



IMPROVING PERFORMANCE AT THE NEXUS OF THE COMMERCIAL AND SOCIAL SECTORS

ABSTRACT

**TEACHING CITIZENS TO UNDERSTAND GOVERNMENT FINANCIAL PERFORMANCE AND  
FINANCIAL STATEMENTS**

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The capacity to understand how public finances are managed is much needed today, with more and more citizens demanding greater accountability in the use of public monies. Many countries develop learning initiatives for citizens to better navigate public finance like understanding popular financial reports. Globally, civil society organizations engage citizens and facilitate discussions to motivate participation in public finance and shape their knowledge for a better understanding of a government's financial performance. Since 2003, the Fiscal Education Network in 10 Latin American countries develops and implements country tax education policies. In the United States, the Association of Government Accountants started a Citizen-Centric Reporting Initiative to improve how financial information is communicated to the US public.

