



CAMEROON

BUDGET TRANSPARENCY INITIATIVE

Increasing Accountability through Budget Transparency at the Subnational Level in Cameroon

Improving governance is a major development challenge for Cameroon and for many other developing countries, and making public financial management more transparent is a central part of it. While budgets are public documents, accessible to citizens in principle, in practice, budget information is difficult to come by as a result of political, administrative, capacity, and logistical constraints as well as cost barriers at all tiers of government, including the national, regional, and municipal level and at service-delivery points like schools and health centers. In two of Cameroon's 10 regions, a World Bank-supported initiative has piloted a citizen-centered approach for disseminating simplified budget information of 151 schools, 58 health centers, and 28 municipalities and the two regional administrations. Budgets were made public and awareness was raised through various activities, including public community meetings at which the budgets of institutions were read aloud, poster campaigns, art competitions, theater performances, student budget clubs, and the use of media such as community radios and Facebook. Results of the initiative include increased tax revenues for one local council, changes in the willingness of parents to contribute to the financing of schools, and greater trust between mayors and constituents.

Introduction

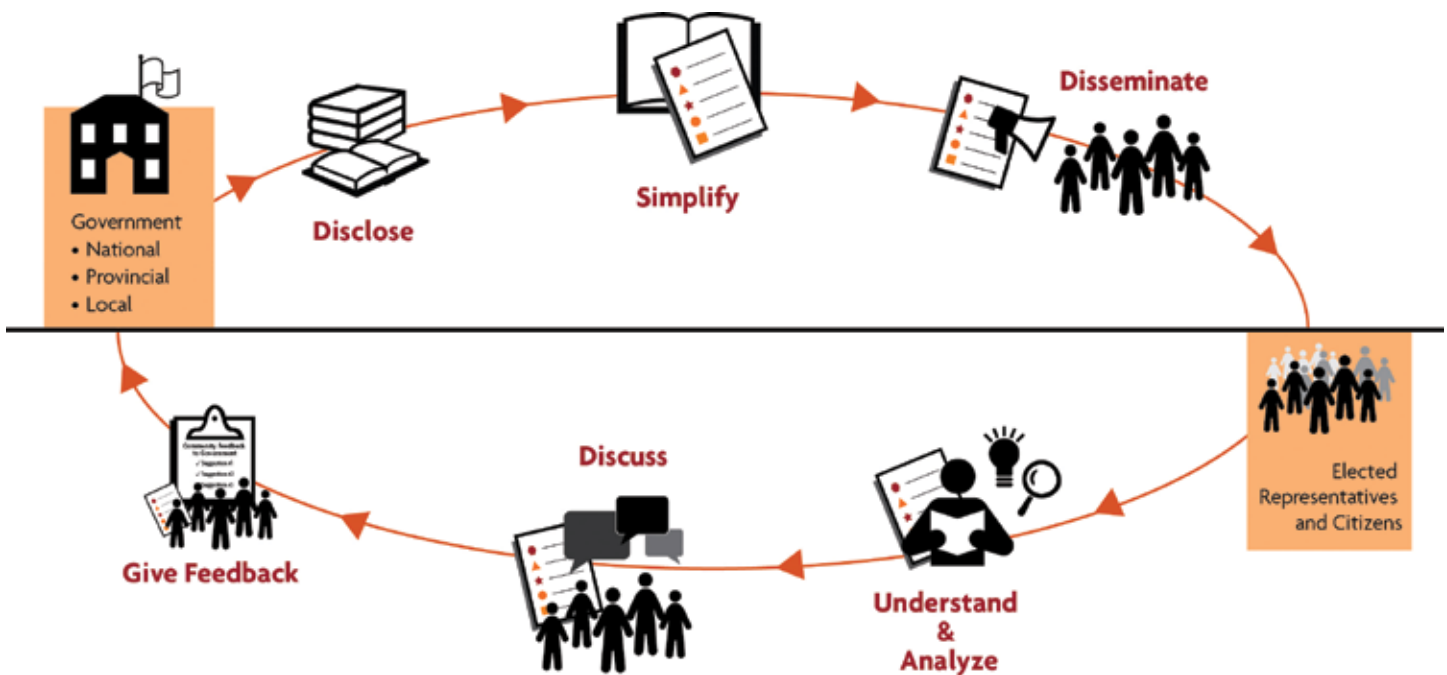
Budget transparency refers to the extent and ease with which citizens can access information about and provide feedback on government revenues, allocations, and expenditures. It is important because budgets are key documents that lay out a government's priorities in terms of policies and programs. Opening up budgets and democratizing the budget process empowers citizens to influence policy formulation and resource allocation. It can also be important in reducing corruption. Thus, budget transparency is not a goal in itself, but it is a prerequisite for public participation and accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed. Its implementation cannot be thoroughly monitored nor its outcomes evaluated. Given the technical nature of budgets and the budget process, transparent budgets require that the information contained in them be presented in a simplified form and that they be actively disseminated to citizens. Furthermore, such information must be disseminated in a timely manner, allowing citizens to effectively provide feedback that can influence policy formulation and resource allocation. The Budget Transparency Feedback Loop (figure 1) shows the key steps involved in making budgets transparent and transforming

them into tools that empower citizens to influence policy, programs, and resource; and help curb corruption; and improve basic service delivery to citizens.

With these steps in mind, the Budget Transparency Initiative (BTI) was piloted in Cameroon from early 2011 to the end of 2012, in order to sensitize citizens and government officials about the importance of budget transparency and to simplify and make public the budgets of subnational administrative tiers (regions, divisions, and municipalities) and service-delivery points (primary schools, secondary schools, and health centers). Once simplified, budget information was widely disseminated through posters, radio programs, and community meetings at which citizens were encouraged to provide feedback on government services, to ask questions, and to hold officials accountable. The initiative sought to foster demand for good governance by increasing citizen awareness about the allocation of money across sectors and projects, the extent to which it is spent as planned, and the sources from which it is obtained. Because budgets contain all of this information, they are documents with a direct bearing on the quality and quantity of services citizens can access. Taking the centrality of budgets as a starting point, the BTI created platforms for direct engagement between citizens and public



Figure 1. Budget Transparency Feedback Loop



Source: Authors.

officials, in order to nurture a culture of dialogue, feedback, and citizen oversight of civil servants and public institutions—with the ultimate aim of achieving better service delivery.

The BTI was implemented in two phases. In Phase I (March 2011–January 2012), a first set of 80 institutions was targeted and two approaches were tested in each of the two pilot regions. Phase II (March 2012–December 2012), taking into account what was learnt in Phase I, doubled the number of target institutions. The remainder of this note describes the context in which the BTI unfolded, and the approach used, including the institutional set-up of the initiative. This is followed by a summary of key findings and challenges encountered. Results of the initiative are documented and key recommendations for policymakers interested in replicating similar efforts to increase budget transparency at subnational levels are then distilled.

The BTI was financed by the Governance Partnership Facility as a pilot initiative aimed at strengthening the demand-side of governance in Cameroon, in line with the cross-cutting governance theme of the 2010–13 World Bank Country Assistance Strategy for Cameroon.

Context

Located in Central Africa, Cameroon has a population of approximately 20 million, with a per capita gross national income (GNI) of US\$2,360 at purchasing power parity. This puts it just over the Sub-Saharan average, but the country ranks very low on a slew of governance-related indicators, including Transparency International’s Corruption Perception Index, which in 2012 ranked it 144th. It fares particularly poorly in terms of budget transparency, underlined by its score of only ten out of one hundred in the 2012 Open Budget Index.

Cameroon also ranks relatively poorly on many human development indicators and will likely not meet any of the Millennium Development Goals by 2015. Poor governance is recognized as a cause for the lackluster progress in reducing poverty and improving delivery of services—despite increased economic growth in recent years and many years of significant government revenues—prompting the World Bank to call for a cross-cutting approach to improving governance.¹

The BTI focused on the subnational rather than the national level for several reasons. First, the ongoing decentralization efforts in Cameroon provided an opportune moment pilot budget transparency activities at lower tiers of government, including service-delivery points, and to learn less that would prove valuable for Cameroon and other countries where government functions are being decentralized. Second, the choice to intervene subnationally and in the two pilot regions—the North-West and Adamawa—in particular, was demand-driven and responded to explicit requests for technical assistance to increase budget transparency by the respective governors of the regions. Furthermore, dialogue with different authorities at the outset of the initiative suggested that leaders at the local level might be more receptive to budget transparency than their counterparts at the central government. Finally, intervening at the local level allowed a focus on the budget of institutions such as schools and health centers, which are of immediate interest to most people; central government budgets are remote and can seem abstract.

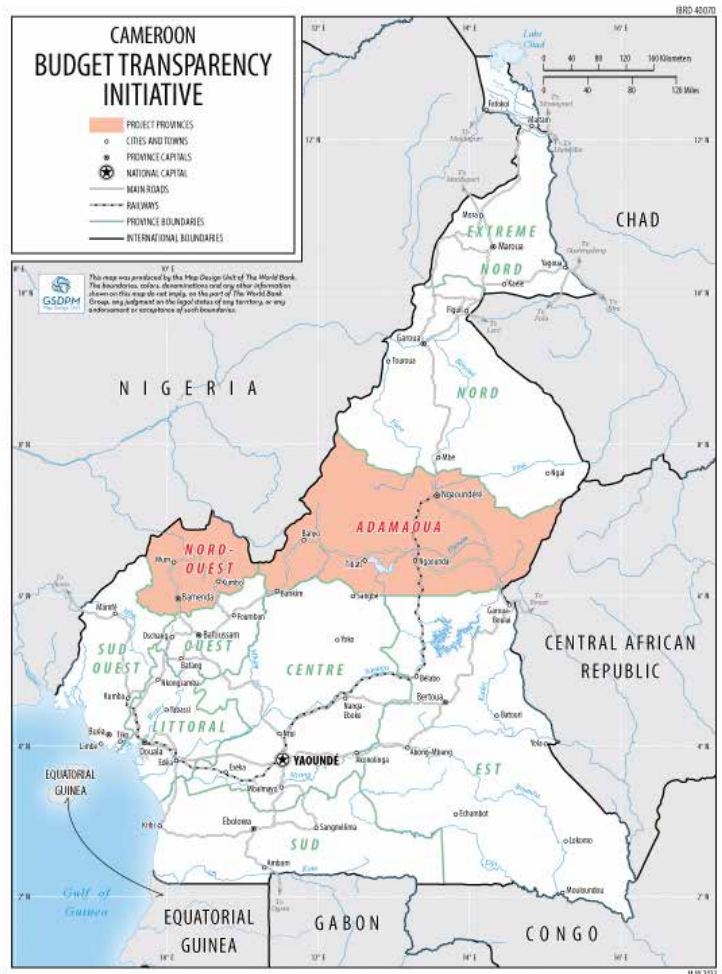
In demographic, cultural, economic, and geographic terms, the two pilot regions are starkly different from one another. Straddling Cameroon's major linguistic divide, the North-West Region (NWR) is one of only two Anglophone regions, while Adamawa is a Francophone region. NWR is often referred to as the breadbasket of the country because of its strong agricultural and livestock sectors; it also boasts some of the country's best schools, health centers, and transportation infrastructure. The Adamawa Region (Adamawa), situated in Cameroon's northeastern panhandle, is a much more sparsely-populated,² arid region, with a higher poverty rate (54.8 percent versus 50.9 percent in NWR³) and lower educational attainment, administrative capacity, and quality of infrastructure than NWR. In both regions, many people communicate in their vernacular dialect rather than in the official French or English, but particularly in Adamawa, local languages are widely spoken—often exclusively so. As such, these two regions are very representative of Cameroon, a country with significant regional and socioeconomic differences.

Approach

Institutional Arrangements

To ensure sustainability and ownership from the outset, the support of the governors for the initiative was put on a broader institutional footing through the creation of a steering committee in each region chaired by the governor himself and composed of the relevant line ministry delegates and the financial

Figure 2. Map of Cameroon



controllers. All major decisions about the initiative were made by the steering committees.

The regional steering committees selected the schools, health centers, and local councils that participated in the BTI. The institutions were selected on the basis of a number of criteria, including geography (i.e., ease of access);⁴ perceived quality of the management of the institutions and representativeness (e.g., care was taken to include bilingual and monolingual schools in Adamawa because both types are common in the region despite it being Francophone).

While the steering committees presided over all the activities undertaken under the BTI, two partner nongovernmental organizations (NGOs) were tasked with the bulk of the implementation of activities under the initiative. The Cameroonian branch of SNV Netherlands Development Organization (SNV) was contracted to implement activities in NWR; Integrity Network Cameroon (INC) covered Adamawa.⁵ The two NGOs were assisted by focal points from the regional delegations of primary education; secondary education; health; and territorial

Table 1: Number of Pilot Institutions by Region

North-West Region		Adamawa Region		Total
Primary schools	40	Primary schools	55	95
Secondary schools	30	Secondary schools	26	56
Health centers	32	Health centers	26	58
Local councils	15	Local councils	13	28
Total	117		120	237

Source: Authors.

administration and decentralization, which is responsible for local councils. These focal points acted as the main conduit for communicating with the different pilot institutions and, in some cases, also played a substantial role in the actual implementation of budget dissemination activities. Once the institutional arrangements were in place, the activities described in the remainder of this section were implemented to sensitize the population and public officials about the importance of transparent budgets and to make the budgets more accessible to citizens.

Creation and Field Testing of Simplified Budget Templates

The first step toward simplified budgets was the design of appropriate templates to capture and display the financial data of the different institutions. The templates were designed to convey the most important information at a glance—available resources and their expenditure across competing functions as well as performance indicators (e.g., the number of vaccinations administered or babies delivered). The templates had to be tailored to the accounting and reporting arrangements already in place at the targeted institutions in order to facilitate the process of filling them out and to avoid duplication of efforts for those tasked to do so.

Thus, the project team visited several schools and health centers to review their books and design templates based on them. The templates were then tested at other institutions and expunged of remaining flaws. Done separately in both regions to account for contextual differences, this step was crucial in obtaining accurate data in formats that could be easily divulged and publicly posted.

Filling Out Budget Templates

After appropriate templates were designed, the implementing NGOs proceeded with two different strategies to populate them with budget data, reflecting the different institutional environments of NWR and Adamawa.

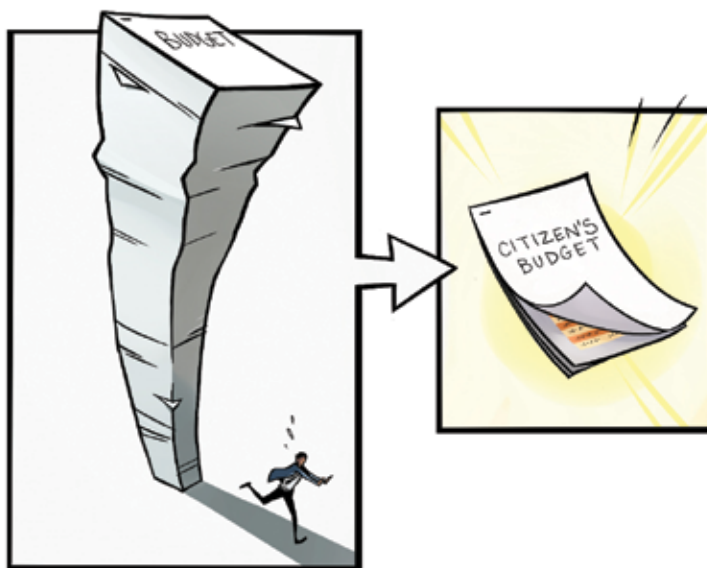
In the more-developed NWR, SNV and the regional delegations' focal points developed a "data collection guide" to instruct directors of institutions on how to fill out the templates. In addition, workshops were organized to train the directors on issues of budget transparency and to clarify any queries they had about the templates. Directors then filled out the templates on their own, which were subsequently collected and checked for accuracy and consistency by SNV.

In Adamawa, INC adopted a more hands-on approach that included sending field teams to the different institutions to fill out the templates with officials from selected institutions. A common understanding of the proper way to fill out the templates was developed in a workshop prior to these field visits.

While INC's approach was less conducive to the institutionalization of the initiative, it was consciously chosen to avoid the risk of templates being sent out but not returned in a timely manner—if at all. This was perceived to be a likely outcome due to the low institutional capacity prevalent in Adamawa as well as the poor infrastructure, making overland trips and thus delivery of documents difficult and time-consuming.

Dissemination Meetings

In the course of both phases of the BTI, the budgets of 237 pilot institutions were read aloud in NWR and Adamawa in public budget dissemination meetings. The objective of the meetings was to inform citizens about the available resources of institutions, what they were spent on, and how they were obtained, as well as to give them the opportunity to ask questions and provide feedback about the divulged information.



These meetings were preceded by the posting of simplified budgets on notice boards of the target institutions as well as at other prominent public places. Also, prior to the actual meetings, a number of steps were taken to mobilize people to attend and to give the meetings a common structure. First, they were advertised through community radio; then, in Phase II, theater troupes (in NWR) and musical events (in Adamawa) were harnessed to spread the word of upcoming meetings. Second, a guide with instructions on how to conduct dissemination meetings that outlined the agenda of the meeting and the

responsibilities of the different officials involved (health center managers, mayors, regional delegates, etc.) was developed and shared with the different institutions.

The meetings themselves were facilitated by SNV and INC and were attended by a range of stakeholders. At the hospital meetings, staff, patients, community members, civil society organizations (CSOs), and staff were invited. At the school meetings, teachers, students, community members, staff, and parents were invited. At the local council and regional levels, the meetings were open to all constituents as well as the media.

Box 1. How Different Contexts Affect the Mobilization of Citizens: Adamawa versus the North-West Region

Adamawa Region's low population density and weak infrastructure translate into higher costs for attending meetings compared to the more urban and better-connected regions like North-West Region (NWR). Many communities in Adamawa are quite isolated, and in rural areas, transport by foot is the norm. Opportunities to travel by car are irregular, making return trips on the same day unlikely. The result is clear: travel in rural areas in Adamawa is time-consuming, tiring, uncomfortable, expensive, and can even be a precarious affair. Furthermore, with livestock being the main economic activity in the region, many people keep to a nomadic life style, making mobilization particularly challenging. Poverty is greater in Adamawa than NWR, and this is likely to be a main constraint for citizen mobilization and participation in public meetings.

Capacity constraints were also found to be much greater in Adamawa than NWR with regard to both the government apparatus and the implementing NGO's local partners. Further, in the first year of the initiative, the governor of NWR was unrivalled by his counterpart in Adamawa in terms of his interest in and ownership of the initiative. Arguably, this explains the greater success initially seen in NWR. However, presidential elections resulted in new appointments of governors in the middle of the initiative and, as it turned out, the former governor of NWR was appointed as governor of Adamawa, bringing his enthusiasm with him. At his own initiative, the governor read aloud the regional budget himself to a room full of journalists and answered questions about it, while at the same time instructing the regional delegates of primary education, secondary education, and health to follow his example. Also, at his behest, a public workshop was held in which the results of a Local Budget Transparency Index that benchmarked the transparency of local council budgets were discussed by mayors and shared with the media. Both of these steps sent important signals to officials and to the public, and marked a different quality of engagement than that of his predecessor. However, mobilization and sensitization levels at the grassroots level kept falling short of those observed in NWR, suggesting that even strong signals in favor of an initiative from the top are bound to dissipate if the lower administrative tiers and/or the implementing organizations lack the capacity to harness them for the initiative's goals.

Finally, compared to NWR, Adamawa has a more meager history of citizen participation in public life; therefore, people often need more convincing that participation in public meetings can yield benefits for them beyond immediate financial or material gains like per diems. The difference may be rooted in the two regions' different political trajectories. NWR, an Anglophone region in a predominantly Francophone country, is the political base of the main opposition party—the Social Democratic Front—that was particularly active in the mobilization for democracy in 1991. This region is the only one where the ruling party does not have a majority of local council seats^a and has a history of political and social mobilization—sometimes violent—based on an Anglophone identity that is unique in Cameroon.^b

a. Seventy-five percent of the local councils in which the BTI intervened were ruled by the opposition party in the NWR; the ruling party dominated in 88 percent of the selected councils in Adamawa.

b. For further details, see Konings and Nyamnjoh 2004.

In Phase I of the initiative, participation was generally good⁶ in NWR, but the quality of discussions varied substantially—i.e., in some meetings people asked many relevant questions and lively debates ensued, while in others people barely participated. In Adamawa, the picture was more mixed (see box 1 for possible reasons). In a first round of meetings, attendance was low⁷ and some planned meetings did not take place at all because of a lack of cooperation from the local authorities. In the local council of Tignère, the mayor withdrew his cooperation after witnessing a heated discussion and pointed questioning of the management of a local health center. While this incident shows the extent to which this type of exercise depends on the cooperation of local authorities, it also illustrates that citizens with a platform to voice their concerns can have a powerful effect on the behavior of officials. To remedy the rather weak turnout in Adamawa and increase participant involvement in discussions, efforts were intensified during a second series of meetings conducted only in that region including the development of detailed instructions for facilitators that stressed the importance of:

- dispatching letters from the governor introducing the initiative to the respective mayors and heads of institutions prior to dissemination meetings;
- organizing working sessions prior to meetings to prepare and clarify roles;
- involving steering committee members, religious and traditional authorities, and CSOs (e.g., women’s associations and university student groups) in the meetings as well as efforts to mobilize people to attend them;
- encouraging everyone to speak, including women;
- encouraging people to speak in local languages such as Pidgin and Ffulde rather than in the official languages of French and English, if preferred (translators were made available); and
- keeping the debate focused on issues related to the use of public resources.

Ostensibly, the efforts to increase attendance and the quality of discussion paid off—the average number of participants more than doubled to 60 people per meeting. These meetings proceeded along the following lines.

First, an INC member introduced the concept of accountability and made the case for the benefits of transparency and participation. This was followed by a presentation of the simplified budgets from the past fiscal year by the school principals and PTA presidents, the heads of the health centers, and then

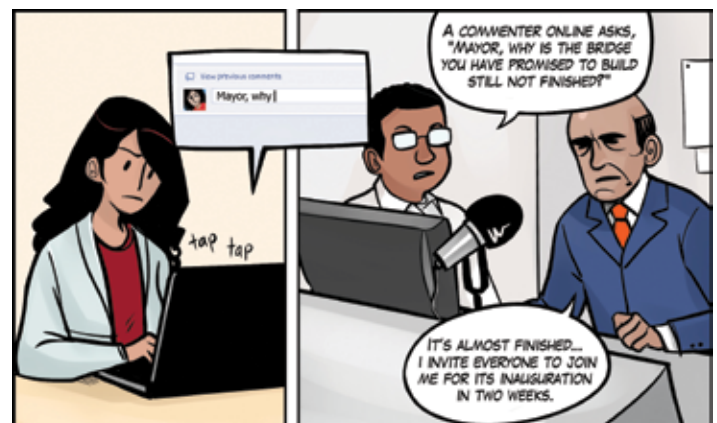
the mayors or their representatives. After the budgets were presented, the meeting was opened for questions and observations from the floor; heated discussions often ensued.

A Variegated Strategy to Sensitize and Mobilize—Radio, Social Media, Educational Entertainment, Art Competitions, and School Budget Clubs

Radio’s unmatched reach and interactive potential make it an excellent medium to promote transparency and propel people to participate. In Cameroon, as in many other developing countries, radio is a powerful instrument, widely used and unmatched in its reach of the poor and inhabitants of remote communities. An apt tool to promote budget transparency and sensitize the population, the BTI thus commissioned a series of broadcasts in both regions. In NWR, a total of 40 radio programs were produced, which featured discussions with directors of schools and hospitals as well as debates with CSOs. Most programs were interactive and allowed for listeners to call in and participate in discussions. Audio debates were designed to sensitize people on a number of budget related issues (e.g., how to hold traditional leaders accountable for funds entrusted to them). Radio was also used to announce budget dissemination meetings at schools and hospitals in order to increase attendance.

In Adamawa, a total of 64 programs were developed by INC and were broadcast as part of a longstanding series on *Adamawa and Decentralization* that had already regularly touched on issues of governance. Programs were broadcast in Ffulde and French; they informed people about the activities undertaken under the BTI and about budget transparency more generally. Listeners could call in and direct questions to the guest for the day, including mayors and other public officials (box 2).

Theater is a powerful and engaging way to sensitize citizens about the importance of budget transparency.



Box 2. Conveying the Importance of Budget Transparency Via Radio

In Bamenda, many people listen to radio programs in English, French, Pidgin, and local languages. For Pidgin programs, most people tune in to Radio Hot Cocoa, listening from their taxis, shops, markets, offices, and schools. One very popular program that covers burning societal issues in a bold manner is called “*If Na You*,” in which the radio anchor introduces a weekly theme and listeners call in to discuss it.

In one episode, the anchor asked: “What will you do if a family member of yours working in public office brings home a large sum of money?” Moderated by two anchors, listeners called in to give their opinions while an SNV advisor facilitated the discussion and highlighted its implications for budget transparency.

The one-hour program had over 60 callers from all over NWR, including children, women, public officials, pastors, and market women.

At the beginning of the program, many participants made statements such as “*money no get color, if e bringam we go chopam*” (money has no color, if he brings it we will spend it”), but as the discussion proceeded, comments started to resemble the following one: “*if money na for community I think say e go fine make we work with them for usam fine*” (If money is meant for the community it is good to work with the community to properly use the money).

After the moderators and a number of callers made the case for budget transparency, one caller who had said she would spend the money was prompted to call back to declare a change of heart: she claimed she would now advise her family member to return the people’s money to the people.

Radio provides a relatively safe medium where citizens are often willing to speak more freely than in other public spaces or in front of budget-holders. Furthermore, in the Cameroonian context, radio is by far the best medium in terms of empowering people to share their views and make their cases to a wide audience.

If aired for longer periods, radio programs such as *If Na You*’s session on budget transparency are very effective at increasing awareness of the importance of open books and officials who are accountable to citizens.

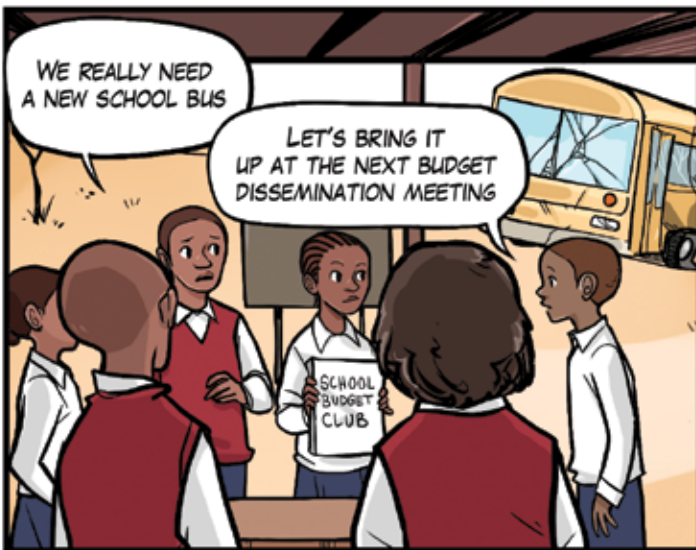
Conscious of the limitations of budgets to mobilize and engage people, entertaining plays were staged during budget dissemination meetings to promote budget transparency and citizen interest in public expenditure matters in an engaging way. Three story lines were written by SNV and shared with ten secondary school theater clubs, which developed plays based on one of them, lured by a prize for the top three performances. The use of theater added some spice to an effort that risked otherwise being a dull deliberative affair.

In addition to imparting the importance of budget transparency in a creative and playful way, the theater performances had two benefits. Announced ahead of meetings, they have considerably increased attendance. Furthermore, theater loosened the mood of gathered crowds, resulting in a more welcoming environment for discussing issues that can be sensitive.

Secondary school students formed budget clubs and were invited to participate in an arts competition. The budget clubs provided a forum for interested students to discuss issues related to governance and budget transparency at their schools and in their communities. In several cases, the clubs asked their local community radios to host discussions around school budget issues and governance problems.

An arts competition was held in NWR, inviting students from across the region to submit essays, poems, or drawings related to budget transparency and its importance for good governance. Over 200 students participated and three were awarded monetary prizes for their entries.

A Facebook page dedicated to the BTI was created on which observations and information were shared and activities announced. With over 2,000 “friends,” the page has turned



into an active forum where people from both inside and outside Cameroon could post information about budget transparency and governance more generally. The Facebook page was also used to announce the arts competition previously mentioned. Thus, despite Cameroon's low internet penetration, the Facebook page effectively complemented more traditional media in conveying messages about budget transparency and was well received mostly by younger people.

An open book certification scheme was introduced. To ensure a minimum standard of budget transparency at schools, SNV, together with the relevant regional delegations in NWR, launched a scheme that awarded all schools conforming to a number of criteria related to budget transparency an open book certificate.

Key Findings and Challenges

This section describes key findings and challenges that emerged when promoting budget transparency in schools, health centers, and local councils in NWR and Adamawa. While the following observations are based on these two project regions, many of the highlighted issues are likely to occur in one form or another in other contexts as well.

Finding suitable implementing partner organizations that can mobilize citizens and work with government is a major challenge. Contracting a partner organization with experience in social accountability work and a strong presence on the ground that would allow it to successfully mobilize people as well as a willingness to work with government and the experience and dexterity necessary to use government counterparts

to the fullest extent possible while conforming to the World Bank's procurement and reporting requirements posed one of the most important challenges, especially given the impact a poor choice could have made. In many countries, an implementing partner with all the desired characteristics might be difficult to find, and compromises will likely have to be made.

Constraints to Effective Dissemination of Budget Information within the Administration

Poor collaboration between mayors and service-delivery units undermines services. Collaboration between mayors and public service providers, notably health institutions and schools, was found to be sorely wanting in both Adamawa and NWR. Many health center directors and school principals were unaware of the government credits allocated to the councils for investments in the health and education sectors, let alone of the exact amounts spent on particular investment projects.⁸ Similarly, ex-post control is weak, and at primary schools rendered difficult because there is no standard accounting system.

A lack of coordination between different authorities inhibits effective financial planning by local councils. Budget allocations are often unknown until the end of the fiscal year, and the budget process is poorly synchronized with the national one, with local councils being expected to prepare their budgets before knowing their allocations from the central government.⁹ Therefore, planning is generally weak, with no apparent link between performance, needs, and investment-budget allocations.

Modern Information and Communication Technologies (ICTs) are rarely harnessed to increase transparency. Local authorities make very little—if any—use of modern technologies to communicate with citizens and disseminate information. The one medium used, albeit very sparsely, is radio. Internet and mobile-phone technology (SMS) are not usually marshaled by local councils as communication tools, mostly due to capacity and financial constraints. While the Internet might not be optimal to reach large swathes of the population, especially in rural areas, the potential of radio broadcasts to better disseminate information is great but insufficiently tapped.

School fees, which are common in Cameroon, are not collected in a transparent manner. While primary education is supposed to be free of charge in Cameroon, parents who are deemed able to contribute by the community face charges in some form or another, either through contributions to the PTA or some other form of unofficial school fee. The way registration fees are collected is often opaque, and funds are often

poorly accounted for, if at all. Similarly, the handling of fees at secondary schools is not transparent either.

Government's monitoring budgets do not suffice to allow inspection of all institutions, but data collected under the BTI helped inspectors prioritize visits. Inspectors of schools and health centers have insufficient budgets to fulfill their regular monitoring duties, transport costs being a main constraint. Some inspectors stated that the data collected with the simplified budget templates helped them monitor institutions by allowing them to prioritize the ones whose templates contained discrepancies or revealed poor performance. Thus, the data collected in the course of the BTI provided useful information to overstretched inspectors about where to take action.

Mayors are often reluctant to open their books to the public. Convincing mayors to participate in budget dissemination activities proved particularly difficult, especially when the budget under their control was involved.

The most common way to disseminate local council budget information—through councilors—is ineffective. One of the main ways that mayors claim to disseminate budget information is through elected councilors. However, further probing revealed that the councilors are not effectively fulfilling this role, often because they do not live among constituencies or because of their unfamiliarity with budgets and the budget process.

Because of low capacity, it is necessary to train heads of institutions on filling out budget templates. Even with well-designed budget templates, the people filling them out could misunderstand them and thus fill them out incorrectly without training. In NWR, workshops were organized to train officials from the pilot institutions on how to fill out the forms. But even after these trainings, mistakes were common, and the filled-out templates had to be inspected by regional delegates and/or the implementing NGOs to ensure that relevant information was correctly entered.

Citizens' Readiness for and Reaction to Budget Transparency Activities

People are often unaware of the role and functions of local councils. In the course of public meetings to disseminate the budgets of local councils, it became clear that many citizens had only a rudimentary understanding of the council's budget processes and the council's role in general. While awareness of the role and functioning of local councils varied considerably between different councils, it was evident that sensitization about local council remits was necessary.



Traditions circumscribe the prospects to promote transparency and the extent to which citizens are willing to criticize authority figures. Inevitably, social and cultural norms shape the way in which public discussions unfold, particularly with regard to subjects as touchy as the probity and adequacy of expenditures. In Cameroon, particularly in Adamawa, respect for hierarchy and established authority runs deep, which makes encouraging people to ask critical questions and creating environments in which people feel comfortable to do so difficult. In addition, customary gender roles are not conducive for women taking the floor in public.

Change in the prevailing social norms (e.g., steep hierarchies and women's subordinated role in public deliberations) is an intrinsic objective of the BTI and an intended result of public dissemination meetings. Nevertheless, prevailing social norms must be taken into account by facilitators with necessary tact, and interventions should be designed accordingly.

Breaching language and conceptual barriers is a major challenge. Communicating in local languages is key to overcoming language barriers. Experience in Adamawa demonstrated that interpreters facilitated the transmission of messages to audiences but this did not by any means guarantee a response or any kind of two-way rapport or dialogue. In fact, participants often perceived the use of an interpreter as demeaning. If facilitators with mastery of the local language are unavailable, it is crucial that translators with the ability to break down

“This project has created a lot of awareness in secondary education—awareness at the level of the parents, awareness at the level of teachers, awareness at the level of the administrators, and above all, awareness among the students. Our students have realized that there is a lot that happens around schools. They didn’t know that all that happens at school is centered around them. They are the center and the main financier of activities.”

Pius Fundoh, Regional Chief of Material, Infrastructure, Maintenance of School Equipment, MINESEC, Bamenda

such barriers are present in order to foster active discussions. Further, concepts such as transparency and accountability might be novel for many people; therefore, these concepts should be introduced before the actual discussion.

Discussions observed at secondary schools were generally of higher quality than those at other institutions.

Although, generally speaking, parents are not in the habit of inquiring about school finances or getting involved in school-related matters beyond issues specifically concerning their own children, discussions at school dissemination meetings were lively. At the secondary schools, these spirited discussions were, in large part, due to the keen interest taken by participating student representatives, demonstrated by their often pertinent questions about fees and expenditures. Secondary school students, present at the meetings by default if they are organized during school hours, are old enough to understand the issues at stake and, in many cases, might be better educated than their parents and therefore in a position to make key contributions to discussions. In contrast, interest in participating at budget dissemination meetings at health centers was meager, possibly because most people only interact with health centers on a sporadic basis (i.e., due to illness or injury) while parents and students have a more consistent stake in the functioning of schools and citizens in the affairs of local councils. Furthermore, it seems relatively common for people to resort to privately-run clinics, and this might decrease people’s interest in public health providers.

Results

Despite the challenges described in the previous section, the efforts to promote budget transparency in Adamawa and NWR have yielded promising results, including the public questioning of officials and the discovery of corrupt practices. Five types of results were achieved.

First, the initiative has, through its radio broadcasts, posters, public meetings, and collaboration with public officials, raised the awareness of a number of key issues, including: (1) the importance of budget transparency; (2) the role and responsibilities of public institutions; (3) the constraints often faced by officials; and (4) the importance of performance indicators and their linkage to expenditures.

Second, the initiative has increased budget transparency by simplifying and disseminating budgets of the targeted institutions.

Third, by creating forums in which citizens could engage officials on budgetary issues in public and empowering them to raise issues and ask questions, the initiative has increased accountability of public officials to citizens.

Fourth, the initiative has helped uncover discrepancies in several instances and unearthed at least one case of corruption. The citizen feedback galvanized by the BTI has also revealed several instances of inefficient and outright wasteful spending and brought it to the attention of civil servants in face-to-face conversations. However, no legal sanctions of officials have been reported.

Finally, several public officials—and mayors in particular—have reported improved relations with their constituents and increased trust between citizens and themselves.

Since survey-based evaluation methods, not to mention randomized trials with control groups, were not feasible given the financial constraints of the project,¹⁰ all the results gathered are based on anecdotal evidence. Both implementing partners were instructed to ask different stakeholders about the results of the initiative every time they visited the target areas and to document their findings. Where possible, these results were verified through interviews during supervision missions.

Awareness of the importance of budget transparency increased. Many of the activities implemented under the initiative are heavily geared toward sensitizing citizens and public officials on the importance of open books, about the citizen’s right to know, and about the duty of officials to account for how public money is spent. This basic message has been disseminated through posters, meetings, theater performances, and radio broadcasts, and has therefore reached a large number of people. Public awareness of the importance of budget disclosure increased in the two project regions.

Citizens’ understanding of the role of the targeted public institutions also increased. Citizens’ awareness of the responsibilities and remits of local councils was often

limited, particularly in Adamawa. Budget dissemination meetings included explanations about the role of local councils and councilors, thus increasing awareness in this regard as well.

People have become more aware of the constraints facing officials as well as of possible ways to relax them. A crucial result of the described activities and the public budget dissemination meetings in particular was that, in addition to giving citizens insights into the revenues and expenditures of institutions, they afforded public officials an opportunity to explain the constraints they face doing their jobs. For instance, the administration of the Government Secondary School Nsongwa could credibly convey to parents impatient with the development of the school that their margin to maneuver was bound by the quantity and timing of investment credits sent to the school by higher-level authorities. Another common source of misunderstanding related to the amount of investment credits allocated to schools, because they are usually reported in gross terms while the final value at the disposal of schools—the net of taxes and profits for government determined contractors—is only 65 percent of the allocated credits.

Awareness of the importance to link budgets and expenditures with performance indicators has risen. Because all the budget templates administered to the pilot institutions contained fields for both financial information and performance targets, the mere process of training authorities in filling them out spurred discussions and increased awareness of the importance of performance targets. Awareness about linking performance targets with realistic expectations of available resources was also enhanced.

The levels of both transparency and accountability increased. Because of the BTI, budgets of the 237 pilot institutions became more transparent, providing insights to many people into the financial bowels of those institutions for the first time. Also, in many instances, people used the platforms created to engage with officials through radio or at public meetings to ask pertinent and difficult questions, thus exacting accountability in the most direct way possible from those responsible for public money. “Accountability” is, according to Abakar Ahamat, the Governor of Adamawa, “an obligation of transparency; transparency vis-à-vis citizens, transparency vis-à-vis oneself and transparency vis-à-vis the state. State agents have the obligation to be transparent in the manner in which they manage state finances.”

Instances of corruption were unearthed, and in one case, led to the return of the embezzled funds. A key aim of budget transparency is to root out corruption through increased

“My staff is no more exigent. In the past, they would ask for school material thinking that I was keeping those away from them. Today, they know when and what we receive as “minimum package.” For example, they know that the head master has received two pens and after these have been given out, they do not come back for more, knowing that, only two pens were sent to the school.”

Mr. Tekeu Leon, Head Master, Public Primary School, Military Camp Bamenda

scrutiny of officials and, ideally, to stop any incipient schemes to embezzle funds. The BTI has, according to officials, unearthed at least one outright case of embezzlement and brought to light several other instances where funds were not accounted for properly.

The inspector of secondary schools in NWR became suspicious when he noticed that the budget template of one secondary school listed some fees that were not called for in the law. In addition to a lump-sum fee covering expenses for laboratory and home economics classes, the principal collected separate fees for these two items. After an investigation, the representative of the Regional Delegate found that the principal had collected an extra 10 million FCFA from students by “double dipping.” Due to retire three months after this was revealed, he was forced to return the sum before retiring.

Another irregularity uncovered in another secondary school involved a registration fee reported by the bursar that did not correspond to the actual payments made by students. When the bursar reported during the dissemination meeting that students pay FCFA 15,000, the school prefect objected and insisted that they actually pay FCFA 17,500. The principal, apparently unaware of the difference, asked the bursar for an explanation. She explained that the extra money was for contingencies. Unsatisfied, the principal demanded that she provide a better explanation at a later time. While this outcome might not

“We made it [BTI] look like a product that you are advertising and everybody wants to be a part of it.”

Pius Fundoh, Regional Chief of Material, Infrastructure, Maintenance of School Equipment, MINESEC, Bamenda

appear satisfactory, the example does illustrate how disclosure empowers citizens—in this case secondary school students—to scrutinize officials and, if nothing else, to shame them if they lie. If done regularly, this alone might discourage petty corruption by low-level officials.

Stakeholders in schools, health centers, and local councils have reported greater trust between officials and ordinary citizens as a result of opening up budgets and discussing financial matters in public forums. If trust is the opposite of fear, the common adage that “if you have nothing to hide, you have nothing to fear” implies that increased budget transparency should result in greater trust in those managing the finances of public institutions. After promoting budget transparency for several months through the BTI, this assertion is validated by numerous stakeholders exposed to the initiative.

A case in point is a mayor whose relations with the community improved markedly after participating in a call-in radio session during which budget issues were discussed and callers’ questions were answered by him. In particular, he cites an exchange in which a caller questioned his pledge to build the foundation of a bridge that, according to a prior agreement, would then be completed by the community. In his response to the caller, the mayor invited anyone who had doubts about his fulfillment of the pledge to join him on a visit to the bridge so that citizens could confirm that he had done his part and that the reason for the holdup was a lack of promised contributions by citizens.

It is not only trust between officials and citizens that can increase as a result of open books; the same is true within institutions. Feedback from schools indicates that dialogue among administrators has improved and trust increased since the initiative. This is not surprising, given that principals and PTA presidents do not usually know about the budget managed by the other, making the coordination of spending difficult and possibly leading to recriminations. The sharing of both the PTA and the school budgets in dissemination meetings immediately eliminates a potential source of mistrust. In Health Centers too, a main bone of contention is the distribution of the “quote



ing at which the budget was disseminated and the population informed of the importance of taxes to fund the functioning of the council and infrastructure, the council witnessed the first-ever payment of the tax in 2012. According to an official from Ngaoundéré III, 4,021 cattle were declared after the meeting and, consequently, 763,400 CFA francs were raised.

Shedding light on budgets has also resulted in changes to parent contributions to schools in the form of fees. Although primary education is supposed to be free for all, parents often pay fees to fund the expenditures of resource-starved schools—from classrooms and benches to teacher salaries, usually as part of their PTA contributions. They also pay for schoolbooks, uniforms, and so on. However, as the parents of Government Primary School Military Camp Bamenda discovered, the state does, in fact, provide money for many of these items and, in the case of the said school, they deemed the allocations sufficient to cover the institution’s needs for 2011–12. As a result, they reduced their annual PTA contributions from 2,000 to 1,000 CFA francs. Following this, the administration observed an increase in the number of pupils with textbooks and uniforms. They surmised that the lower fees levied on parents allowed some of them to spend more on those items. If so, this suggests how transparency enhances efficiency by empowering citizens to ensure funds are geared toward the most pressing needs.

In addition to fees, the BTI-facilitated public meetings resulted in potential new revenues for some secondary schools by clarifying that proceeds from the sale of goods produced by students in workshops must go to the school. Similarly, revenues from school gardens where students cultivate agricultural products should flow into the school’s budget, but often they do not. Public meetings in which all school revenues must be

“I think that the truth is bitter but should be spoken... The money we receive from government is small to manage a school for the whole year. So, when you are accountable and tell people the truth, they trust you.”

Headmaster Government School Alankie

disclosed provide extra leverage for principals to demand that teachers account for any money earned from student products and produce.

Cases of poor prioritization and waste of resources were revealed because of BTI. If budgets are transparent and people are informed about where money flows, they can provide feedback on the priorities set by officials and potentially effect a reprioritization of spending to better align it with their needs. At a budget dissemination session at Government Technical High School Bamenda, students vociferously pointed out what they deemed to be the wrong priorities of the administration. Using PTA funds to build a new fence around the school's campus to keep students from skipping school seemed wasteful to some students, when classrooms and benches were in scarce supply and the multimedia center out of operation as the computers had not been repaired. They also voiced that it is not fair to spend money to keep recalcitrant students in class at the expense of the majority who want to study but are not given the necessary means to do so.

Other inefficiencies and outright waste were frequently voiced in budget dissemination sessions, including consistently-raised complaints about medical booklets that students were obliged to purchase—even though it was not recognized by public or private hospitals and thus brought no benefit to the students.

Implications for future efforts to increase budget transparency

The results described above demonstrate the great potential of budget transparency activities to unearth problems and increase accountability. To make the change last, however, budgets must be simplified and repeatedly disseminated—that is, the process must be institutionalized. Based on the experience from implementing the BTI, the following recommendations are offered to provide guidance for governments and development partners interested in promoting budget transparency at the subnational level.

Take advantage of high-level support but also include lower-ranking government officials and civil society/citizens to increase effectiveness and sustainability. In Cameroon, the respective governors sent letters to mayors, principals, and health center managers to inform them of upcoming BTI activities and assigned focal points to facilitate interactions with the heads of the various pilot institutions for different sectors. When focal points did not perform their assigned role, it was

“The budget transparency initiative on our campus makes us students feel that we are important.”

Nsangou Farida, student and School Prefect in Government Technical High School Bamenda

key to use the governor's office and authority to remedy the situation. Therefore, if there is high-level support for budget transparency, it should be actively harnessed to maximize cooperation further down the hierarchy.

Identifying good partners among lower-ranking officials who monitor service-delivery points and are employed by line ministries is also extremely important. These officials have intimate knowledge of the service-delivery points (such as schools and health centers) and the authority to nudge reluctant directors, principals, and the like to participate in budget transparency activities. In Cameroon, some regional delegates personally facilitated a number of budget dissemination meetings, a successful strategy if the delegate has the right skills. The inclusion of officials in the process of disseminating budget information is a prerequisite to sustainability. In addition, demand for these activities from citizens and/or civil society must be actively nurtured so that pressure to disseminate budget information persists after the project ends. Student budget clubs were created to give interested students forums to articulate and organize their demands for disclosure and better governance beyond the scope of the project. The key to sustainability lies in a combination of pressure from the top and the bottom as well as the existence of a number of dedicated officials motivated to keep the process alive, who regularly interact with the target institutions in the course of their work day.

Institutionalize activities by securing dedicated personnel and/or funds from the government. While difficult to accomplish, ideally, if personnel and/or funds exclusively dedicated to budget transparency activities are secured. Otherwise, officials may be unable to allocate a sufficient amount of time for the activities or be hampered by resources constraints. Similarly, covering the costs of field inspections is often challenging in Cameroon. Unless there are earmarked funds for expenses like these, officials may not be able to participate to the extent necessary to achieve successful outcomes.

Invest sufficient time and effort in the design of templates for simplified budgets. Designing templates to capture simplified budget information can be a time-consuming and

tedious process. It requires an understanding of the way funds flow through the government apparatus and of local bookkeeping practices. It also requires a discerning eye for the appropriate level of aggregation that will keep it simple but still relevant. Since the quality of the information disseminated largely depends on getting this step right, sufficient time and resources should be spent on it.

Align budget dissemination meetings with regularly scheduled meetings of institutions, such as PTA meetings, health management committee meetings, or local council sessions. Given the transaction and financial costs involved in mobilizing people to attend public meetings, synergies with regularly-scheduled meetings or other public events should be sought and used whenever possible. This improves the likelihood that the effort will be sustainable.

Engage in concerted sensitization and information campaigns prior to dissemination meetings. All stakeholders who will be actively involved in the dissemination meetings should be contacted, sensitized, and, if necessary, trained to fulfill their roles, well ahead of dissemination meetings. Documents describing the roles of different stakeholders should be prepared. Citizens, in turn, should be sensitized through poster campaigns and radio programs. Radio is, in fact, often the most effective medium for information campaigns in developing countries because of its cost-effectiveness, wide reach, and the somewhat ubiquitous existence of community radio stations and radio stations that broadcast in local languages. Budget-holders can be invited on radio programs and call-in sessions can be held to kick-start a conversation ahead of actual meetings. Times and locations of the dissemination sessions should be announced on the radio repeatedly.

Include traditional and religious authorities as well as elected representatives to mobilize citizens. They can be important allies in mobilizing people to attend dissemination meetings. In many contexts, the traditional and religious authorities have as much or more authority in communities as public officials. In fact, in Cameroon, officials advised to announce meetings and spread information in churches, mosques, and through town criers. In addition, recourse to local elected officials—such as local councilors—to spread the word about the impending activities and to sensitize people may be beneficial. That being said, all of these actors may first need training and sensitization about budget transparency-related issues for themselves in order to serve as effective intermediaries.



Use drama or other educational entertainment to animate meetings. Dry as budgets are, drama and other artistic ways of conveying a message about the importance of budget transparency can be highly effective at engaging people and animating discussions. In Cameroon drama also proved to be an effective vehicle for approaching topics that may have been too sensitive to have otherwise been discussed. Therefore, in environments with modest traditions of citizen participation, this could be of particular value. Finally, the project team found that drama was a very effective way to increase the attendance of women at dissemination meetings.

Use social media. A Facebook page was established to share information, announce events, and interact with citizens. Social media like Facebook is an inexpensive and effective tool for reaching out to large numbers of people, particularly young, educated citizens. However, a lack of Internet access for many people in most developing countries should be kept in mind as should the fact that moderating a Facebook page with many followers and hence considerable traffic can be very time-consuming. On the other hand, the BTI Facebook page (with its 2,138 “friends”) allowed the team to remotely supervise activities under the pilot.

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Links

BTI materials (including budget templates):


<http://connect.worldbank.org/explore/SDV/DFGG/Shared%20Documents/Budget%20Transparency.aspx>

BTI Facebook page:

<https://www.facebook.com/#!/budgettransparencyinitiative.cameroon?fref=ts>

Notes

1. See the World Bank's Country Assistance Strategy for the Republic of Cameroon for the period FY10–FY13.
 2. The population density of NWR is 111,1/km² versus 15,4/km² in Adamawa.
 3. Based on data from ECAM 3 (2007) and Census (2005).
 4. While the selection included both easily accessible and remote institutions, for purely practical and financial reasons, the former were given some preference.
 5. In Phase II of the initiative, a local consultant, Dr. Patrick Okwen, who was SNV's coordinator for the BTI in NWR, expanded the activities initiated by SNV-Cameroon.
 6. The average attendance was 62 people.
 7. There was an average of 24 people per meeting.
 8. Since 1996, Cameroon has witnessed a protracted decentralization process; as a result, local councils have been increasingly responsible for the provision of basic health and education services.
- For instance, in 2009, only 25.3 percent of secondary school officials, and 18.3 percent of primary school officials in rural areas of Cameroon were informed of their operating budgets prior to the arrival of the resources; in urban areas, the figures were 20.8 percent and 13.0 percent, respectively. The figures are even lower for investment budgets: 18.5 percent for rural secondary schools and 13.5 percent for urban ones. See Institut National de la Statistique, Republique du Cameroun. 2010.
9. See also "Cameroon: The Path to Fiscal Decentralization, Opportunities and Challenges" (World Bank 2012) for an in-depth discussion of this problem.
 10. The BTI activities in Cameroon cost approximately US\$320,000, including mission costs but excluding World Bank staff time.
 11. The "quote part" is a performance-based bonus paid to health center staff.



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