



CAMEROON

Budget Transparency Index for Local Councils

Name of Local Council: _____

Budget Year Used for Filling Out Questionnaire: _____

*“Sunlight is said to be
the best of disinfectants;
electric light the most
efficient policeman”*

~ Brandeis, 1933

1. Budget documents available.
For each document type (1–5), select the appropriate answer (I, II, III or IV).
Select only one answer per document by checking the appropriate box in the table.

Document Type	I. Not Produced	II. Produced but Not Available to the Public	III. Produced and Available to the Public By Request Only	IV. Produced and Distributed to the Public
1. Enacted Budget				
2. Budget Summary				
3. Mid-Year Report				
4. Year-End Report				
5. Audit Report				

2. For budget reports that are produced and distributed to the public, what steps are taken to distribute and promote interest in them?
For each report produced, answer questions 1–7 by marking “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?					
2. Is an advance notification of release sent to users and the media?					
3. Is the document released to the public on the same day as the official release to the media?					
4. Is the document available on the Internet free of charge?					
5. Are print copies available free of charge?					
6. Is a news conference held to discuss the release of the document?					
7. Is the document disseminated by local councilors?					

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.
- Less than 25%
 - Between 25–50%
 - Between 50–75%
 - Between 75–100%
 - More than 100%
 - Other (please comment): _____

(continued)

Budget Transparency Index for Local Councils (continued)

Name of Local Council: _____ Budget Year Used for Filling Out Questionnaire: _____

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%
 - b. Between 25–50%
 - c. Between 50–75%
 - d. Between 75–100%
 - e. More than 100%
 - f. Other (please comment): _____
5. Do budget documents present information on financial assets (e.g., bank deposit accounts, debt, or 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.
 - b. Yes, information is presented, highlighting key information, with some details.
 - c. No, information on financial assets is not presented.
 - d. Not applicable/other (please comment): _____
6. Do budget documents present information on non-financial assets (e.g., buildings or 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.
 - b. Yes, information is presented, highlighting key information, with some details.
 - c. No, information on non-financial assets is not presented.
 - 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 or infrastructure built)?
- a. All sources of donor assistance are identified individually.
 - b. Some sources of donor assistance are identified individually.
 - c. No sources of donor assistance are identified individually.
 - d. Not applicable/other (please comment): _____
8. Do budget documents (e.g., budget, minutes of the budgetary session, or the administrative account session) present non-financial data for expenditure programs, such as the number of beneficiaries?
- a. Non-financial data are presented for all programs.
 - b. Non-financial data are presented for some programs.
 - c. No non-financial data are presented.
 - d. Not applicable/other (please comment): _____
9. Do budget documents contain performance indicators for expenditure programs (e.g., kilometers of roads built, number of classrooms constructed, or number of school desks supplied)?
- a. Performance indicators are presented for all programs.
 - b. Performance indicators are presented for some programs.
 - c. No performance indicators are presented.
 - d. Not applicable/other (please comment): _____
10. Does the council publish a non-technical presentation intended for citizens that describes the budget and its proposals (e.g., a budget summary or citizen-friendly version of the budget)?
- a. Yes b. No
- If yes, what kind of information does the non-technical presentation include?
Please comment: _____

(continued)

Budget Transparency Index for Local Councils (continued)

Name of Local Council: _____ Budget Year Used for Filling Out Questionnaire: _____

11. What percentage of local council members actually participate in or are consulted about the process of determining budget priorities?
- Less than 25%
 - Between 25–50%
 - Between 50–75%
 - More than 75%
 - Not applicable/other (please comment): _____
12. Does the executive hold consultations with the public as part of its process of determining budget priorities?
- Yes
 - No
- If yes, what kind of consultations with the public are held?
- Active participation by citizens in discussions of the local council.
 - Local councils discuss the budget with citizens in their district.
 - Other (please describe): _____
- c. Not applicable/other (please comment): _____
13. For the mid-year report on actual expenditures released to the public by the executive, how much time typically elapses between the end of the reporting period and day the report is released? (E.g., The report is released less than 4 weeks after the end of the second quarter.)
- Report is released 3 month or less after the end of the period.
 - Report is released 6 months or less (but more than 3 month) after the end of the period.
 - Report is released more than 6 months after the end of the period.
 - Mid-year report is not released.
 - 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?
- The report is released 3 months or less after the end of the fiscal year.
 - The report is released between 3 to 6 months after the end of the fiscal year.
 - The report is released between 6 to 12 months after the end of the fiscal year.
 - The report is released more than 12 months after the end of the fiscal year.
 - The executive does not release a year-end report.
 - 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?
- Final audited accounts are released to the public 6 months or less after the end of the fiscal year.
 - Final audited accounts are released between 6 to 12 months after the end of the fiscal year.
 - Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
 - Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
 - Not applicable/other (please comment): _____



THE WORLD BANK

SOCIAL DEVELOPMENT

