From 2011 to 2013, the World Bank-financed Budget Transparency Initiative has conducted a number of activities in the North-West and Adamawa Regions to make local council budgets more transparent and accessible to citizens.

The pilot project developed and tested a number of tools and activities to increase the budget transparency of local councils and, in the process, to learn lessons about their efficacy. Based on the lessons learned during the implementation of the pilot, this brief summarizes recommendations that are relevant to policy makers interested in scaling up efforts at increasing budget transparency at the local level.

Context

Information on budgets is scarce in Cameroon, as demonstrated by its score of 10 out of 100 in the Open Budget Index 2012, far below the average score of 31 for countries in Sub-Saharan Africa.

However, the decentralization process in Cameroon over the past few years provides de jure opportunities for increased budget transparency at the local level:

1. **Section 4, Title IV, Law No. 2004/018 of July 22, 2004:**
   - Article 37(1): “Council sessions are public.”
   - Article 40(1): “The minutes of sessions, within a deadline of 8 days, are to be posted at the Town Hall or Council building.”

2. **Title 1, General Dispositions, Article 13, Law No. 2004/017 of July 22, 2004:**
   - “Any inhabitant or taxpayer of a regional or local authority may, at his expense, request the communication or obtain a complete or partial copy of the reports of the regional council or municipal council, the budget, accounts or statutory orders.”

3. **Section 95, Part V, Chapter II, Law No. 2009/011 of July 10, 2009, relating to the financial regime of regional and local authorities:**
   - Article 37(1): “The administrative account adopted by the deliberative body shall be backed by the following related documents:
     - Minutes of the meeting;
     - Proceedings on the vote of the administrative account;
     - Report of receipts to be collected;
     - Report of expenses to be settled;
     - Report of expenditure committed but not executed;
     - Report of the execution of projects;
     - Statement of the equipment and buildings acquired during the execution of the related budget;
     - Assets and liabilities management account of the stores manager.
   - (2) It shall be approved by the competent supervisory authority and deposited at the seat of the local authority.
   - (3) Any resident or taxpayer of the local authority may, at his expense, request communication or obtain all or part of the copies of the administrative account and its related documents.
   - (4) Where there is no response within 10 (ten) days, the applicant may contact the supervisory authority which must respond within 72 (seventy-two) hours.”

Acting in the spirit of these laws, the Budget Transparency Initiative piloted the following activities in the North-West and Adamawa Regions, chosen for the interest expressed in the project by the respective governors.

Activities

1. Budget data were collected of 15 local councils in the North-West Region and 13 in Adamawa.
2. Simplified budgets were populated with the collected data to present local council budget information to citizens in user-friendly formats.
3. Public meetings were held where simplified budgets were read aloud to civil society organizations, the media, and communities, thus disseminating budget information widely. Citizens had the opportunity to ask mayors and other officials questions, provide feedback, share concerns, and make suggestions.
4. Community radio stations were used to mobilize citizens to attend the public meetings and to create opportunities for direct public interaction between mayors and citizens. This was accomplished with radio broadcasts devoted to budget transparency and accountability, including call-in sessions that allowed citizens to directly engage with mayors by asking questions, raising concerns, and making suggestions.
5. A Citizen Budget was developed as a prototype for the Local Council of Tignère (Adamawa). It provided a six-page template for presenting information contained in the administrative accounts of local councils, including a list of Public Investment Budget-funded projects in a clear and appealing way.
A Local Budget Transparency Index was developed and tested in both regions. Local councils were ranked in terms of budget openness based on self-reported answers to 15 questions, collected through a questionnaire sent by the governors’ offices to mayors. The results of the first round in Adamawa were shared with eight mayors and with the media in a public meeting called by the governor, instigating a fruitful discussion about how to improve budget transparency at the local level.

Key Findings and Initial Results

The following key findings and initial results are based on field observations made during the pilot implementation:

- Mayors usually assert that they are very transparent, but this claim is often disputed by stakeholders.
- Relying on local councillors to disseminate budget information after council meetings is often problematic because: (1) they have limited technical capacity and resources (time); (2) they have a limited understanding or knowledge about their roles and responsibilities; (3) some do not live among their constituencies; and (4) they are not privy to budget documents in advance of local council meetings, depriving them of the opportunity to interact with constituents to better represent their interests.
- At best, budget documents are available upon request and at own cost (as per law). However, often they are not available at all.
- Budget records are voluminous documents that are rarely simplified.
- Budget literacy is generally quite low; many citizens were surprised to learn that they had the right to know about their local council’s budget, seeing it for the first time at the dissemination meetings.
- According to various stakeholders, citizen participation in local council affairs is generally low. As a result, mobilizing citizens to participate around budget issues is difficult, requiring concerted and well-planned efforts.
- No official guidelines on how and when to disseminate budget information—simplified or not—exist at the local council level.
- Estimates of local council revenues and expenditures tend to be highly inaccurate.
- Increased tax revenues were reported as a direct result of the Budget Transparency Initiative by at least one local council (cattle tax in Ngaoundéré III, Adamawa, increased from 0 to 763,000 CFA from 2011 to 2012).
- Stakeholders reported increased trust and better relations between mayors and communities after budget dissemination activities.

Recommendations

Drawing lessons from the implemented activities, the following actions are proposed to increase the budget transparency of local councils. Increased transparency provides opportunities for citizens and the state to increase the accountability of local councils with regard to public expenditure. In addition, informed citizens who are given the chance to directly engage with local councils are more likely to contribute to the budget process and to the affairs of the local council.

1. In order to ensure that sessions are held in conformity with the spirit of Article 37, Law No. 2004/018 (see above), distribute a circular to local councils advising municipal administrations to:
   - Send announcements about local council sessions—two weeks, one week, and one day prior to meeting—through multiple avenues, including local radio stations, the town crier, village chiefs, notice boards, the Internet, and so on.
   - Share budget documents with councillors at least two weeks in advance of council meetings; the law requires a minimum of 15 days. Advise councillors to communicate budget content to their constituents by way of public meetings and/or local radio stations.
   - Produce Citizen Budgets (i.e., simplified versions of the budget) to facilitate the dissemination of final budget information in concise and user-friendly formats.
   - Broadcast all local council sessions—live or recorded—on community radio stations.
   - Invite local journalists to attend every local council session.

2. Distribute a circular to the Special Council Support Fund for Mutual Assistance (FEICOM) and to local council supervisors within the Ministry of Territorial Administration and Decentralization (MINATD), advising them to:
   - Actively monitor the timely production and dissemination of the minutes of council meetings.
   - Include “budget transparency” as a category in FEICOM’s or MINATD’s assessment of the performance of local councils.

3. Provide training.
   - Incorporate the budget issue as well as budget transparency principles and tools in the training of new mayors.
   - Provide training for new local councillors on budget issues and budget transparency.

4. Set benchmarks for local councils and councillors to foster transparency and performance.
   - Set benchmarks for local council budget transparency (see, for examples, the Open Budget Index or the Local Budget Transparency Index); compile and publish all results and widely disseminate them via the Internet, newspapers, booklets, etc.
   - Publish records of councillor attendance for each council session.

Notes

1. This initiative was generously funded by the Governance Partnership Facility.
3. Approximately 100 radio broadcasts were conducted in the North-West Region and 40 in Adamawa between July 2011 and December 2012.
4. More information on this Index can be obtained from the World Bank Office in Cameroon or by writing to Sanjay Agarwal (sagarwal2@worldbank.org).

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