financial information across different regions, we find significant disparities among local governments nationwide.

Table 1

Budget reporting coverage (15-23) Ranking	Collecting rate of final accounts report (15-22) Ranking	Budget reporting coverage (18-23) Ranking	Collecting rate of final accounts report (18-22) Ranking
Shanghai, 0.9739	Shanghai, 0.9706	Shanghai, 0.9902	Beijing, 1.0000
Guangdong, 0.9207	Guangdong, 0.9537	Guangdong, 0.9755	Guangdong, 0.9874
Guangxi, 0.8524	Beijing, 0.9044	Jiangsu, 0.9660	Shanghai, 0.9765
Fujian, 0.8519	Guangxi, 0.8910	Fujian, 0.9624	Chongqing, 0.9641
Beijing, 0.8497	Tianjin, 0.8824	Beijing, 0.9608	Tianjin, 0.9529
Tianjin, 0.8431	Fujian, 0.8696	Guangxi, 0.9600	Fujian, 0.9527
Zhejiang, 0.7965	Zhejiang, 0.8391	Tianjin, 0.9510	Guangxi, 0.9472
Jiangsu, 0.7428	Jiangsu, 0.7917	Shaanxi, 0.9117	Ningxia, 0.9259
Hunan, 0.7345	Chongqing, 0.7885	Zhejiang, 0.8911	Shaanxi, 0.9197
Shaanxi, 0.7303	Shaanxi, 0.7821	Hebei, 0.8830	Zhejiang, 0.9149
Hebei, 0.7253	Hebei, 0.7704	Chongqing, 0.8803	Hebei, 0.9011
Guizhou, 0.7171	Guizhou, 0.7577	Ningxia, 0.8765	Shandong, 0.8908
Shandong, 0.7149	Shandong, 0.7451	Hunan, 0.8664	Jiangsu, 0.8796
Anhui, 0.7120	Hunan, 0.7335	Heilongjiang, 0.8619	Gansu, 0.8660
Chongqing, 0.7037	Ningxia, 0.7269	Sichuan, 0.8448	Guizhou, 0.8639
Ningxia, 0.6914	Sichuan, 0.7218	Qinghai, 0.8397	Hunan, 0.8603
Sichuan, 0.6874	Anhui, 0.7167	Gansu, 0.8383	Hubei, 0.8556
Heilongjiang, 0.6816	Gansu, 0.7013	Anhui, 0.8375	Heilongjiang, 0.8478
Liaoning, 0.6764	Heilongjiang, 0.6978	Henan, 0.8228	Anhui, 0.8417
Henan, 0.6756	Hainan, 0.6940	Shandong, 0.8213	Jilin, 0.8348
Qinghai, 0.6538	Xinjiang, 0.6674	Xinjiang, 0.8140	Hainan, 0.8345
Xinjiang, 0.6511	Henan, 0.6537	Liaoning, 0.8129	Sichuan, 0.8284
Hainan, 0.6360	Liaoning, 0.6513	Guizhou, 0.8076	Xinjiang, 0.8182
Gansu, 0.6311	Hubei, 0.6429	Hainan, 0.7931	Henan, 0.7977
Jilin, 0.5894	Yunnan, 0.6232	Jilin, 0.7874	Yunnan, 0.7862
Shanxi, 0.5833	Jilin, 0.6232	Hubei, 0.7791	Qinghai, 0.7808
Hubei, 0.5794	Qinghai, 0.6058	Shanxi, 0.7461	Inner Mongolia, 0.7722
Yunnan, 0.5632	Shanxi, 0.5977	Yunnan, 0.7402	Liaoning, 0.7702
Inner Mongolia, 0.4396	Inner Mongolia, 0.4870	Inner Mongolia, 0.6522	Shanxi, 0.7531
Jiangxi, 0.3824	Jiangxi, 0.4403	Jiangxi, 0.5210	Jiangxi, 0.6108

The table above presents rankings for the collection rates of budget and final accounts reports across regions, categorized by two distinct time periods (2015-2023 and 2018-2023). The results reveal significant regional disparities.

The **top three** regions in terms of budget report collection rate **(2015-2023)**are **Shanghai, Guangdong and Guangxi**, with actual collection rates of **97.39%,92.07% and 85.24% respectively;**

The **bottom three** regions in terms of budget report collection rate **(2015-2023)** are **Yunnan, Inner Mongolia and Jiangxi,**with actual collection rates of **56.32%, 43.96% and 38.24% respectively;**

The **top three** regions in the collection rate of final accounts report **(2015-2022)** are **Shanghai, Guangdong and Beijing,**and the actual collection rate is **97.06%,95.37% and 90.44% respectively;**

The **bottom three** regions in the collection rate of final accounts report **(2015-2022)**are **Shanxi, Inner Mongolia and Jiangxi,**and the actual collection rate is **59.77%,48.70% and 44.03% respectively;**

The **top three** regions in the budget report collection rate **(2018-)**are **Shanghai, Guangdong, Jiangsu**, with the actual collection rate of **99.02%,97.55%,96.60% respectively;**

The **bottom three** regions in terms of budget report collection rate **(2018-)**are **Yunnan, Inner Mongolia and Jiangxi,**with actual collection rates of **74.02%,65.22% and 52.10% respectively;**
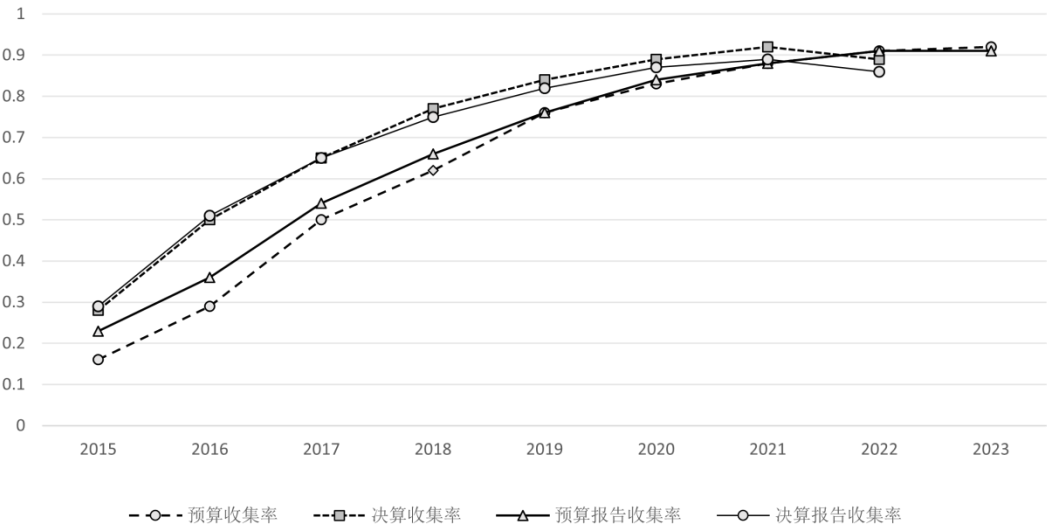
The **top three** regions in the collection rate of final accounts report **(2018-)**are **Beijing, Guangdong and Shanghai,**and the actual collection rate is **100%,98.74% and 97.65% respectively;**

The bottom three regions in the collection rate of final accounts report **(2018-)**are **Liaoning, Shanxi and Jiangxi,**with the actual collection rate of **77.02%,75.31% and 61.08% respectively.**

The analysis reveals that the regions performing well in the aforementioned classification are:**Beijing, Shanghai, Guangdong, Guang Dong, and Jiangsu.**Those underperforming include:**Liaoning, Inner Mongolia, Shanxi, Jiangxi, and Yunnan.**The remaining areas remain relatively stable. Notably, the fiscal quality rankings of these "good" and "poor" regions demonstrate notable stability—where the top performers continue to excel, while the underperformers show modest improvement but still lag behind the national average.

III. Time Dimension Analysis of Budget and Final Accounts Report of Grassroots Government in China

There are regional differences and time differences in the financial information of the local governments.

graph。5

It can be found that, on the basis of the analysis of the year as the dimension, the collection rate of the budget and final accounts report has been continuously improved, and the improvement is large, which also indicates that the financial transparency of the grassroots government in China has been gradually improved, and the financial public

The situation continues to improve, and the quality of financial information keeps rising.The collection rate of budget reports increased from 23. 42%in 2015 to 93. 76% in 2023; the collection rate of final accounts reports rose from 29. 50%in 2015 to 87.52%in 2022..

The detailed summary of the regional budget and final accounts report is attached below:

(1) Budget Report

Table 2

Area	2015	2016	2017	2018	2019	2020	2021	2022	2023
Anhui	34	59	73	82	95	105	104	106	111
Beijing	7	12	13	14	17	17	17	16	17
Chongqing	10	13	18	25	29	36	39	39	38
Fujian	45	58	73	87	88	90	90	91	91
Gansu	15	23	45	69	82	81	86	93	92
Guangdong	102	120	126	133	138	140	142	142	142
Guangxi	49	78	112	113	117	120	121	124	125
Guizhou	45	51	60	55	70	76	84	92	93
Hainan	1	9	18	17	23	23	25	25	25
Hebei	39	73	107	129	145	160	164	170	175
Henan	49	63	87	106	136	147	150	151	169
Hubei	7	22	39	65	101	105	103	105	110
Hunan	44	63	85	98	113	120	123	123	130
Jiangsu	0	0	96	90	105	107	108	108	108
Jiangxi	2	14	19	29	47	54	65	73	79
Liaoning	30	44	64	72	85	89	99	107	104
Heilongjian	13	40	76	90	107	117	123	126	130
Jilin	1	4	35	44	49	56	54	61	62
Inner Mongolia	1	2	2	3	3	111	111	110	112
Ningxia	0	10	16	19	23	25	24	26	25
Qinghai	0	17	27	39	41	44	45	45	48
Shandong	41	63	80	103	124	127	145	147	148
Shanxi	15	31	53	72	86	92	103	114	106
Shaanxi	20	40	69	101	102	103	109	111	114
Shanghai	14	17	17	16	17	17	17	17	17
Sichuan	47	68	113	138	158	177	183	187	191
Tianjin	9	10	13	15	16	17	16	17	16
Xinjiang	25	41	52	78	97	99	103	106	108
Yunnan	15	25	51	79	93	100	115	125	132
Zhejiang	48	64	72	80	86	88	94	95	97
Amoun	728	1134	1711	2061	2393	2643	2762	2852	2915

(II) Final Accounts Report

Table 3

Area	2015	2016	2017	2018	2019	2020	2021	2022
Anhui	40	66	77	91	99	102	108	105
Beijing	10	14	14	17	17	17	17	17
Chongqing	10	23	25	35	38	38	38	39
Fujian	51	70	83	85	89	90	90	89
Gansu	20	45	63	77	77	87	95	97
Guangdong	121	128	136	138	140	142	143	143
Guangxi	77	106	116	115	119	122	119	117
Guizhou	42	58	69	73	78	87	88	93
Hainan	9	12	19	24	24	25	24	24
Hebei	59	112	124	146	154	165	173	164
Henan	41	70	105	124	138	143	150	139
Hubei	11	33	65	102	104	109	114	110
Hunan	48	76	89	108	112	123	127	115
Jiangsu	0	102	107	105	107	107	106	50
Jiangxi	1	18	33	51	54	73	82	79
Liaoning	36	53	66	82	81	87	92	97
The Heilongji-ang River	26	69	85	99	107	113	122	127
Jilin	4	7	45	54	53	56	63	62
Inner Mongolia	0	1	3	3	111	109	110	111
Ningxia	0	10	22	24	25	25	25	26
Qinghai	3	14	32	40	42	43	38	40
Shandong	54	77	98	120	134	140	144	139
Shanxi	15	46	69	86	93	101	107	95
Shaanx	30	68	96	104	106	108	112	108
Shanghai	15	17	17	17	17	17	16	16
Sichuan	73	110	150	157	159	176	181	172
Tianjin	10	13	16	16	16	17	16	16
Xinjiang	32	49	70	88	98	99	102	108
Yunnan	19	51	83	91	109	120	123	127
Zhejiang	60	73	83	87	90	94	95	96
Amoun	917	1591	2060	2359	2591	2735	2820	2721

(3) National Summary

Table 4

A particular year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Budget reports Collect values	728	1134	1711	2061	2393	2643	2762	2852	2915

Budget reports Theoretical value	3109	3109	3109	3109	3109	3109	3109	3109	3109
Budget reports Collection efficiency	23. 42%	36. 47%	55. 03%	66. 29%	76. 97%	85. 01%	88. 84%	91. 73%	93. 76%
Final report Collect values	917	1591	2060	2359	2591	2735	2820	2721	–
Final report Theoretical value	3109	3109	3109	3109	3109	3109	3109	3109	–
Final report Collection efficiency	29. 50%	51. 17%	66. 26%	75. 88%	83. 34%	87. 97%	90. 70%	87. 52%	–

IV. Evaluation of Financial Information of Grassroots Governments Nationwide

In the actual collection process, we found that the forms of financial information disclosure on regional government websites vary significantly, resulting in different levels of difficulty in collecting such information. Some regions have established dedicated platforms for budget and final account disclosure, which ensures more standardized and accessible financial information. Examples include Inner Mongolia and Jiangsu.

graph。6

However, when examining government websites nationwide, the vast majority do not maintain dedicated platforms for budget and final account disclosures. Instead, such information is published alongside other data on government information disclosure platforms. While this approach makes financial information more accessible, it often separates government-level budget and final account data from departmental disclosures. As illustrated in the following hierarchy (Government Information Disclosure—Statutory Proactive Disclosure Content—Management Disclosure—Financial Information):

The most difficult is that not only the government financial information and the departmental financial information are not separated, but also mixed with the "other " information, so that the information to be collected is "hidden" in the many information.

Furthermore, the types of documents selected for fiscal information disclosure vary across regions. Budget and final accounts reports are typically uploaded in Word or PDF formats, which can be downloaded directly. However, some regions publish the text content directly on their official websites, requiring manual conversion to TXT files. To provide a clearer understanding of the file types used in national fiscal information, the following section will present a standardized overview of the document type distribution across different regions.

Table 5

Area	Final accounts Report	PDF	Word	TXT	Budget Report	PDF	Word	TXT
Anhui		61.82%	28.59%	9.59%		60.50%	25.46%	14.04%
Beijing		55.26%	35.96%	8.77%		47.11%	46.69%	6.20%
Chongqing		71.85%	17.30%	10.85%		69.54%	24.07%	6.39%
Fujian		24.96%	21.56%	53.47%		27.73%	28.73%	43.54%
Gansu		40.37%	47.50%	12.13%		45.92%	53.95%	0.13%
Guangdong		69.94%	9.40%	20.65%		65.03%	11.31%	23.66%
Guangxi		75.10%	23.57%	1.33%		76.53%	22.59%	0.88%
Guizhou		27.89%	21.90%	50.20%		24.41%	18.98%	56.61%
Hainan		29.40%	51.51%	19.10%		21.21%	70.41%	8.38%
Hebei		62.79%	37.21%	0.00%		34.94%	65.06%	0.00%
Henan		34.41%	46.59%	19.00%		34.32%	41.66%	24.02%
Hubei		73.00%	12.59%	14.41%		76.32%	9.86%	13.82%
Hunan		25.29%	34.59%	40.12%		22.39%	32.98%	44.63%
Jiangsu		100.00%	0.00%	0.00%		100.00%	0.00%	0.00%
Jiangxi		58.75%	30.93%	10.31%		42.54%	32.46%	25.00%
Liaoning		36.10%	60.68%	3.22%		45.95%	50.17%	3.88%
The Heilong-jiang River		57.16%	39.10%	3.75%		52.91%	43.40%	3.69%
Jilin		41.30%	55.14%	3.56%		41.09%	54.93%	3.98%
Inner Mong-olia		13.99%	85.92%	0.09%		22.91%	77.07%	0.02%
Ningxia		54.43%	20.49%	25.08%		35.21%	22.12%	42.66%
Qinghai		91.13%	8.06%	0.81%		90.14%	6.04%	3.82%
Shandong		75.89%	14.61%	9.50%		71.11%	16.15%	12.74%
Shanxi		42.04%	49.52%	8.44%		51.54%	37.65%	10.82%
Shaanxi Pro-vince		48.00%	19.03%	32.97%		43.45%	22.95%	33.60%
Shanghai		54.30%	28.01%	17.69%		57.69%	24.84%	17.47%
Sichuan		65.49%	34.02%	0.49%		67.16%	32.03%	0.81%
Tianjin		44.35%	55.65%	0.00%		48.39%	51.61%	0.00%
Xinjiang		27.84%	35.64%	36.52%		43.14%	14.64%	42.22%
Yunnan		28.81%	34.57%	36.62%		14.59%	40.87%	44.54%
Zhejiang		76.54%	22.83%	0.63%		71.35%	20.68%	7.97%

It is easy to calculate that the average proportion of PDF in 30 regions **is: 50.17% in budget report and 52.27% in final account report;**
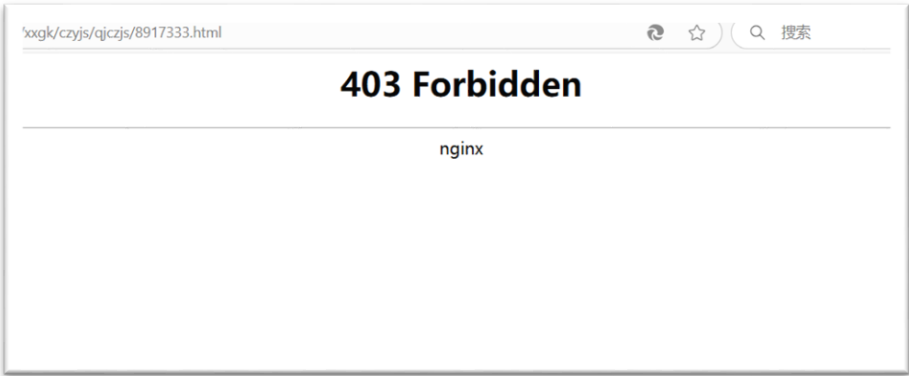
The average proportion of Word documents is: 33.31% for budget reports and 32.75% for final accounts reports; the average proportion of TXT documents is: 16.52% for budget reports and 14.98% for final accounts reports.

V. Analysis of the Reasons for Failure to Collect Budget and Final Account Information

The actual collection rate of financial information of the national grassroots government is not 100%, there are common reasons and regional differences, in the actual collection work, will encounter all kinds of problems, the following will be the reasons for the failure to collect the budget and final account information:

(1)**In earlier years (2015-2016), the low transparency of grassroots government financial information made it difficult to collect data**(though revisiting under-collected regions reduced errors),**resulting in significant information gaps**(some years were missing, or incomplete data was available). Recent years have shown improved completeness and standardization (notably in published searchable surnames and data integrity). The national budget report collection rate (actual/theoretical) was 68. 55% from 2015 to 2023; the national final account report collection rate was 71.54% from 2015 to 2022;the national budget report collection rate was 83. 53%from 2018 to 2023; and the national final account report collection rate was 85. 08%from 2018 to 2022.

(2) Budget and final account data from certain regions and years are invalid, making data collection impossible, as shown in the figure below.

graph 。8

(3) In some regions (e.g., certain counties in Liaoning Province), the information is displayed as images within the website framework, lacking a print button and unable to be selected for printing, as shown in the figure below.

graph 。9

(4) The data collection ability of the personnel leads to the existence but failure to find the data, after rework in the areas with lower collection rate, this type of error is lower;

(5) The existence of data that could not be found due to the negligence of data collectors, although this type of error is extremely rare.

(6) Disorganized publication formats in some regions, such as a single year's budget and final accounts being crammed into hundreds of pages (with dozens of documents per page), have made it difficult to locate them, resulting in incomplete data collection.

A scientific assessment of the distribution and proportion of reasons for the failure to collect budget and final account reports cannot be made. The explanations are as follows: The actual collection of financial information involves an enormous workload, so the collectors can only handle a small portion of the provinces, autonomous regions, and municipalities across the country, making it impossible to accurately assess the overall situation. Moreover, the various issues encountered during the collection process represent a relatively small proportion compared to the overall workload. Additionally, since these issues arise randomly and the collectors did not deliberately monitor or calculate their frequency, it is challenging to provide a comprehensive evaluation.

Among the aforementioned reasons, the latter five have had varying degrees of negative impact on the actual data collection rate. However, these factors are unavoidable and their actual influence is relatively minor. In contrast, the first reason has a more significant effect on the actual collection rate (as evidenced by the data), but this is an objective factor stemming from the quality of grassroots government financial work, which is equally unavoidable.

In summary, both objective and subjective factors have exerted certain negative impacts on data collection. However, subjective factors play a relatively minor role, while objective factors are more likely to result in uncollectible or difficult-to-gather data. On the positive side, the quality of financial information from grassroots governments nationwide has been steadily improving, with significant enhancements in transparency. These improvements will continue to advance in the future, facilitating the collection of up-to-date data and providing deeper insights into the true nature of financial information at the grassroots level in China.