Local Budget Transparency Index: Methodology

The questionnaires for the Local Budget Transparency Index were distributed to the Local Councils via the Office of the Governor of Adamawa, and filled out by Local Council officials. Thus, **answers are self-reported**.

Local Councils were ranked by the sum of points they received for the answers to the 15 questions of the questionnaire, where the number of points obtainable reflects weights attached to the different questions to capture their relative importance. Questions are either binary (i.e. can elicit a yes/no answer), or they enquire about the grade of transparency/quality of an aspect of the budget. In the latter case, the awarded points can range from 0-4 per question. Questions 1 and 2 are effectively groups of 5 and 7 separate questions and yield a total of 3 and 5 points respectively.

In cases where questions were not answered, zero points were awarded. For the details regarding the points awarded per answer, please refer to the table below.

In interpreting the ranking of Local Councils, the two most important caveats to bear in mind are the fact that scores of the Local Councils reflect self-assessments, and that some foregone points might result from a lack of diligence of the official who filled out the questionnaire, and who preferred to leave questions blank instead of looking for the answers in documents, rather than from true opacity.

However, given the range of the scores (from 5 – 43) meaningful statements about the relative transparency of councils can be made nonetheless, and a good basis for an initial benchmarking of the different councils exists.

For Questions 1 and 2, respondents receive the points shown in each box if it is checked. Note that in Question 1, only one box per row can be checked, while in Question 2, each box per row can potentially be checked. The total points received for Questions 1 and 2 is then the sum of the earned points multiplied by the weight indicated.

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| **1. Budget Documents Available (For each document type (1-5), select the appropriate answer (I, II, II or IV). Select only one answer per document by checking the appropriate box in the table).** |
| **Document Type** | **I.** | **II.** | **III.** | **IV.**  |  |
|  | **Not Produced** | **Produced but Not Available to the Public** | **Produced and available to the public, but only on request** | **Produced and distributed to the public** |   |
| Enacted Budget | 0 | 1 | 2 | 3 |   |
| Budget Summary | 0 | 1 | 2 | 3 |   |
| Mid-Year Report | 0 | 1 | 2 | 3 |   |
| Year-End Report | 0 | 1 | 2 | 3 |   |
| Audit Report | 0 | 1 | 2 | 3 |   |
| Weight applied to points received in Q1 |  1/5 | Maximum possible Points for Q1  | 3 |  |
| **2. For budget reports that are produced and distributed to the public, what steps are taken to distribute these reports and to promote  interest in them? (If report is produced, for each question 1-7, mark “Yes” or “No” in the boxes in columns I-V).** | **I. Enacted budget** | **II. Budget Summary** | **III. Mid-year report** | **IV. Year-end report** | **V. Audit report** |
| 1. Is the release date known at least one month in advance? | 1 | 1 | 1 | 1 | 1 |
| 2. Is an advance notification of release sent to users/media? | 1 | 1 | 1 | 1 | 1 |
| 3. Is document released to the public on the same day as the official release to media? | 1 | 1 | 1 | 1 | 1 |
| 4. Is document available on the Internet free of charge? | 1 | 1 | 1 | 1 | 1 |
| 5. Are free print copies available? | 1 | 1 | 1 | 1 | 1 |
| 6. Is a news conference held to discuss release of document? | 1 | 1 | 1 | 1 | 1 |
| 7. Is document disseminated by local councilors? | 1 | 1 | 1 | 1 | 1 |
| Weight applied to points received in Q2 |  1/7 | Maximum possible Points for Q2  | 5 |  |

For Questions 3 – 15, the points received if a given box is checked in answer to a question are listed in the penultimate column of the below table. The maximum points which a question can yield is highlighted in yellow in the last column.

|  |  |  |
| --- | --- | --- |
| **3. What is the ratio of actual revenues to estimated revenues for the last financial year? Please refer to last year’s administrative accounts to answer this question.** |   |   |
| a.     Less than 25%  | 0 |   |
| b.     Between 25-50%  | 1 |   |
| c.     Between 50-75%  | 2 |   |
| d.     Between 75% –100%  | 4 | 4 |
| e.     More than 100%  | 2 |   |
| f.     Other (please comment):  |   |   |
| **4. What is the ratio of actual expenditures to estimated expenditures for the last financial year? Please refer to last year’s administrative accounts to answer this question.** |  |  |
| a.     Less than 25%  | 0 |   |
| b.     Between 25-50%  | 1 |   |
| c.     Between 50-75%  | 2 |   |
| d.     Between 75% –100%  | 4 | 4 |
| e.     More than 100%  | 0 |   |
| f.     Other (please comment):  |   |   |
| **5. Do budget documents present information on financial assets (e.g., bank deposit accounts, debt, shares) held by the local council?** |  |  |
| a.  Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. | 3 | 3 |
| b.  Yes, information is presented, highlighting key information, with some details. | 1 |   |
| c.  No, information on financial assets is not presented. | 0 |   |
| d.  Not applicable/other (please comment): |   |   |

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| **6. Do budget documents present information on non-financial assets (e.g., buildings, vehicles) held by the local council?** |  |  |
| a.  Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.  | 3 | 3 |
| b.  Yes, information is presented, highlighting key information, with some details.  | 1 |   |
| c.  No, information on non-financial assets is not presented. | 0 |   |
| d. Not applicable/other (please comment):  |   |   |
| **7. Do budget documents provide details on the sources of donor assistance, both financial and in-kind (e.g. material provided, infrastructure built, etc.)?** |  |  |
| a.  All sources of donor assistance are identified individually. | 3 | 3 |
| b.  Some sources of donor assistance are identified individually. | 1 |   |
| c.  No sources of donor assistance are identified individually. | 0 |   |
| d. Not applicable/other (please comment):  |   |   |
| **8. Do budget documents (e.g., budget or minutes of the budgetary session or the administrative account session) present non-financial data, such as the number of beneficiaries, for expenditure programs?** |  |  |
| a.  Non-financial data are presented for all programs. | 3 | 3 |
| b.  Non-financial data are presented for some programs. | 1 |   |
| c.  No non-financial data are presented. | 0 |   |
| d. Not applicable/other (please comment):  |   |   |
| **9. Do budget documents contain performance indicators (e.g. kilometers of roads built, number of classrooms constructed, number of school desks supplied) for expenditure programs?** |  |  |
| a.  Performance indicators are presented for all programs. | 3 | 3 |
| b.  Performance indicators are presented for some programs. | 1 |   |
| c.  No performance indicators are presented. | 0 |   |
| d. Not applicable/other (please comment):  |   |   |
| **10. Does the council publish non-technical presentation intended for citizens that describes the budget and its proposals (e.g. a budget summary, a citizen-friendly version of the budget)?** |  |  |
| a. Yes | 3 | 3 |
| b. No | 0 |   |
| If yes, what kind of information does the non-technical presentation include? Please comment:  |   |   |
| **11. What percentage of local council members actually participate or are consulted in the process of determining budget priorities?**  |  |  |
| a.     Less than 25%  | 0 |   |
| b.     Between 25-50%  | 1 |   |
| c.     Between 50-75%  | 2 |   |
| d.     More than 75%  | 3 | 3 |
| Not applicable/other (please comment):  |   |   |

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| --- | --- | --- |
| **12. Does the executive hold consultations with the public as part of its process of determining budget priorities?**  |  |  |
| a.  Yes | 1 |   |
| b.  No | 0 |   |
| c.  If yes, what kind of consultations with the public are held? |   |   |
| 1)     Active participation by citizens in discussions of the local council.  | 4 | 4 |
| 2)     Local councils discuss the budget with citizens in their district. | 2 |   |
| 3)     Other (please describe):  | 1 |   |
| Not applicable/other (please comment):  |   |   |
| **13. For the mid-year report on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., the report is released less than 4 weeks after the end of the second quarter)?**  |  |  |
| a.  Report is released 3 month or less after the end of the period. | 3 | 3 |
| b.  Report is released 6 months or less (but more than 3 month) after the end of the period. | 2 |   |
| c.  Report is released more than 6 months after the end of the period. | 1 |   |
| d.  Mid-year report is not released. | 0 |   |
| Not applicable/other (please comment):  |   |   |
| **14. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?**  |  |  |
| a.  The report is released 6 months or less after the end of the fiscal year. | 3 | 3 |
| c.  The report is released between 6 to 12 months after the end of the fiscal year. | 2 |   |
| c.  The report is released more than 12 months after the end of the fiscal year. | 1 |   |
| d. The executive does not release a year-end report | 0 |   |
| Not applicable/other (please comment):  |   |   |
| **15. How long after the end of the fiscal year are the final annual expenditures audited and released to the public?**  |  |  |
| a.  Final audited accounts are released to the public 6 months or less after the end of the fiscal year. | 3 | 3 |
| b.  Final audited accounts are released between 6 to 12 months after the end of the fiscal year. | 2 |   |
| c.  Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. | 1 |   |
| d.  Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. | 0 |   |
| Not applicable/other (please comment):  |   |   |
| Maximum Possible Q3-Q15 | 42 |
| Total Possible Points  | 50 |