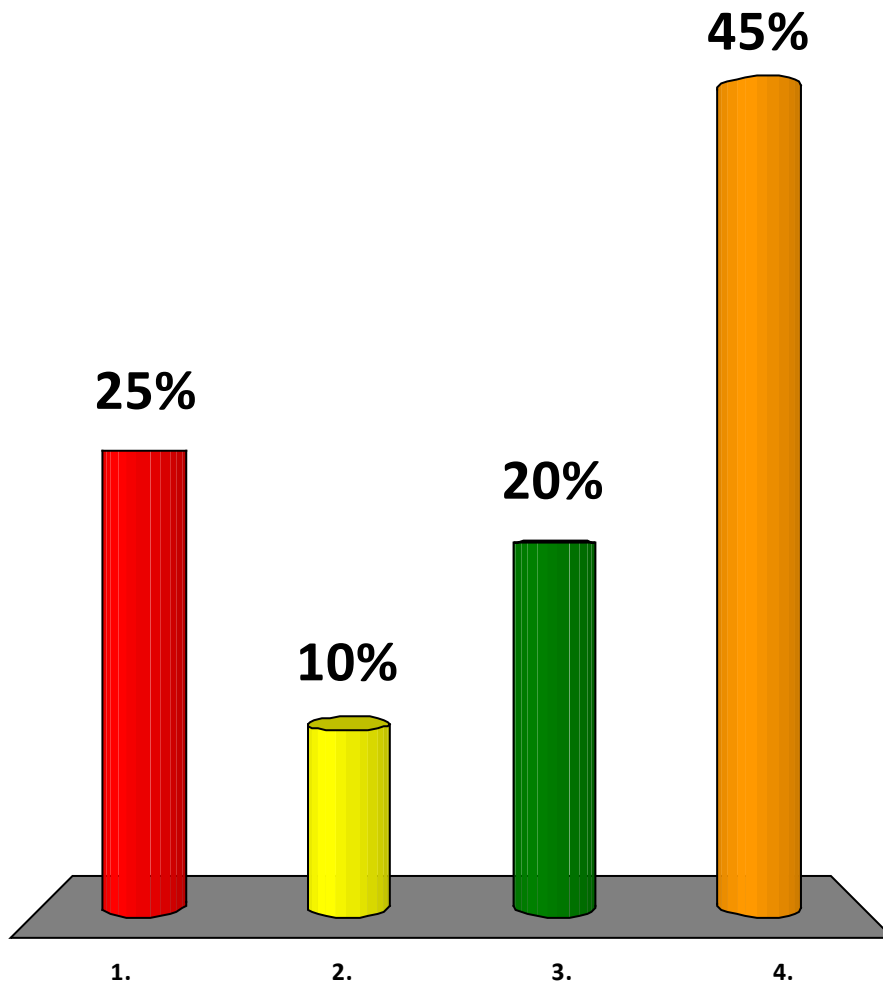


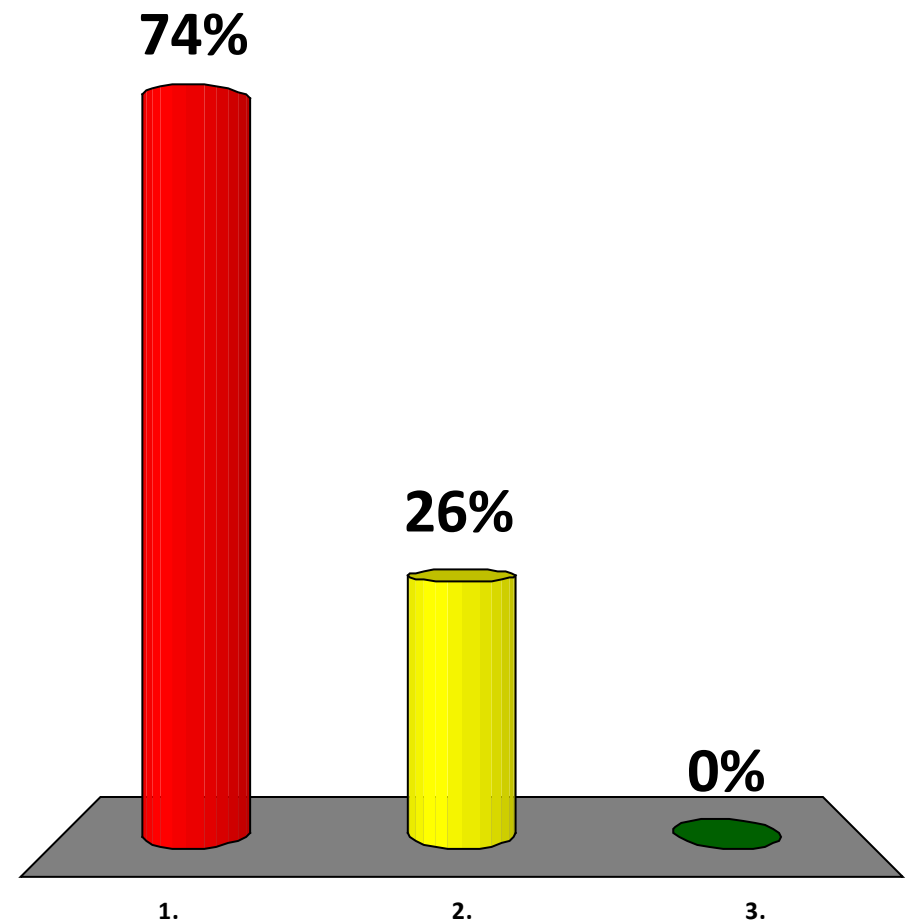
Sub-national PFM reform with most impact is:

1. Public Works Management
2. Tax Administration
3. Purchasing and Procurement
4. Fiscal Transparency



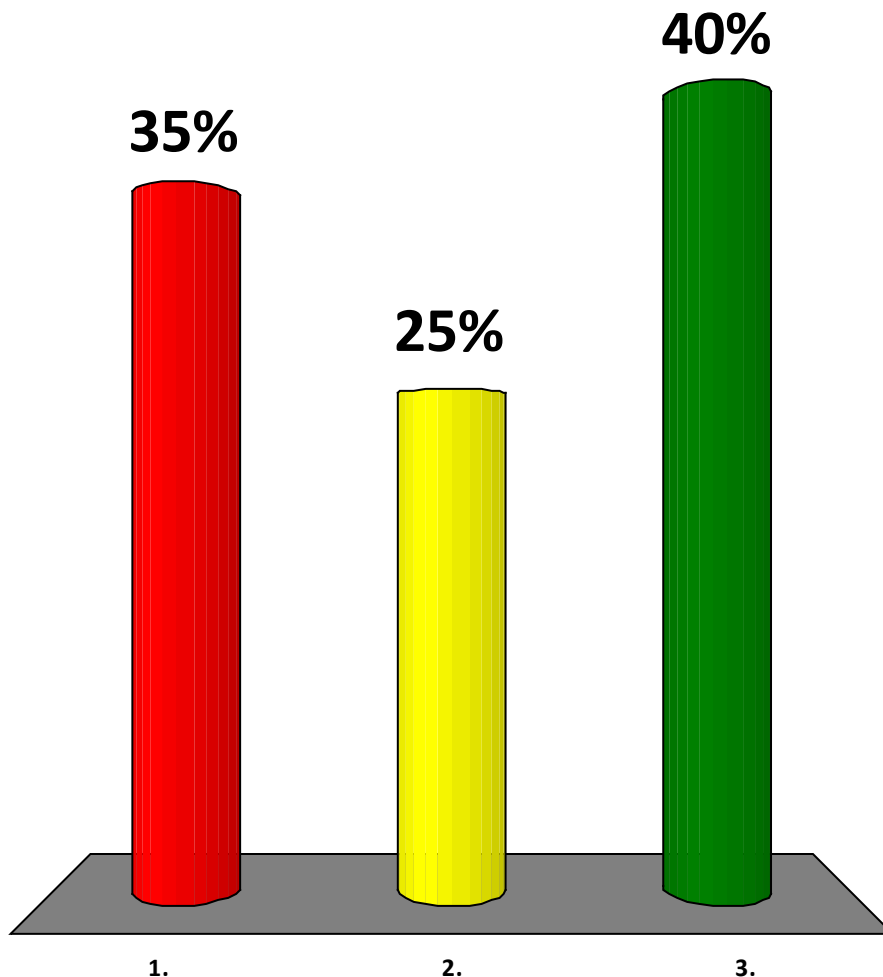
Most important cultural factor for PFM Reform success

1. Organizational change management for public servants
2. Persuading leaders to promote project
3. Use of foreign experts



What is the number one credibility problem facing Ministries of Finance?

1. “Cooking the books” to make government look better
2. Highly complex reports so there is distrust that something is being hidden
3. Suspicion that public servants are poorly qualified



Open data and financial transparency

1. Improves trust in government
2. Reduces trust in government

