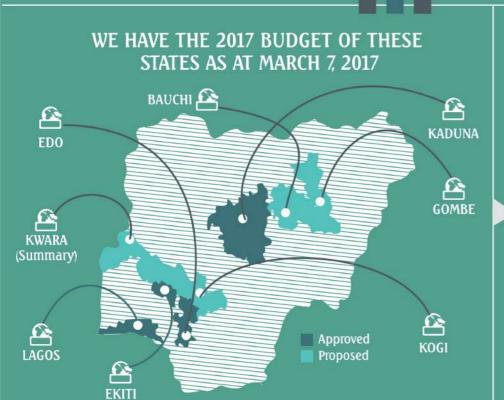
## **SUBNATIONAL TRANSPARENCY**

How can citizens measure performance without budgets and the implementation reports?



As at November 2016, Only 8 states had their 2016 budget documents online.

The Finance Ministry provided 22 conditions for accessing bailout funds in 2016 which included publishing budgets and budget implementation reports ONLINE.

Some states have not accounted for the bailout funds received.

## **Conditions Given by the Ministry of** Finance that Matter Most to Us

- Publish audited annual financial statements 01) within 9 months of financial year end.
- Publish budget implementation performance report online quarterly.
- Quarterly financial reconciliation meetings between Federal and State Governments to cover VAT, PAYE remittances, refunds on Government projects, Paris Club and other accounts.
- Review all revenue related laws and update obsolete rates/tariffs. Set limits on personnel expenditure as a share of total budgeted
- Domestication of the Fiscal Responsibility 05 Act (FRA).
- Routine submission of updated debt profile 06 report to the Debt Management Office (DMO).

## The Way Out



There is need for sub-national transparency as a strong force of accountability through activecitizen participation



Taxpayers must demand information on what their government will spend on a project within their communities



Government's greatest power is not its access to resources but the ignorance of the citizens. Always #AskQuestions!













