



EDITION IN BRIEF

The public costs behind tax reliefs and shared services

When Government Works Through Others

Five studies connect the costs of tax reliefs and public companies with funding for shared data, expertise in election technology and access to legal advice.

State-owned companies

Only 48% of countries in the OECD comparison link public-service compensation to costs and require separate accounts.

Tax reliefs and the budget

Four country studies examine how tax reliefs enter the budget, making forgone revenue part of the choice about public support.

Shared data systems

A review of more than 200 initiatives connects durable data sharing with member benefits, agreed rules and continuing finance.

AI in electoral administration

A UNDP survey of 53 electoral management bodies examines institutional readiness, procurement and the governance of artificial intelligence.

Access to justice

Among people needing personalised advice, the median country-level rate of obtaining it is 38%. A referral alone does not show that help was received.





THE GOVERNING QUESTION

The public decision within the arrangement

The public cost can sit outside the line most people inspect. A company may carry the expense of a service obligation; a tax concession reduces revenue instead of recording a grant; a data partnership keeps generating bills after its start-up support ends.

Who can change the arrangement?

When the public objective is not being met, which institution has the information and authority to alter the mandate, contract, rules or service pathway?

Which costs remain public?

Are forgone revenue, service subsidies, data preparation, continuing support and referral capacity visible in the decision about how the work will be financed?

Where can a person seek an answer?

Can someone affected identify a body that will examine the concern and explain its response, rather than pass responsibility between organisations?

Scope of the evidence

Company assets, country budget studies, data partnerships, an institutional survey and legal-needs estimates illuminate different decisions. Their populations and methods differ.

[Read the latest edition and source list](#)

