TRUE AND FAIR VIEW
A complete and reliable picture of the financial and economic position and performance of a government

PUBLIC SECTOR ACCRUAL ACCOUNTING
A key tool for governments

FINANCIAL MANAGEMENT
Facilitates external oversight and promotes trust
Improves delivery of public services
Enables citizens to hold their governments responsible

ACCOUNTABILITY
Enables citizens to hold their governments responsible

TRANSPARENCY
Facilitates external oversight and promotes trust

PERFORMANCE
Improves delivery of public services

TRUE AND FAIR VIEW
Financial Information

WORLD BANK GROUP