

Assessment of Financial Transparency and Accountability (FTA) Implementation in Ethiopia

Final Report

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Acronyms

BLT	Budget Literacy Training
BoFED	Bureau of Finance and Economic Development
COVID	Corona Virus Disease
CRC	Citizens Report Card
CSA	Central Statistical Agency
CSOs	Civil Society Organizations
DPs	Development Partners
ESPES	Enhancing Shared Prosperity through Equitable Services
ESPES-AF	Enhancing Shared Prosperity through Equitable Services Additional Financing
FGDs	Focus Group Discussions
FTA	Financial Transparency and Accountability
GoE	Government of Ethiopia
GRM	Grievance Redress Mechanism
KIIs	Key Informant Interviews
M&E	Monitoring and Evaluation
MoA	Ministry of Agriculture
MoF	Ministry of Finance
MoFEC	Ministry of Finance and Economic Cooperation
MoFED	Ministry of Finance and Economic Development
ToT	Training of Trainer
PBS	Promotion of Basic service Program
PSCAP	Public Sector Capacity Building Program Support Project (<i>PSCAP</i>)
SA	Social Accountability
SNNP	Southern Nations, Nationalities, and People's Region
SPSS	Statistical Package for the Social Sciences
SWEP	South-West Ethiopia People's
TAK-IRDI	TAK-Innovative Research and Development Institute
TOR	Term of Reference
WCBS	Woredas and City Administration Benchmarking Survey
WB	World Bank

Executive Summary

Background: Protection of Basic Services program has been under implementation in Ethiopia since 2006 with the aims of expanding citizens' access to basic services particularly in education, health, water supply, sanitation, agriculture and rural roads, and improving the quality of these services. Enhancing Shared Prosperity through Equitable Services (ESPES) program is the current iteration of the program and has been operational since 2015. The overall objective of the program is to improve equitable access to basic services and strengthen accountability systems at the decentralized level. ESPES program has Citizen Engagement sub-components, namely, Financial Transparency and Accountability (FTA), Social Accountability (SA) and Grievance Redress Mechanism (GRM). The objective of FTA has been to improve transparency and accountability around public budget processes (budget preparation, allocation, execution and audits) at the Federal, Regional/City Administration and Woreda Administration levels, by developing various tools and pre-budget discussion guidelines. Efforts have been underway to create FTA, SA and GRM linkages. It has been implemented in federal institutions, all regions and city administrations in all woredas and kebeles. From the start of the project's implementation, more efforts have been exerted to enhance the public understanding of the local government's budget and enable citizen's participation in the formulation and execution of the local government budget. Accordingly, significant achievements have been registered in the area of boosting citizens' understanding on government budget process, accessibility of public budget information and citizens' participation on local government budgeting, planning and implementation.

As part of the monitoring and supervision of the implementation of the FTA initiative, the Government of Ethiopia and Development Partners have now planned to evaluate the current FTA implementation status and review its implementation modalities that would help to mainstream the initiative in all government institutions throughout the country. Thus, this report presents the results of the assessment.

Overall objective of the assessment: The main objective of the assessment is to carry out an independent and systematic assessment of the effectiveness and impact of FTA initiative in Ethiopia by comparing the current implementation status with baseline and previous performance survey data and studies and to draw lessons of experience and provide guidance to future strategic direction that would help deepen the initiative in government institutions.

Assessment methods: The assessment was carried out through a wide participation of all relevant stakeholders such as federal, regional, woreda kebele representatives, and the community by employing both qualitative and quantitative data. The assessment covered 39 federal institutions, 10 regions, 2 city administrations, 139 woredas, 417 kebeles and 6,255 households. Multi-stage random cluster sampling was used to select woredas, kebeles and households. In-depth interview with key informants was conducted at federal, regional, woreda and kebele levels, and structured questionnaire was employed among the households and focus group discussion per kebele was held among community leaders and representatives from community-based organizations (CBOs), women groups, and knowledgeable individuals. On top of these, document reviews of various FTA related guidelines and reports were also conducted. Descriptive and regression methods were used to analyze the quantitative data; whereas content analysis was used in the context of qualitative data.

ACHIEVEMENT AGAINST EXPECTATIONS

Regional/city administration achievements: All of the visited regions and city administrations have been found to have prepared FTA guideline and implemented in line with the guideline. About three quarters of the visited woredas provided awareness-enhancing training to the communities and CSOs. The trainings mainly focused on the rights, privileges and obligation of the citizens and the local government and standards of service delivery. However, lower number of woredas (65%) provided Budget Literacy Training, and this figure is almost similar to that of the 2016 assessment. On the other hand, above 90% of the woredas posted budgetary information and the most common form of information posted by local governments are budget and expenditure. The assessment showed that pre-budget discussions were conducted in 63% of the visited woredas. This is linked to political instability, the COVID pandemic and the associated measures taken by the government. While higher proportion of woredas organized the trainings and posted budgetary information in all of the regions and city administrations, exceptionally low performance is observed in Benishangul Gumuz region. Despite the fact that the majority of the woredas has established basic services delivery standards, taking administrative actions on those who do not observe the FTA guideline and discharge their responsibility is very limited

Achievement at federal budgetary institutions: Although the majority of federal level budgetary institutions are aware of the FTA initiative, still considerable number of

institutions (36%) lack awareness about the initiative. In similar line, the experience among the federal institutions in engaging stakeholders in budget process is limited, where only a quarter of the institutions conducted discussion with key stakeholders and citizens. While it is encouraging to observe 72% of federal institutions providing budget and expenditure information to their stakeholders, the majority of the visited institutions did not provide information on the procurement process and audit findings. Consequently, the needs and priorities of citizens and stakeholders might not be adequately captured by the federal work plans. This might be related to challenges associated with a lack of clear understanding as to whom stakeholders are, low priority to FTA activities, and lack of awareness of FTA among a considerable number of institutions.

Inconsistency is observed among the federal institutions with regards to assigning responsible personnel to undertake the activities of the initiative – some assigning dedicated staff, others managing by teams and committees, and some others through temporary employment. Such discrepancy among the federal institutions might be a clear indication about lack of guidance as to how to operationalize the initiative in terms of personnel allocation. As it stands now, it warrants taking and selecting best practices and working towards to institutionalization of the practices.

EFFECTIVENESS AND IMPACT OF FTA INITIATIVE

The assessment revealed that 70% of the sampled households are aware of some of the activities/steps involved in the budgeting process in their locality. At the regional/city administration level, the proportion of respondents that understand the budget process ranges from 77% in Addis Ababa to 58% in Afar. The number of people who understand the local budgeting processes has grown more than seven-fold: growing from 9 percent in 2009 to 70 percent in 2022. The qualitative assessment also confirmed the improvement in understanding level.

Access to budgetary information is also improving. Compared to the situation in 2009, the performance significantly improved (62% as compared to 9%). With regards to BLT, more than half of the respondents (52%) reported that they have participated in budget literacy training which is an improvement compared to the situation in 2016 (52% as compared to 47%). Qualitative data indicates that the training enabled the community to understand the budget process better, know who is responsible for the budget preparations, and the responsibility

of the officials. The community also recognize the effectiveness of the in enabling them to interpret the budget information better.

Providing easy-to-understand information allow the citizens to know how to actively participate and ask the right questions and ask how the budget is spent which all contribute to improving the transparency of the local government and strengthening the accountability mechanism.

With regards to participating in the local government, the results indicate that an increasing number of people are meeting with their representatives and government officials. Looking at the progress over time (2009-2022), the number of people who meet with local government representatives has grown more than five-fold: from 9 percent in 2009 to 50 percent in 2022.

More than half (56%) of the respondents reported that they have participated in the budget planning. The result is encouraging given the unprecedented shocks the country faced during the last years, not the least of which is the Covid-19 pandemic and the resulting restriction which significantly limits citizens' movement and their engagement. The qualitative data revealed that the community participated in the identification of the community's needs, supplied labor and other in-kind input during implementation, and provided feedback to their local government. While their involvement was limited, citizens did monitor the progress of projects while they were being implemented, take part in performance review meetings, and give their approval to the completed work before the delivery of the final payment.

Citizens are communicating their opinions and ideas to their local government in greater numbers. The percentage of citizens who express their opinions in 2022 has increased more than seven-fold since the baseline year—47% in 2022 as compared to 6% in 2009.

The evaluation also showed that the number of people who believe their thoughts and opinions have little influence on the decisions made by their local government appears to be declining since 2009 (the baseline), indicating is that their local government is paying closer attention to the wants and opinions of its constituents.

Accessibility of the grievance redressing mechanism is improving. Compared to the situation during the previous assessment, an increasing number of people are filing their grievances—(46% in 2022 as compared to 37% in 2016).

Encouragingly, there has been an upward trend in both quality of life and general satisfaction with the delivery of essential services (education, health, agriculture, and water) over the course of PBS II, III, and ESPES.

CROSS CUTTING ISSUES

Determinant of transparency: The significant factors that affect the level of local governments' transparency are found to be the proportion of the households whose members are self-employed, average household annual income, the proportion of females in the household with a leadership position, proportion of the literate population in the household, frequency of contact with local officials, distance to the nearest court and professionalism of local government employees. The higher score of these variables enhanced the level of transparency among the local governments and this result is consistent with common sense and the literature.

Gender: The availability of gender-disaggregated data, which facilitates the identification of challenges that hinder gender equality with respect to FTA implementation, is encouragingly being reported by three-quarters of the visited woredas. However, the experience of assessing the performance of basic services and monitoring FTA implementation in light of gender-segregated data is reported in less than half of the visited woredas. The results also indicate that the local government's effort to care about women's needs and their participation in the respective governments has been improving over the years.

Linkage and coordination: FTA is one of the citizen engagement sub-components of the ESPES program, and thus there has been an effort to create linkage and coordination with the other sub-components, namely, Social Accountability (SA) and Grievance Redress Mechanism (GRM). In this regard, the assessment shows encouraging results. The great majority of woredas (82%) reported the engagement of the initiative with the other sub-components, and substantial improvement is seen as compared to the situation in 2017. The major areas of linkage and coordination reported are joint monitoring of FTA implementation, engagement in pre-budget planning, facilitation of information flow to citizens, and consolidation of information about citizens' priorities during the pre-budget planning phase. With the exception of facilitation of information flow to citizens, higher proportions of woredas witnessed the existence of coordination in the rest of the stated areas.

However, the extent of linkage is moderate in the majority of the woredas (54%) and it is only half of the woredas that the status of linkages and coordination were jointly assessed.

Project management: The parent program of the FTA initiative has a well-thought-out log framework and results matrix. However, the assessment did not find a log framework with a clear theory of change specifically for the FTA initiative. This creates confusion during M &E s as there is a tendency to confuse the FTA activities, output, outcomes, and the parent project activities, output, and outcome. To address this, the assessment developed a log framework superficially for FTA. With regards to implementing the findings of previous evaluations, the current assessment documents some clear improvement. For instance, the 2016 assessment concluded that more BLT training was required, and this assessment discovered that the number of persons receiving BLT is rising, indicating that the prior evaluations' suggestions are being implemented. The findings of the current assessment also identified challenges that were identified by the previous assessment indicating that actions taken did not do much to ameliorate some of the challenges. For instance, access to procurement and audit reports as well as limited coordination were identified by the 2016 assessment as a point of intervention. Even though there are some efforts made to address these issues, they still continue to be a challenge.

Lesson learned: The assessment identifies the following key lessons: i) Putting more women in leadership positions improves transparency, ii) Having dedicated staff facilitates implementation of FTA, iii) Transparency and accountability benefit both the citizens and the government, iv) Continuous engagement of both those in power and the community is key to sustaining a commitment to transparency and accountability and v) Not taking swift and timely corrective action has a major disincentive effect on both government officials and the community.

CONCLUSION AND RECOMMENDATIONS

Overall, the assessment revealed a mixed result. Encouraging results emerge if one looks at the progress since 2009

- Understanding of the budget process is increasing
- Engagement in the local government is increasing
- More and more peoples feel that their voice is being heard
- Overall satisfaction in basic service delivery is increasing

- Overall satisfaction with the quality of life is increasing

These improvements can be attributed to the huge investment and efforts made by the parent programs, namely, PBSs and ESPES programs.

In recent years, however, citizen engagement—compared with the 2016 situations—citizens' engagement and participation in local government are declining. Similarly, satisfaction with service delivery and quality of life also decreased. The main reasons include political instability, conflict, and the COVID-19 pandemic.

The following recommendations are expected to improve the implementation status of FTA.

- ***Provision of budgetary information:*** Continue the effort of improving access to information; expand the practice of inviting community members to review meetings; enhance communities' awareness on using budgetary information so as to make their local government transparent and accountable; and provision of information on the procurement process and audit findings should be put in place at the federal institutions.
- ***Awareness creation and training:*** Continue the effort of creating awareness about the FTA initiative; focus on increasing the awareness of the community about their rights; and train the community and CSOs on information usage.
- ***Improve the utilization of M&E information:*** Provide capacity-building training in the M&E system; prepare specific and achievable action plans from M&E findings and communicate these to relevant government offices; establish regular follow-up mechanisms to ensure that action plans and recommendations suggested by the assessment reports are implemented; actively engage the community and CSOs in the M&E process and allocate a reasonable budget for M&E.
- ***Take timely corrective actions when rules and procedures are not followed:*** Develop the tradition of taking corrective actions in a timely manner; create awareness about the consequence of not discharging duties and responsibility; empower the community to recall their representatives if they fail to take corrective actions; and create a hotline for the community to voice their opinion anonymously.

- ***Encourage women's participation:*** Enhance women's participation in accessing budget information, budget process awareness, pre-budget discussions, and BLT training.
- ***More resources to regain the ground you've lost due to COVID-19 and other shocks:*** The impact of the pandemic on the economy is significant. It has also a potential to derail the progress made over the years with regard to increasing the accountability and transparency of the local government. Thus, more resource is needed to attenuate the impact of the pandemic and the other shocks and recover lost ground.

1. Introduction

1.1. Background

Transparency and accountability initiatives have emerged over the past decade as a key for improving public service delivery. The initiatives have been also seen as one of the major strategies to address both developmental failures and democratic deficits. Nevertheless, service delivery is perhaps the field in which transparency and accountability initiatives have been longest applied (Gaventa & McGee, 2013). The initiatives endeavor to enhance service delivery by establishing accountability and transparency from the suppliers' side, at least to enhance effectiveness in responding to the needs and voices of the people that they serve, while enhancing participation and empowerment of people in the services they get from the service providers.

Transparency, accountability, and citizen empowerment had long been a challenge in Ethiopia. Thus, to empower citizens as well as enhance public sector efficiency, effectiveness, transparency, and accountability, the Government of Ethiopia (GoE) began implementing major reform programs in the early 1990s by establishing necessary legal frameworks to manage public resources efficiently and effectively. The legal frameworks emanate from the Constitution¹ and the Constitution provides for people's participation in decentralized government through "direct participation in the administration of their local units" (Article 50:4). The Article further states that "State governments shall be established at state and other administrative levels that they find necessary and adequate power shall be granted to the lowest units of government to enable the people to participate directly in the administration of such units". Article 43:2 of the Constitution also explains that citizens have the right to participate in national development and, in particular, to be consulted with respect to policies and projects affecting their community. Furthermore, Article 29 of the Constitution stipulates the "right of freedom to seek, receive and impart information and ideas of all kinds, regardless of frontiers, either orally, in writing, or print, in the form of art or through any media of his choice".

This reflects entry points for citizens' participation in the government system and services and access to related information. In line with this, power has been devolved to the lowest unit of government (Woredas and Kebeles) to enable people to participate directly in the

¹ Constitution of The Federal Democratic Republic of Ethiopia, 2014

administration of such units. As regards transparency and accountability, the Constitution clearly stipulates in Article 12:1 that “the conduct of affairs of government shall be transparent”. Further, sub-Article 2 states that any public official or an elected representative is accountable for any failure in official duties.

These articles provide a legal basis for transparency, accountability, and citizen participation; and public financial governance in the country is rooted in the Constitution and anchored on a legal and regulatory framework comprising an extensive body of laws, rules, regulations, and international standards adapted to local conditions. Entrenched in this legal framework, the country has embarked on a comprehensive program of Public Financial Management Reforms since the mid-1990s to improve efficiency and effectiveness in public spending while enhancing transparency and accountability in managing public finances. The government’s effort has been guided by the principles of good governance; citizen’s participation in their development, the responsiveness of public services to citizen’s needs and interests, transparency of public decision-making, accountability of decision-makers in government to the public for their decisions and actions, and efficient and effective delivery of public services.

Protection of Basic Services program has been under implementation in Ethiopia since 2006 with the aims of expanding citizens’ access to basic services, particularly in education, health, water supply, sanitation, agriculture, and rural roads and improving the quality of these services. Since its inception, the program has helped to strengthen decentralized public service delivery to the poor and supported efforts that aimed at improving opportunities for citizens to provide feedback on service delivery to local administrators and service providers.

The program, funded by the Government of Ethiopia (GoE) and a number of development partners, has been the principal instrument for transferring development financing to Ethiopia in support of the country’s progress towards the improvement of basic service delivery at the local level. Protection of Basic Services (PBS) was implemented in three phases; PBS I (2005-2008), PBS II (2009-2012), and PBS III (2012-2018). In PBS Phase I & II, the program implementation supported the citizens’ access to information and engagements in the provision of local basic service delivery. In Phase III, Development Partners (DPs) and the GoE targeted to expand, deepen and institutionalize the citizens’ engagement in the service delivery system.

The PBS program was extended through successive programs, namely, Enhancing Shared Prosperity through Equitable Services (ESPES) program and its Additional Financing (ESPES-AF). ESPES is devised as a new framework for engaging in decentralized basic services in the country by replacing the basic service block grant portion of the PBS and has been operational since 2015. Building on almost 10 years of support for basic services delivery, the ESPES focused on leveraging the government's broad program of service delivery support to promote equity, enhance capacity, and institutionalize critical systems for service delivery, especially at the woreda level. These successive programs also aimed to strengthen accountability systems at the decentralized levels by supporting capacity developments in public finance management and the implementation of citizen engagement initiatives.

Similar to the PBS, ESPES programs have Citizen Engagement sub-components, namely, Financial Transparency and Accountability (FTA), Social Accountability (SA), and Grievance Redress Mechanism (GRM). The objective of FTA has been to improve transparency and accountability around public budget processes (budget preparation, allocation, execution, and audits) at the Federal, Regional/City Administration, and Woreda Administration levels by developing various tools and pre-budget discussion guidelines. Efforts have been underway to create FTA and Social Accountability linkages and to investigate the possible linkage of the three elements of the Citizen Engagement Initiative (FTA/SA/GRM).

Starting in 2017, the Government of Ethiopia also introduced the Financial Transparency and Accountability concept to the regional and federal level institutions and issued a directive to implement FTA at the federal and regional levels to mainstream the initiative in all public institutions. Accordingly, significant achievements have been registered in the area of boosting citizens' understanding of the Government budget process, accessibility of public budget information, and citizens' participation on local government budgeting, planning, and implementation.

As part of the monitoring and supervision of the implementation of the FTA initiative, an independent and systematic assessment of the effectiveness and impact of the FTA initiative in Ethiopia has been conducted².

1.2. Objective of the assessment

The overall objective of the assessment is to carry out an independent and systematic assessment of the effectiveness and impact of the FTA initiative in Ethiopia by comparing the current implementation status with baseline and previous performance survey data and studies and to draw lessons from experience and provide guidance to the future strategic direction that would help deepen the initiative in government institutions.

Specific objectives:

- To review the implementation progress of the FTA initiative at federal and sub-national level.
- To review the extent of citizens' understanding of the public budget processes and engagement in the budget processes via direct participation and different representative modalities.
- To assess the effectiveness of FTA implementation means (tools) that had been designed to improve citizens' awareness on public budget processes, guarantees citizens overall budget information requirements, and enhance citizens' participation on government planning and implementation to strengthen accountability system, and suggest sustainable and cost effective way of information disclosure based on past national and international best practices.
- To identify social and cultural constraints, opportunities, and entry points for reducing gender inequalities and promoting more equal relations between women and men related to FTA initiative.
- To identify factors that have contributed to achieving or hindering achievement of the intended outputs while implementing the initiative at federal, regional and woreda levels, including urban administrations.
- To assess the extent to which the accountability part of the initiative, i.e., procurement and audit information disclosure have been effective and contributed to efficient use of public finances.

² The assessment is contracted out to a consultancy firm called TAK-Innovative Research and Development Institute (TAK-IRDI).

- To assess the pre-budget discussion modality and its effectiveness and provide expert opinion on how to improve citizens' participation in decision making process in prioritization of needs and allocation of budget for improved basic service delivery.
- To assess the areas in which SA and FTA as well as GRM linkages can be strengthened.
- To examine the economic, social, and institutional determinants of local government transparency in Ethiopian context, specifically at regional and woreda level government structures.

1.3. Scope of the study

1.3.1. Geographic scope

The assessment covered federal budgetary institutions that are implementing FTA, all ten regional states, and two city administrations (Addis Ababa and Dire Dawa).

1.3.2. Conceptual scope

In terms of content, the assessment focused on the institutionalization progress across all public institutions at all levels. The assessment focuses on the following specific issues.

- The contribution of the FTA initiative in supporting the public finance management reforms and basic services delivery usages.
- The monitoring and evaluation processes followed by government and DPs including the mid-term reviews and the application of the recommendations made thereof.
- The extent to which citizen engagement components (FTA, SA and GRM) coordinated/linked to work together and impact on overall results, including coordination with the GRM assessment expected to take place in parallel with this assignment.
- Overall performance results in regional context (regional disaggregate data).
- Lessons learned, challenges faced and best practices obtained during implementation of the initiative in terms of coordination, implementation arrangement, etc. in achieving the intended outcomes at federal, regional and woreda levels, including urban administrations.
- A coherent and comprehensive long term strategy/approach to address the challenges and mainstream the initiative in over all government system.

1.4. Brief overview of FTA Program in Ethiopia

1.4.1. Context

Ethiopia has taken major reform programs to empower citizens as well as enhance public sector efficiency, effectiveness, transparency, and accountability, particularly in the last decade (MoFED, 2009). Towards citizens' empowerment and improvement of public service delivery, the Government and its Development Partners have been implementing a program known as Protection of Basic Services (PBS) since 2006. The PBS program had been supporting Ethiopia's progress towards the improvement of basic service delivery and expansion of access to basic services in education, health, agriculture, water supply, sanitation, and rural roads delivered by sub-national governments. The program was run by supporting the block grant transfers to regions while continuing to deepen transparency and local accountability in service delivery (WB, 2015). As stated above, the program was funded by the Government and its development partners and was implemented in phases. Phase I and II run from 2005 to 2008 and 2009-2012, respectively, and in both phases, the program implementation supported the citizens' access to information and engagements in the provision of local basic service delivery. The third phase (PBS III), which runs from 2012 to 2018, focused on the expansion, deepening, and institutionalization of the citizens' engagement in the service delivery system. As such, the PBS program had strongly focused on increasing access to and quality of basic service delivery, as well as promoting accountability (hence fostering improved governance) (WB, 2015).

Since 2015, the PBS objective and its effort have been extended through Enhancing Shared Prosperity through Equitable Services (ESPES) program and its Additional Financing (ESPES-AF). The objective of the ESPES program is to improve equitable access to basic services and strengthen accountability systems at the decentralized level. The program is anchored around four sets of key results:

- Ensuring equitable access to basic services;
- Enhancing citizens' engagement, environmental and social management capacity;
- Deepening fiduciary aspects of basic service delivery; and
- Ensuring quality data access and results.

Alike the PBS program, the ESPES program is centered on Citizen Engagement sub-components - Financial Transparency and Accountability (FTA), Social Accountability (SA),

and Grievance Redress Mechanisms (GRM); and has been operational since 2015 with additional financing approved in September 2017. These three interrelated intervention areas were designed and executed with the aim of strengthening the system and building the capacity for intended services to be delivered at a local level.

1.4.2. The FTA initiative

Financial Transparency and Accountability (FTA) aim to improve transparency and accountability around public budget processes (budget preparation, allocation, execution, and audits) at the Federal, Regional/city Administration, and Woreda administration levels, by developing various tools intended to facilitate the posting of budget and expenditure data and service delivery information in a simple and understandable way to the public³. To achieve the objective the initiative uses different tools which include budget and expenditure templates, budget literacy training manuals, procurement and audit templates, media disclosure, pre-budget discussion guidelines, and other traditional and cultural mechanisms. Over the last several years, these FTA tools have been refined and used by regions and woredas to enhance citizens' understanding and engagement in the budget process.

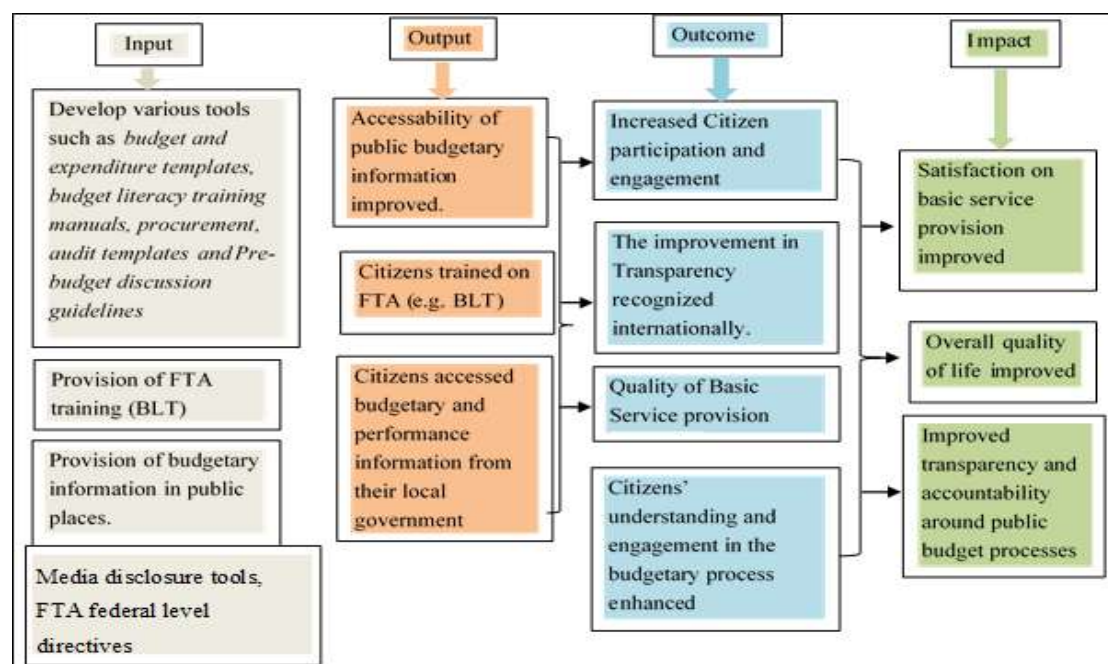
The project is financially and technically supported by the World Bank (WB) while the implementation is channeled through all government tiers (from federal to woreda level) in which the Expenditure Management Reform Directorate has managed the overall implementation at federal and region-wide through its team and at regional/city administration level, and FTA focal persons in Bureau of Finance and Economic Development (BoFED) coordinate the implementation.

From the start of the project's implementation, more efforts have been exerted to enhance the public understanding of the local government's budget and enable citizens' participation in the formulation and execution of the local government budget. As a results, significant achievements have been registered in the area of boosting citizens' understanding of the government budget process, accessibility of public budget information, and citizens' participation on local government budgeting, planning, and implementation (MoFED 2009; 2013; MoFEC, 2017).

³ <http://197.156.84.34/programmes-projects/fta/>. Accessed on 9th Feb 2022

1.4.3. Logical framework of FTA

The logical framework FTA (Figure 1 below) highlights identify the elements of the initiatives such as Input, Outputs, Outcomes, and Impact and highlight the logical linkages between them. The initiative aims to improve transparency and accountability around public budget processes at the Federal, Regional/city Administration, and Woreda administration



levels. This is expected to lead to improved quality of basic service delivery. Ultimately, better access to basic services would lead to the overall quality of life among citizens. The initiative aims to achieve its ultimate goal by developing various tools (e.g. pre-budget discussion, media disclosures), guidelines, federal level directives and templates, by providing capacity-building training on FTA (e.g. Budget Literacy Training), and by availing budgetary information—these can be considered as input in terms of the logical framework terminology. The outputs of these activities are realized when accessibility of budgetary information is improved, an increasing proportion of citizens are trained on FTA, and Citizens accessed budgetary and performance information from their local government. As a result of these, citizen participation and engagement are expected to increase; the quality of basic service provision is expected to improve; citizens' understanding and engagement are expected to be enhanced; the change in improvement is expected to be recognized internationally and its rank among other countries is expected to be determined. Thus, for the FTA to be successful each of its elements is expected to be implemented and monitored, and assessed regularly and the results and insights from these assessments should be used for course correction and adjustments.

Figure 1: Logical framework of FTA initiatives

Source: Own conceptualization based on FTA documents and information from MoF website (URL: <http://197.156.84.34/en/programmes-projects/fta/>)

1.4.4. Implementation status of FTA initiative so far

Since the inception of FTA in 2006, a baseline in 2009 and three follow-up assessments (in 2012, 2013, and 2016) have been conducted. At the baseline, it has been indicated that the majority of the respondents lack knowledge about the budget process and do not engage in decisions regarding the delivery of basic services. The baseline also highlights the fact that there is a need to create suitable opportunities for citizens so that they can engage in decision-making with regard to development issues that affect their lives. With regards to basic services, the quality road and waste management services rated the least. In terms of priority, access to water and health services were identified as the number one priority items. There is a perception among the communities that the local governments treat men and women differently.

To monitor improvements in financial transparency and accountability Woredas and City Administrations Benchmarking Survey (WCBS) was conducted in 2012, which is a parallel study. Among other things, the progress made towards improving basic service delivery was assessed. With regards to Citizens' access to information, the survey showed an improvement. More specifically, citizens' knowledge about what taxes and fees are legally required from them is found to be improving. However, Citizens' access to information regarding public services provided by the local government continues to be a challenge. Encouragingly, Citizens' satisfaction with the quality of basic service delivery has increased compared to the baseline findings. Accessibility of budget/expenditure information also improved. The survey reported that posting of budget/expenditure information is increasingly common.

The 2013 Implementation Assessment on its part identified further improvements. Accessibility of budgetary and performance related information continues to show an improvement. The assessment reported that the local governments (Woredas and City administrations) across the country keep posting the budget and service delivery targets and accomplishments though the place the information is posted is less than ideal.

The assessment highlights the fact that the availability of information is important, but it is not enough by itself to enhance accountability. The next step should be to create a favorable

environment to encourage discussion and reflection among the community to come up with ways and mechanisms to make officials accountable to the community. The 2013 assessment also found that the coverage of the FTA training was limited—only about one in five of the survey respondents received FTA training. The 2013 survey also assessed the overall quality of life and reported that three-quarters of respondents rated the quality of life as average or more than average. However, this believes the fact that two out of three are still dissatisfied with the quality of local services with the high complaint on water and health.

The 2016 impact evaluation is the latest assessment that aimed to assess the effectiveness of FTA initiatives. In most of the selected key indicators, improvement is reported in 2016 as compared to the situation in 2013 in the area of citizen’s participation and engagement, satisfaction with the provision of basic services, and awareness about the budget process.

The 2016 assessment also reported that an increased proportion of respondents as compared to 2013 are satisfied with the overall services provided by Woredas/City administrations. With regards to citizen understanding of the budgetary process, this is a marked improvement as of 2016—69% of the respondents reported that they understand the process better as compared to 29% in 2013. The engagement has also improved in 2016. In 2016, 63% of the respondents reported that they participated in a budget meeting in the last 12 months prior to the survey period as compared to 26% in 2013 (MoFEC, 2017⁴).

Overall, the FTA initiative, since its inception in 2006, seems to be achieving its objective of enhancing transparency around public budget procedures, fostering broad engagement, strengthening the voice and power of citizens, and increasing quality of life.

2. Methodology

Both qualitative and quantitative data were collected and analyzed. The assessment was carried out through a wide participation of all relevant stakeholders such as federal, regional, woreda, and kebele representatives and the community.

⁴ MoFEC (2017) Impact Assessment on Financial Transparency and Accountability (FTA) Implementation (Assessment conducted by BDS-CDR). Addis Ababa, Ethiopia

2.1. Study design

A mixed-method is used, which involves collecting both **quantitative** and **qualitative data**. Structured and semi-structured survey tools were used to collect data from citizens and key informants. Focus group discussions were also conducted to collect qualitative data. The assessment covered 139 woredas of 10 regions and two city administrations (see Annex C). The descriptive and regression analysis methods were used to analyze the quantitative data. For the qualitative data, content analysis was used where textual materials collected through key informant interviews and focus group discussions were coded, categorized, and interpreted.

2.2. Study coverage

The study covered 39 federal institutions (including federal-level universities) (see annex C), ten regions, and two city administrations.

2.2. Sampling technique

We followed the sampling frame of the baseline survey of 2009 and 2016. The sample design for the survey was a multi-stage random cluster sample, with the first stage being woreda selection followed by kebeles. Kebeles are the primary sampling units. Households are then selected from each kebele. In general, the sampling follows selecting woredas from each region/city administration, selecting kebeles from each woreda, and selecting households from each kebele. The study covered 39 federal institutions (including federal-level universities), ten regions, and two city administrations. In total, the assessment covered 139 woredas⁵, 417 kebeles, and 6,255 households (see table below).

Table 1: Sample Distribution

Regions	# of Sample Woredas	# of Sample Kebeles	# of Sample households		
			Urban	Rural	Total
Afar	5	15	45	180	225
Amhara	21	63	197	748	945
Oromia	41	123	376	1,469	1845
SNNP	16	48	210	510	720

⁵ The FTA initiative including the FTA tools such as BLT training is expected to be implemented throughout the country at all government level (federal, regional, and woredas). Thus, all the visited woredas are expected to implement the initiative and use corresponding FTA tools to enhance citizens' understanding of the budget process, increase their access to budgetary information and participate in their budgeting process, which ultimately contributes to enhancing the transparency and accountability of the local government. The implication is that there are no treatment and control areas.

Sidama	5	15	60	165	225
SWEP	9	27	120	285	405
Somali	12	36	162	378	540
Gambella	4	12	60	120	180
Harari	3	9	30	105	135
Benishangul-Gumuz	3	9	45	90	135
Addis Ababa	17	51	765	0	765
Dire Dawa	3	9	135	0	135
Total	139	417	2,205	4,050	6,255

2.3. Data collection technique

For the assessment, both primary and secondary data were collected using quantitative and qualitative methods.

2.3.1. Document review

For the assessment, the following reports and guidelines were reviewed.

- MoFEC (June 2009), Financial Transparency and Accountability Perception Survey;
- MoFEC (July 2009), Follow-up Study to Monitor Improvements in Financial Transparency and Accountability Based on Woreda City Benchmarking Survey, Draft
- MoFEC (August 2009), Financial Transparency & Accountability: Laypersons' budget and expenditure templates. Prototype design document;
- MoFEC (2009), Media Disclosure Strategy and Guidebook;
- MoFEC (ND), Financial Transparency & Accountability Implementation Assessment Report, Revised Final Report;
- Ministry of Civil Service in Collaboration with PSCAP Donors (Nov. 2011), "Woreda and City Administrations Benchmarking Survey IVI: Supply Side Report;
- Ministry of Civil Service in Collaboration with PSCAP Donors (Nov. 2011), "Woreda and City Administrations Benchmarking Survey IVI: Citizens Report Card (CRC) Report;
- Ministry of Civil Service in Collaboration with PSCAP Donors (Nov. 2011), "Woreda and City Administrations Benchmarking Survey IVI: KII and FGD Report;
- MoFEC (August 2017), Impact Assessment on Financial Transparency and Accountability (FTA) Implementation, Final Report;

- በጋም/ሕ/ብ/ክ/መንግስት የገንዘብ/ልማት/ቢሮ (ታህሳስ 2008)፣ የተሻሻለው የበጀት ወጪ እና አገልግሎት አቅርቦት መረጃ አመላካች ማኑዋል፣PBS-III: የፋይናንስ ግልጽነትና ተጠያቂነት ፕሮጀክት፤
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- የገንዘብና ኢኮኖሚ ልማት ሚኒስቴር (መስከረም 2009)፣ የክልልና ወረዳ የመንግስት በጀት መረጃን በመገናኛ ብዙሃን፣ ለህዝብ ማሳወቅ፤

2.3.2. Household interview

For the assessment, a total of 6,255 respondents were interviewed using a structured questionnaire. To ensure comparability, the questionnaire that was used for the baseline assessment was used. To capture information on the emerging issues, however, additional questions were included.

2.3.3. Key informant interviews

In-depth interviews with key informants were conducted at federal, regional, woreda, and kebele levels using interview guide. Participants for key informant interviews were those who have been working or had a role in FTA project execution. Key informants are the followings:

Table 2: Key informant interviews

Level	Number of interviews	Who to interview
Federal	39	Planning and/or Finance Directorates staff of selected organizations and universities at federal level (see Annex C)
Regional	10	Bureau of Finance staff
City Administration	2	Bureau of Finance staff
Woreda	301	Woreda Administrators Woreda Grievance Redress Office Woreda Social Accountability Implementing Partners Woreda Sectoral Offices (Health, Water, Agriculture, Education and Road)
Kebele	515	Kebele Administrators Key community leaders/Elders

2.3.4. Focus group discussions

One focus group discussion (FGD) per kebele was conducted. Participants for the FGDs were community leaders/influencers, representatives from community-based organizations (CBOs), women groups, and knowledgeable individuals.

2.4. Data analysis

Descriptive statistics were used to analyse the data and different graphs and figures were employed to present the findings in a clear and intuitive way. We also conducted a trend analysis to examine the changes over time. For that, baseline data collected in 2009, as well as assessment and evaluation conducted in 2013 and 2016 were used. A determinant analysis was also used using econometric methods to identify socioeconomic and institutional factors that affect local government transparency.

Data on citizen satisfaction levels on basic service delivery was assessed using the importance-performance analysis technique. This analytical technique allowed us to capture the satisfaction level of the citizens and how important each item under consideration for them. Then the results were presented in the performance/importance matrix. The analysis was performed using a two-dimensional grid based on the importance and performance of citizens' satisfaction. Items under consideration would fall in one of the four quadrants of the matrix. The analysis is used to identify priority areas and where policymakers should focus to improve the satisfaction level of citizens on basic service delivery. The detailed explanation is provided in the relevant section as to how to interpret the results.

2.5. Limitations

The assessment was largely conducted in accordance with the TOR; however there were some limitations that need to be taken into account when reviewing the findings. These are:-

- Number of sampled woredas in some regions and city administration are so few that the results gleaned from these woredas may not adequately represent the situations of the regions.
- Security situations in some regions derailed our data collection. In some regions, we were forced to replace woredas and kebeles. For example, in the Oromia region, Metta Robi and Jeldu woredas were replaced with Dendi and Ejere woredas.

- The other limitation is the attribution problem. Since a lot of factors affect the transparency and accountability of the local government it is difficult to identify the exact impact of FTA, and it would not be correct to attribute the observed improvement solely to FTA initiatives. Though there are some approaches that aim to address this problem, for example collecting data from both intervention and non-intervention areas, this is not feasible in our case as the FTA is implemented throughout the country. The assessment partially addressed this problem by comparing the current achievement with that of the baseline and the previous assessment. Still, since it is not possible to establish the counterfactual—what would have happened in the absence of the FTA—interpretation of results should be made with caution.

2.6. Organization of the report

The report is organized into ten sections. The first two sections present the introduction and methodology used in the study. Sections three to nine present the findings of the study. These sections include achievement against expectations, effectiveness, and impact of FTA initiatives, determinants of local government transparency, gender and FTA, linkage and coordination, project management, and lessons learned. The third section presents the achievements at federal budgetary institutions and regional/city administration and woreda levels. The fourth section provides detailed information on citizen awareness, participation in the budget process, and the transparency and accountability of the delivery of the basic services. The fifth section identifies the economic, social, and institutional determinants that affect the transparency of local governments. The performance of FTA related to Gender, particularly women's participation in the budget process is presented in section 6. The seventh section provides detailed information on linkage and coordination between FTA and SA and GRM. The eighth section discusses project management with regard to FTA implementation. The last section presents lessons learned. Finally, the main conclusion of the study and its implication together with possible intervention points are presented in section 10.

3. Achievement against expectations

Under this section, activities performed by the regions/city administrations and Federal budgetary institutions are presented. The achievement is measured against the expectations. This section deals with the achievements of the regions/city administrations and the federal budgetary institutions in implementing the FTA initiatives. Here the assessment mainly focuses on the extent of the awareness creation activities, provision of budget literacy training, the provision of budgetary information, the extent to which pre-budget discussions are conducted, and the effectiveness of the accountability mechanism. The achievement is presented for the subnational level (regional/city administrations and woreda) and federal institutions separately. The discussion then ends by discussing major implementation challenges.

3.1 Achievements at Sub-national level

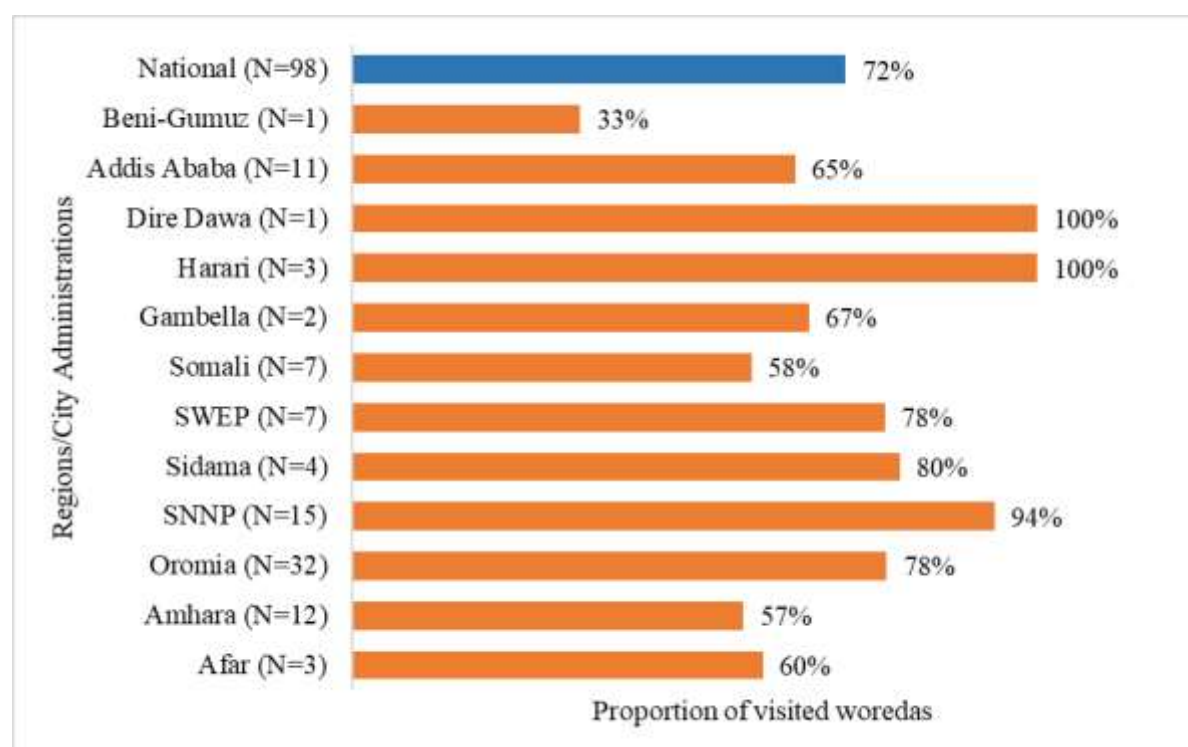
The achievement of the FTA initiatives at regional/city administration and woreda level is presented in this section.

3.1.1. Awareness creations

Regions and city administrations are expected to prepare context-relevant FTA guidelines and disseminate the guidelines to their respective local governments. In this regard, all of the visited regions/city administrations reported that they have prepared the guidelines and started implementing FTA initiatives in line with the guideline. To support the implementation of FTA, citizens and implementers should be aware of the importance of transparency and accountability and know their duties and responsibilities. In this regard, the assessment finds that awareness has been created for implementers at regional, zonal, and woreda levels. A little more than 70% of the visited woredas also reported that they provided awareness-enhancing training to the communities and Civil Service Organizations (CSOs). The training provisions focus on the rights, privileges, and obligations of the citizens and the local government and standards for service delivery. The results show regional variations in the provision of awareness-enhancing training. All the visited woredas in Dire Dawa and Harari provided training to the communities and CSOs, and in this regard, these two regions along with SNNP, where 94% of the woredas provided the training, are high achievers. On the other hand, Sidama, SWEP, and Oromia are in the next line of achievement where more than 78% of the woredas reported, and 57-67% of the woredas in Gambella, Addis Ababa,

Afar, Somali, and Amhara organized the training, and the achievement in light of the proportion of the woredas is moderate. However, organizing awareness-enhancing training in the Benishangul Gumuz region is very low, where only 33% of the woredas reported positively. However, it should be noted that the number of woredas visited in some regions such as Harrari and Gambella are not enough to accurately represent the situations of the regions. This partially explains some of the variations observed.

Figure 2: Proportion of woredas that conducted awareness raising training to their citizens



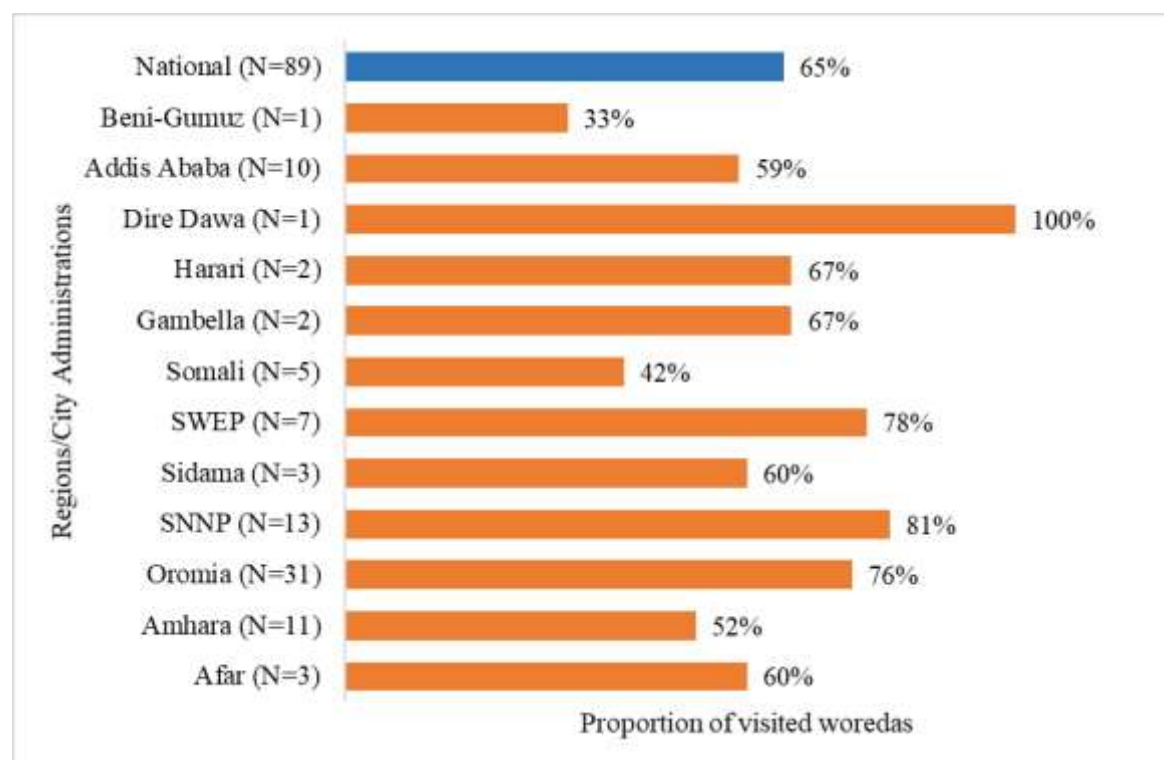
3.1.2. Budget Literacy Training provision

Budget Literacy Training is one of the FTA tools used to raise awareness and understanding of the public budgeting and planning process. The assessment revealed that in 2021/22 (2014 Ethiopia budget year), 65% of the visited woredas reported that BLT training of trainers was provided to experts who in turn are expected to train citizens in their respective woredas.

Region-wise, all and 81% of the woredas visited in Dire Dawa and SNNP, respectively, provided BLT training, showing very good accomplishment. With the exception of encouraging results in SWEP and Oromia, where more than 75% of woredas organized the training, the proportion of woredas that organized the training is moderate in Addis Ababa, Harari, Gambella, Sidama, Amhara, and Afar. However, the result shows very low in Benishangul Gumuz and Somali regions, where only 33% and 42% of the woredas conducted

the training, respectively. It seems that the same woredas that did not provide awareness-enhancing training to the communities and CSOs in Benishangul-Gumuz did the same in BLT training as well.

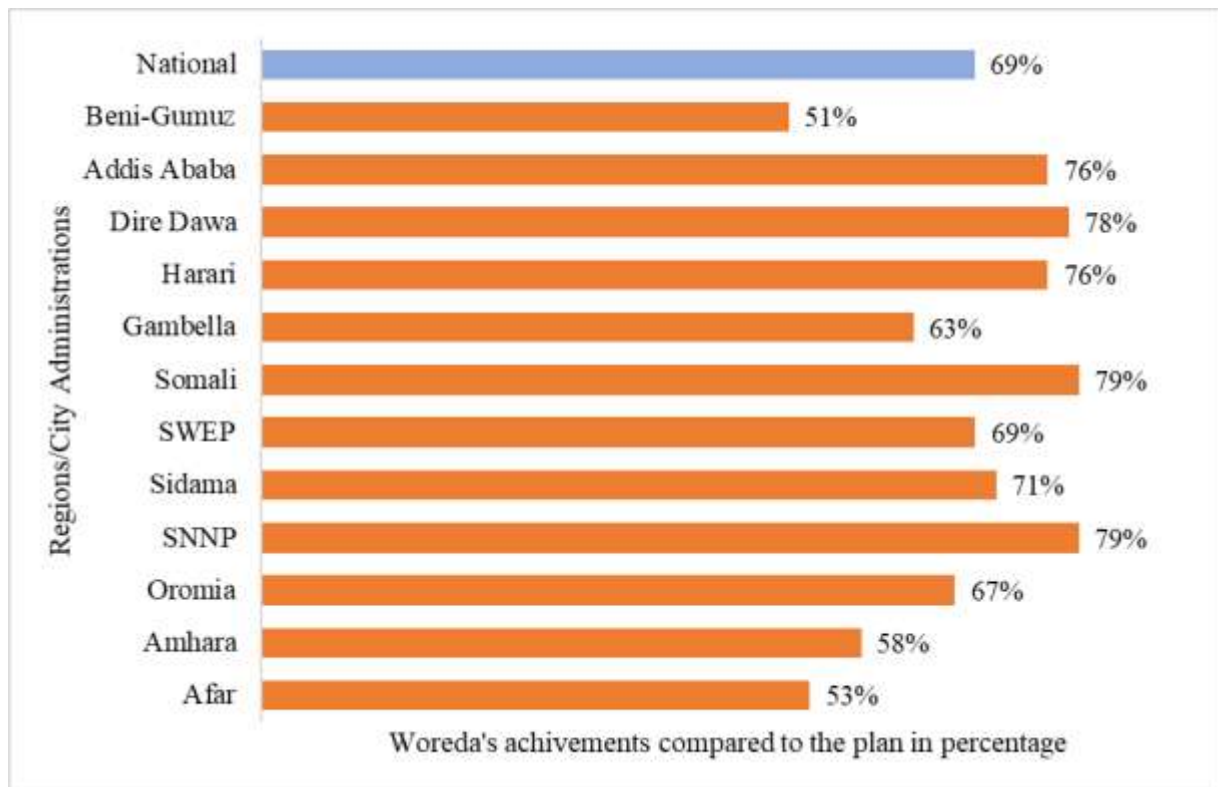
Figure 3: Proportion of woredas that received BLT training of trainer (ToT)



All woredas are expected to providing BLT to the community members with equal participants of male and female. The visited woredas were asked to what extent they managed to implement their plan for the 2014 Ethiopia budget year in providing BLT to the community and results are summarized below.

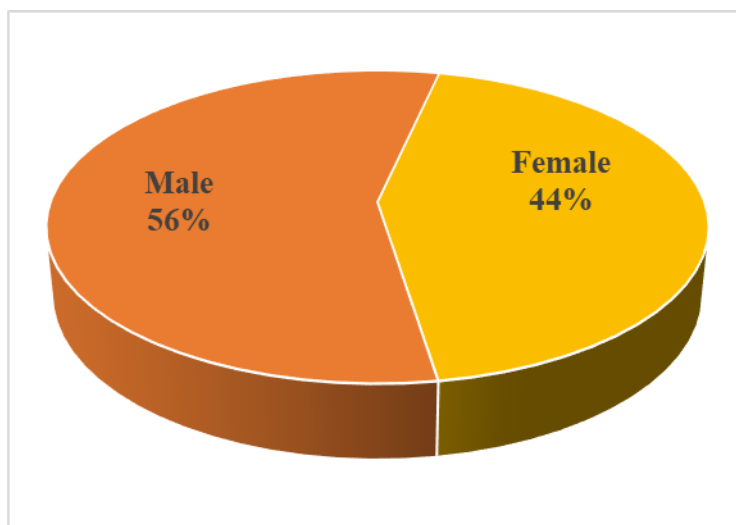
Comparing the actual number of community members who received budget literacy training in 2014 Ethiopia's budget year to the intended number showed that the achievement is 69%. At sub-national level, the achievement ranges from 79% in Somali and SNNPR to 51% in Benishangul-Gumuz. The performance is found to be below the national average in developing regions such as Benishangul-Gumuz and Gambella and those regions that are directly affected by the war (e.g. Afar and Amhara).

Figure 4: Provision of BLT to the community as compared to the 2014 budget year plan



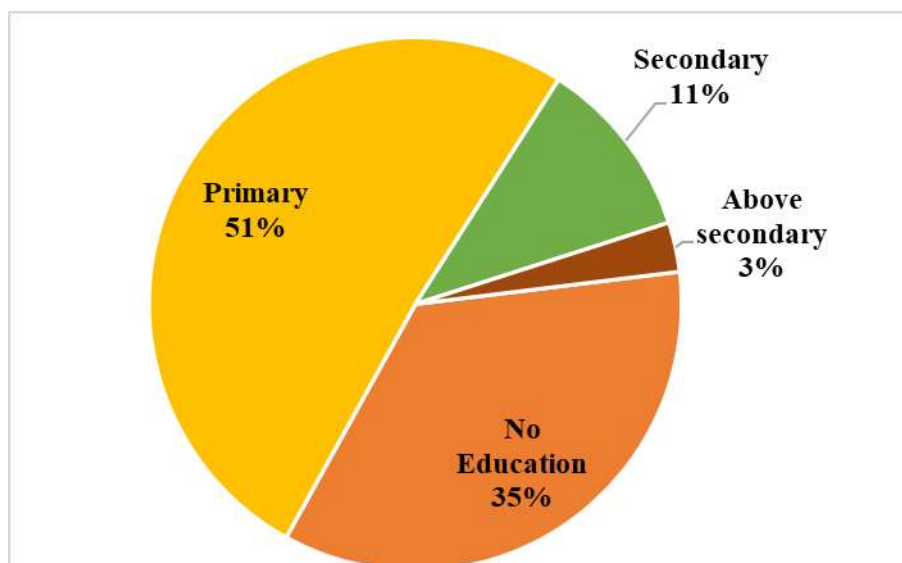
Disaggregating participants of BLT by sex shows that 56% are male and 44% are female. With respect to promoting and ensuring gender equality, the results are encouraging. However, since females constitute about half of the population in Ethiopia, it is important to continue the effort of encouraging more and more women to participate in the budget training.

Figure 5: Participants of BLT training by sex



The provision of BLT should take into account the literacy status of the community and both literate and those with no education should be represented. In this regard, the results indicate that those with primary education account for 51% followed by those with no education account for about 35% of the participants. A recent national wide survey showed that 46% of the population has no education⁶. Taken together, the results indicate that the BLT training needs to be more inclusive of those with no education.

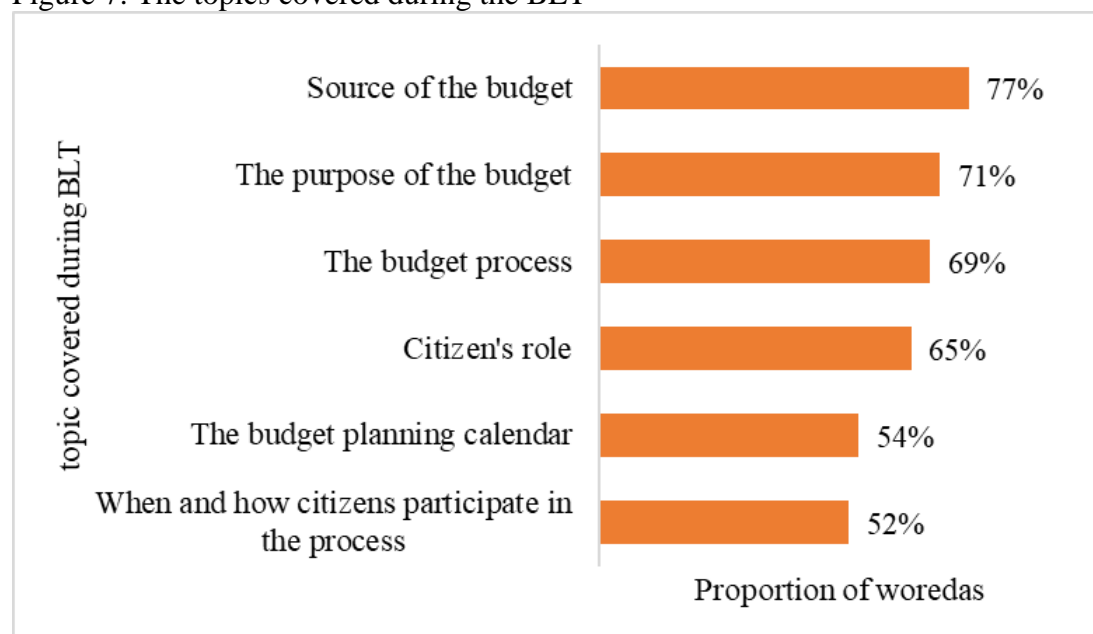
Figure 6: Educational level of BLT training participants



During the budget literacy training, the topic covered includes ranges from sources of the budget to the budget process to when and how citizens participate in the process (see the below figure for details). For instance, more than three-quarters of the visited woredas (77%) reported that the source of the budget is discussed during the training, while 71% reported that the purpose of the budget is also among the topics covered during the training. Overall, it is encouraging that a number of topics that are expected to be covered are covered. However, the results also showed that there is a lot of room to improve. For instance, information regarding the budgeting calendar and when and how citizens participate in the budgeting process needs to be consistently covered in more woredas.

⁶ CSA (2020) Ethiopia Socioeconomic Survey (ESS)2018/19. Addis Ababa, Ethiopia

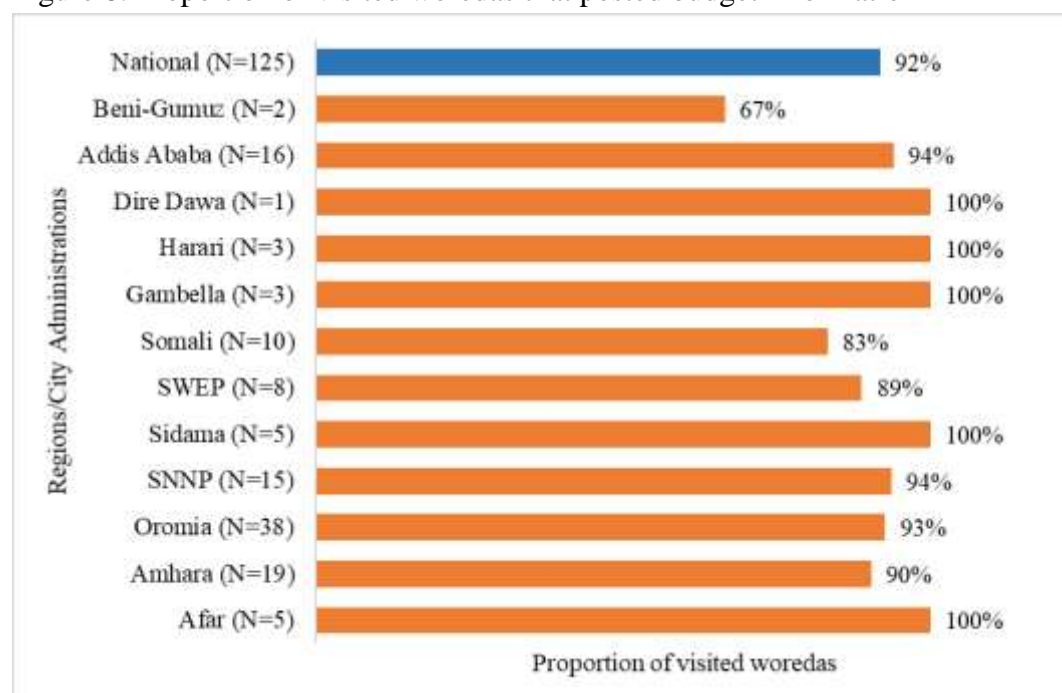
Figure 7: The topics covered during the BLT



3.1.3. Budgetary information provision

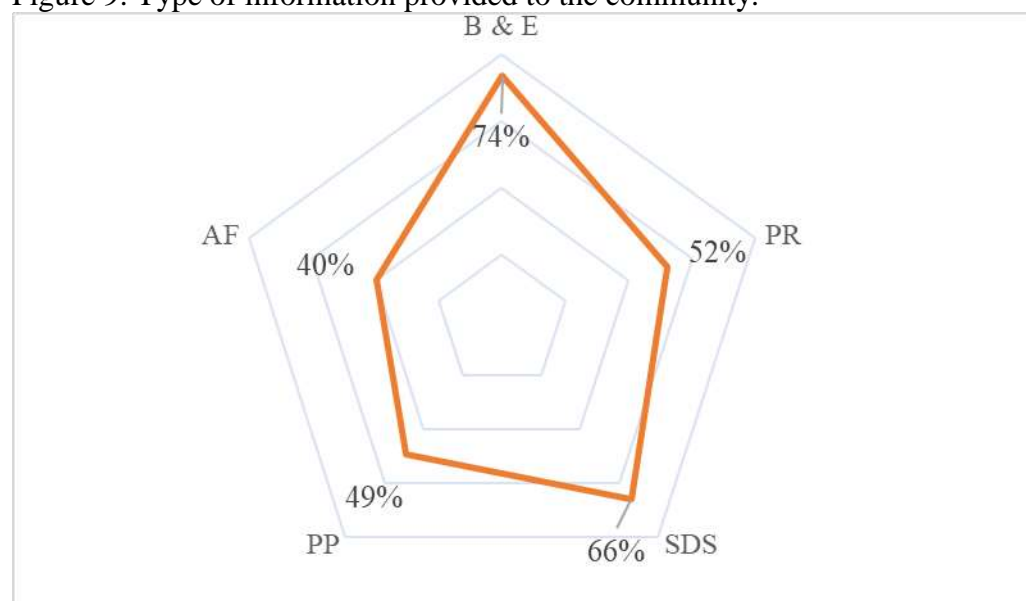
The provision of budgetary information in a timely manner is the key aspect of the FTA initiative. Local governments are expected to provide information on the government budget, performance reports (program/project achievement and service delivery), the procurement process, audit findings, and basic service delivery standards. In this regard, almost all (more than 90%) of the visited woredas posted budgetary information. However, not all types of information are provided. In light of the proportion of woredas reported, all the regions have achieved higher in the provision of budgetary information. The exception is Benishangul Gumuz, where the performance is moderate.

Figure 8: Proportion of visited woredas that posted budget information



In terms of the type of information provided, the most common information posted is Budget and Expenditure (reported by 74% of the visited woredas), which is followed by services standards (66%). In most of the visited woredas, audit finding is the least accessible information followed by the process of the local government procurements. These results show that the local governments do not provide information equally in all areas of implementation and/or information lines.

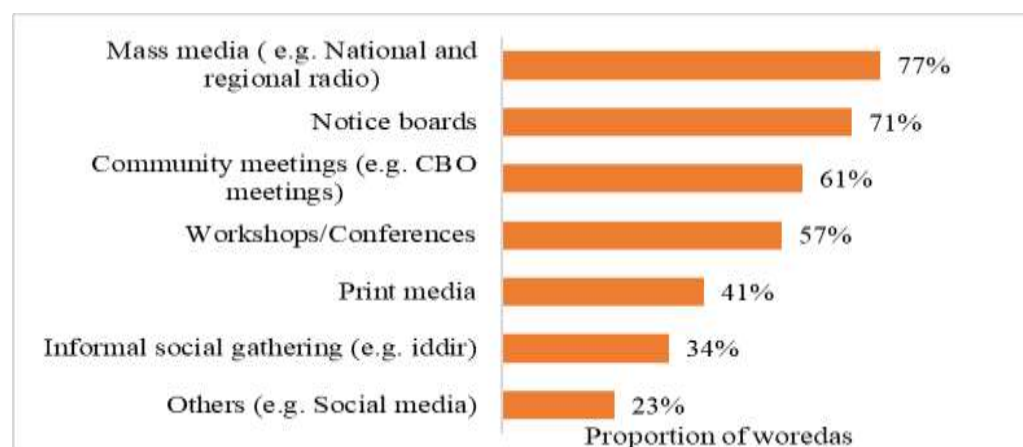
Figure 9: Type of information provided to the community.



Note: B & E: Budget and Expenditure, PR: Performance report, SDS: Service delivery standards, PP: procurement process and AP, Audit findings.

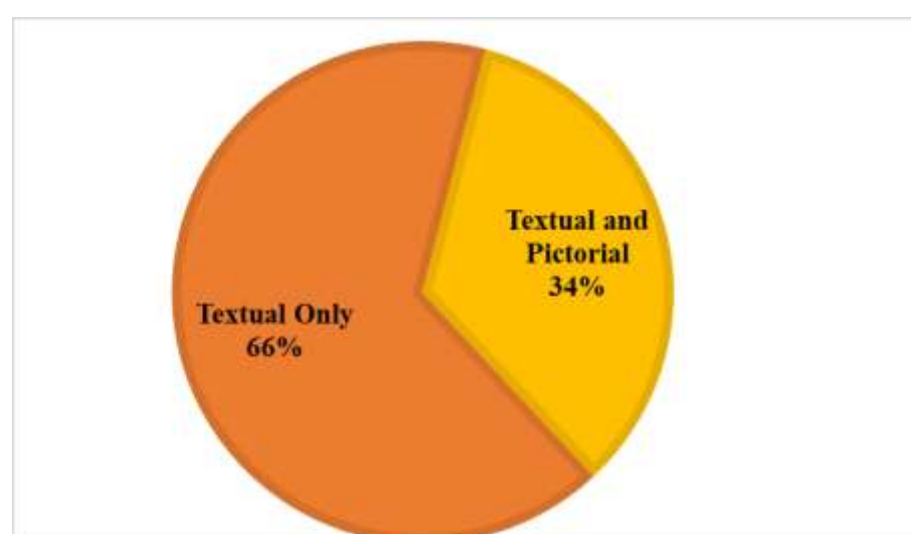
Public budget information is disseminated using different mechanisms. Reports are posted in public places (such as woreda administration and sectoral offices). Information is also provided through mass media, billboards, school clubs, and websites to a certain extent.

Figure 10: Medium of communication used to disseminate budget information



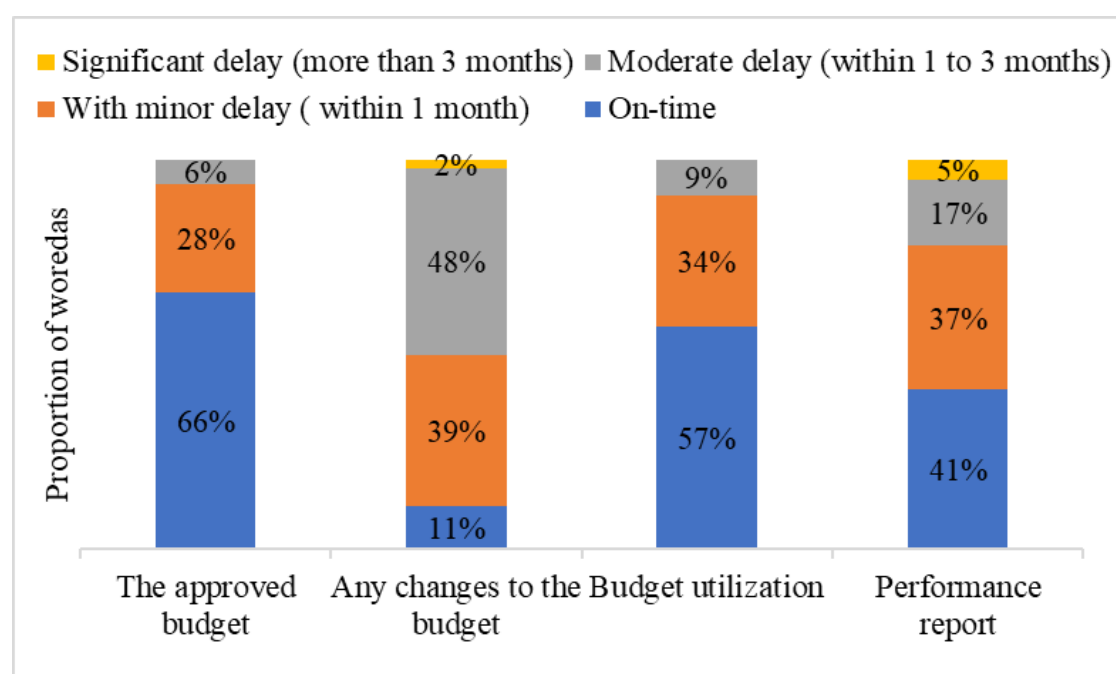
The textual format is the most used to disseminate the budget information. Woredas were asked about the most common format they used to disseminate the budget information. The results show that 66% of the visited woreda present the budget information using textual. Textual information is more likely to be consumed by those with education. As a result, a mixed approach where the budget information is presented using both textual and pictorial representation would increase the accessibility and the ease of understanding of the budget information.

Figure 11: The format used to communicate budget information



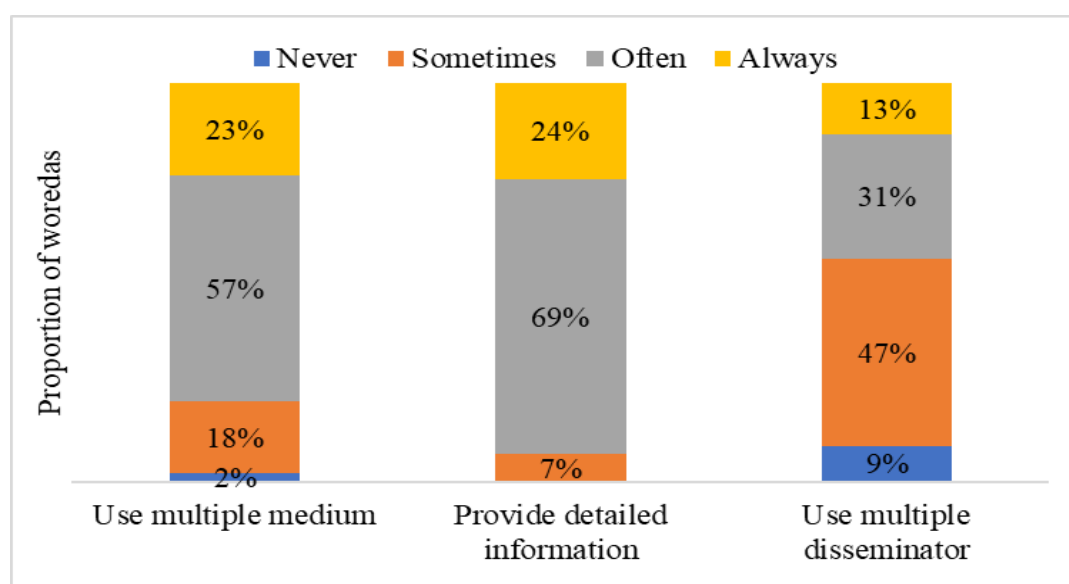
Budget information is useful when they are disseminated in a timely manner. Woredas were asked at what they disseminate different types of budget information, and the results are summarised in the following figure. For instance, the media disclosure guideline states that the approved budget should be disseminated to the community within 10 days and the results indicate that about 4 in 6 (66%) reported that they disseminate the approved budget on time while 28% disseminated with minor delays. Similarly, the media disclosure strategy states that quarterly budget utilization should be reported quarterly. In this regard, 57% of the visited woredas reported that they disseminate the budget utilization in a timely manner as suggested in the strategy document. Overall, in most cases, the budget information seems to be disseminated to the public on time or with minor delays.

Figure 12: Timeliness of budget information dissemination



The overall media disclosure approach of the visited local governments was examined, and the results are reassuring. Out of the visited 139 woredas, 111 (80%) reported that they either always (23%) or often (57%) used multiple mediums (e.g. mass media, community meetings, notice boards) to disseminate budget information to the community. 93% reported that they provide detailed information always or often. The majority of the visited woredas, 73 out of 139 (53%), reported that they do not regularly use multiple disseminators to pass on relevant budget information to those in the community. The use of multiple disseminators increases the likelihood that the budget information reaches the target audience, and this should be encouraged.

Figure 13: Media disclosure approaches



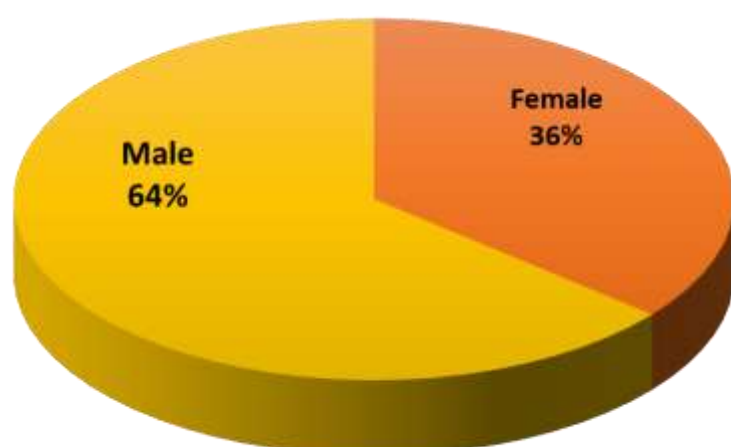
3.1.4. Pre-budget discussions

The local governments are expected to conduct a pre-budget discussion with the community. These discussion forums allow the community to voice their views on future priorities and services delivery. To facilitate discussions, guidelines have been developed and disseminated to regions and woredas. The assessment collected data on whether the woredas conducted these pre-budget discussions. The results indicated that only 16% of the woredas located in Oromia, SNNP, Harari regions, and Dire Dawa city administration conducted such discussion. Compared to the achievement in 2016, the current cumulative performance increased significantly (63% as compared to 39.5%)⁷. However, compared to the target (85% of woredas are expected to conduct a pre-budget discussion) the achievement is lagging behind. The political instability and the COVID-19 pandemic and the associated measures taken by the government explain why the performance is so low.

Looking at the composition of participants in the pre-budget discussion by sex indicates that 64% are male and 36% are female. While reassuring, it is important to further increase the participation of women to ensure equal participation of both sexes in the discussion.

⁷ https://www.mofed.gov.et/media/filer_public/cf/09/cf09e6e5-3051-4a4e-9663-bc1b7d0d345d/performance_on_financial_transparency_and_accountability.pdf

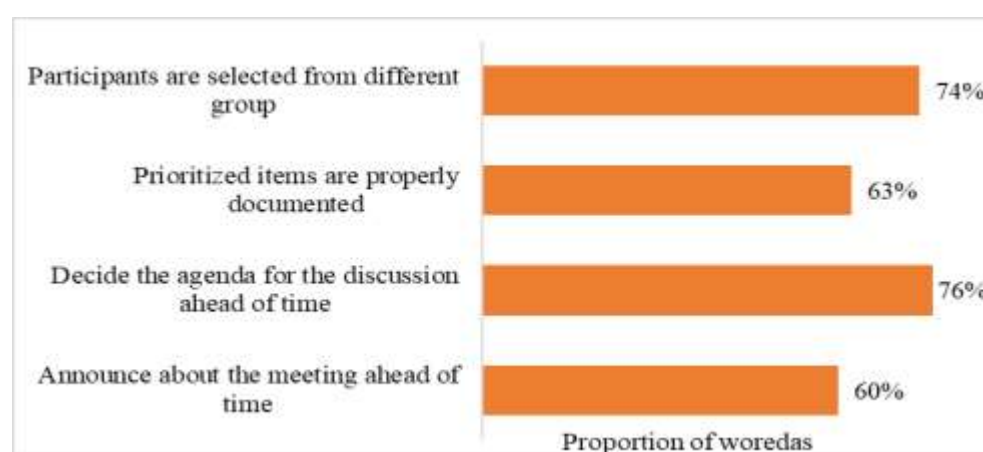
Figure 14: Composition participants during pre-budget discussion by sex



Those woredas that conducted the pre-budget discussion (63% of the visited woredas), where asked when they conducted the discussion. As stated in the pre-budget discussion directive, the discussion is expected to be conducted after the preparation of the draft budget and before submitting the budget to the woreda council. About 69 woredas (78% of those woredas that conducted the pre-budget discussion) reported that they conducted the discussion as per the directive (i.e. before submitting the budget to the woreda council). It is critical that the pre-budget discussion—as the name indicates— should be conducted before the budget is approved. In this way, it is possible to incorporate the input of the community on the budget and reflect their needs and desires in the final approved budget. It might be understandable that the past year is peculiar in a number of ways, not the least of which is the Covid-19 pandemic and the security situation. However, it should be noted that discussions conducted after the budget is approved have little use in terms of engaging the community in the budget preparation phase. Thus, there is a need for strong follow-up and supervision from zonal and regional officials to ensure that the pre-budget discussions are conducted on time.

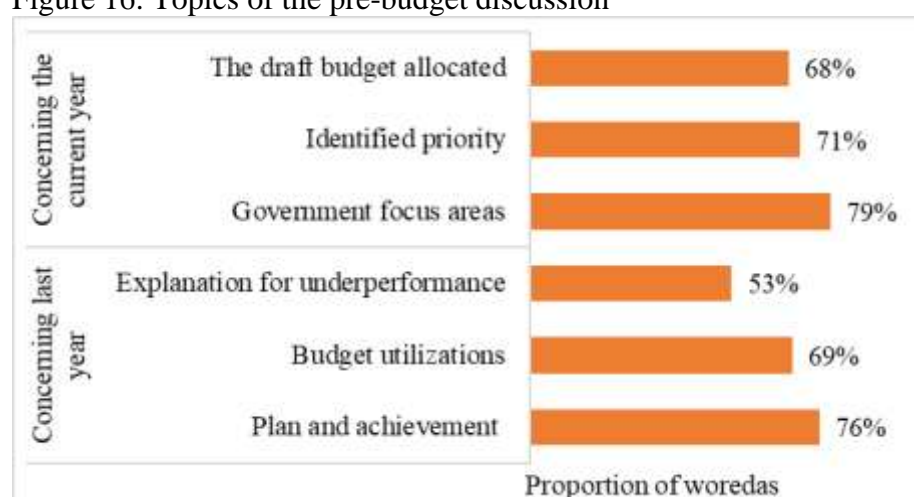
How the local government conducts the pre-budget discussion is compared with what is stated in the pre-budget discussion directives. The results indicate that most of those woredas that conducted the pre-budget discussion followed the guidelines. For instance, 67 woredas (76% of those that conducted the discussion) reported that they decide the agenda for the discussion ahead of time while about three quarters (74%) select discussion participants from the different groups as stated in the directive. As can be seen in the figure below, documentation of the priorities identified in the discussion needs to be improved. Close follow-up is also needed to better the practice of announcing the meeting ahead of time.

Figure 15: Approaches to the pre-budget discussion



As stated in the pre-budget discussion, the plan for the current year⁸ and the achievement of the last year are expected to be covered. In this regard, the assessment showed that most of the topics that are expected to be covered are covered. For instance, 70 woredas (about 79% of those that conducted the discussion) stated that they discussed the government direction for the current years while 68% mentioned the draft budget allocated for the focus areas was discussed. The assessment also revealed that provision of justification or explanation for underperformance regarding the just-completed budget years is only discussed during the pre-budget discussion in a little more than half (53%) of those woredas that conducted the discussions.

Figure 16: Topics of the pre-budget discussion



⁸ Current year refers to the budget year the pre-discussions are conducted.

3.1.5. Accountability mechanism

Putting in place robust accountability mechanisms at the local government level increases resource use efficiencies. It is also important to recognize that the local governments not only need to operate lawfully and ethically, but they need to work hard to avoid even the appearance of impropriety. This creates trust between the government and citizens⁹. Among other things, ensuring accountability in the local government context includes the provision of information, developing performance measurements using clear indicators, and communicating these to the public. Within the FTA initiatives, these are basic service delivery standards¹⁰. Indicators of basic service delivery standards are keys to ensuring the quality-of-service delivery meets expectations. In short, they can ensure the accountability of front-line employees. In addition, periodic reporting of selected measures and publication of budgetary information to be accountable to the citizenry for local government is also required to create a robust accountability mechanism. Finally, whenever the FTA guideline was not followed, taking timely administrative/corrective action is also a key to encouraging accountability. In this regard, the availability of service delivery standards, whether the performance of basic service delivery is measured, whether the performances are reported and posted, and the extent to which timely administrative actions are taken are used to assess the extent to which citizens can make the local government accountable.

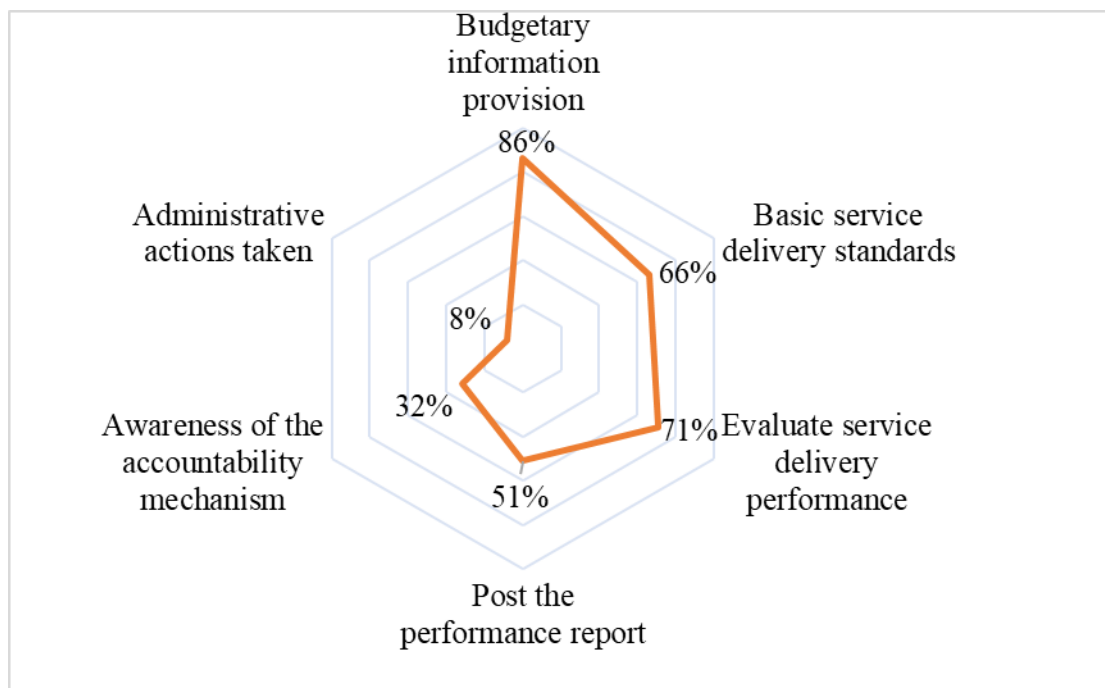
The assessment finds that about 66% of the visited woredas have basic services delivery standards. Out of these only, 71% assess the performance of service delivery using these standards. Of those that conduct performance reviews only about half of them (51%) posted the results of the assessments. Our assessment shows that taking administrative action on those who do not observe the FTA guidelines and do not discharge their responsibility is very limited. This indicates that there is a need to enforce the rule and policy of the government in particular directive no. 48/2009¹¹. Consistent application of this directive eliminates the causes of the problem by reprimanding the offender. Interestingly, only about one-third of the visited woredas (32%) are aware of the mechanism that has been put in place to punish wrongdoers in the context of the FTA initiative.

⁹ Lister, D. (2013). The appearance of impropriety. In J. G. Pettay (Ed.), *Nonprofit fundraising strategy: a guide to ethical decision making and regulation for nonprofit organizations* (pp. 17–34). Hoboken: John Wiley & Sons.

¹⁰ These are the minimum level of expected services in terms of quality, process, time and cost that the local government commits to deliver to its client. These is a separate standard for different sectors (Education, health, water and Agriculture) and federal budgetary institutions.

¹¹ የፋይናንስ ኃላፊነትን በአግባቡ ባለመወጣት የሚወሰዱ አስተዳደራዊ እርምጃዎች መመሪያ ቁጥር 49/2009

Figure 17: Element of the accountability and its performance



3.1.6. Implementation challenges at regional/city administration and woreda level

The main implementation challenges were the security situations of the country and the COVID-19 pandemic. These unprecedented shocks limit the movement of people, hamper economic activities, expose the citizen to hardship and push them to poverty and the poor disproportionately bear the burden. It also shifted the priority of the local government to emergency responses. Apart from these, lack of awareness from both the government and the citizens about their duties and responsibilities, turnover of skilled and trained staff, frequent structural changes, the attention given to FTA activities and low morale and motivation are also the challenges identified that hinder the implementation of FTA.

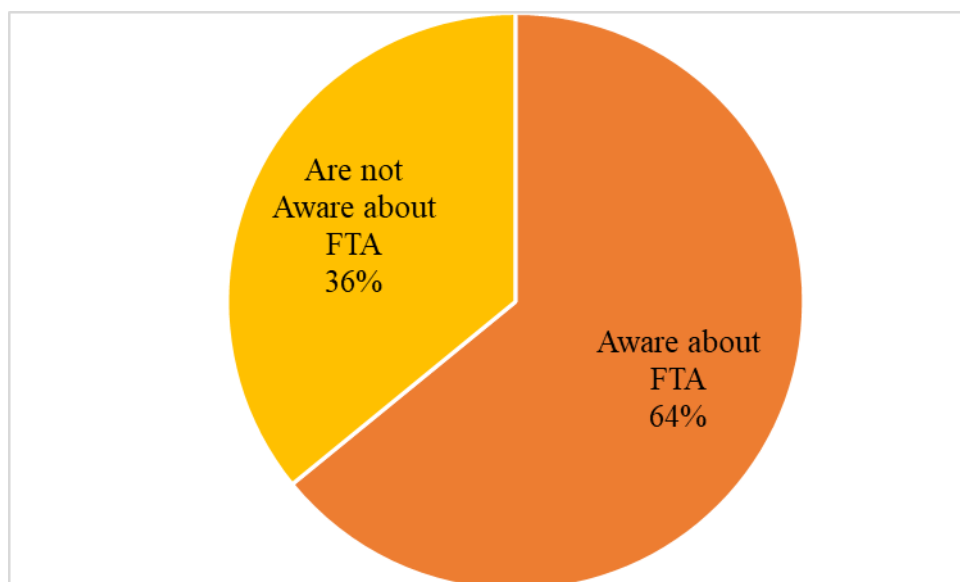
3.2 Achievement at Federal budgetary institutions

Federal institutions are expected to be aware of the FTA initiatives, provide budgetary information, and engage their key stakeholders in the budget planning process. The achievements so far in these areas are presented below.

3.2.1. Awareness about FTA

Federal budgetary institutions are expected to familiarize themselves with the FTA initiative. Of the visited institutions, 64% (25) reported that they are aware of the FTA initiative and what it means for their respective organization. However, a considerable number of institutions (36%) revealed that they are not aware of FTA.

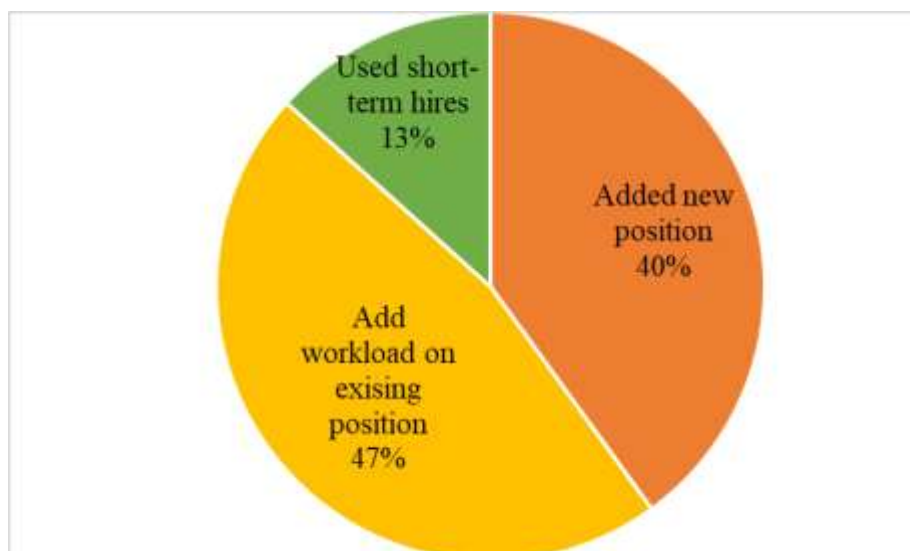
Figure 18: Awareness about FTA initiative



To ensure proper implementation of FTA, 15 institutions established a team, a committee or assigned a dedicated officer or employee. Six institutions (40% of those that have dedicated staff) reported that they have created a new job position for the assigned officer in the respective organizational structure while 7 institutions (47%) handled the role of supporting FTA as additional workload on the existing position. The remaining 2 institutions managed the initiative by hiring short term employment with temporary positions. Creating a new position in the organizational structure or using the existing structure strongly indicates the commitment of the organizational commitment for FTA and ensures that new ways of doing things that contribute to financial transparency and accountability are sustainable. Such discrepancy among the federal institutions in allocating the required personnel is a clear indication about lack of guidance as to how to operationalize the initiative in terms of personnel allocation and structural depiction in the organizational structure. In fact, structural

depiction in organogram might not be necessary but the initiative should be supported by responsible personnel or work force. As it stands now with different institutions, it warrants taking and selecting best practices and working towards institutionalization of the practices.

Figure 19: How is the FTA activities handled by the sampled federal institutions



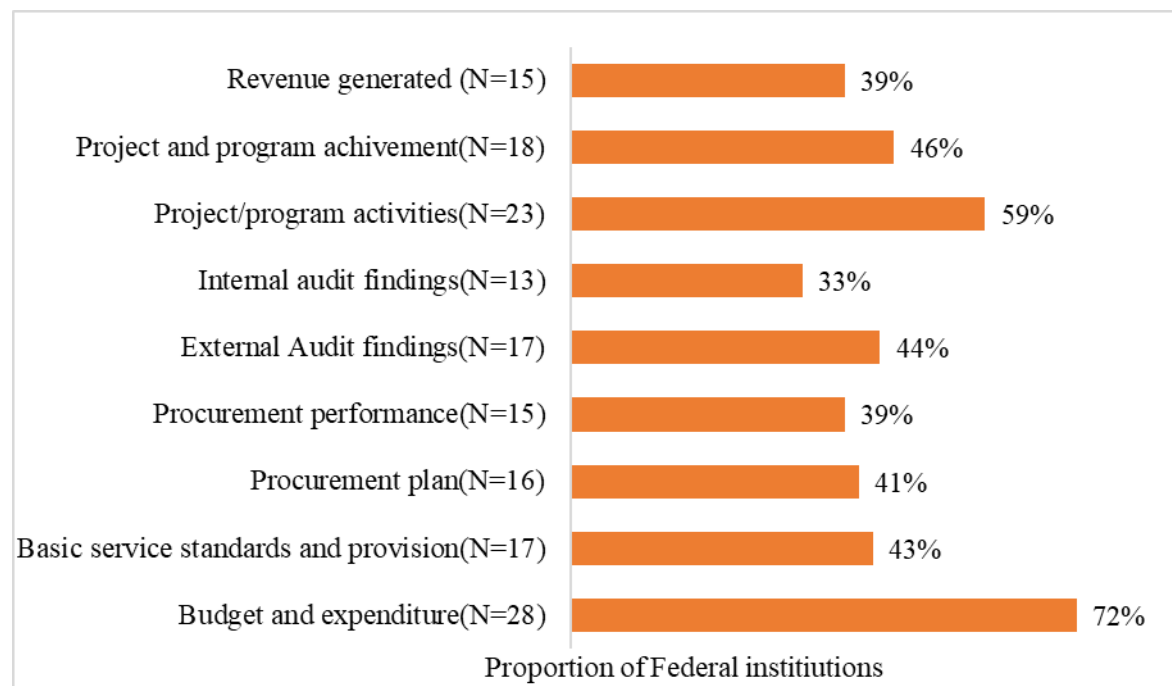
An awareness creation activity with regards to informing FTA activities that is expected from institutions and the rights of the citizen to keep the institutions accountable is very limited. Only a quarter of the visited institutions (26%) reported that they hold awareness-enhancing events to their respective citizens. The low priority given to this activity and lack of clear understanding as to who exactly are the citizens with respect to the organizations partly explain the low performance.

3.2.2. Provision of budgetary information

The provision of full budgetary information to key stakeholders and the communities is at the core of the FTA initiative. The federal institutions are expected to inform their stakeholders (their employees as well as the community they serve) of their budget and expenditure, project/program activities and performance, the procurement process, and the findings of audit reports. Of the visited federal institutions, 72% of them reported that they make their budget and expenditure information available to their stakeholders while 59% provide information on the type of project/program being implemented by the organizations. Worryingly, the majority of the visited institutions do not provide information on the procurement process and audit findings. Public procurement is particularly susceptible to misuse and corruption which leads the government not to receive value for money in the

procurement process (Williams-Elegbe, 2012)¹². Similarly, audits increase accountability, reduce misuse of public resources, and improve compliance with laws and regulations (Ferraz and Frederic, 2008)¹³. In countries like Ethiopia, audits become more effective when audit results are widely publicized (Ferraz and Frederic, 2008; Larreguy, H. et.al, 2020)¹⁴. This highlights the need to pay special attention to providing timely and adequate information on procurement and audit findings, which are the two keys of information that most federal institutions fail to disclose.

Figure 20: Budgetary information provision by federal institutions



Of those who availed the budgetary information were asked how often they provide the respective information. The results are summarized below. Overall, the results show that information that needs to be provided quarterly is less likely to be provided quarterly. Looking at the average figure in the following table revealed that the achievement is only 15%, i.e. on average, only 15% of the visited federal institutions provided budgetary information that is expected to be disseminated quarterly as per the directive.

¹² Williams-Elegbe, S. (2012). Introduction. In *Fighting Corruption in Public Procurement: A Comparative Analysis of Disqualification or Debarment Measures*. London: Hart Publishing.

¹³ Ferraz, Claudio, and Frederico Finan. 2008. "Exposing Corrupt Politicians: The Effects of Brazil's Publicly Released Audits on Electoral Outcomes." *The Quarterly Journal of Economics* 123, no. 2 (May): 703–745.

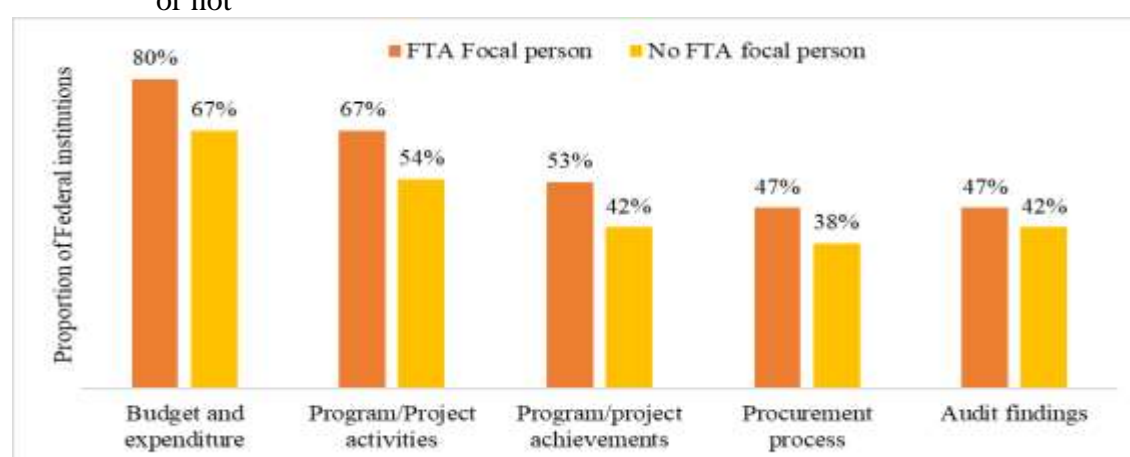
¹⁴ Larreguy, Horacio, John Marshall, and James M. Snyder. 2020. "Publicizing Malfeasance: When the Local Media Structure Facilitates Electoral Accountability in Mexico." *The Economic Journal*

Table 3: Frequency of information provision

Type of information	Expectation ¹⁵	Achievement		
		Quarterly	Semi-annually	Annually
Budget and expenditure	<i>Quarterly</i>	14%	36%	50%
Basic service standards and provision	<i>Annually</i>	0%	0%	100%
Procurement plan	<i>Annually</i>	0%	0%	100%
Procurement performance	<i>Quarterly</i>	20%	33%	47%
External Audit findings	<i>Annually</i>	0%	0%	100%
Internal audit findings	<i>Quarterly</i>	15%	23%	62%
Project/program activities	<i>Annually</i>	0%	0%	100%
Project and program achievement	<i>Quarterly</i>	11%	39%	50%
Revenue generated	<i>Annually</i>	0%	0%	100%

The following figure indicates if implementation status of FTA is affected by whether there is a dedicated FTA focal person or not. As expected, those institutions that have a dedicated staff responsible for the FTA implementations are more likely to provide budgetary information to their key stakeholders than their counterparts. For instance, 80% of those with dedicated staff reported that they render their budget and expenditure information to their key stakeholders while the same figure is only 67% for those with no focal person. The results highlight the fact that until the FTA is fully institutionalized, having a dedicated staff is key for the success of the initiatives.

Figure 21: Access to budgetary information and whether there is dedicated FTA focal person or not

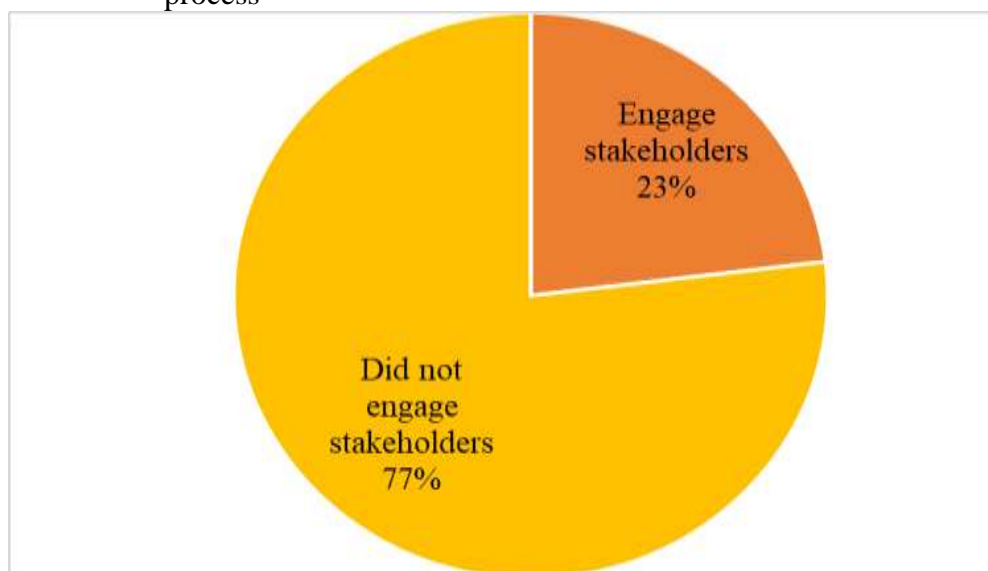


¹⁵ The expectations are the based on the dissemination schedule of the FTA directive

3.2.3. *Engagement of stakeholders*

The federal institutions are also lagging in terms of involving and engaging key stakeholders in the budgeting process. Out of the visited institutions, only 9 (23%) reported that they conducted discussion with key stakeholders and citizens so as to hear their needs and priorities. This shows that the experience among the federal institutions in engaging stakeholders in the budget process is low, and this result is consistent with the above results which showed the limited citizens' awareness creation activities among the institutions. Consequently, the needs and priorities of citizens and stakeholders might not be adequately captured by the federal work plans. As stated above, the low level of stakeholder's engagement might be because of the fact that stakeholders and citizens might not be clearly identified at the federal level, as the level is very far from citizens at the grass roots level. In addition, as considerable number of institutions (36%) are not aware of FTA, they might not think of engaging stakeholders and citizens in the first place and thus do not understand the importance of engagement. Discussions with key informants indicate that lack of timely enforcement of penalty or other corrective actions both at individual and institutional level contribute to the low performance with regards to implementing the FTA initiative fully.

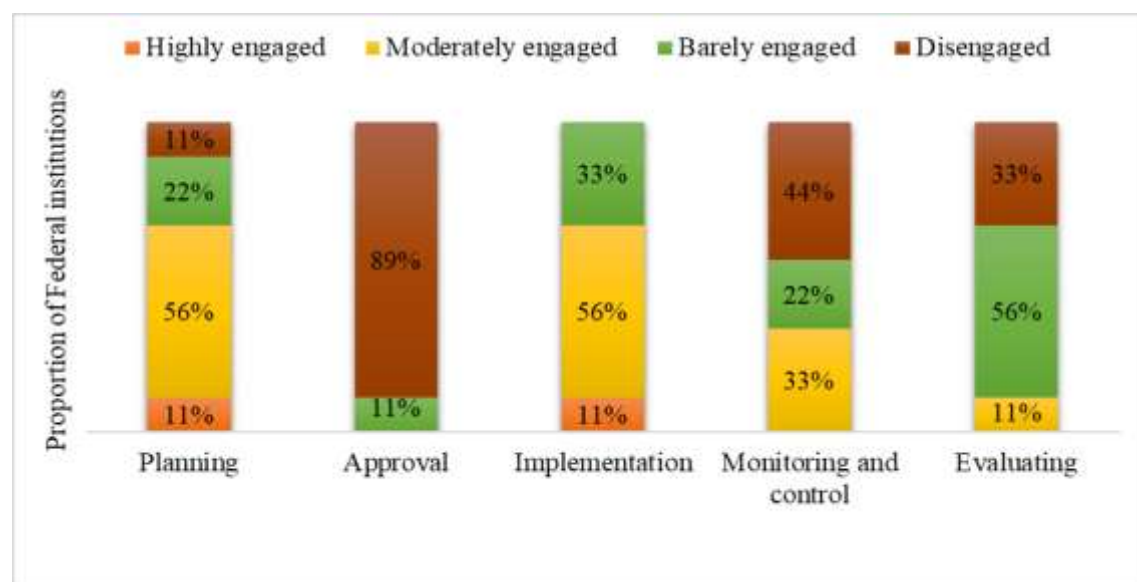
Figure 22: Proportion federal institutions that engage their stakeholder in the budgeting process



The federal institutions are expected to engage their key stakeholders in the budgeting process from the planning to evaluation. Discussions with key informants at these institutions were asked in which area they engaged the stakeholders and the level of engagement. The results show that the level of engagement is limited, and the engagements mainly focus on the planning and implementing phase. For instance, only 11% of those that engage their

stakeholders feel that key stakeholders are highly engaged in the budget planning phase. The awareness level and capacity of the stakeholders as well as the commitments of the institutions are mentioned as the major hurdle that limits stakeholders' participation in the process.

Figure 23: Level of engagement in the budgeting process



3.2.4. Implementation challenges at Federal budgetary institution level

Apart from the main challenges mentioned in section 3.1.6 that relates to the unprecedented shocks the country faced, implementation of FTA by the federal budgetary institution is also hampered by the following issues. These include limited awareness creation activities for key stakeholders (staffs and outside stakeholders) organization level, resistance to provide financial information to the public (e.g. the procurement process and audit findings) lack of clear definitions of what the key stakeholders are for a given federal institution and the tendency to fall back of the status quo or following the old way of doing things.

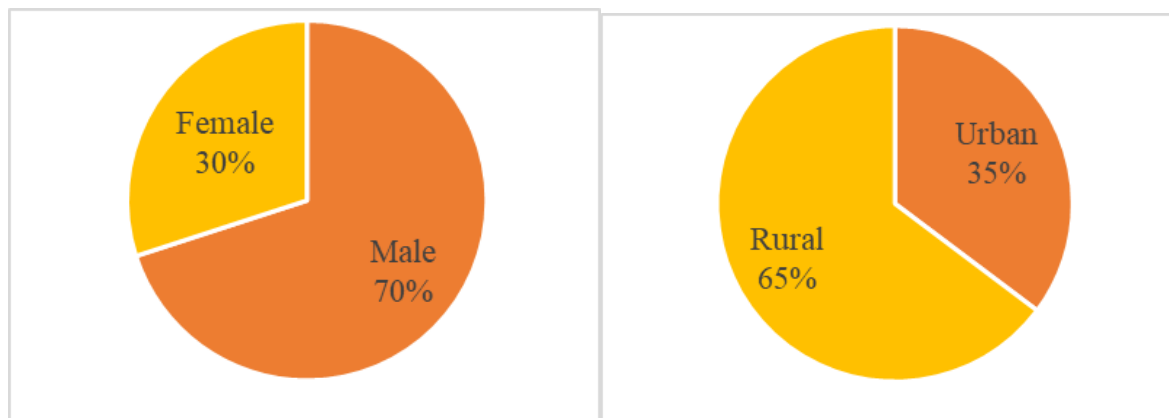
4. Effectiveness and impact of FTA initiatives

This section presents the effectiveness of the above activities in increasing citizen awareness and understanding level and in encouraging citizens to actively engage and participate in the local government. The section also discussed the impact of the FTA initiative in improving citizens' satisfaction in basic service delivery. The effectiveness of the initiative thus can be measured by the level of citizens' understanding of the government budget process, accessibility of public budget information, and citizens' participation in local government budgeting, planning, and implementation. The discussion starts by presenting key socio-demographic characteristics of the respondents.

4.1. Demographic Characteristics of respondents

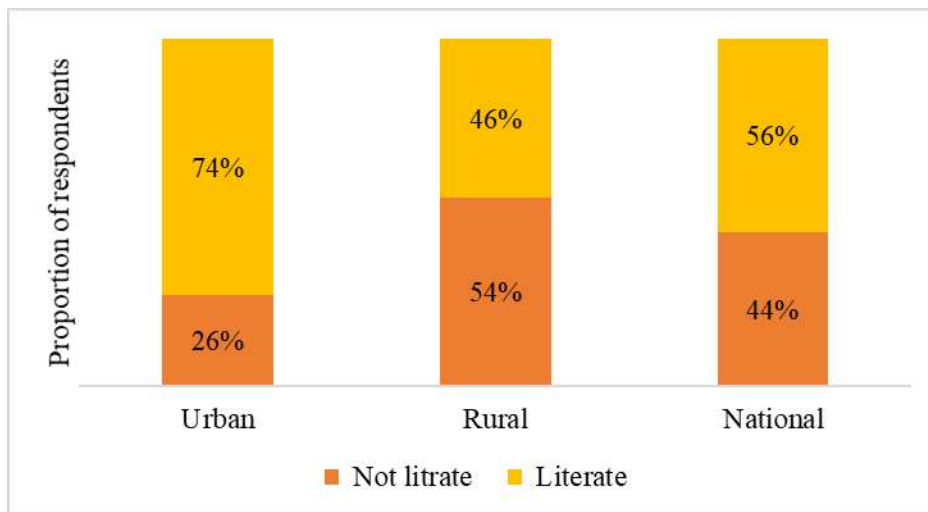
This study covered a total of 6,255 households in 10 regional states and two city administrations residing in urban and rural areas. Of the total, 70% of sample households were male respondents, while 30% were females. 65% of the respondents are from rural areas while the remaining are from urban areas.

Figure 24: Sex of respondents



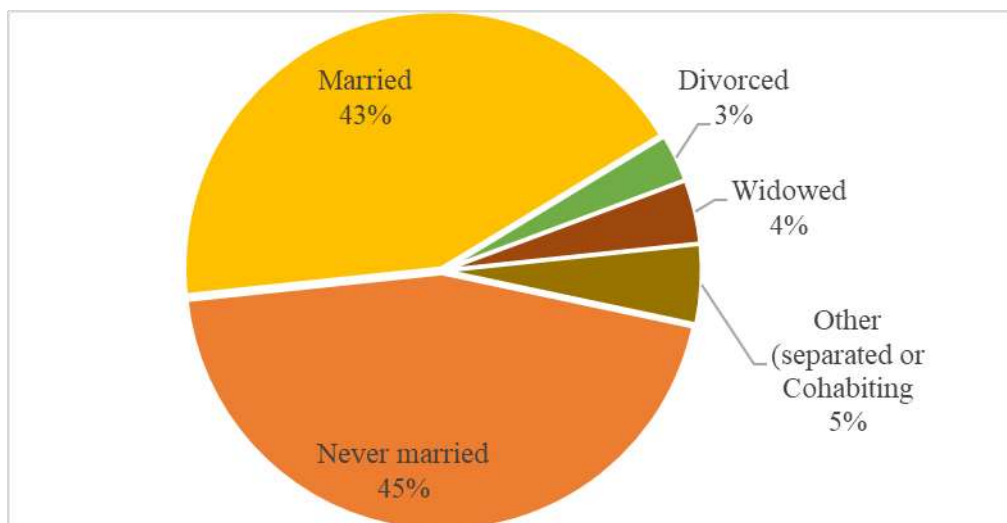
Information on literacy, the ability to read and write in at least one language, was collected for all respondents. Because the ability of respondents to read or write was not tested, the percentages are based on self-reports. One important observation is the substantial difference in literacy across the place of residence. About three-quarters (74 percent) of those from urban areas are literate, compared to 46 percent from rural areas. At a national level, 56% are literate.

Figure 25: Literacy status of respondent by place of residence



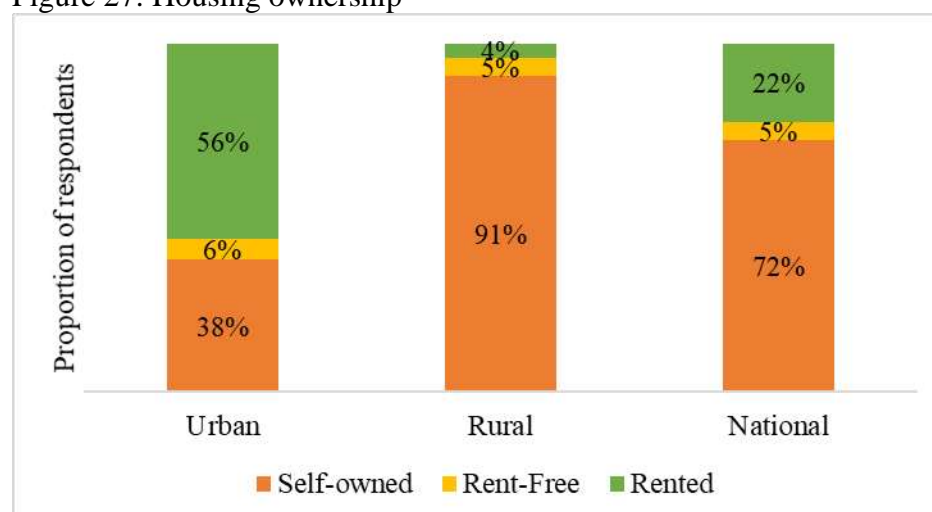
The results of respondents' marital status are shown in the following graph. A little over half (45%) have never been married, while 43% are currently married, 4% are widowed, 3% are divorced, and 5% are cohabiting or separated.

Figure 26: Marital status of respondents



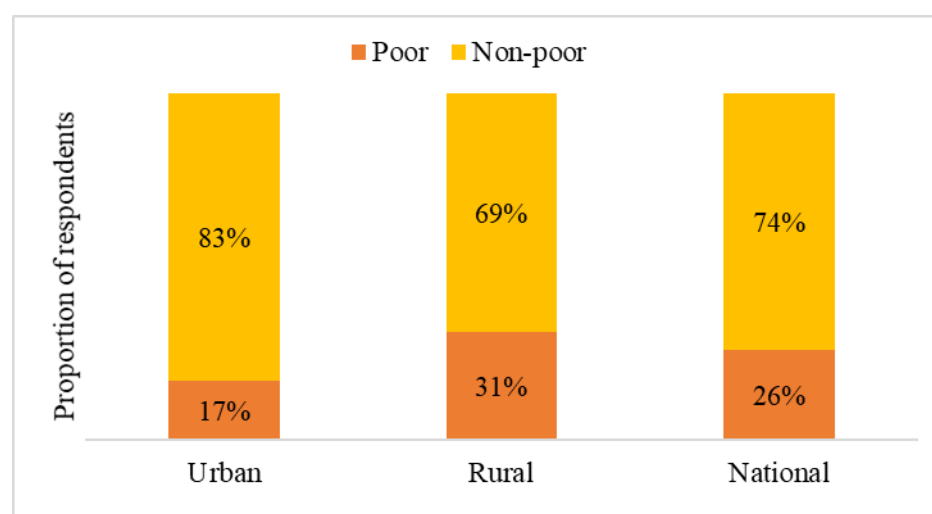
At the national level, 72% of respondents live in their own houses. The data highlights considerable differences between rural and urban areas. For example, more than half (54%) of urban households rent their houses compared with only 4 percent in rural areas.

Figure 27: Housing ownership



Based on the self-reported income level and using the national poverty line¹⁶, respondents were categorized into poor and non-poor. The results indicate that about a quarter of the respondents (26%) are poor. The poverty rate respondent varies by place of residents where about 17% of those in urban areas are categorized as poor as compared to 31% in rural areas.

Figure 28: Poverty status of the respondents

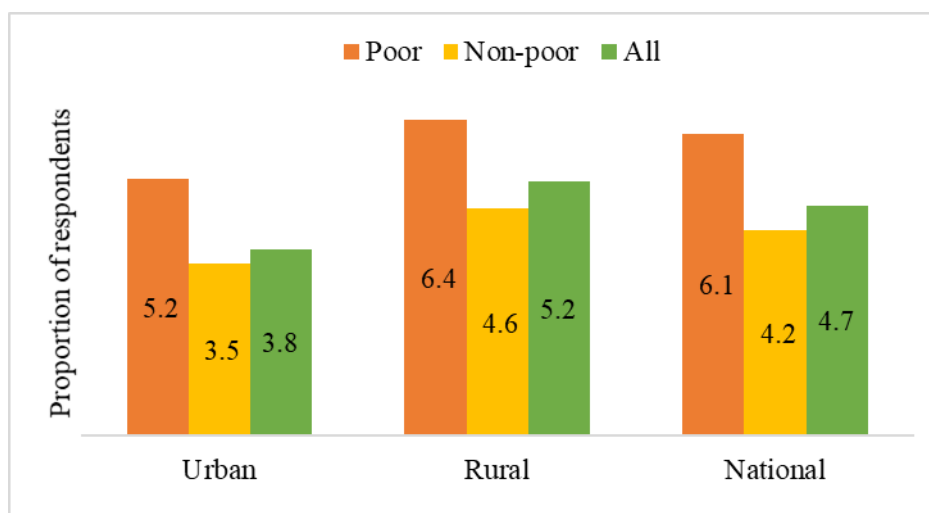


The following figure presents information about household size by place of residence. The national average household size is 4.7 – 5.2 persons in rural areas and 3.8 people in urban areas. In comparison to non-poor households, which have an average household size of 4.2 people, poor households have a higher average household size of 6.1 people. Regardless of

¹⁶ The National poverty line is 7,184 Birr per adult equivalent per year in December 2015. Source: <https://documents1.worldbank.org/curated/en/992661585805283077/pdf/Ethiopia-Poverty-Assessment-Harnessing-Continued-Growth-for-Accelerated-Poverty-Reduction.pdf>

where they live, impoverished households tend to have larger households on average than non-poor households.

Figure 29: Household size by poverty status and place of residence



4.2. Citizen awareness and understanding

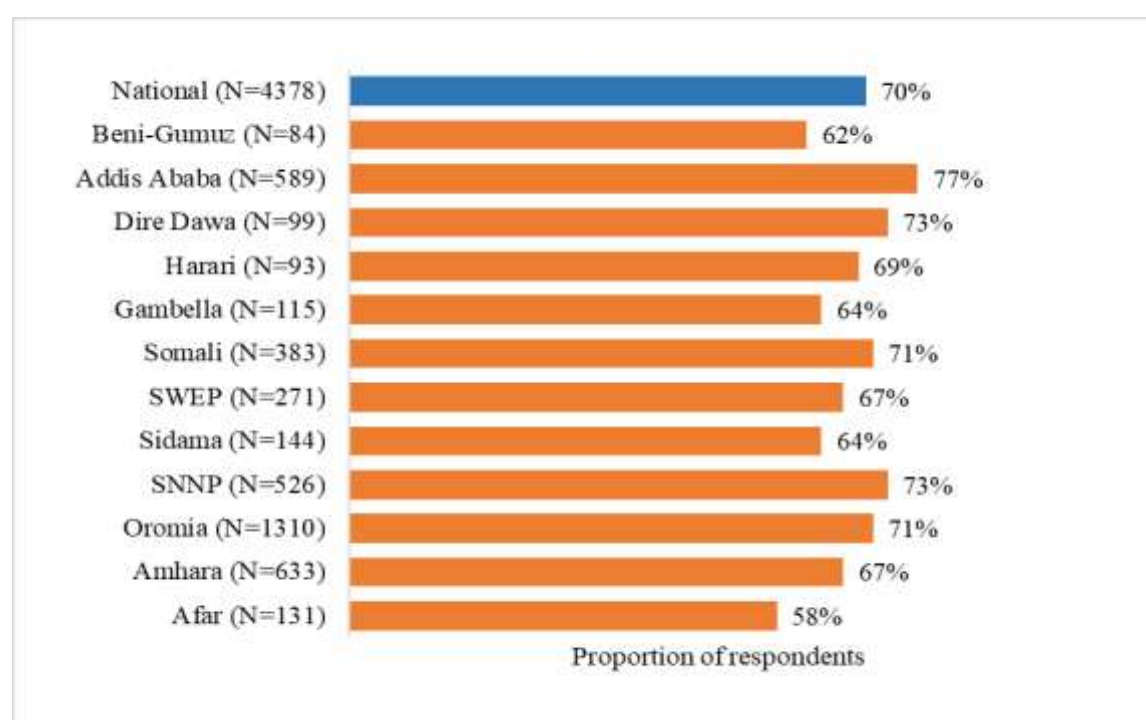
To effectively participate in the local government and to hold officials accountable, the community needs to understand the budget process of their local government. Studies have long noted that increasing the knowledge of citizens increases participation in local government (Mayer, A.K.2011¹⁷; Lin, W., 2017¹⁸; Larreguy, H and Marshall, 2017¹⁹). In this regard, interviews were conducted with citizens to collect data on their understanding level of the budget process. Respondents were asked if they are aware of the process (any of the steps in budget preparation, budget approval, budget execution, and budget control) that is needed to put in place a budget. The results indicate that about 70% of the sampled households are aware of some of the activities/steps involved in the budgeting process in their locality. At the regional/city administration level, the proportion of respondents that understand the budget process ranges from 77% in Addis Ababa to 58% in Afar.

¹⁷ Mayer, A. K. (2011). Does education increase political participation? *The Journal of Politics*, 73(3), 633–645.

¹⁸ Lin, W. (2017). A study on the factors influencing the community participation of older adults in China: Based on the CHARLS2011 data set. *Health & Social Care in the Community*, 25(3), 1160–1168.

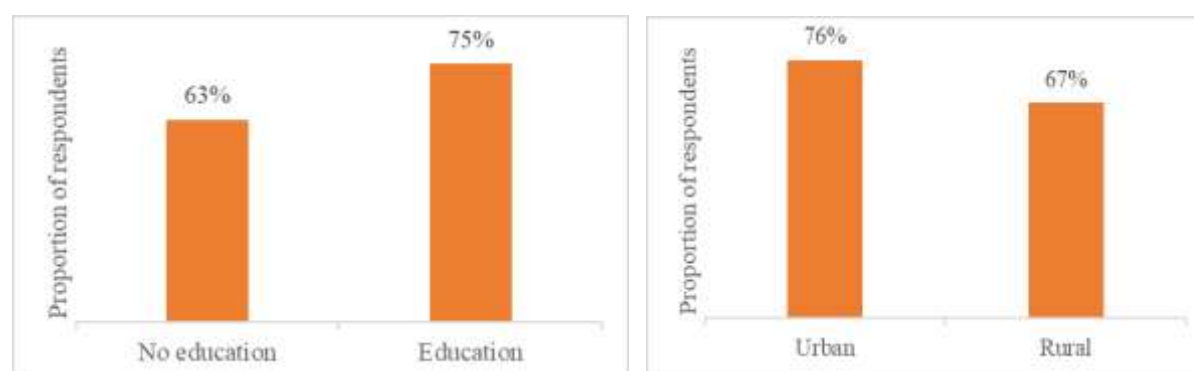
¹⁹ Larreguy, H and Marshall, J. (2017). The Effect of Education on Civic and Political Engagement in Nonconsolidated Democracies: Evidence from Nigeria. *The Review of Economics and Statistics*, 99, 3, Pp. 387-401.

Figure 30: Proportion of respondents that report that they understand the budget process.



Disaggregating the understanding level of the budget process by education level and location of respondents reveals that those with formal education and those in urban areas have a better understanding of the budget process than those with no education and those in rural areas.

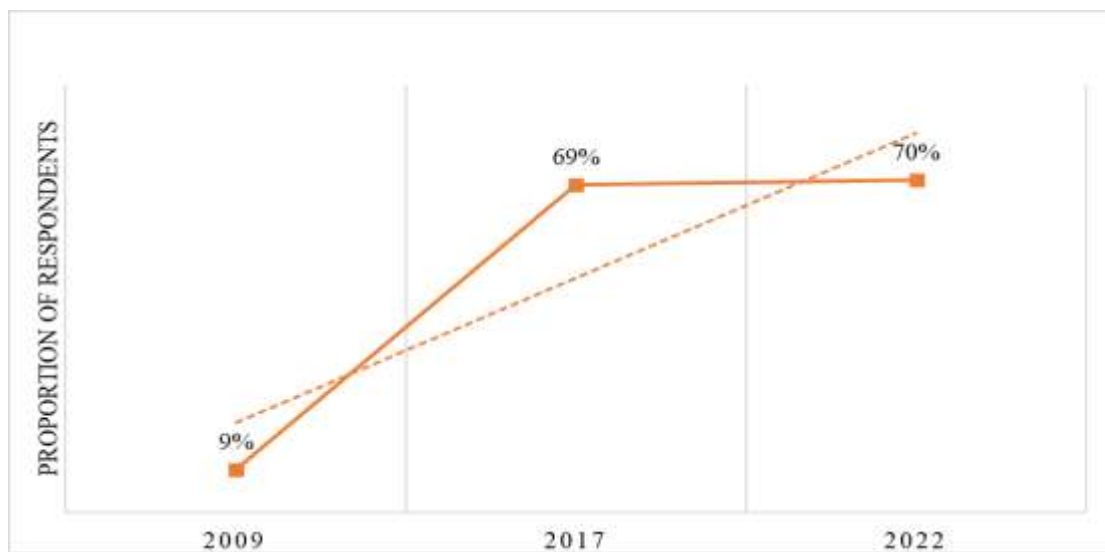
Figure 31: Understand the budget process by key socio-demographic



Looking at the trend over PBS II up to ESPES (2009 to 2022), the proportion of people who understand the local budgeting processes has grown more than seven-fold: growing from 9 percent in 2009²⁰ to 70 percent in 2022.

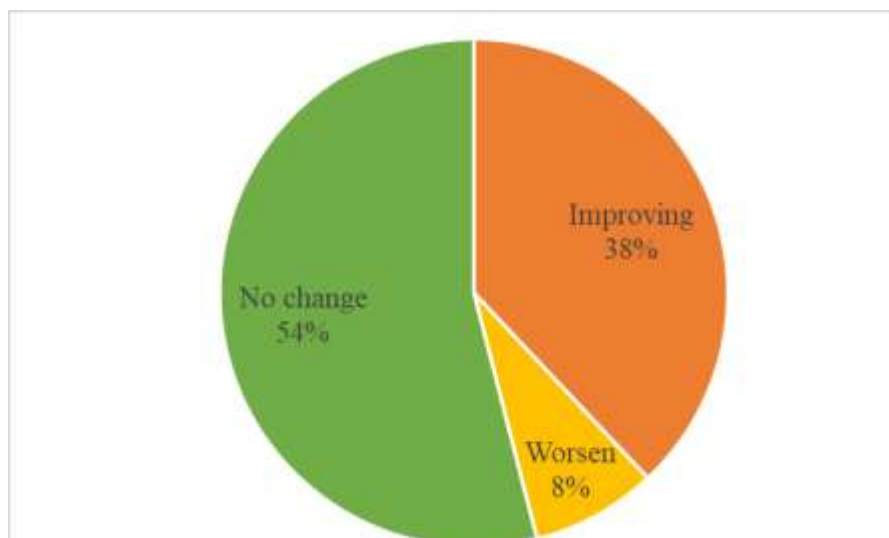
²⁰ <https://documents1.worldbank.org/curated/en/757051621908425081/pdf/Ethiopia-Enhancing-Shared-Prosperity-Through-Equitable-Services-ESPES-Program-Second-Additional-Financing.pdf>

Figure 32: Understanding level of the budget process over time



Participants of the focus group discussion were also asked how their awareness and understanding level of the budgeting process of their local government is progressing over time (over the last five years). About 38% of the community feels that their understanding of the budget process is increasing.

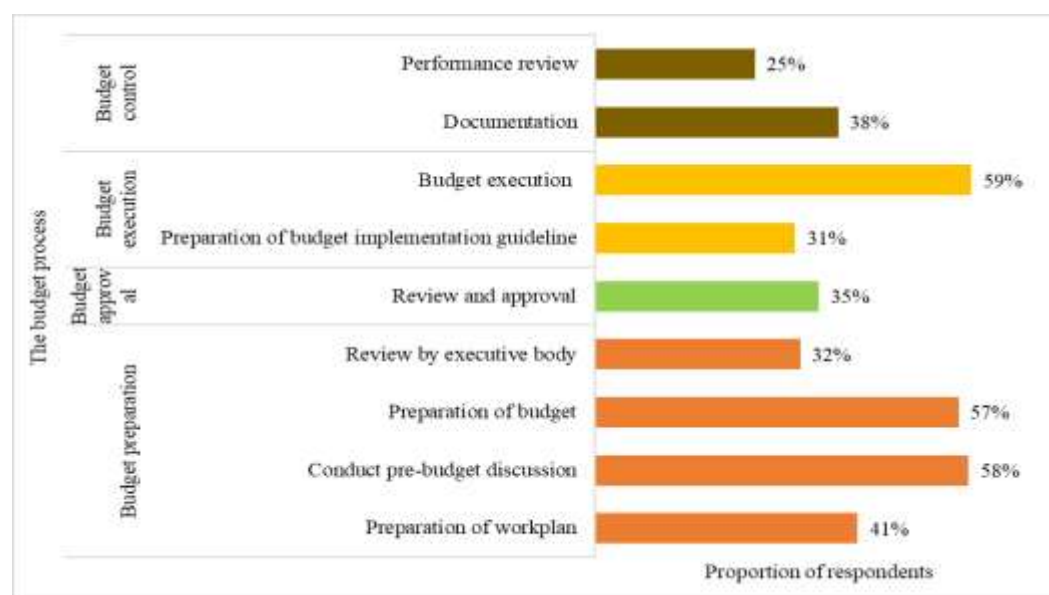
Figure 33: Changes in citizens' understanding of the budget process



In general, the budgeting process involves planning, implementing, monitoring, controlling, and finally evaluating the performance of the budget. In the Ethiopian context, the budget process has four stages, namely budget preparation, budget approval, budget implementation, and budget control. To understand the level of citizens' understanding of the budget process, focus group participants were asked what they think is involved in the budget process of their local government. The results of their responses are summarized in the following figure (for

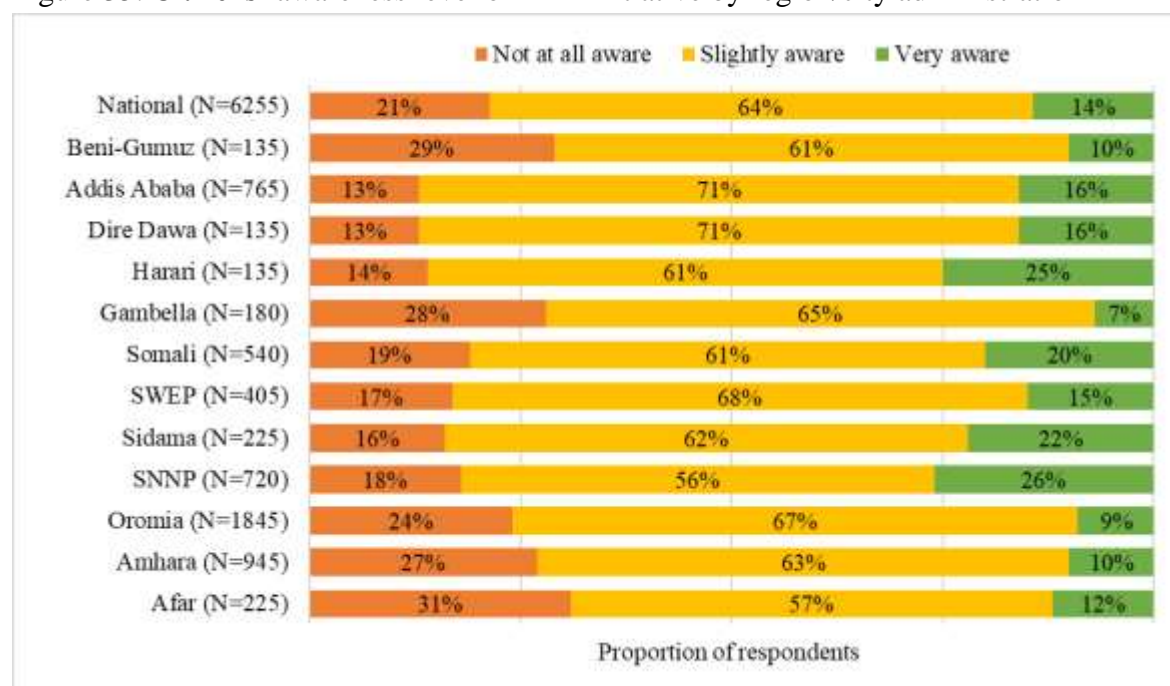
regional/city administration results please see figure 30 above). The results indicate that when it comes to their knowledge about the specific activities of the budgeting process, the results of the focus group discussions indicate that there is a lot to be done. The majority of respondents correctly reported that the budget process involves budget planning/preparation (57%) and implementations (59%). Conversely, only a few of them recognized that conducting performance reviews (25%) is part of the budgeting process.

Figure 34: Citizens understanding of the budget processes



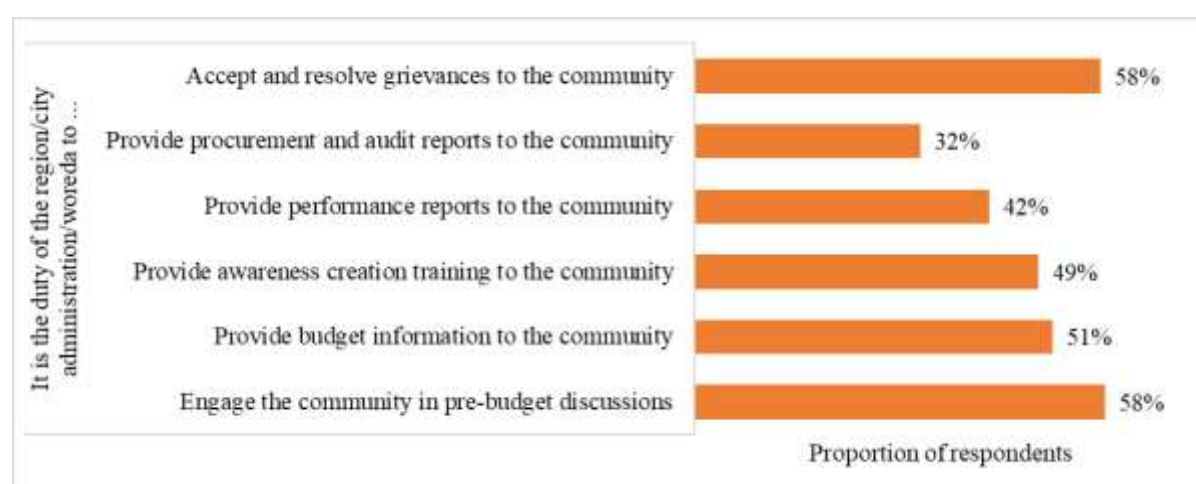
The community was also asked how well they know the FTA initiative and their results are summarized in the following figure. At national level, about 79% reported that they know or heard of FTA initiatives, which is encouraging. The awareness level ranges from 87% in Dire Dawa to 69% in Afar region. The proportion of respondent who stated that they are not aware of FTA is higher in developing regional states such as Benishangul-Gumuz, Gambela and Afar regions. Inter-ethnic and inter-regional conflicts might explain the low performance.

Figure 35: Citizens' awareness level of FTA initiative by region/city administration



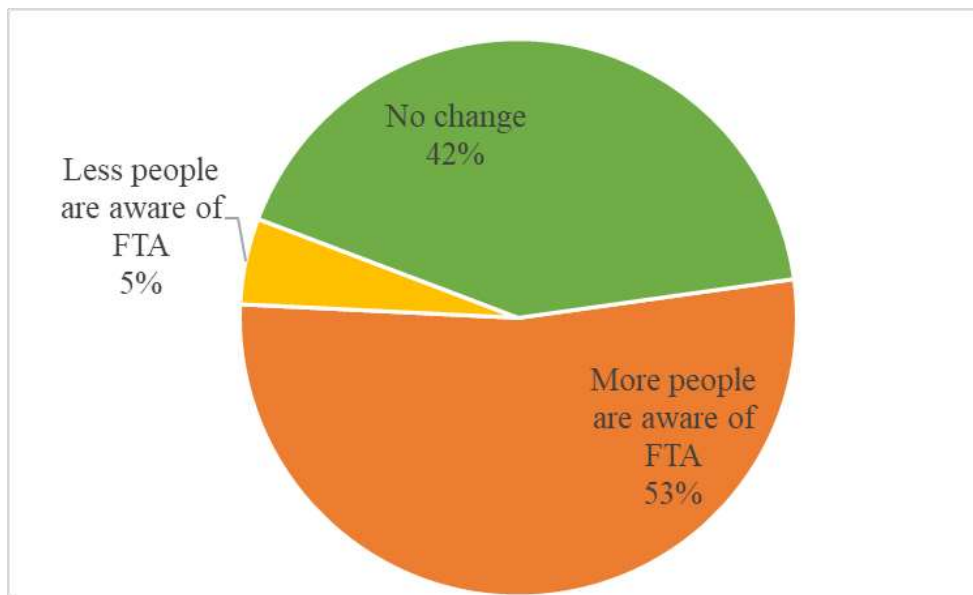
The community was further asked detailed questions about the FTA initiative to measure the depth of their understanding. Most of them correctly reported that their local government is expected to engage the community in pre-budget discussion (58%) and accept and resolve complaints. While only about one-third of them (32%) recognize that their local government has to provide procurement and audit reports to the community.

Figure 36: Citizens' understanding of FTA initiative in their areas



During the focus group discussion, participants were also asked whether more or fewer people are becoming aware of the FTA initiative over the last five years. The results indicate in the significant majority of the cases (91%) the awareness level is increasing– more and more community people are becoming aware of FTA- or remain the same.

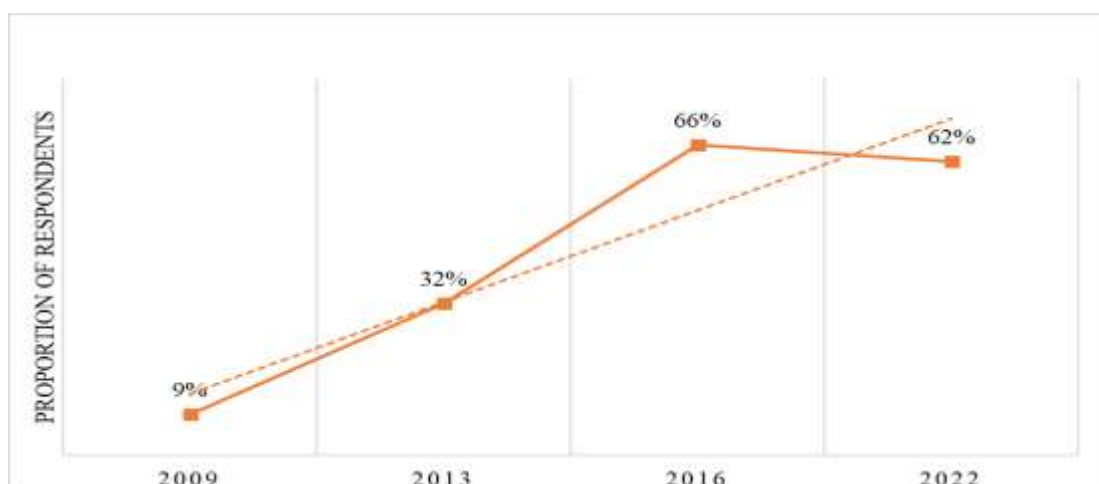
Figure 37: Changes in citizens' understanding of the FTA initiative



4.3. Access to budget information

Discussion with citizens shows that 62% of them know their local government budget and expenditure. Compared to the situation in 2009, the performance significantly improved (62% as compared to 9%). Looking at the recent performance, the number of Ethiopians who know their local government budget slightly decreased in 2022 as compared to the situation in 2016 (62% vs 66%). This period coincides with the introduction of significant political reform, political instability, and the COVID 19 pandemic.

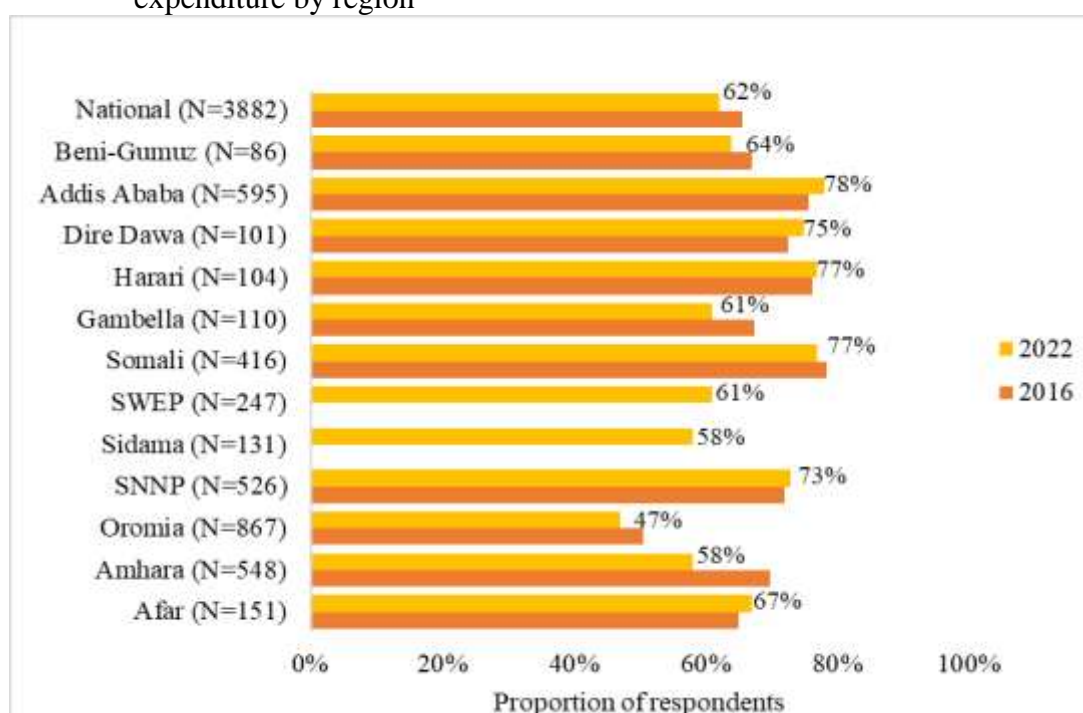
Figure 38: Citizen understands of local government budget



Note: The dotted line represents the trend.

The proportion of respondents who reported that they know the budget and expenditure of their woredas ranges from 80% in Addis Ababa to 47% in Oromia. In Amhara, Oromia, Gambella, Benishangul Gumuz, and to some extent in Somali region chalked up a lower percentage in 2022 as compared to the situation in 2016, which might indicate the fact that the effect of the pandemic and the political instability is significantly higher in these regions.

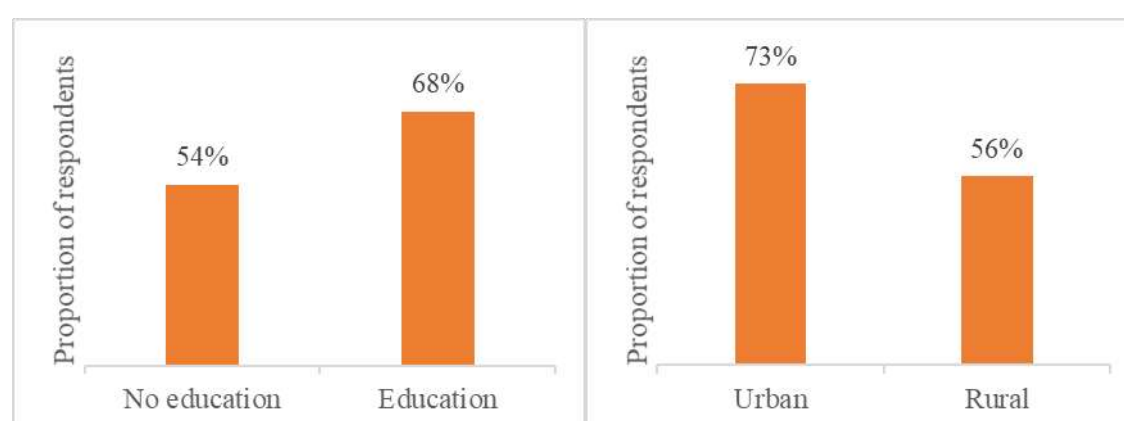
Figure 39: Proportion of respondents who reported that they know the budget and expenditure by region



Note: N denotes number of observations for each region/city administrations for 2022.

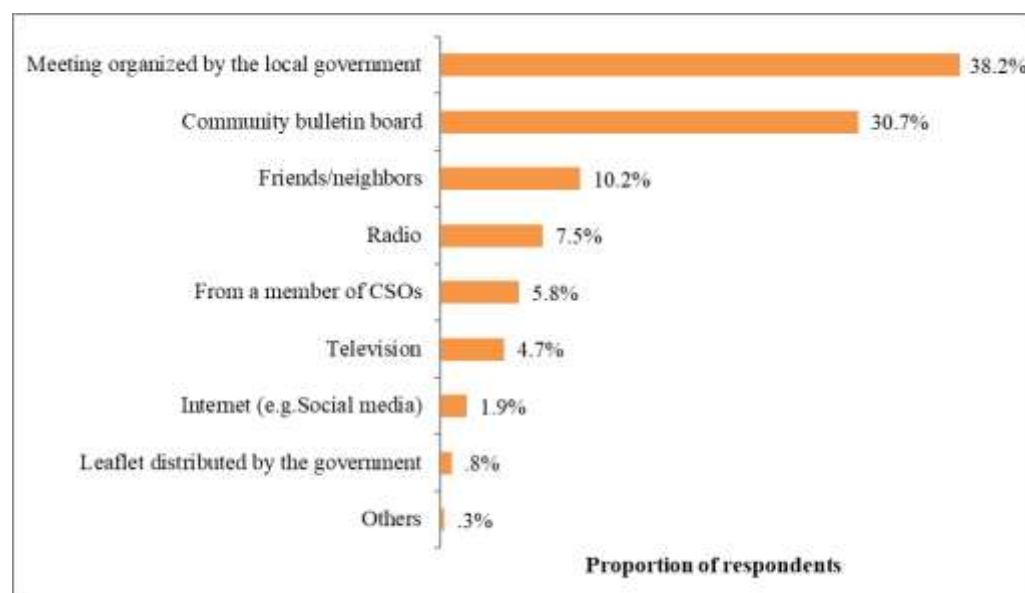
Knowledge of the local budget seems to be different based on the respondent's education level and where they live. Of those with formal education, 68% reported that they knew their local budget while the percentage for those with no education is 54%. Not surprisingly, citizens in urban areas are more likely to know their local budget than their counterparts in rural areas, probably because urban areas tend to have better accessibility to services and government offices where budget information is posted.

Figure 40: Knowledge of the local budget by key socio-demographic characteristics



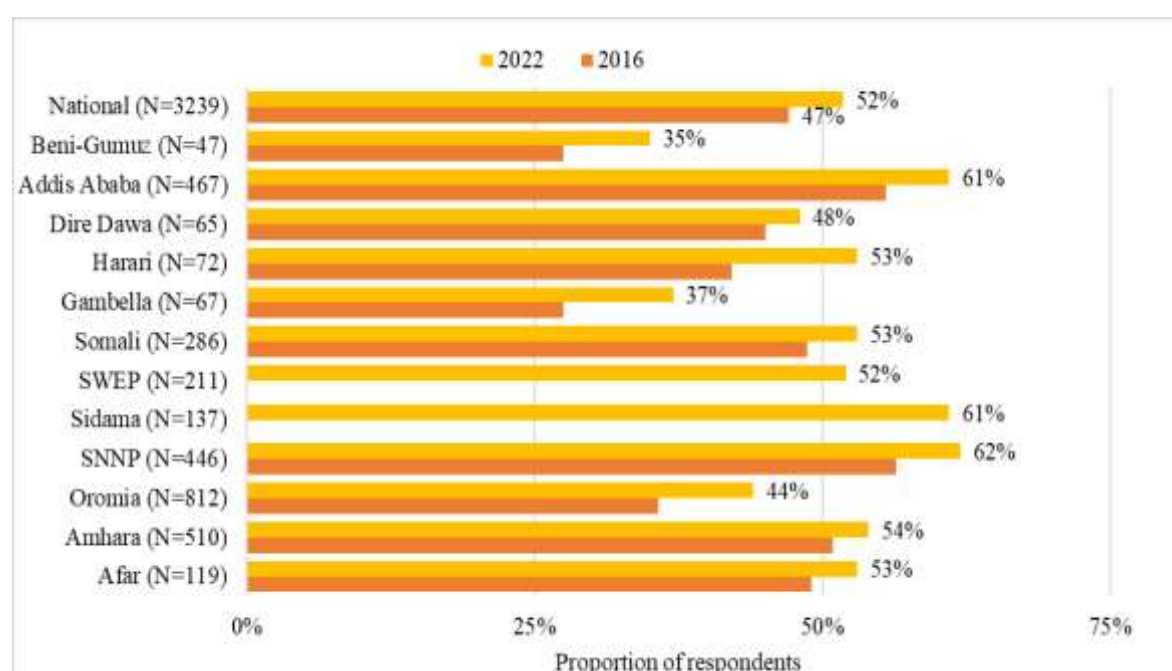
During the citizen survey, respondents were asked to state their main source of budgetary information. The results revealed that meetings with the local government and community bulletin boards are the most common sources of budget information.

Figure 41: Source of budget and expenditure information



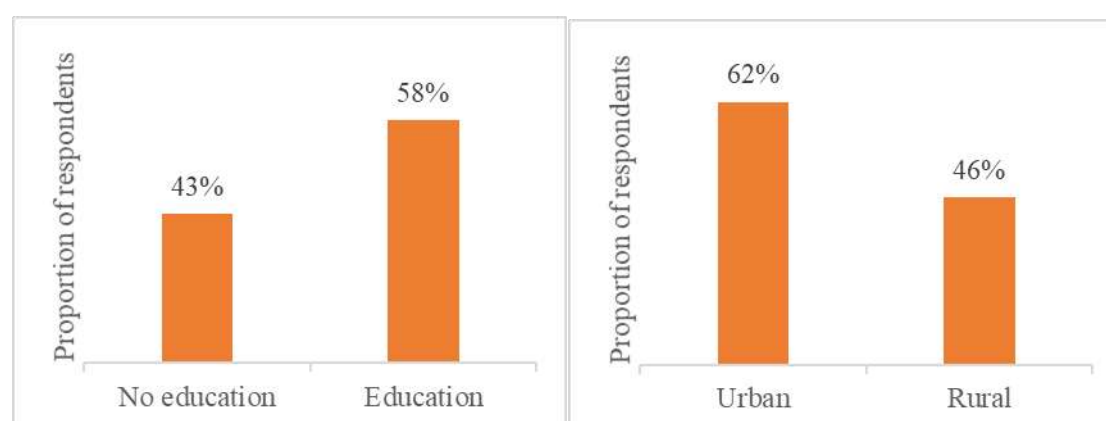
A little more than half of the respondents (52%) reported that they have participated in budget literacy training. This shows a modest improvement compared to the situation in 2016 (52% as compared to 47%). The figure represents the proportion of respondents who partook in the training at least once. Provision of training should not be a one-time activity. Continued gap assessment and refresher training are needed to create knowledgeable citizens. Looking at the figure for regions/city administrations, the proportion ranges from 62% in SNNP to 35% in the Benishangul Gumuz region.

Figure 42: Citizens who ever participated in BLT



Those with formal education and those who live in urban areas are more likely to participate in BLT than their counterparts (58% as compared with 43% for education and 62% as compared with 46% for place of residences).

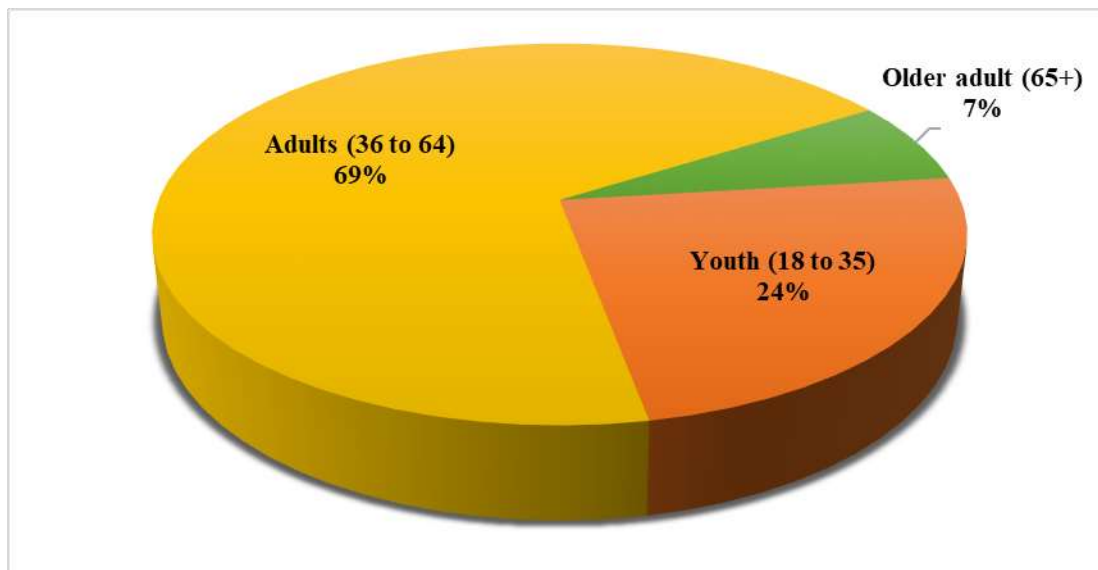
Figure 43: Participation in BLT by key socio-demographic variables



Age disaggregated data reveal that adults (aged 36 to 64) constitute the majority of the training participants (69%) followed by youth (aged 18 to 35) and older adults (more than 65 years). The youth population (18 to 35) in the country is estimated to be around 32%²¹ indicating that an effort is needed to increase the participation of youth in BLTs.

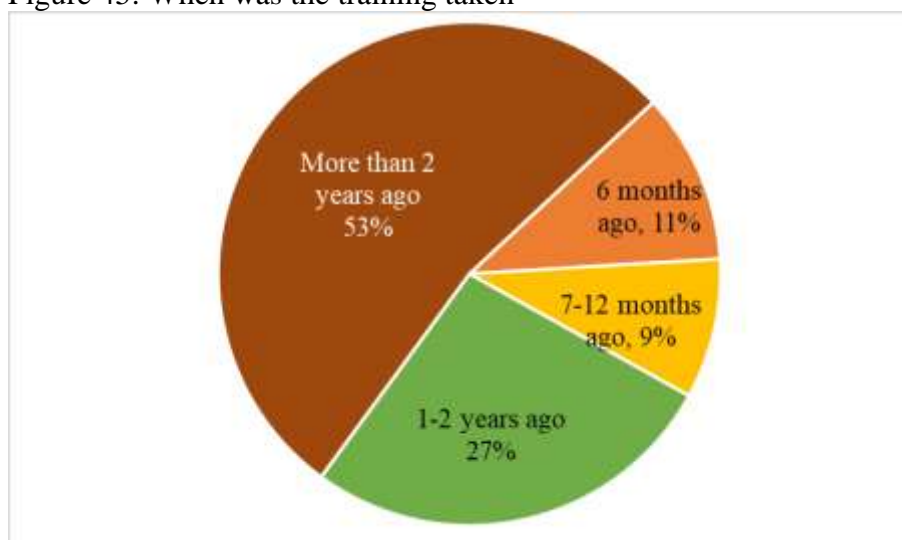
²¹ [Microsoft Word - Projection Report for print Word version of 24 April 2014.doc \(statsethiopia.gov.et\)](#)

Figure 44: Composition BLT training participants by age



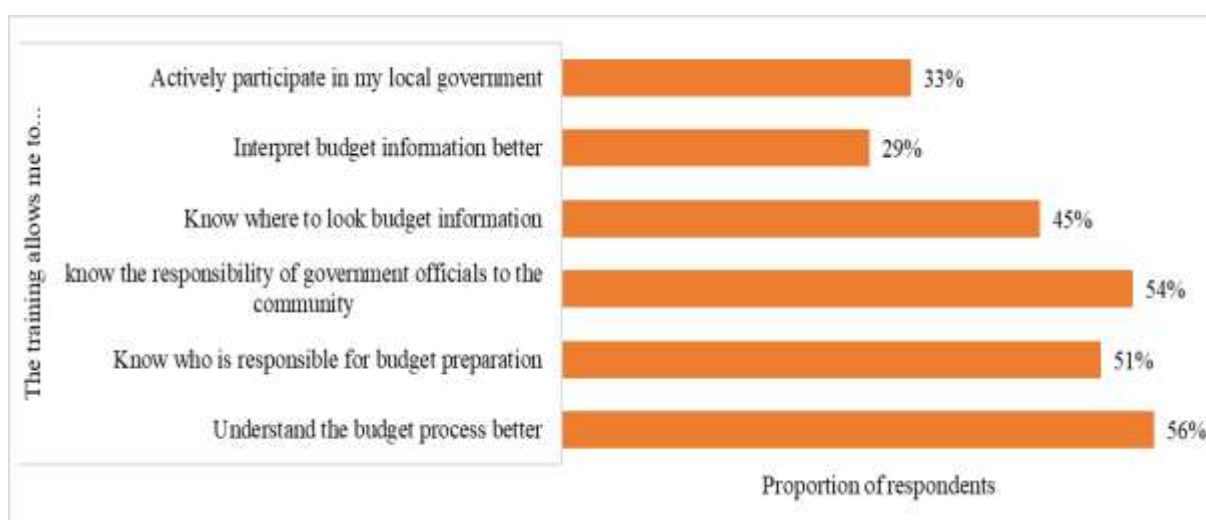
As stated above, to support high-quality community engagement practice, proving training should be an ongoing activity where regular refresher training based on contextual changes and gaps is part of the implementation of the FTA initiatives. Discussion with focus group participants revealed that among those who participate in the budget literacy training, the majority of them (53%) took those training more than two years ago and none of them received refresher training. Repeated training ensures that the community retains information, is up to date with any new changes with respect to FTA initiatives, and addresses gaps in knowledge that were not addressed in the initial training. The refresher training is not expected to be as intensive as the main training. As such, they can be provided with much fewer resources. Since the benefit outweighs the cost of refresher training are attractive tools for capacitating and empowering the community.

Figure 45: When was the training taken



Focus group participants were asked in what way they benefited as a result of participating in training. Their responses are coded, categorized, and summarized in the following figure. The majority of participants reported that the training allowed them to understand the budget process better (56%), know who is responsible for the budget preparations (51%), and the responsibility of the officials (54%). Interestingly only 29% of participants reported that the training allowed them to interpret the budget information better.

Figure 46: The effect of the BLT training



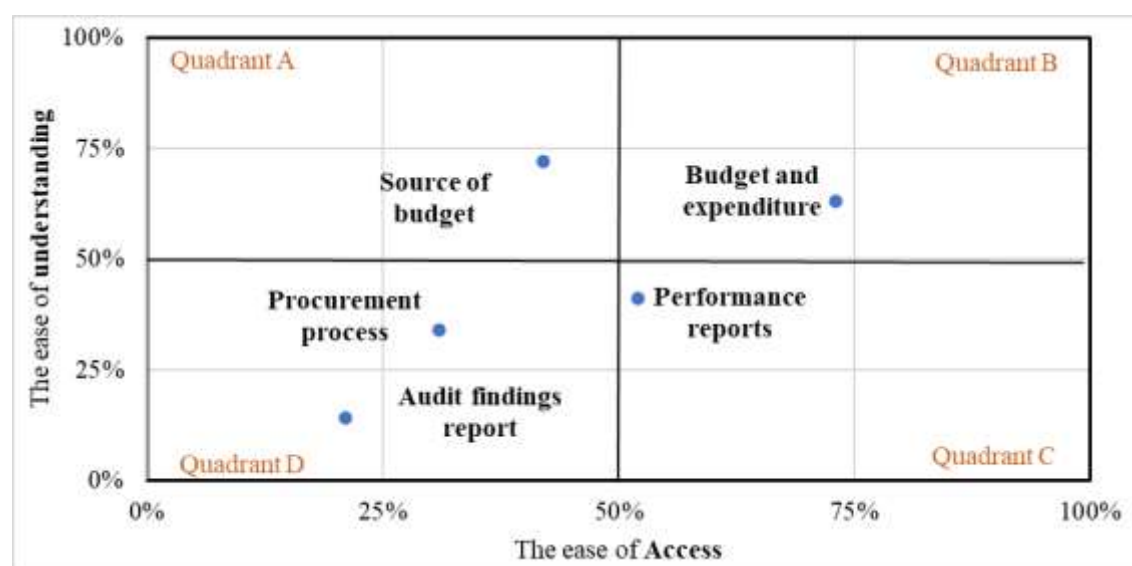
For true transparency, it is important not only that governments avail budget data, but that the disclosed data is accessible, understandable, and meaningful and provides a full picture of their financial activities to the public. The community was asked to rate the ease of accessing and understanding different types of budget information using a 0-10 scale where 0 represents minimum or poor performance and 10 represents the maximum or good

performance. The results are presented in a matrix where the ease of access is presented on the vertical axis while the ease of understating the information is presented on the horizontal axis.

Access to and the understandability of budget and expenditures data is found to be relatively better compared to other types of budgetary information. On the other hand, both access and understandability of the procurement process and audit findings are rated the lowest. Looking at the matrix below, the aim should be to bring the different types of budget information that the local government needs to disseminate to the community in Quadrant B, where the community can easily access the information as well as the community can understand the information contained in the information.

Overall, more is needed to improve the accessibility and comprehensibility of audit findings, accessibility information regarding the source of the budget needs to be improved, and performance information should be prepared by taking into account the knowledge and literacy level of the community.

Figure 47: The ease of accessing budget information



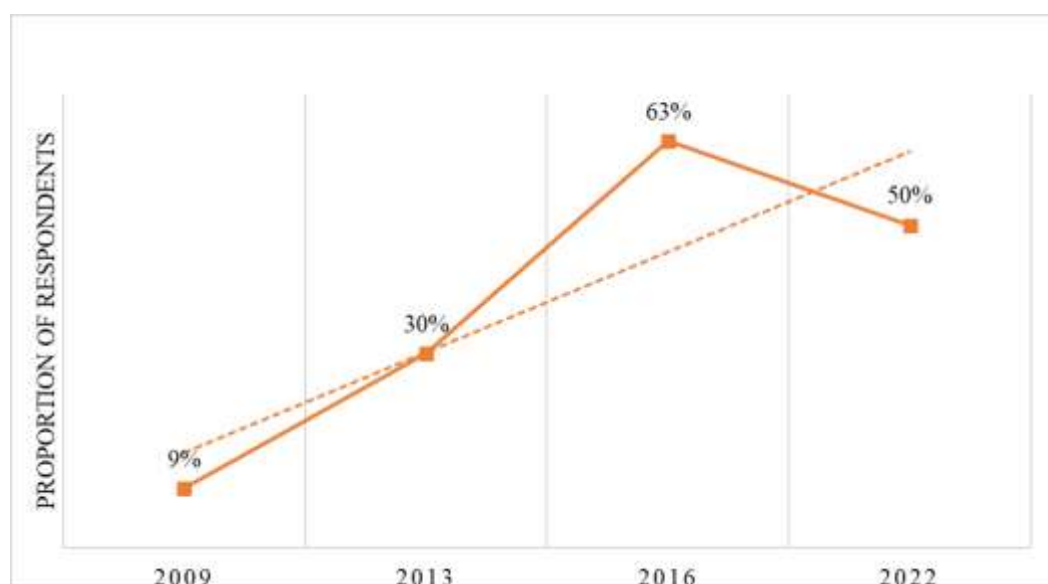
Improving access to budgetary information has been widely appreciated by the community. For instance, FGD participants in the Dire Dawa city administration stated that having easy-to-understand information allowed them to know how to actively participate and ask the right questions. Since we now know the budget allocated to the school and the services standards, we can now ask how the budget is spent or provide our opinion or idea as to how to improve the teaching and learning environment. On top of that, by participating in semi-annual and

annual performance review meetings, now know how the budget is being utilized and whether the target set out in the beginning are achieved or not.

4.4. Citizens' participation in local government

The purpose of providing awareness creation training to citizens and availing important budget information is to increase citizen participation in their local government planning and implementation. In other words, activities that are performed to encourage citizen participation should be translated into actual participation by the citizen. In this section, we present results that deal with the actual participation of citizens. Looking at the trend over time (2009-2022), more and more people are meeting with their representatives and government official.

Figure 48: Meeting with local government representative (trends over time 2009-2022)

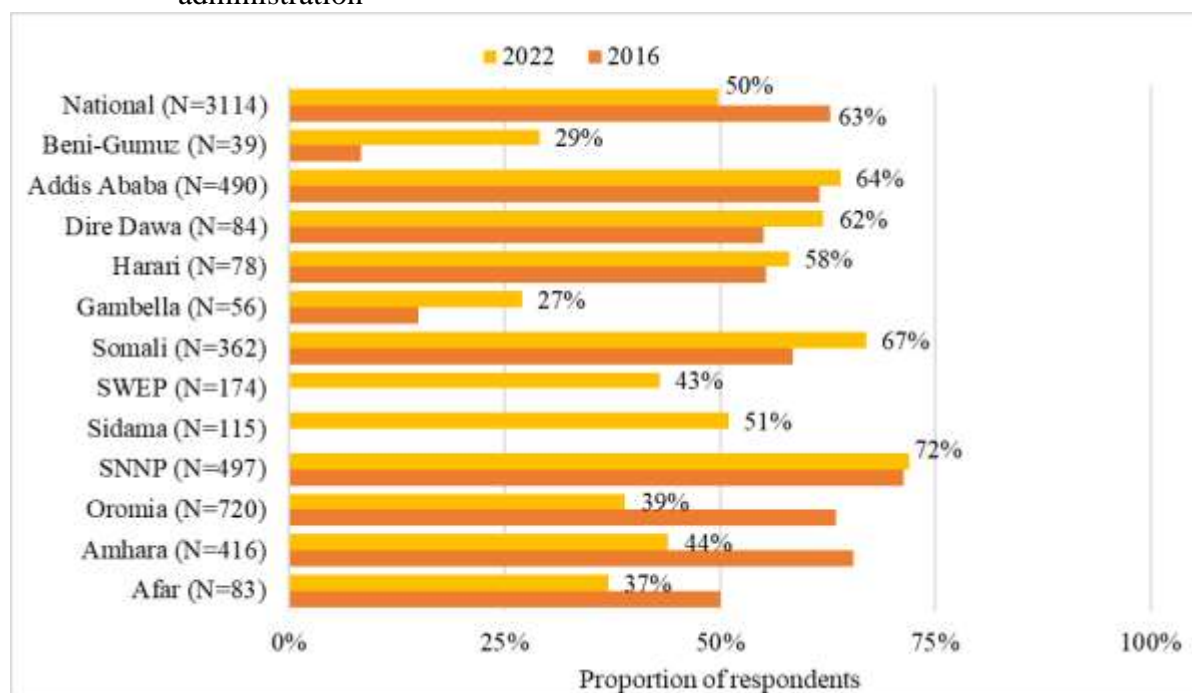


Note: The dotted line represents the trend.

Engagement with citizens happens through meetings to discuss citizen needs, budget process, planning, implementation, and quality of the services they deliver to the citizens. Citizens might also request local governments to organize meetings. In one or other ways, citizens' meeting with representatives is crucial for planning, implementing what is planned, monitoring and evaluation service delivery, and creating opportunities for feedback platforms. However, the results indicated that only half of the respondents (50%) met with their representatives, and this is lower than the proportion reported in 2016 (63%) but significantly higher than the situation during the baseline (2009). Disaggregated data shows that proportion of citizens that meet with their representative ranges from 29% in the

Benishangul Gumuz²² region to 72% in SNNP. Respondents in Afar, Amhara, and Oromia are less likely to meet with their representatives in 2022 than in 2016. This has much to do with the instability these regions experience.

Figure 49: Proportion of citizen that met with their representatives by region/city administration



At a national level, the participation level of citizens in budget planning stood at 56%. Increasing citizen participation through local government initiatives is a challenge (Lowndes et al., 2001)²³ and the results of the assessment highlight this. With 44% not participating, the positive effect of citizen participation on local government accountability is likely to be limited (Michels, 2011)²⁴. Thus, it is important to understand why significant proportions of the citizens do not participate. The pandemic and the social instability in the country greatly contribute to the lower performance.

Region-wise, the proportion of citizens participating in budget planning during the 12 months preceding the survey period ranges from 72% in SNNP to 21% in Gambella. Overall, with the exception of Benishangul Gumuz, Gambella, and Afar, the majority of the respondent in

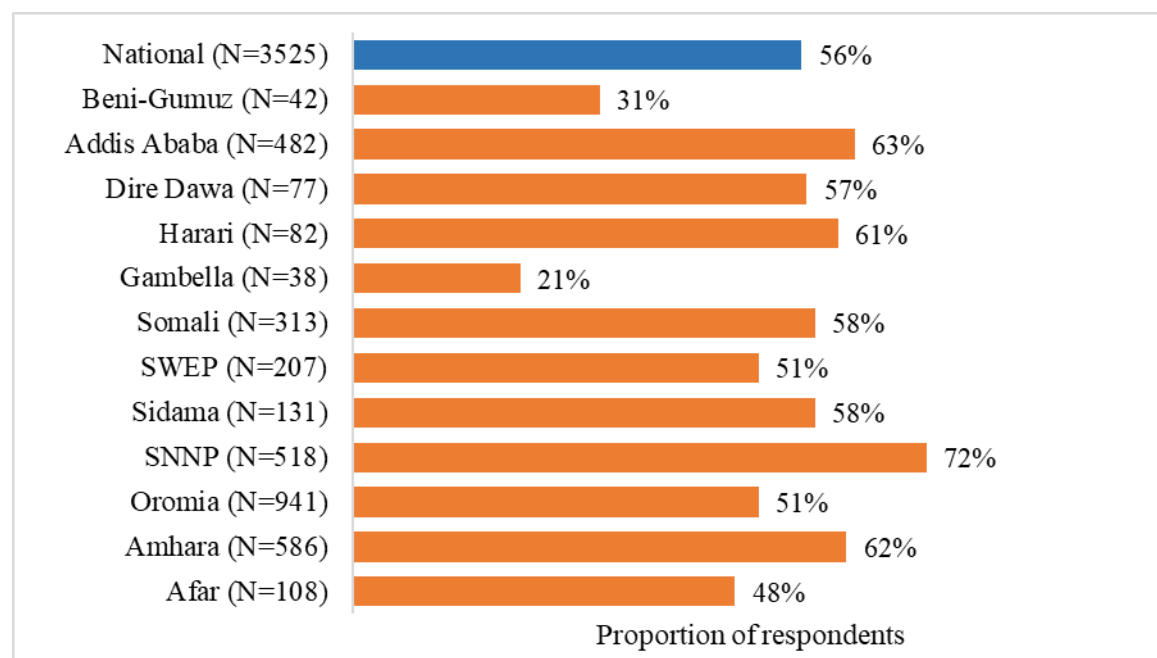
²² The low performance of Benishangul Gumuz and Gambela regions in the previous assessment might explain the results. Even though these regions improved significantly as compared to other regions, the low performance as at the previous year means that they are a long way to catch up.

²³ Lowndes, V., Pratchett, L., & Stoker, G. (2001). Trends in public participation: Part 2 -citizens' perspectives. *Public Administration*, 79(2), 445–455.

²⁴ Michels, A. (2011). Innovations in democratic governance: How does citizen participation contribute to a better democracy? *International Review of Administrative Sciences*, 77(2), 275–293

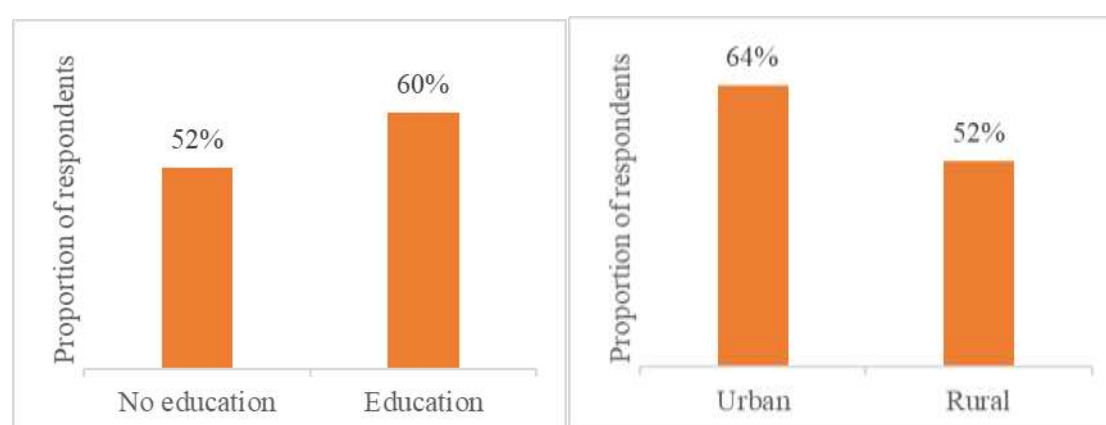
the visited regions and city administrations reported that they have participated in the budget planning.

Figure 50: Extent of community participation in budget planning in the last 12 months.

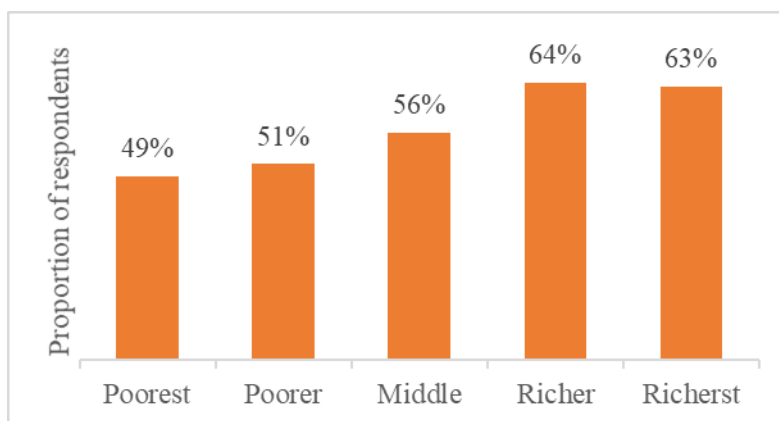


Participation in budget planning is disaggregated by education, location of residence and income level.²⁵ The results showed that participation is higher for those with formal education and for those that resides in urban areas. The assessment also revealed that participation seems to be improving with income level. Those are the fourth and fifth-quintile (in the richer and richest group) is more likely to participate in the budging planning process than those in the first or second quintile (poorest and poorer groups).

Figure 51: Participation in budget planning by socio-demographic characteristics

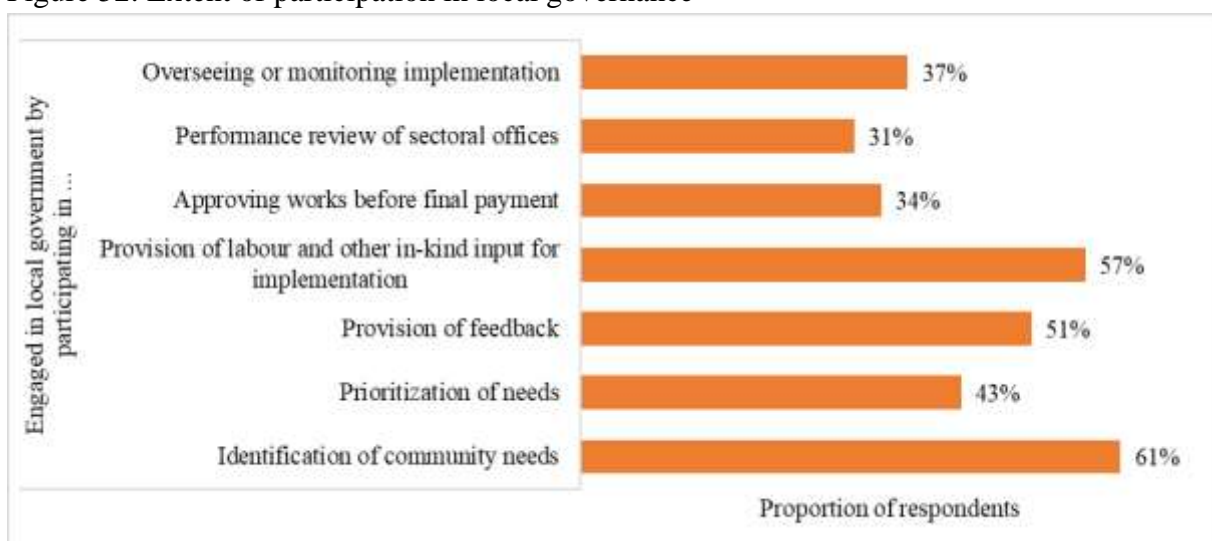


²⁵ We constructed an income quintile based on respondent monthly income. It is a measure of socioeconomic status of the respondent and divides the population into 5 income groups (from lowest income to highest income) so that approximately 20% of the population is in each group.



Information collected during focus group discussion revealed that the community participates in different activities that affect their lives. In this regard, relatively the majority of respondents of the household survey participated in the identification of community needs (61%) and provision of labor and other in-kind input for implementation (57%); whereas half of the respondents (51%) exhibited their participation in the provision of feedback to the local government. Though limited, citizens also participated in their local government in monitoring the implementation status of projects, participating in performance review meeting and approving the accomplished works before the release of final payment. As stated above, the limited participation might be linked to the outbreak of COVID and instability in some parts of the country.

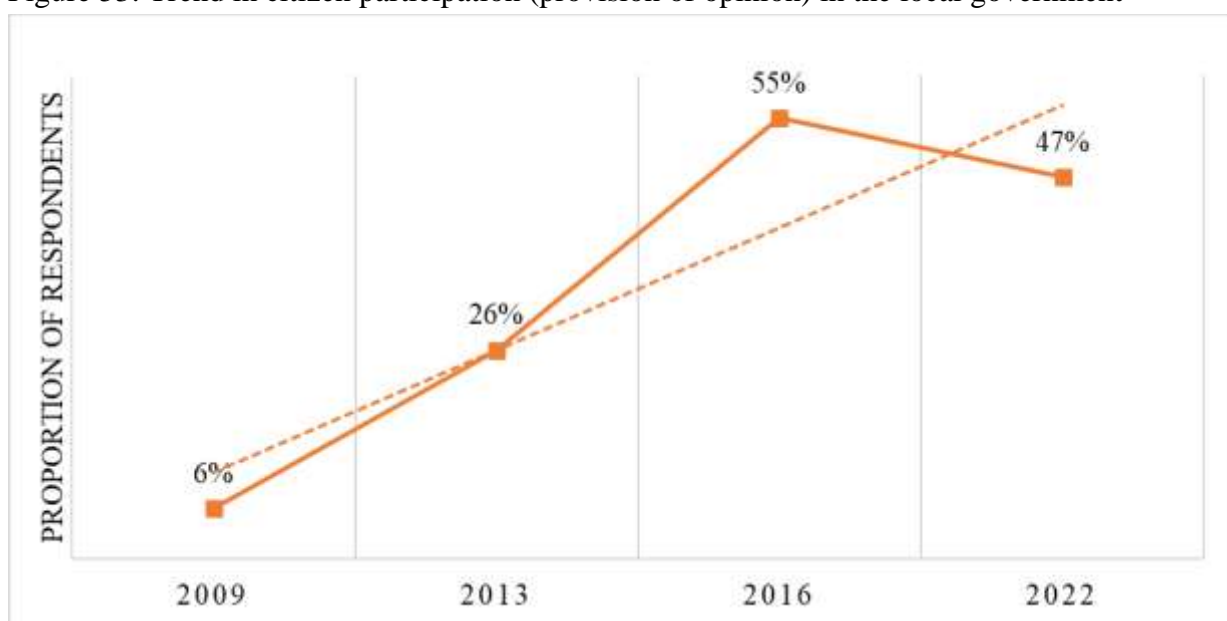
Figure 52: Extent of participation in local governance



Another aspect of citizens' engagement with the local government is provision of opinion to local governments with respect to the basic service delivery. The evaluation revealed that citizens interaction with local government is getting better over time. People are

communicating their opinions and ideas to their local government in greater numbers. The percentage of citizens who express their opinions has increased more than sevenfold since the baseline year—47% in 2022 as compared to 6% in 2009. As was the case for other performance indicators discussed above (e.g. accessing budget information and meeting with representatives) citizen participation as measured by the proportion of citizens that provides their opinion decreased moderately in 2022 as compared to the situation in 2016 (47% as compared to 55%).

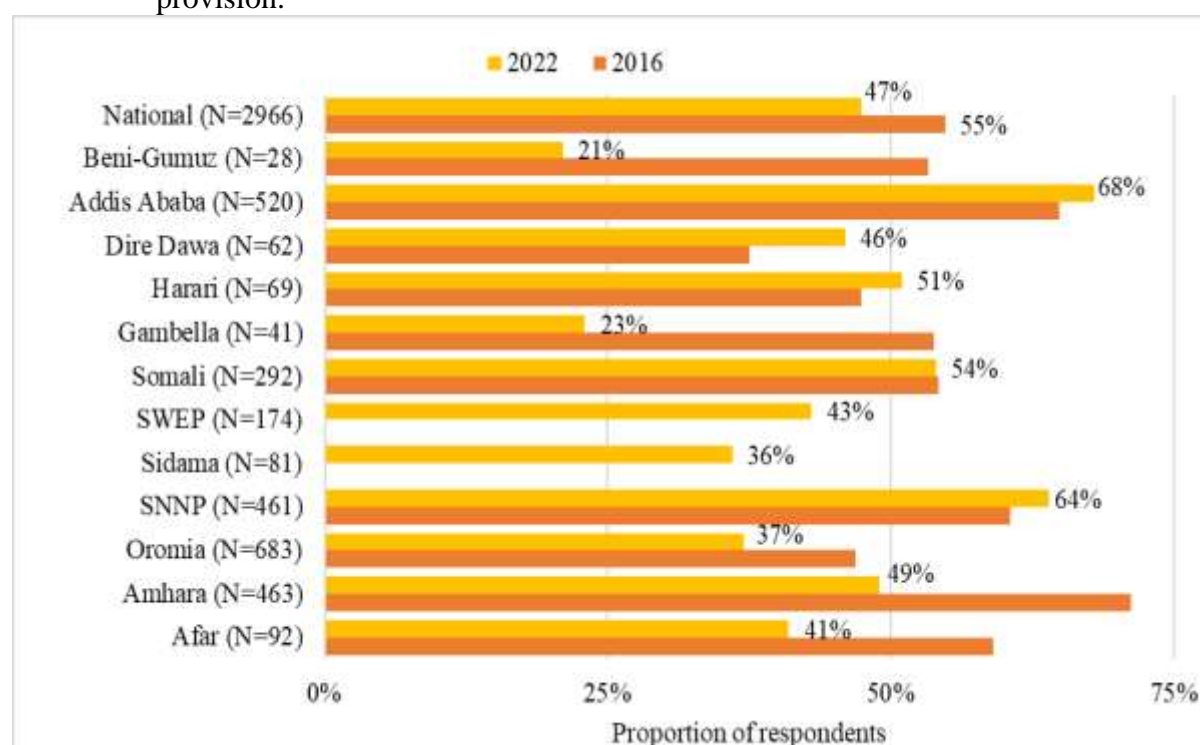
Figure 53: Trend in citizen participation (provision of opinion) in the local government



Note: The dotted line represents the trend.

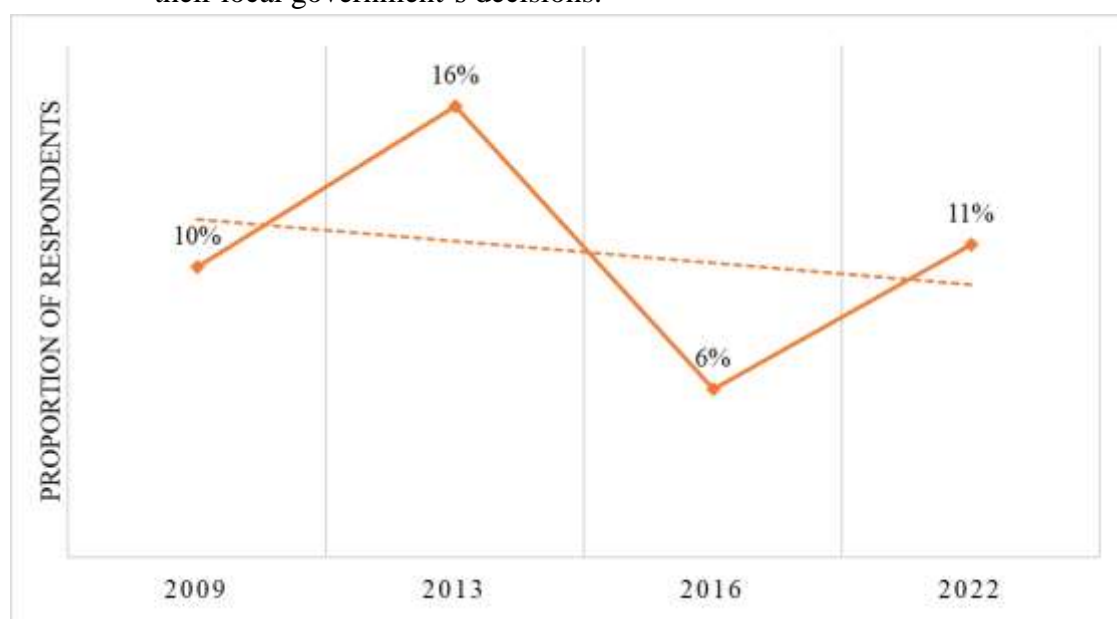
Disaggregated data shows that the proportion of citizens who make their opinion and ideas known to their local government ranges from 68% in Addis Ababa to 21% in Benishangul Gumuz. More than half of the respondents in Addis Ababa, Somali, SNNP (64%), and Harari (51%) reported that they have participated in the development activities of the local government. As compared to the previous period's assessment, regions such as Benishangul Gumuz, Gambella, Amhara, Oromia, and Afar registered lower levels of participants in the current assessment period.

Figure 54: Proportion of citizen that provided their opinion on local government service provision.



Simply, having a voice in the decision-making process of the local government may not be enough. A voice that is perceived to have no influence is detrimental to citizen participation. Looking at the situation since 2009 (the baseline) the assessment revealed that the proportion of respondents who feel that their ideas and opinion have *no* impact on their local government's decisions seems to be decreasing as indicated by the negatively sloped trend line. The implication is that the local government is becoming more and more responsive to the needs and opinions of its citizenry.

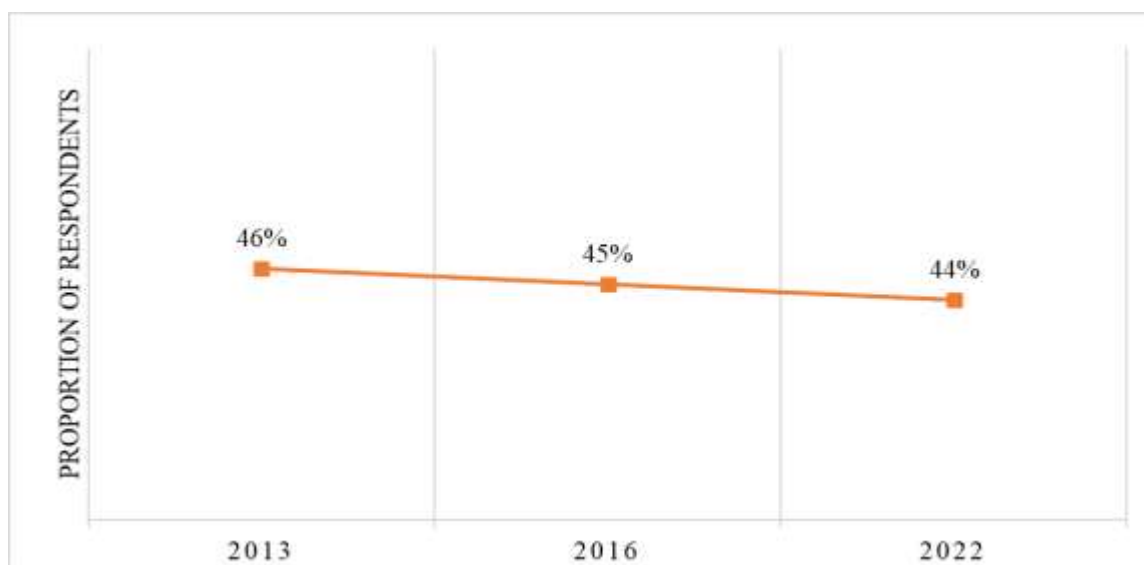
Figure 55: Proportion of respondents who feel that their ideas and opinion have **no** impact on their local government's decisions.



Note: The dotted line represents the trend.

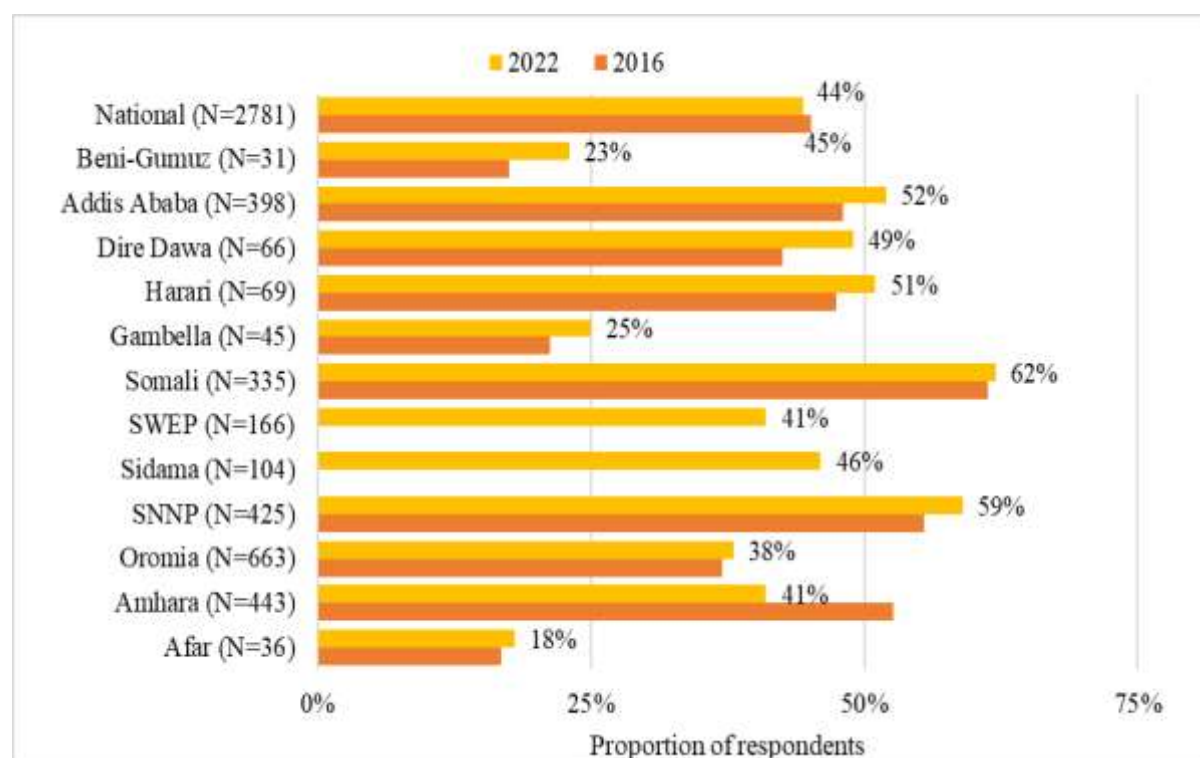
Basic services standards are expected to be posted/ provided to empower the citizen to know the type and quality of basic public service that they have the right to receive. The community was asked if they have accessed this information in the last 12 months. The results indicate that no significant progress has been made in creating awareness among service providers and citizens of service standards and entitlements. Only 44% of the respondents accessed information on basic service delivery standards. The result shows a low level of citizens' engagement in this particular element and replicates similar results reported in the previous assessment periods (2016 and 2013), where the proportion of respondents who accessed information on basic service delivery standards stood at 45% and 46%.

Figure 56: Accessibility of information on basic service standards (2013-2022)



Region/city administration-wise, Somali, SNNP and Harari region, and Addis Ababa city administration performed well (more than 50% of the respondent accessed information on basic service delivery standards) as compared to the rest of the regions and city administration. Afar, Amhara, and to some extent, Oromia regions have lagged behind the previous assessment period in the proportion of citizens who accessed information on basic service delivery standards. It has to be noted that Afar, Benishangul Gumuz, and Gambella registered significantly lower than the national average in terms of access to basic service delivery standards by both the current and previous assessments. This might warrant for providing due consideration to these two particular regions in addition to the general attention that should be paid to all regions.

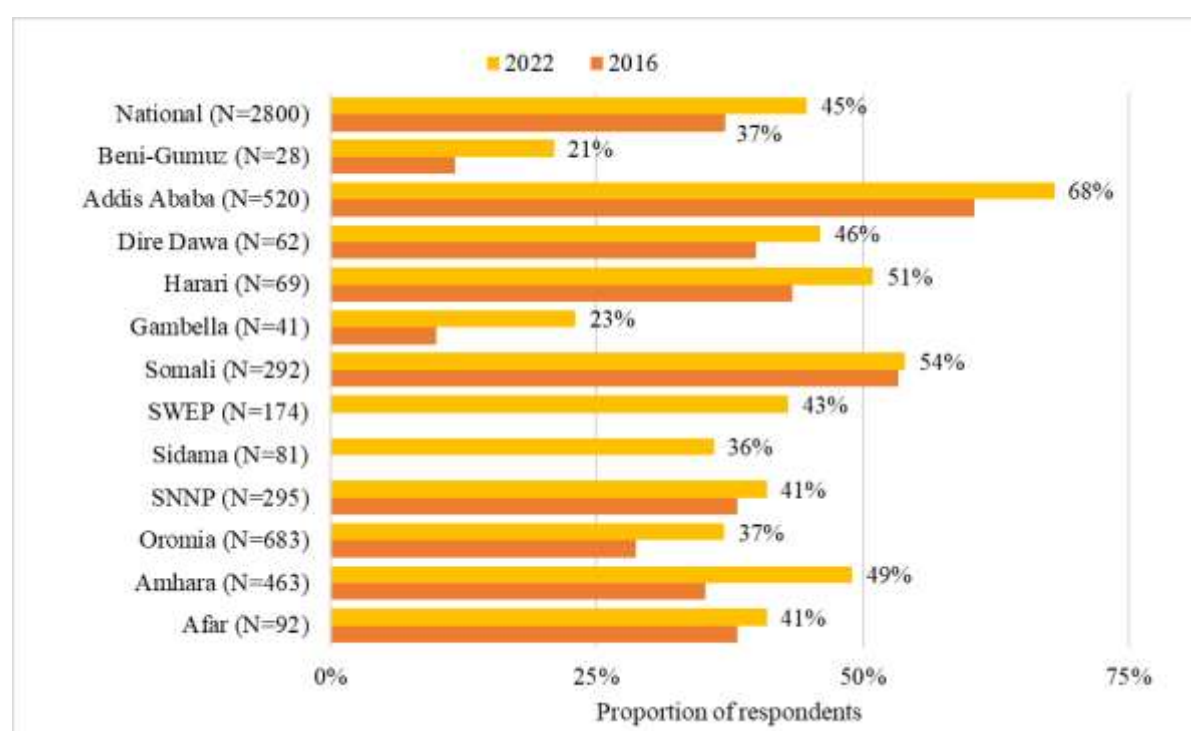
Figure 57: Proportion of citizens who accessed information on basic service delivery standards



Creating a favorable environment for a citizen to participate in local government is also expected to encourage citizens to voice their concerns and grievances. Those who had complaints were asked if they filed their complaints. The results indicate that about 46% of those who faced a problem or had complaints filed their grievances. Participation in the GRM in 2022 is higher than in 2016 (46% as compared to 37%).

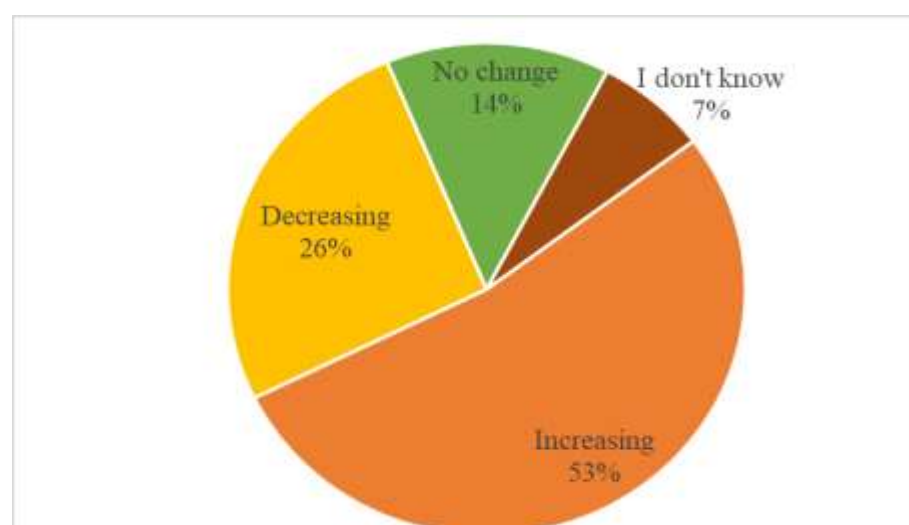
Grievance reporting in all regions is below 50%, except in Addis Ababa and Somali, and this is true in the previous as well as the current assessment periods. As a repeated occurrence, Benishangul Gumuz and Gambella underperformed in the grievance logging experience as compared to the rest of the regions in both assessment periods. Generally, the low level of grievance reporting at national or regional levels could be attributed to a number of reasons which might include citizens' lack of awareness of the need to report grievances, the outbreak of Covid-19 which limited movement of people and accessibility of services, and lack of accessible mechanisms to file grievances.

Figure 58: Proportion of respondent who logged their grievances



Focus group participants were asked whether the number of grievances in their area is increasing or decreasing over the last four years. The results show that the majority of the participants (53%) agree that the numbers of grievances are on the raise. The main reasons mentioned include the pandemic and the consequence of the social unrest and instability in the country. The attention given to GRM by the program and an increase in the number of grievances can explain why a higher proportion of citizens had logged their grievances in 2022 as compared to that in 2016.

Figure 59: Number of grievances overtime.



4.5. Transparency and accountability in basic services delivery

The Program Development Objective of the parent program of FTA (namely the ESPES Program) is to improve equitable access to basic services and strengthen accountability systems at the decentralized level. Since FTA is one of the sub-components of the ESPES program it is difficult to disentangle the contribution of the FTA initiative in improving the quality of basic service delivery. Here we identify specific indicators that are directly relevant to the FTA initiative.

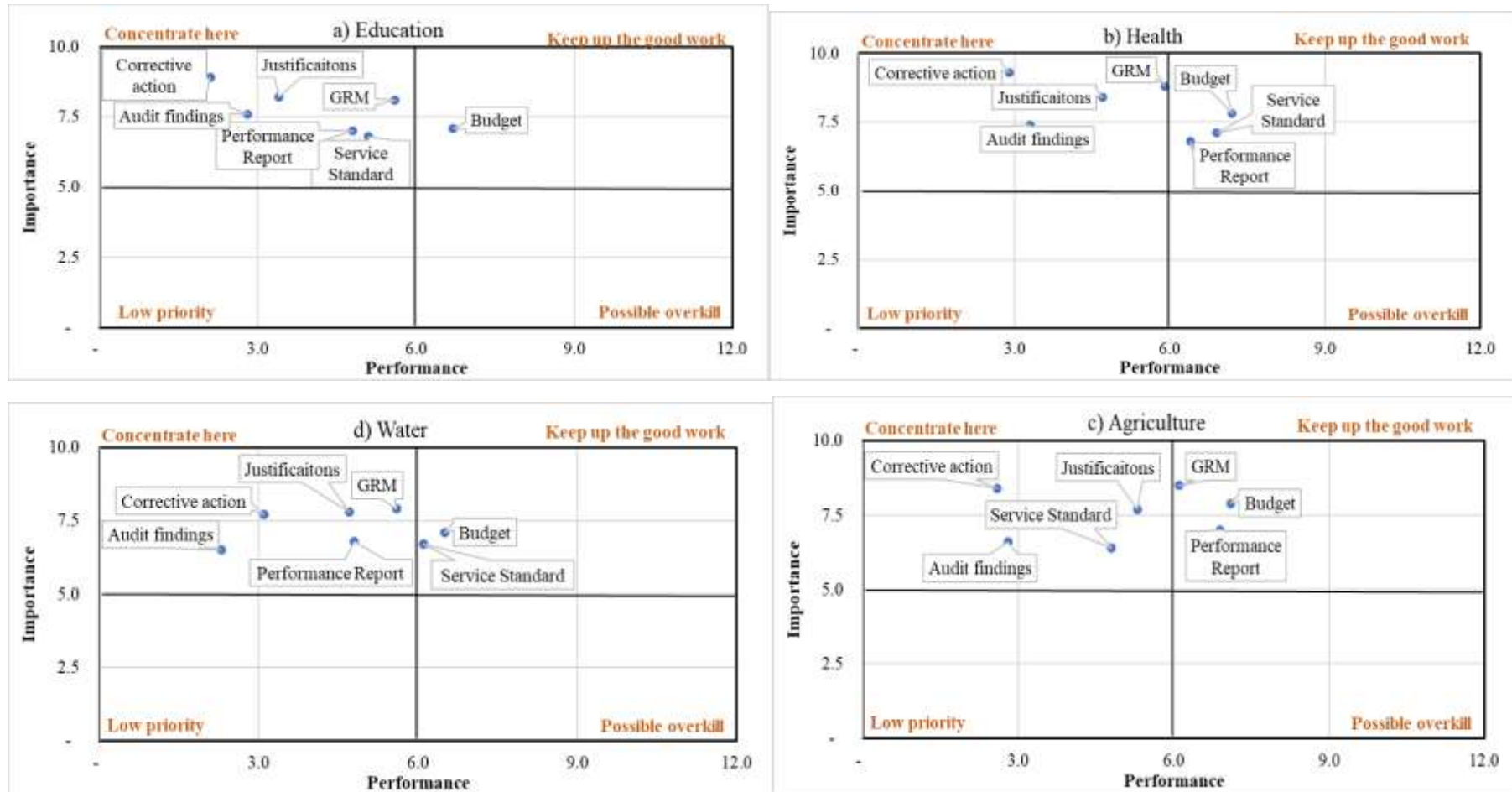
To assess the effectiveness of the FTA initiative in improving transparency and accountability in service delivery, the assessment focused on areas where the initiatives are expected to affect directly. Focus group discussion participants were asked to rate the transparency and accountability of the four sectors (Education, Health, Agriculture, and Water). They were asked to indicate the level of their satisfaction using a 0-10 scale. The specific items they were asked to rate are the provision of budget information (*Budget*), the provision of services delivery standard information (*Service Standard*), accessibility of performance report (*Performance Report*), the justification or explanations (if there are any) when there is a gap between achievement and target (*Justification*), the compliant handling system (*GRM*), the accessibility of the Audit findings relevant to the sector (*Audit findings*) and on corrective actions taken so far when someone is found to be guilty of the offense of dereliction of duty (*Corrective action*).

Participants were further asked the importance that they attach to each item. The results are then presented in performance/importance matrix. Such analysis is useful to identify priority action areas.

How to interpretation of the performance/important matrix.

The matrix is divided into four quadrants and each quadrat is named. **Concentrate here:** This quadrant displays items that are considered to be important by the community yet are not being performed to the same level. Effort should be made to shift items that fall in this quadrat to the upper right “*Keep up the good work*” quadrant. **Keep up the good work:** This quadrant represents those items which are considered to be important by the community and are also performed to a higher standard. Items that fall into this quadrant should be maintained to ensure that they remain at this level of performance. **Possible overkill:** This quadrant indicates possible use of resource. The sectors are allocating resources to these items and are highly performing, yet they are not deemed to be exceptionally important by the community. Resources should be reallocated from items that fall into this quadrat to items in upper quadrants. **Low priority:** This quadrant indicates items which are of lower priority. Attribute which falls in this quadrat should remain untouched.

Figure 60: Citizen Assessment of transparency and accountability in basic service delivery



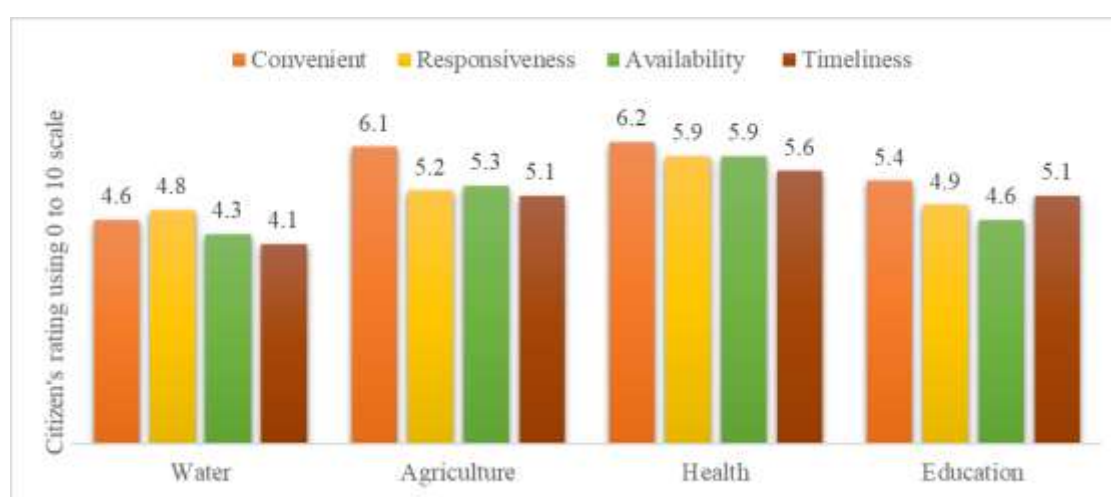
Apart from providing the above rating on the importance and performance of FTA activities as it relates to basic services, the following issues were raised by focus group participants more broadly. When the information on service standards is made available to the public, it is less likely that they received services in the manner stated in service delivery standards. The other issue that was repeatedly raised is the following. Even if they are made aware of the key role, they have in improving the transparency and accountability of their local government; it is difficult for them to actively participate while also doing our day-to-day livelihood activities. This highlights the fact that active participation is highly challenging to the poor as they are immersed in the relentless struggle for living.

4.6. Satisfaction with of basic services delivery

Citizens were asked how satisfied they are with the service delivery in their local government. It shows the value citizens attach to their experience in accessing the services and their rating of the extent to which services meet their needs. We use four dimensions to assess citizens' satisfaction²⁶: *Convenience*, which measures how convenient it is to access the services; *responsiveness* refers to whether the local government provides prompt service and the extent to which it is responsive to citizens' needs; *availability* refers to whether the service provided by the local government and the key staff (professional and experts) are readily available, and *timeliness* which measures whether the basic services are delivered in a timely manner without significant delays. Looking at the following figure, it is clear that the timeliness dimensions are the least rated dimensions for water, agriculture, and health while availability is the least rated dimension for education.

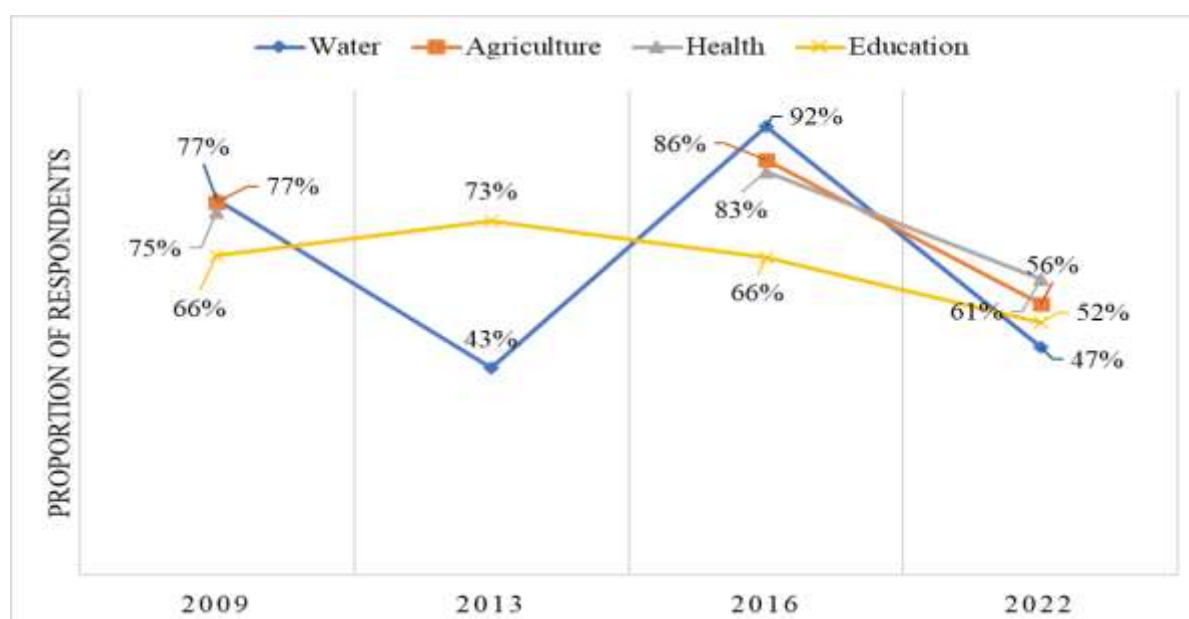
²⁶ Satisfaction level is assessed using 0-10 scale where 0 indicates extreme dissatisfaction while 10 indicates extreme satisfaction.

Figure 61: Satisfaction level on basic service delivery by its components



To assess how the satisfaction level is progressing over time, we compare the overall satisfaction level with previous assessment. Citizen survey shows that overall satisfaction levels on basic service delivery (Education, Health, Agriculture, and Water) decreased sharply in 2022 as compared to the situation in 2016. Even compared to the 2009 baseline²⁷, citizen satisfaction on basic service delivery in 2022 is significantly lower. The political instability, the war and the COVID-19 pandemic caused significant disruption in people's life and triggered the most serious economic crisis. These shocks go a long way in explain the worsening conditions.

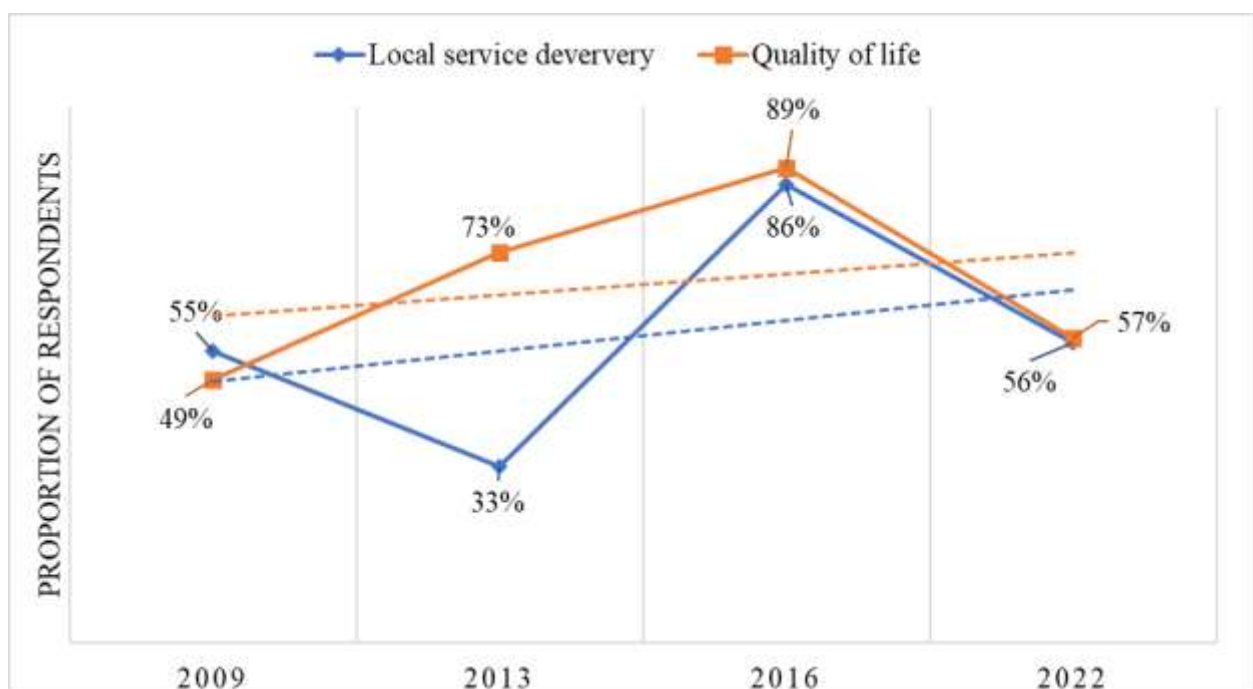
Figure 62: Overall satisfaction level on basic service delivery



²⁷ Impact Assessment on Financial Transparency and Accountability (FTA) Implementation”, BDS Center for Development Research, 2017

Looking at the aggregate indicator, a different story emerges²⁸. Overall service satisfaction grew over the PBS II, III, and ESPES periods, albeit only little, from 55% in 2009 to 56% in 2022. The improvement is attributable to the investments made in PBS and ESPES, which have measurable effects on the availability and quality of basic services (World Bank, 2021)²⁹. A sharp decline in satisfaction of service provision and quality of life is a relatively recent phenomenon that coincides with the significant changes and shocks the country has experienced in the last four years, as evidenced by a significant decline in satisfaction with service delivery and quality of life in 2022 as compared to the situation in 2016.

Figure 63: Satisfaction level on overall service delivery and quality of life



Note: The dotted lines represent the trends over time. The slope of the trend lines is positive in both case but is close to zero (0.06 for local service delivery and 0.04 for quality of life).

Compared to the situation at baseline (2009), significant improvements have been registered on a number of fronts. These include boosting citizens' understanding of the government

²⁸ The inconsistency might be attributed to the inconsistency reported during the baseline report. another possible explanation is that when asked to assess overall satisfaction, participants might have incorporated all services they received from their local government which is quietly likely would more than the four services (Education, health, water and agriculture) that are the focus of the assessments

²⁹ World Bank (2021) Program Paper on a Proposed Second Additional Credit to the Federal Democratic Republic of Ethiopia for an Enhancing Shared Prosperity Through Equitable Services Program (ESPES). Report No: PAD4462

budget process, accessibility of public budget information, and citizens' participation in local government budgeting, planning, and implementation. Worryingly, however, the gains made in the areas of improving transparency and accountability started to be reversed in recent years, particularly over the last five years. The main culprit is the unprecedented shocks—both natural and manmade— that the country faced in recent years. Thus, additional effort and resources are needed to reverse and compensate for the negative effect due to these shocks. Failure to commit additional resources to the program will further erode the hard-won gains of these programs to date and impede the accumulation of human capital in the long run.

5. Determinants of local government transparency

In this section, we explore the economic, social, and institutional determinants that affect the transparency of local governments. The analysis builds on existing empirical literature on local government transparency. We start by developing the local government Transparency Score (TS). The score assesses the public's access to timely and comprehensive budget information. The score is composed of the following item: The extent to which pre-budget discussions is conducted, the extent to which budget information is made available to the public, the extent to which the budgetary information is compiled using suggested templates, the extent to which the procurement process made available to the public and the extent to which the audit findings are made available to the public. These items are consistent with the conceptualization of transparency in the FTA initiative. Using key informant interviews, the visited local government was rated on these items using five scales: Always (100), often (75% of the time), sometimes (50%), rarely (25%), and not at all (0). Then the TS is computed as follows.

$$TS_i = \frac{\sum d_{ij}}{\sum D_{ij}} * 100$$

Where d_{ij} is the score for i district for j items and D_{ij} is the maximum score district i can get for j items. TS ranges from 0 to 100, with 100 indicating a perfectly transparent government and 0 refers to a government with no transparency at all. The TS serves as the dependent variable. The empirical model in explaining local government transparency uses the following groups of variables: Economic variables, social variables, and institutional variables. The variables included in each of these categories are set out below. The *economic* variables include the proportion of the population who earn wage income (WEMP), the proportion who are self-employed (SEMP), average yearly income (INC), and average wealth (WELTH). Household-level data as well as woreda level information is used to compute these indicators. The *social* variable includes female political participation (proportion of females with leadership positions) (FLDR), the proportion of the population that completed at least primary school (LITR), political participation of the citizen (frequency of contacting local officials (FQCNT), and the commitment of the community to participate in the local meeting (CMMIT). The *Institutional* variables that are expected to affect the local government transparency include distance to major town (MTWN), distance to the nearest court (social or woreda courts) (CORT), access to all roads (distance to the nearest all weather road) (ROD), quality of basic service provision (professionalism of service providers

(PBSP) and satisfaction on basic service (SBSP). The major limitation of this approach is that the assessment did not include important indicators such as the capital expenditure of woreda and tax collected by the woredas. The selection of variables depends upon a review of literature, the context of the assessment, and whether the required information is collected during the FTA assessment.

$$TS_i = WEMP_i + SEMP_i + INC_i + WELTH_i + FLDR_i + LITR_i + FQCNT_i + CMMIT_i \\ + MTWN_i + CORT_i + ROD_i + PBSP_i + SBSP_i + \varepsilon_i$$

Ordinary Least Square (OLS) and fractional response model were used to estimate the coefficients. To deal with possible heteroscedasticity problem, two models with (Model 1) and without (Model 2) White robust corrections of errors were estimated. Since the dependent variable falls between 0 and 1, we also estimated the fractional response model and present the results (Model 3). Across these different specifications, the statistical significance and the signs of the coefficients did not change. The P-value of the joint significance test of the three models is 0.000 indicating that the explanatory variables reliably predict the dependent variable. In addition, we conducted a test for the presence of multicollinearity by computing variance inflation factors (VIFs). As a rule of thumb, there is evidence of multicollinearity if the largest VIF is greater than 10. The results show that there is no VIFs greater than 10, indicating that collinearity is not a problem for our model.

The descriptive statistics for the dependent and explanatory variables are presented in Table A5 in the Annex. Table 3 displays the main results. Regarding economic covariates, we found that only the proportion of the population who are self-employed and average income are statistically significant and have the expected sign. The economic covariates are assumed to indicate the economic viability/potential of the district. The results indicate that those districts that are suitable to start new businesses tend to enjoy better transparency. Moreover, better-off local governments as measured by the average income of their citizens (which indicates effective demand) are also more likely to score better in local government transparency. For instance, an increase in the average annual income of the citizen by a thousand birr increases the transparency score by 0.021 percentage points. This result is consistent with Smith (2004)³⁰ who reported a positive correlation between transparency and the presence of higher income. The important economic factors that affect government transparency are the existence of a favorable environment to start own business and the

³⁰ Smith, K., 2004. Voluntarily reporting performance measures to the public: a test of accounting reports from US cities. *International Public Management Journal*, 7 (1), 19–48.

existence of better-off households which in turn indicate the availability of demand for a product or service. These results are consistent with the literature that those areas with the high economic viability and high economic activities enjoy better government transparency.

The proportions of females in the household with a leadership position, the proportion of the literate population, and frequency of contact with local officials are the social covariates that correlate with local government transparency. These three factors positively and significantly affected the level of transparency. The higher proportions of females are in the leadership positions, the more likely local governments to be transparent. If the proportion of women in the leadership position increase by one percent, the transparency score is predicted to increase by 1.14 times. Gender difference in leadership has long been noted as women in leadership positions are more inclined to adopt a participatory type of leadership (Eagly and John, 1990)³¹ which partially explains the results. The results are consistent with the findings of Tavares et al (2014)³² who reported that local governments run by females are more transparent than their counterparts. As seen in the table below, the higher proportion or existence of literate citizenry more likely enhances the level of local government transparency. A one percent increase in the percentage of people who completed primary education is predicted to increase the transparency score by 0.194 percentage points. The relationship between literacy status and local government transparency is consistent with the literature where the population's level of education affects local government transparency (Piotrowski and Bertelli, 2010³³, and Smith, 2004).

The other social variable that is found to be a significant determinant of local government transparency is the level of engagement of the citizens as measured by the frequency of contact of citizens with local officials. Those local governments where community members are in regular contact with their local government tend to fair better in terms of government transparency as such frequent interaction creates more opportunities for the citizens to get more information about what their government is doing and have more opportunities to voice their opinion. This in turn helps to establish regular relationships between citizens and local

³¹ Eagly, A. H. and Johnson, B. T. 1990. Gender and leadership style: A meta-analysis. *Psychological Bulletin* 108(2): 233--256.

³² Tavares, A. F. and da Cruz, N. F. (2014) The determinants of local government transparency: a preliminary analysis. *Proceedings of the 8th International Conference on Theory and Practice of Electronic Governance* Pages 117–123 <https://doi.org/10.1145/2691195.2691291>

³³ Piotrowski, S. and Bertelli, A. 2010. Measuring Municipal Transparency. 14th International Research Society for Public Management Conference, Bern, Switzerland, April.

governments and develop a sense of accountability where authorities internalize the notion of being held responsible for their actions.

Concerning institutional factors, access to courts and the professionalism of local government employees are found to be significant factors that affect the level of transparency. Better access to judicial institutions (travel less to reach the nearest courts) positively correlates with government transparency. Better access to courts means citizens have more opportunity to log their grievances if there is any, which is instrumental to government transparency. Since we are using the access to courts to measure the accessibility of grievance redressing mechanisms, the implication is that improving citizens' access to the grievance redressing mechanism will contribute to enhancing the transparency and accountability of the local government.

Similarly, local governments that are staffed with capable civil servants are more likely to know their duties and responsibilities and provide quality services which in turn positively affect local government transparency and satisfaction among the community who use the services provided by the government. Thus, better access to judicial institutions and the availability of capable and knowledgeable local government employees are the key institutional factors that enhance local government transparency.

Table 4: Determinant of local government transparency

	Dependent variable: Transparency Score (TS)		
	Model 1	Model 2	Model 3
Economic variables			
Proportion of the household whose member earn wage income (WEMP)	-0.031 (0.138)	-0.031 (0.145)	-0.082 (0.362)
Proportion of the household whose member are self-employed (SEMP)	0.022 (0.177)	0.022 (0.165)	0.049 (0.412)
Average household yearly income (in thousand birr) (INC)	0.021* (0.00290)	0.021*** (0.00294)	0.052*** (0.00737)
Average household wealth (in ten thousand birr) (WLTH)	0.008 (0.0105)	0.008 (0.0102)	0.021 (0.0254)
Social variables			
Proportion of females in the household with leadership position (FLDR)	1.124* (0.600)	1.124* (0.648)	2.866* (1.622)
Proportion of the citizens who completed at least primary school (LITR)	0.194*** (0.0746)	0.194** (0.0758)	0.494*** (0.189)

Frequency of contact with local officials (FQCNT)	0.269*** (0.0904)	0.269*** (0.0923)	0.686*** (0.231)
Commitment of the community to participate in local meeting (CMMIT)	-0.016 (0.0760)	-0.016 (0.0758)	-0.042 (0.189)
Institutional variables			
Distance to market center (walking distance in minute) (MTWN)	1.45e-05 (0.000234)	1.45e-05 (0.000229)	3.43e-05 (0.000572)
Distance to nearest court (walking distance in minute) (CORT)	-0.000799*** (0.000172)	-0.000799*** (0.000156)	-0.00203*** (0.000391)
Distance to all weather road (walking distance in minute) (ROD)	0.000125 (0.000333)	0.000125 (0.000335)	0.000326 (0.000838)
Professionalism of local government employee (community perception) (PBSP)	0.248*** (0.083)	0.248*** (0.078)	0.632*** (0.196)
Satisfaction of the community on the service provision (SBSP)	0.0653 (0.067)	0.0653 (0.067)	0.169 (0.168)
Constant	0.126 (0.0966)	0.126 (0.0911)	-0.951*** (0.228)
Observations	139	139	139
R-squared	0.237	0.237	
Joint Significance test (p-value)	0.000	0.000	0.000
Log pseudolikelihood			-233.63
Pseudo R2			0.011

Note: Standard errors in parentheses. *** p<0.01, ** p<0.05, * p<0.1. The parameters in models 1 and 2 are the marginal effect of the covariates on the outcome while estimate in the last column only provides the sign of the marginal effect of the covariates on the outcome (the estimates in model 3 are not the marginal effect)

6. Gender and FTA

The extent to which FTA initiatives promote equal participation of both sex in their local government is presented in this section.

6.1. Women representation in local government

The sampled households were asked if any female member of their households holds any leadership position in local government. Participation of women in a leadership role in their areas is very limited. Less than 10% of the households reported that females in their household served as senior government officials. It is important to highlight that as more and more women hold a leadership position, it is highly likely that the local government will become more and more accountable to women, and in particular to poor women and those from marginalized communities (Medina & Antonio, 2015)³⁴. Similarly, Beck (2001)³⁵ reported that female representatives are more accessible to their electorates, open to suggestions, and more responsive than male representatives. Recognizing their potential, in 2018 the government of Ethiopia took steps to increase gender parity in high-level government positions. The implication is that the FTA initiative needs to do more to encourage women to hold more senior government positions in their respective local governments.

Ensuring gender equality in implementing the FTA initiative makes the program more effective. Taking a gender lens to assess the performance of FTA creates opportunities to monitor how public budgets are working towards meeting a country's gender equality goals. The availability of gender-responsive participation mechanisms also contributes to increasing participation in budget processes. This, in turn, increases transparency. It is also important to ensure the equal participation of women and men while taking into account their contributions equally. In this regard, FTA implementation is assessed using different indicators that highlight the role of women and the existence of gender-disaggregated data.

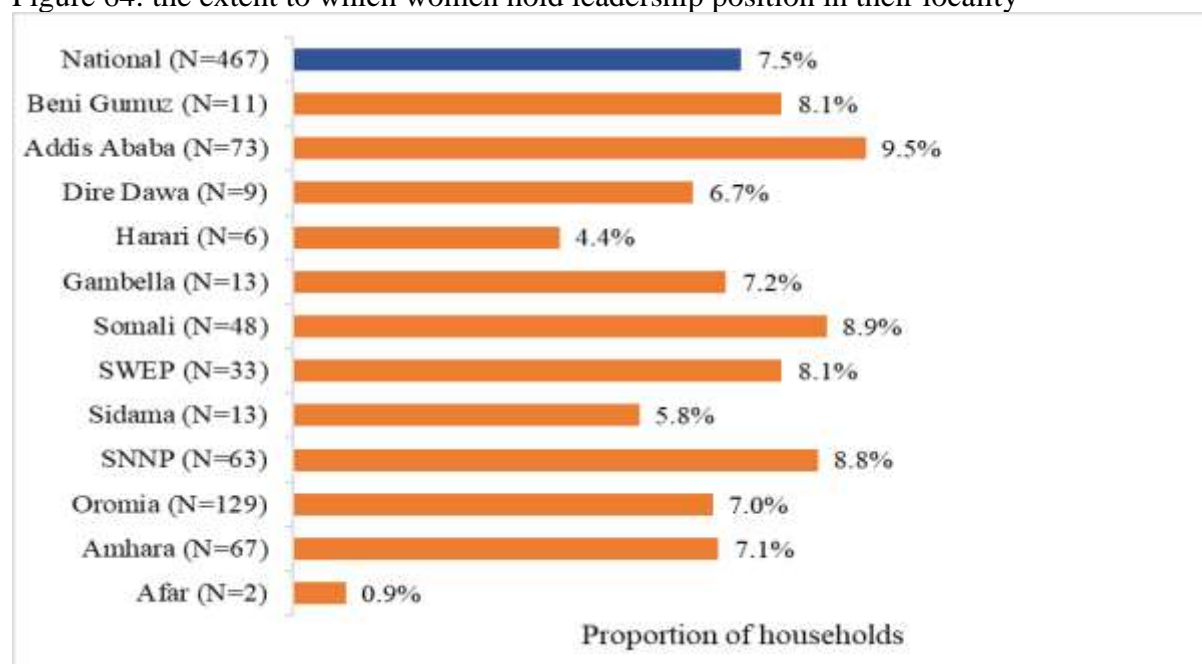
Disaggregated data showed that the highest female participation in leadership positions in local governments is observed in Addis Ababa (9.5%), followed by Somali (8.9%) and SNNP

³⁴ Medina, B., & Antonio, J. (2015). Public administrations as gendered organizations. The case of spanish municipalities. *Revista Española de Investigaciones Sociológicas*, 149, 3–30.

³⁵ Beck, S. A. (2001). Acting as women: The effects and limitations of gender in local governance. In S. J. Carroll (Ed.), *The impact of women in public office*. (pp. 49–67). Indiana University Press.

(8.8%). These figures depict that female participation in leadership positions is still very low, and it has several lines of implications. As the literature shows, the more females are in leadership positions, the governments tend to be more trustworthy, responsive, and accessible to their constituents and relatively less corrupted (Beck, 20012; Dollar et al, 2001³⁶; UNODC, 2020³⁷). From this evidence and beyond the need for gender equality, local governments are losing the opportunity for these benefits.

Figure 64: the extent to which women hold leadership position in their locality



6.2. Availability of sex disaggregated data

The availability of gender-disaggregated data facilitates identifying challenges that hinder gender equality with respect to FTA implementation. In this regard, the assessment finds that about three-quarters (74%) of the visited woredas collect and document relevant gender-disaggregated data. Though the visited local government also make use of gender-disaggregated data to monitor and assess the implementation status of FTA, more is needed to mainstream the use of gender-disaggregated data across all local government that

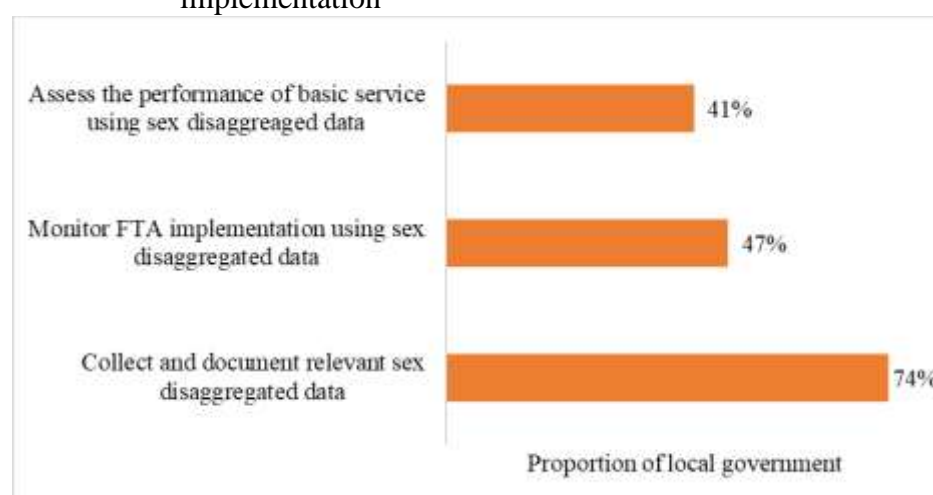
³⁶ Dollar, D., Fisman, R., & Gatti, R. (2001). Are women really the “fairer” sex? Corruption and women in government. *Journal of Economic Behavior & Organization*, 46(4), 423–429. Doi:10.1016/s0167-2681(01)00169-x.

³⁷ UNODC (the United Nations Office on Drugs and Crime). 2020. The time is now: Addressing the gender dimensions of corruption. The United Nations Office on Drugs and Crime (UNODC), Vienna, Austria.

implement FTA initiatives. Relevant gender-disaggregated data (participants in BLT training and pre-budget discussion) is also collected and reported at a national level.

However, the experience of assessing the performance of basic services and monitoring FTA implementation in light of gender-segregated data is reported in less than half of the visited woredas. Unless relevant use and analysis of the collected gender-based data is conducted, collecting and documenting gender-disaggregated data alone might not suffice to assess the FTA initiative in light of gender mainstreaming.

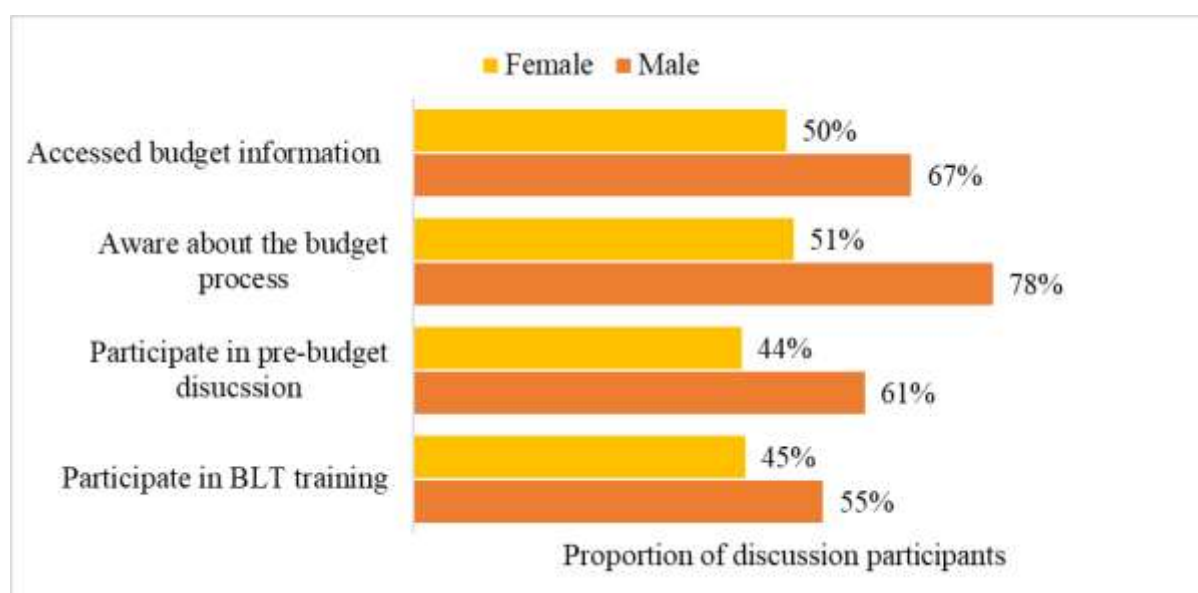
Figure 65: Availability and use of sex disaggregated data with regards to FTA implementation



6.3. Women participation in FTA implementation

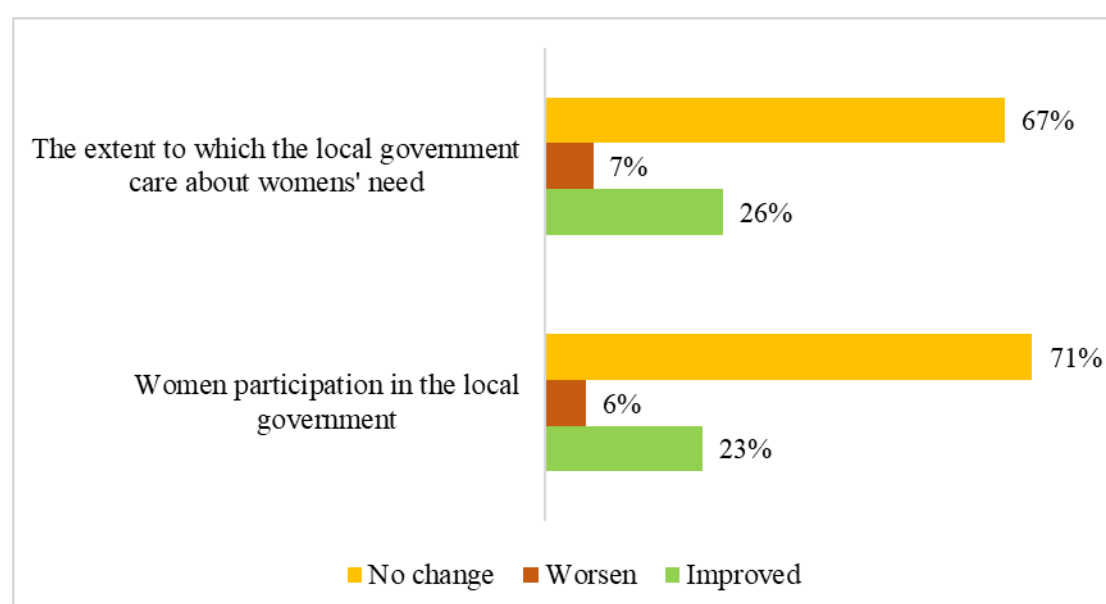
The ultimate aim of the local government in ensuring gender equality is to encourage both men and women to participate in their local government equally. In this regard, we assessed the extent of women's participation and the impact of FTA initiatives on women's engagement level. Although the participation of both women and men is low in accessing budget information, budget process and participation in pre-budget discussion, the proportion of women's participation is quite low as compared to their counterparts males. The proportion of women who are aware of the budget process is 27 percentage points lower than their male counterparts (51% as compared with 78%). Similarly, only half (50%) of women reported that they accessed budget information during last year, which is lower than the proportion of males that accessed information in the same period (67%). Participation of women in pre-budget discussion is 17 percentage point less than that of male (44% compared to 61%). The same is true for when it comes to engagement in BLT trainings.

Figure 66: Participation in local government FTA initiative



The existence of a favorable environment for equal participation in the local government is expected to empower women, increase their participation, and make women community members feel that they are heard. The majority of the focus group participants did not detect any change with respect to taking into account women's needs and priority by local government (67%). Similarly, a significant majority (71%) of the participants reported that there is no significant change in women's participation. However, only less than 10% of discussion participants feel that the condition of women is worsening. Given the COVID-19 pandemics, political reform, war, and instability in the country, the results are encouraging. In line with this, focus group participants mentioned that there are now more initiatives and projects that specially address the needs of women. Some of these projects work on improving access to water which is the primary responsibility of women in the households. Other projects support women to engage in alternative income generating activities.

Figure 67: Change in women participation over the last 5 years



Overall, in terms of putting in place a favorable environment to increase women's participation in the local government, there is a lot of room for improvement. Though the national-wide political reform initiated about four years ago was successful in increasing women's participation at higher government levels, women remain under-represented in local governments.

6.4. Challenges in ensuring gender equality

A number of challenges have been identified during the discussions with the community. With regards to women in a leadership position, despite their strong convictions about gender equality in leadership, the community is aware of the forces that hold women back. Discussion with focus group participants indicated that eight in ten (72%) say that traditions of, and expectations for, male to be in government leadership position contributes at least somewhat to women's lack of representation in top positions—including 61%, who say it contributes highly. Other preconceptions also play a role, including women being seen as mainly responsible for their family welling and childcare over overking outside the home (73%), and the perception that women are less effective leaders than men (78%). In addition to these preconceptions about women and leadership, discussion participants see other concrete barriers as contributing to the dearth of women leaders, including lack of support from their spouses (52%), lack of role women role models (47%) as well as lack of confidence among women to voice their opinion more forcefully (67%). Women's expectations for the future suggest the power of these forces: While 35% of men see

themselves as having opportunities to hold a leadership position in the local government, just 11% of women feel the same way. The community also acknowledges the impact of these obstacles—71% agree that it is easier for men to reach top leadership positions than equally qualified women. Other challenges identified by the community include lower educational achievements of women, lack of awareness and attitude about the importance of ensuring gender equity, existing social norms that discourage women not to have a more active role outside of their homes and absences of strong local organizations (such as women group) that actively work for women's empowerment.

7. Linkage and coordination

In order to reduce inconsistency and inefficiency among programs that have citizen engagement sub-components, there are efforts to create linkage and coordination between FTA and Social Accountability (SA) as well as the overall Grievance Redress Mechanism (GRM). The creation of linkage and coordination is expected to lead to the responsiveness of local government to the priority of citizens. In addition, creating linkage among these programs is expected to facilitate the institutionalization of SA, FTA, and GRM into the existing government structure.

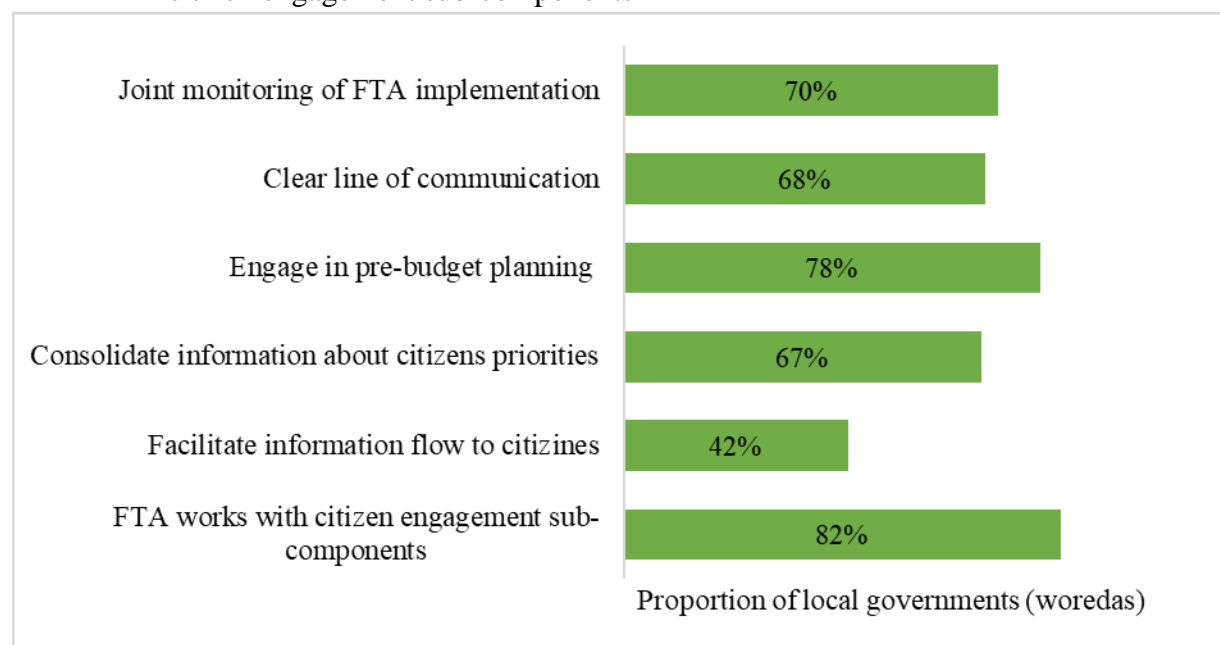
Specific activities that are expected to strengthen the linkage are; facilitating relevant information flow from government to citizens, consolidating priorities identified through these programs and engaging/participating in pre-budget planning and citizen budget forum. The existence of a clear line of communication and whether there is collaboration in monitoring the implementation status is also expected to affect the linkage. To that end, the extent to which citizen engagement components of FTA, SA & GRM are coordinated/ linked is assessed in terms of the above expectations, and the results are presented below.

Information collected from key informants reveals that in 82% of the sampled districts, FTA works with the citizen engagement sub-components of other programs and initiatives. This is an improvement from the situation in 2017 when only 70% reported that there was such linkage. The major areas of cooperation are the facilitation of information flow to citizens and the consolidation of information about citizens' priorities during the pre-budget planning phase. Forty-two percent of the visited woredas reported that they work together with SA to provide relevant budgetary information to the citizens, and 67% reported that these programs and initiatives inform each other about citizens' priorities identified through their respective programs and consolidate that information. Participation in budget planning is also identified as an area of collaboration.

To facilitate these linkages and collaboration, a clear line of communication is needed. In this regard, in about 68% of woredas there is a clear line of communication and formal reporting mechanism. In the remaining areas, the communication is either informal or very limited. Conducting joint monitoring (70%) is also reported to be the other area where FTA works in collaboration with SA and to some extent with the GRM system. The lowest coordination is

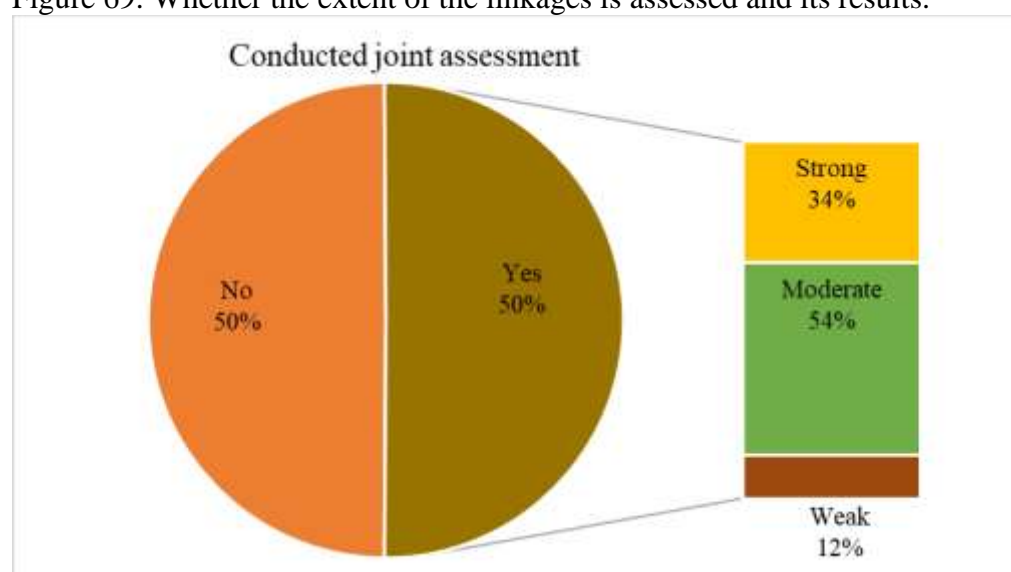
observed in the area of facilitation of information flow to citizens, where only 42% of woredas reported doing so.

Figure 68: The extent of linkage and coordination between FTA and other initiatives with citizen engagement sub-components



It is reported that in half of the visited local governments, the status of the linkages and coordination were jointly assessed. The percentage during 2017 is about 52% which is only slightly higher than the current findings. The results of the monitoring assessment revealed that the extent of linkage is moderate in the majority of the cases (54%) while it is found to be weak in 12% of the visited woredas.

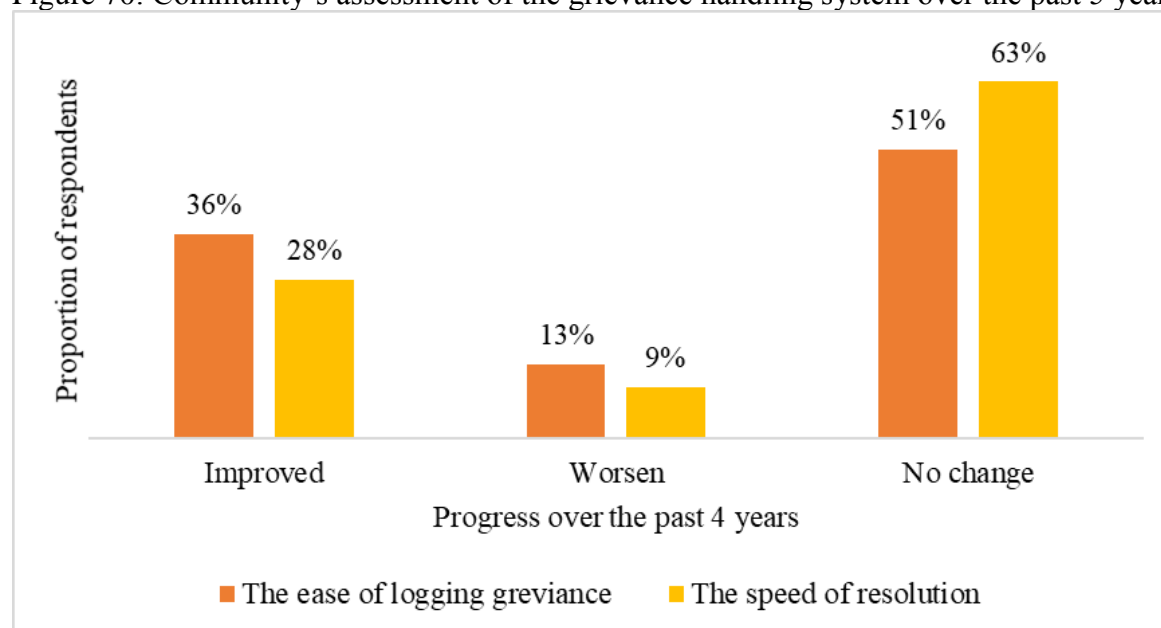
Figure 69: Whether the extent of the linkages is assessed and its results.



Strong and effective linkage with other programs and government existing systems is expected to reduce inefficiencies, contribute towards institutionalizing transparency and accountability, and is a key to ensuring the sustainability of the positive achievements.

Households were asked to assess the ease of logging grievances and speed of resolution. Encouragingly, in majority of the case, the grievance handling system has either not changed or improved over the past 5 years. Improvement in linkage and coordination over the last 5 years partially explains the positive results.

Figure 70: Community's assessment of the grievance handling system over the past 5 years



FGD participants in Afar region reported that Civil society organizations and selected members of the community collect weak services from the community related to basic services such as education, water, health and other issues and then first try to resolve the issues in consultation with the relevant sector officials. If the issues do not resolve with sectoral offices, the complaint will be heard in the woreda level grievance body. The Woreda Complaints Hearing Committee will then reviews and respond to the grievances. Finally, the selected community members inform the results of complaints through local level meetings.

FGD participants in the Afar region reported that Civil society organizations and selected members in the community collect weak services from the community related to basic services such as education, water, health, and other issues and then first try to resolve the issues in consultation with the relevant sector officials. If the issues raised by the community

do not resolve within sectoral offices, complains will be heard in the woreda level grievance body. The Woreda Complaints Hearing Committee will then reviews and respond to the grievances. Finally, the selected community members inform the results of complaints through local level meetings.

On the other hand, some focus group discussants in Amhara and Dire Dawa reported that there is a lack of coordination among FTA, SA, and GRM. Not only that, since there is no formal structure either through FTA or SA they were not able to file their complaint. For instance, the discussant in Gebezemaryam kebele in Quarit woreda or Amhara region bitterly complained that it is difficult to get a resolution for their grievances as a result they are suffering from a lack of good governance. Similarly, in Dire Dawa city, focus group participants reported sometimes they feel that their voice seems to fall on deaf ears. This discourages citizen participation in decision-making and development activities of their local governments.

A cohesive cross-program approach for instituting social accountability is essential to create a more transparent government and to encourage citizen participation. Having an effective coordination mechanism also has a greater impact in responding to complaints than projects and programs that have civil engagement components working in isolation. However, the following are identified as the main challenges that hinder effective coordination among different programs and government offices. Lack of awareness about the complementary nature of FTA, SA and GRM challenges is one of the key challenges. There is also a tendency to underestimate the benefit of having a strong linkage between these initiatives as a result there is limited commitment and there is a tendency to view working with others as additional work rather than viewing it as an effort to increase the effectiveness of the social accountability at a broader scale. In addition, absences of regular and continuous follow-up and not having dedicated staff responsible to coordinate the three initiatives with clear duties and responsibilities have also been mentioned as among the challenged faced. We recognize that it is not feasible and advisable to hire new focal staff for every new initiative. However, particularly during the initial phase, having capable staff to coordinate the activities of these programs and then slowly institutionalizing the practice would go a long way in solving the coordination problem.

8. Project management

Putting in place effective monitoring and evaluation (M&E) mechanism is a key for sound governance. It is also necessary to the achievement of evidence-based policy making, budget decisions, management, and accountability. The parent program of FTA, namely, Enhancing Shared Prosperity through Equitable Services (ESPES) program put in places a robust M & E mechanism with indicators and an M&E plan³⁸. The results framework has specific indicators for citizen engagement components, which can be used to monitor the progress. However, the theory of change in the log framework for the FTA initiative, specifically, is not clearly articulated. As a result, there is confusion with regards to FTA activities, output, outcomes, and the parent project activities, output, and outcome. Since the parent program has a well throughout log framework with clear indicators, there is a tendency to consider the output and outcome of the ESPES program with that of the expected activities, output, and outcome of FTA. In this assessment, we tried to prepare a log framework for the FTA, which is distinct from the ESPES log framework but contributes toward achieving the Program Development Objectives (PDOs) of the parent program, which is “... *to improve equitable access to basic services and strengthen accountability systems at the decentralized level*”.

Regions/city administrations and woredas are expected to contribute towards archiving the targets set out in the result framework. On this point, it would be instrumental to have a specific M&E plan that is aligned with the role and responsibility of these different levels of government structure. In this regard, the assessment revealed that in all regions and city administrations and visited woredas, there is an M&E plan specially designed to follow up on the implementation status of the FTA initiative in their respective areas. Discussion with key informants at both regional and woreda levels revealed that M&E is conducted regularly either quarterly or semi-annually.

One of the keys goals of M&E is to identify gaps as they arise and make timely amendments to achieve the desired results. The implication is that apart from identifying gaps, M&E also provides inputs and priority areas that need to be improved or amended to achieve the project goal. In light of this, both at regional/city administration and woreda levels, those who are responsible for the implementation of FTA were asked to what extent they incorporated recommendations and suggestions made by previous assessments.

The results indicate that some recommendations seem to be implemented. For instance, the 2016 assessment identified a need to expand the BLT training. This assessment showed that more and more citizens are being training on BLT. Similarly, creating more opportunities for the citizens to voice their opinions and incorporate those inputs into the budget process was one of the recommendations in the 2016 assessment. In this regard, meaningful improvement has been observed as more and more peoples feel that their ideas and opinions have impact on their local governments' decisions.

However, there are also a number of issues that have been identified in the previous assessment and continue to be challenging. For instance, gender inequality has been identified in the previous evaluation and one of the recommendations calls for “...*strengthening information dissemination mechanisms which can ensure that both female and rural residents can access the information equally*”. Unequal access to budgetary information and participation in local governances are still identified in the current assessment indicating the challenging nature of resolving social, cultural, and institutional factors that hinder equal participation. Likewise, the 2016 assessment suggested that “...*more work is needed on budget and service-related information dissemination to citizens*”. In the current assessment, access to information, particularly procurement reports and audit findings are still limited. The need to strengthen the accountability mechanism and improve coordination with another program with citizen engagement has also been raised by the previous assessment. In the current assessment, both issues have been raised as the key challenges of implementing the FTA initiatives. Overall, implementing and applying the findings and recommendations of the previous evaluations and assessments are found to be mixed.

Lack of awareness and limited regular follow-up explains why the findings and recommendations of the previous monitoring and evaluation were not implemented. The other challenges in applying the findings of the previous evaluations are that some of the recommendations are too general to be useful for regions/city administrative and woredas. For instance, in 2016, one of the recommendations was to reads as “...*emphasis should be given to areas that can bring positive changes on the lives of the citizens across the regions with special emphasis to regions with a lower level of satisfaction*”. This is too general to be useful for woreda-level officials to act upon. In another instance, the recommendation goes beyond the scope of FTA initiatives and falls into the scope of the parent program

(e.g. *“strengthening the health sector at large and improving the medicine and supplies needs be considered for the future as this is noted as gray area. “This calls for the supply of adequate books in terms of type, number, and setting an affordable price that fits the purchasing power of parents.”, “... calls for an increased access to potable water supply in the coming years.”*). These recommendations are highly relevant, are consistent with the context at hand, and correctly address the critical gap in service delivery. However, they fall outside the scope of FTA initiatives. Unless such recommendations can be translated into specific activities that fall into the FTA initiatives and are in line with the duties and responsibilities of the respective government structure, they will not be useful in informing future actions. On top of that, a lack of clear communication as to the findings of the previous evaluations not only at the regional/city administration level but also at the woreda level limits the implementation of recommendations of previous assessments. There is also a tendency to use performance information mainly for administrative purposes. M&E and performance evaluation reports are used to report on activities so as to justify the use of or release of funds for further activities and broader use of results information is limited.

Overall, the main challenges with regards to monitoring and evaluating the FTA initiatives are the work overload of those responsible to conduct the monitoring activities, low priority given to this activity, lack of skilled manpower and other resources, and the perception that the M&E information has little value in changing how FTA is implemented. In recent years, the instabilities and the restriction put in place to limit the spread of COVID -19 significantly affected the monitoring activities. There is a need to create awareness about the usefulness of M&E in making the FTA initiative effective. Specifically, there is a need to support and mentor those responsible for M&E activities both at regional/city administration and woreda levels on the log frames, indicators, and performance measurement strategies of the FTA initiative. There is also a need for capacity-building activities both at regional/city administration and woreda levels on how to implement M&E and utilize M&E information to inform future action. Moreover, there is a need to engage the community/key stakeholder in M&E to strengthen the system. This requires making adequate provision for community and CSOs involvement in M&E and the development of clear guidelines on how to operationalize the participatory M &E.

9. Lesson learned

The assessment identifies the following key lessons.

Putting more women in leadership positions improves transparency: One of the findings of our assessment is that local government transparency positively correlates with the number of women in the leadership position. Women bring different perspectives and approaches, resulting in a more inclusive environment. Women in positions of influence also serve as role models for other women in the community and empower them to actively participate in their areas. Even though FTA does not aim to bring more women in the government position, our results indicate having more women in leadership position significantly improve transparency and accountability of local government. Thus, the next iteration of the initiative may consider focusing on this aspect.

Having dedicated staff facilitates implementation of FTA: The current assessment indicated that those institutions that have a dedicated staff for FTA implementation perform better than those without. In addition, information collected during key informant interviews revealed that the absence of a clear role and responsibility, which usually happen if there are no dedicated personnel to handle FTA issues, means that there is no accountability when FTA is not implemented as per the guideline. At the minimum, therefore, assigning qualified and dedicated personnel for FTA implementation not only improves implementations but also encourages the community to actively engage in the FTA initiatives.

Transparency and accountability benefit both the citizens and the government: Transparency leads to greater accountability and empowers citizens. However, transparency also benefits the local government. For instance, discussion with key informant interview revealed that by engaging the community in local government governances, making budgetary information available to the community, and bridging the knowledge and awareness gap of the community (e.g. BLT training) the local government manages to improve trust in institutions and build better relationship this, in turn, allow the local government to mobilize greater tax revenue. This provides an additional incentive for local governments to continue implementing the FTA initiative with more energy and commitment. In addition to enable the local government to mobilize more resources, the provision of easy-to-understand information and government plan empowers citizens to

follow up on the planned activities. For instance, providing detailed information on planned infrastructure and allowing them to use it to demand greater accountability. Focus group participants stated that since these infrastructure projects benefit them, they have an incentive to monitor and report any wrongdoing to the relevant authorities during the construction of these projects. Thus, by providing detailed information about the procurement process and the implementation stage the local government can lean on the community to identify problem areas or such as delays in real-time. Citizen active engagement in turn creates responsiveness to government, which is the core ingredient for social accountability.

Continuous engagement of both those in power and the community is key to sustaining a commitment to transparency and accountability. One lesson from SNNP³⁹ is that though the region restructured itself and experienced employee turnover they manage to sustain the commitment to FTA initiatives by continuously engaging with those in power (new bureau heads). By taking the time to onboard⁴⁰ new office heads and administrators in a timely manner they manage to keep the momentum with regard to implementing FTA initiatives which in turn reduces the effect of staff turnover on the FTA implementation. From the community perspective, creating awareness about FTA and the role of the community in improving the transparency and accountability of the local government should not be a one-time phenomenon. Refresher training and continuous awareness creation effort are key to keeping the citizen engaged in their local government.

Not taking swift and timely corrective action has a major disincentive effect on both government officials and the community. Those who are responsible for FTA implementation⁴¹ are accountable to the people and are expected to discharge their duties with utmost responsibility and integrity. If any employee either intentionally ignores his/her duties or is grossly negligent in their performance, they should be held accountable and if found to be guilty swift disciplinary action⁴² needs to be taken. The discouraging effect of not taking timely corrective action has been raised repeatedly by key stakeholders during the joint review meeting Adama (May 2022), by key informants, and by the community during

³⁹ The SNNP team shared their experience during Joint Review Meeting On Financial Transparency and Accountability Implementation Performance, 2022

⁴⁰ Onboarding is making the perfect introduction between a new employee and their organization

⁴¹ This applies to any government employee

⁴² Here it should be noted that employees have the right to due process before receiving a disciplinary action against them.

focus group discussions. The policy and legal framework are already in place (e.g. directive no. 48/2008) and the only thing missing is the commitment to implement the directive.

10. Conclusions and Recommendations

10.1. Conclusion

The assessment set out to evaluate the current FTA implementation status and review its implementation modalities that would help to mainstream the initiative in all government institutions throughout the country. The main objective of the assessment was to carry out an independent and systematic assessment of the effectiveness and impact of the FTA initiative in Ethiopia. The assessment data, both quantitative and qualitative, were collected from 39 federal institutions, 10 regions, 2 city administrations, 139 woredas, 417 kebeles and 6,255 households. Both descriptive and inferential statistics were used to analyse the data.

What did regions/city administration and federal institutions accomplish so far?

Most regions and city administrations have shown a good stride in posting budgetary information, and provision of awareness-enhancing and budget literacy training. Although the majority of the woredas have established basic services delivery standards, there is very limited experience in taking administrative actions against those who do not observe the FTA guideline and discharge their responsibility and this might be detrimental to the FTA initiative in ensuring accountability.

Given the results observed among the federal budgetary institutions, it is possible to conclude that there is a limited institutional understanding of the FTA initiative, and this is similarly reflected in the low level of experience among the institutions in engaging stakeholders and citizens. Consequently, the objectives envisaged by FTA might not be achieved at the current level of federal budgetary institutions' commitment to obligate themselves to the initiative and equally engage stakeholders in the budgetary process.

What was the effect and impact of the FTA initiatives?

Although local governments have made progress in the provision of budget information (budget) to the citizens in the education, health, agriculture and water sectors, increasing citizen participation in various aspects of local governance is found to be a challenge in the FTA initiative. Local governments have failed to enhance citizens' assessment substantially with regards to the provision of justification for the gap between achievement and target, taking corrective actions, arranging complaint handling systems, making audit findings and performance reports and services delivery standard information accessible. The level of

satisfaction of citizens with basic service delivery has significantly declined in the current assessment period (2022) as compared to the situation in 2016 and that of the 2009 baseline. The political instability, the war and the Covid-19 pandemic are the most plausible reasons behind the lower performance of the local governments.

Cross-cutting issues

Economic, social and institutional factors that affect local government transparency and accountability were identified and discussed. The results indicate that opportunity for self-employment, household annual income, females' participation in leadership positions, literacy rate, citizens' contact with local officials, access to the nearest court, and professionalism of local government employees are found to be significant factors that positively affected the level of transparency among the local governments. This result is consistent with common sense and the literature.

With regards to gender and FTA, despite the national-wide political reform initiated about four years ago being successful in increasing women's participation at higher government levels, women remain under-represented in local governments. Similarly, the participation of women in accessing budget information, being aware of the budget process, and participating in pre-budget discussion and BLT training is quite low as compared to their counterparts' males. The implication is that the FTA initiative needs to do more to encourage women to hold more senior government positions in their respective local governments and attract active participation of women in key aspects of local governance. The literature shows that governments tend to be more trustworthy, responsive, and accessible to their constituents and relatively less corrupted when more females hold leadership positions. From this evidence and beyond the need for gender equality, local governments are losing the opportunity of benefiting from women's leadership and their fair representation in the government and the FTA initiative.

As far as coordination and linkage are concerned, there is an effort being made to strengthen the linkage and coordination between FTA and Social Accountability (SA) as well as the Grievance Redress Mechanism (GRM). However, the current level of coordination is far from ideal.

Overall, the assessment revealed a mixed result. Encouraging results emerge if one looks at the progress since 2009 (the baseline period).

- Understanding of the budget process is increasing
- Engagement in the local government is increasing
- More and more peoples feel that their voice is being heard
- Overall satisfaction in basic service delivery is increasing
- Overall satisfaction with the quality of life is increasing

These improvements can be attributed to the huge investment and efforts made by the parent programs, namely, PBSs and ESPES programs. In particular, the FTA initiatives implemented at the federal, regional, and woreda level goes a long way in explaining for improvement in citizen participation and satisfaction.

In recent years however citizen engagement—compared with 2016 situations—citizen engagement and participation in local government is declining. Similarly, satisfaction with service delivery and quality of life also decreased. The main reasons include political instability, conflict, and the COVID-19 pandemic.

The assessment identified several implementation challenges faced by both implementers and the community, traced back the root causes, and put forward the following suggestions.

10.2. Recommendations

Based on the findings of the assessment, six core interventions areas along with regional attention are identified: provision of budgetary information, awareness creation and training, improving the utilization of M&E information, taking timely corrective actions when procedures are not followed, increasing women participation, and allocating more resources to recapture the lost gain due to shocks.

I. Provision of budgetary information

1. Continue the effort of improving access to information. At the same time, equal focus should be given to improving the ease of understanding the information.

2. Expand the practice of inviting community members in performance review meetings and provide explanation/justification for any gap in achievement as compared to the target.
3. Regular awareness creation activities on how the community can use the budgetary information to make their local government transparent and accountable.
4. At the federal institutions level, the provision of information on the procurement process and audit findings should be put in place.

II. Awareness creation and training

1. Continue the effort of creating awareness about the FTA initiative for implementer.
2. Focus on increasing the awareness level of the community about their right, the standards of basic service delivery, and their right to log grievances and receive resolution on time.
3. Train the community and CSOs and selected community groups on how data can be used to demand accountability.
4. Apart from giving higher-level priority to FTA activities, for instance, in allocating responsible manpower consistently among the institutions, effort should be exerted to enhance the level of FTA awareness among the federal level institutions.

III. Improve the utilization of M&E information

1. Provide capacity-building training to implementers to increase skills in utilizing data collected through the M&E system.
2. Prepare specific and achievable action plans from M&E findings and communicate these to the different levels of government (federal, regional, and woreda) and relevant sectoral bureaus or offices.
3. Conduct regular follow-ups and provide timely feedback to ensure that action plans are implemented as per the agreed schedule.

4. Create mechanisms to encourage the participation of the community and CSOs in the M&E process.
5. Allocate adequate resources (financial and human) M&E activities.

IV. Taking timely corrective actions when rule and directives are not implemented

1. Create awareness about the consequence of not discharging duties and responsibility, and both implementers and stakeholders should know and develop a sense of penalty for failure to take corrective actions.
2. Take swift corrective actions when there is a dereliction of duty or when procedures and rules are not implemented.
3. Empower the community to make government official accountable.
 - Conduct sensitization campaigns with the goal of fostering a culture of integrity and zero tolerance for misuse of public resources.
 - Create a mechanism (e.g. hotline) for the community to report or provide tips anonymously on misuse of public resources or other infractions.
 - Follow up on these tips and investigate.
 - Inform the community the results of the investigations.
4. Create favorable environment for the media (both public and private) to holding officials accountable (e.g. use of investigative journalism to expose misuse of resources).

V. Encourage women participation

1. Encourage women's equal representation in local government. Even though the putting more women in leadership position is outside the scope of FTA initiatives, lessons from other countries as well as our empirical investigation revealed that having more women in leadership position is associated with improved transparency and accountability.

2. Use community-based organizations that have women as members to disseminate budget information and create awareness about FTA initiatives.
3. Expand the practice of collecting and reporting of the FTA implementation using sex disaggregated data.
4. Create forums that are welcoming to women to encourage them to share their thoughts and opinions. In order to let women feel at ease and free to share their opinions without fear or humiliation, for instance, women-only forums can be used.

VI. More resources to recapture the lost gain due to shocks

The FTA initiative is very crucial to institutionalizing transparency and accountability throughout the country and promising strides have been observed over the years. However, the promising results have been derailed by manmade and natural calamities (political instability, war, and COVID pandemic), which played a significant role in disrupting people's life by triggering the most serious economic crisis. Therefore, given the promises of the FTA initiative and the positive results observed so far, more resources should be allocated and more determination should be established to reverse the effect of the shocks.

Annexes

Annex A: Additional Tables

Table A5: Descriptive statistics

	Variable label	Obs	Mean	Std. dev.	Min	Max
DEPENDENT VARIABLE						
Transparency Score	TS	139	0.47	0.13	0.18	0.67
EXPLANATORY VARIABLES						
Economic variables						
Proportion of the household whose member earn wage income	WEMP	139	0.13	0.05	0.02	0.24
Proportion of the household whose member are self-employed	SEMP	139	0.23	0.04	0.12	0.29
Average household yearly income (in thousand birr)	INC	139	5.01	2.15	0.66	10.21
Average household wealth (in ten thousand birr)	WELTH	139	1.77	0.59	0.78	3.19
Social variables						
Proportion of females in the household with leadership position	FLDR	139	0.03	0.01	0.01	0.06
Completed at least primary school	LITR	139	0.39	0.08	0.22	0.57
Frequency of contact with local officials	FQCNT	139	0.22	0.07	0.06	0.38
Commitment of the community to participate in local meeting	CMMIT	139	0.65	0.08	0.49	0.91
Institutional variables						
Distance to market center (walking distance in minute)	MTWN	139	102.65	27.08	31.53	149.98
Distance to nearest court (walking distance in minute)	CORT	139	150.38	36.89	49.38	209.96
Distance to all weather road (walking distance in minute)	ROD	139	47.45	19.11	1.01	89.95
Professionalism of local government employee (community perception)	PBSP	139	0.67	0.08	0.47	0.87
Satisfaction of the community on the service provision	SBSP	139	0.56	0.09	0.42	0.85

Annex B: List of Sample Woredas and Towns

No	Region	Zone/Sub-city	Wereda/Town
1	Afar	Zone 1	Dupti
2	Afar	Zone 1	Afambo
3	Afar	Zone 3	Awash Fentale
4	Afar	Zone 3	Amibara
5	Afar	Zone 5	Semurobi
6	Amhara	North Gondar	Lay Armacho
7	Amhara	North Gondar	Wegera
8	Amhara	Gonder	Gonder
9	Amhara	South Gondar	Libo Kemekem
10	Amhara	South Gondar	West Este
11	Amhara	South Gondar	Debre Tabor
12	Amhara	East Gojam	Enebse Sar Midir
13	Amhara	East Gojam	Debre Elias
14	Amhara	East Gojam	Gozamin
15	Amhara	East Gojam	Debre Markos
16	Amhara	West Gojam	North Achefer
17	Amhara	West Gojam	Quarit
18	Amhara	West Gojam	Finote Selam
19	Amhara	West Gojam	Yilmana Denesa
20	Amhara	Bahir Dar	Bahir Dar
21	Amhara	North Shewa	Gishe Rabel
22	Amhara	North Shewa	Basona Werena
23	Amhara	North Shewa	Debire Birhan
24	Amhara	Awi	Banja Shikudad
25	Amhara	Awi	Dangila
26	Amhara	Awi	Ankasha
27	Oromia	East Shewa	Fentale
28	Oromia	Ease Shewa	Bishoftu
29	Oromia	East Shewa	Boset
30	Oromia	East Shewa	Adama
31	Oromia	Arsi	Munesa
32	Oromia	Arsi	Lode Hitosa
33	Oromia	Arsi	Dugda
34	Oromia	Arsi	Assela
35	Oromia	West Arsi	Dodola
36	Oromia	West Arsi	Siraro
37	Oromia	West Arsi	Shashemene
38	Oromia	West Arsi	Arsi Negele
39	Oromia	Bale	Sinana
40	Oromia	Bale	Adaba

No	Region	Zone	Wereda/Town
41	Oromia	Bale	Goba
42	Oromia	Bale	Robe
43	Oromia	Ilu Abbabora	Chora
44	Oromia	Ilu Abbabora	Darimu
45	Oromia	Ilu Abbabora	Metu
46	Oromia	Jimma	Kersa
47	Oromia	Jimma	Omo Nada
48	Oromia	Jimma	Gomma
49	Oromia	Jimma	Jimma
50	Oromia	West Shewa	Dendi
51	Oromia	West Shewa	Ejere
52	Oromia	West Shewa	Ambo
53	Oromia	Burayou Sp. Zone	Burayou
54	Oromia	North Shewa	Jidda
55	Oromia	North Shewa	Kuyu
56	Oromia	North Shewa	Adda Berga
57	Oromia	North Shewa	Sendafa
58	Oromia	West Hararge	Tulo
59	Oromia	West Hararge	Kuni
60	Oromia	West Hararge	Habro
61	Oromia	West Hararge	Chiro
62	Oromia	East Hararge	Kurfa Chelle
63	Oromia	East Hararge	Bedeno
64	Oromia	East Hararge	Haromaya
65	Oromia	S. West Shewa	Ilu
66	Oromia	S. West Shewa	Sebeta Hawas
67	Oromia	S. West Shewa	Woliso
68	SNNP	Gurage	Cheha
69	SNNP	Gurage	Enemorna Ener
70	SNNP	Gurage	Wolkite town
71	SNNP	Hadiya	West Badawacho
72	SNNP	Hadiya	Hosana
73	SNNP	Alaba Sp. Woreda	Alaba Sp. Woreda
74	SNNP	Kembata Tembaro	Denboya
75	SNNP	Kembata Tembaro	Doyo Gena
76	SNNP	Kembata Tembaro	Durame
77	SNNP	Wolayita	Kindo Koyisha
78	SNNP	Wolayita	Damot Pulesa
79	SNNP	Yem Sp. Woreda	Yem Sp. Woreda
80	SNNP	Gamo Gofa	Kamba
81	SNNP	Gamo Gofa	Denbugofa

No	Region	Zone	Wereda/Town
82	SNNP	Silte	Sankura
83	SNNP	Gedeo	Dilla
84	Sidama	Sidama	Dalee
85	Sidama	Sidama	Gurche
86	Sidama	Sidama	Hawassa
87	Sidama	Sidama	Bensa
88	Sidama	Sidama	Shebedino
89	SWEP	Kaffa	Gesha
90	SWEP	Kaffa	Chena
91	SWEP	Kaffa	Decha
92	SWEP	Bench Maji	Sheko
93	SWEP	Bench Maji	Shay Bench
94	SWEP	Shaka	Masha
95	SWEP	Dawuro	Mareka
96	SWEP	South Omo	Debub Ari
97	SWEP	Konta Sp.	Konta Sp.
98	Somali	Shinile	Denbel
99	Somali	Shinile	Shinile
100	Somali	Shinile	Erer
101	Somali	Jigjiga	Awuberi
102	Somali	Jigjiga	Kebri Beya
103	Somali	Jigjiga	Jigjiga
104	Somali	Degehabur	Degehabur
105	Somali	Degehabur	Aware
106	Somali	Korahe	Kebridehar
107	Somali	Warder	Warder
108	Somali	Fik	Fik
109	Somali	Fik	Hamero
110	Gambella	Agnuak	Gambella
111	Gambella	Itang Special	Itang
112	Gambella	Agnuak	Gambela Zuria
113	Gambella	Agnuak	Abobo
114	Harari	Harari	Amir Nur
115	Harari	Harari	Shenkor
116	Harari	Harari	Sofi
117	Dire Dawa	Dire Dawa	Dire Dawa
118	Dire Dawa	Dire Dawa	Dire Dawa
119	Dire Dawa	Dire Dawa	Dire Dawa
120	Addis Ababa	Akaki Kaliti	10/11
121	Addis Ababa	Nefas Silk-Lafto	10/18
122	Addis Ababa	Nefas Silk-Lafto	02

No	Region/City Administration	Zone/Sub-city	Wereda/ City
123	Addis Ababa	Kolfe Keraniyo	08/09
124	Addis Ababa	Kolfe Keraniyo	06
125	Addis Ababa	Gulele	03/04/05
126	Addis Ababa	Gulele	19/20/21
127	Addis Ababa	Lideta	09/10
128	Addis Ababa	Cherkos	08/09
129	Addis Ababa	Arada	01/02
130	Addis Ababa	Arada	06
131	Addis Ababa	Addis Ketema	10/11/12
132	Addis Ababa	Yeka	03/04
133	Addis Ababa	Yeka	20/21
134	Addis Ababa	Bole	03/05
135	Addis Ababa	Bole	14/15
136	Addis Ababa	Bole	11
137	Benishangul-Gumuze	Assosa	Woreda 1
138	Benishangul-Gumuze	Assosa	Woreda 2
139	Benishangul-Gumuze	Bambasi	Bambasi

Annex C: List of selected Federal Budgetary Institutions

No.	Federal Budgetary Institutes
1	Ministry of Finance
2	Ministry of Revenue
3	Ministry of Plan and Development
4	Federal Ethics And Anti-Corruption Commission
5	Ethiopian News Agency
6	National Educational Assessment and Examination Agency
7	Ministry of Agriculture
8	Ethiopian Coffee and Tea Authority
9	Ethiopia Commodity Exchange Authority
10	Ministry of Water and Energy
11	Ministry of Trade and Regional Integration
12	Ethiopian Construction Agency
13	Ministry of Culture and Sport
14	Public Procurement Agency
15	Ministry of Mines
16	Ministry of Transport and Logistics
17	Ministry of Urban and Infrastructure
18	Ministry of Labor and Skills
19	Ministry of Women and Social Affairs
20	Documents Authentication and Registration Office
21	Ministry of Education
22	Addis Ababa University
23	Addis Ababa Science and Technology University
24	Ethiopian Civil Service University
25	Technical and Vocational Training Institute
26	Bahir Dar University
27	Gonder University
28	Hawassa University
29	Dilla University
30	Adama Science and Technology University
31	Jimma University
32	Ambo University
33	Gambella University
34	Dire Dawa University
35	Jigjiga University
36	Haramaya University
37	Ministry of Health
38	Ethiopian Public Health Institute
39	Amanuel Mental Specialized hospital

Annex D: Matrix of evaluation questions and data sources

No.	Specific Objectives	Some questions	Data Sources
1	To review the implementation progress of the FTA initiative at federal and sub-national level	<ul style="list-style-type: none"> • Is there an active team, committee, officer or employee at the office that is specifically assigned to ensure proper implementation of the FTA sub-component of the PBS at federal and sub-national level? • What are the main strengths/ successes of the FTA initiatives? • What are the main challenges to implement the FTA initiatives? • What do you suggest to improve the challenges? • To what extent the management capacities and arrangements put in place supports the achievement of results? • Are the various implementing organs with in the government structure work on enhancing respective institutional capacity? Where is the weak link among government administrative bodies? How can it be fixed? • Have the stakeholders taken ownership of the project concept and approach since the design phase? • Do you think that the FTA initiative will be sustainable after the end of the project? • Has the M&E system been established? • Are there adequate capacities (materials and human) to monitor and evaluate the whole project activities at your office level? 	<ul style="list-style-type: none"> • Document review, such as project document and implementation progress reports • Key Informant Interview • Field Observation • Case Study
2	To review the extent of citizens' understanding of the public budget processes and engagement in the budget processes via direct	<ul style="list-style-type: none"> • Have the citizens participated in a meeting or training related to budget formulation and execution by their woreda/ Kebele? <ul style="list-style-type: none"> • How do the citizens evaluate the contribution of the training/meeting in terms of enhancing the understanding of 	<ul style="list-style-type: none"> • Survey • Key Informant Interview • Focus Group Discussion • Field Observation

	participation and different representative modalities.	<p>budget process?</p> <ul style="list-style-type: none"> • Have the citizen participated in the budget processes via direct participation and different representative modalities? • Has the government disclosed woreda's budget for the citizen on regular basis? • Have the citizens seen typical budget and expenditure as well as services delivery templates used in their Woreda/Kebele? • How do you evaluate community consultation in budget process over the project period? 	
3	To assess the effectiveness of FTA implementation means (tools) that had been designed to improve citizens' awareness on public budget processes, guarantees citizens overall budget information requirements, and enhance citizens' participation on government planning and implementation to strengthen accountability system, and suggest sustainable and cost effective way of information disclosure based on past national and international best practices.	<ul style="list-style-type: none"> • Have the citizens received information on the source of their Woreda's/Kebele's budget and its expenditure? <ul style="list-style-type: none"> • What was the source of the information? • Did the citizen receive the information on time? • Which implementation tools had been utilized properly and effectively to improve citizens' awareness on public budget processes? • Have the citizens and their CSOs been received sufficient awareness-enhancing training with respect to their rights, privileges and obligations regarding service standards and budget of the woreda/kebele? • How do you evaluate BLT? • Has the training/meeting been encouraged the citizen and their CSOs to become active participant in the budget formulation process or making woreda/kebele officials accountable? 	<ul style="list-style-type: none"> • Document review, such as plan, progress reports, manuals and guidelines • Survey • Key Informant Interview • Focus Group Discussion • Field Observation • Case Study
4	To identify social and cultural constraints, opportunities, and entry points for reducing gender	<ul style="list-style-type: none"> • What are the main social and cultural constraints to implement the FTA initiative? • Has the woreda/kebele accessed opportunities, and entry points for 	<ul style="list-style-type: none"> • Document review, such as progress reports, literature and researches,

	inequalities and promoting more equal relations between women and men related to FTA initiative.	<p>reducing gender inequalities and promoting more equal relations between women and men related to FTA initiative?</p> <ul style="list-style-type: none"> • Do the citizens'/ CSOs' views have been listened by government officials, employees and their committees? If no why? Identify social and cultural constraints, particularly related to gender. • Have citizens or their CSOs developed/acquired the tradition and capacity of launching complaints and of seeking redress when they come across poor services and unacceptable practices in the basic services? 	<ul style="list-style-type: none"> • Survey • Key Informant Interview • Focus Group Discussion • Case Study
5	To identify factors that have contributed to achieving or hindering achievement of the intended outputs while implementing the initiative at federal, regional and woreda levels, including urban administrations.	<ul style="list-style-type: none"> • What were the main factors contributing in achieving the intended outputs while implementing the initiative at federal, regional and woreda levels, including urban administrations? • What were the main factors that hindering achievement of the intended outputs while implementing the initiative at federal, regional and woreda levels, including urban administrations? • In which woreda or kebele, the FTA initiative has good performed in line with the project objectives? • In which woreda or kebele, the FTA initiative has failed? 	<ul style="list-style-type: none"> • Document review, such as progress reports, literature and researches, • Survey • Key Informant Interview • Focus Group Discussion • Case Study
6	To assess the extent to which the accountability part of the initiative, i.e., procurement and audit information disclosure have been effective and contributed to efficient use of public finances.	<ul style="list-style-type: none"> • To what extent the accountability part of the FTA initiative, i.e., procurement and audit information disclosure have been effective and contributed to efficient use of public finances. • Are the citizens/CSOs aware of their rights to hold government officials and employees of their jurisdiction accountable? • What mechanisms have been set and employed for ensuring efficiency and effectiveness in the discharge of duties and responsibilities by government officials and employees? • Has the information flows enabled the citizens and/or CSOs to 	<ul style="list-style-type: none"> • Document review, such as minutes, progress, procurement and budget/financial reports • Survey • Key Informant Interview • Focus Group Discussion • Field Observation

		<p>hold officials, employees and committees within the woreda/city accountable?</p> <ul style="list-style-type: none"> • How do you evaluate level of financial/budget transparency to the citizen? • Has the procurement and audit information disclosure process been effective and contributed toward transparency and accountability? 	
7	To assess the pre-budget discussion modality and its effectiveness and provide expert opinion on how to improve citizens' participation in decision making process in prioritization of needs and allocation of budget for improved basic service delivery.	<ul style="list-style-type: none"> • To what extent the citizens participated in the budget allocation to improve the basic service delivery? • Do the citizens aware their constitutional rights as a citizen to demand/voice for proper provision of basic services (like education, health, water & sanitation, and agricultural extension services)? • Did the FTA program design based on community needs and priorities? • Have the citizens engaged in decision making process in planning and implementation of budget? • How important or useful do the citizens' opinions and priorities are in the decisions of the Woreda administration on how to spend their funds? 	<ul style="list-style-type: none"> • Document review, such as minutes, budget/financial reports and progress reports • Key Informant Interview • Focus Group Discussion
8	To assess the areas in which SA and FTA as well as GRM linkages can be strengthened.	<ul style="list-style-type: none"> • Is there any linkage among SA, FTA and GRM? • What kinds of linkage have been observed among SA, FTA and GRM in your region/woreda/kebele? • How do you evaluate the linkage of FTA and SA linkage? • What do you suggest the mechanism to put in place to strengthen the SA, FTA and GRM linkages? 	<ul style="list-style-type: none"> • Document review, such as progress reports • Key Informant Interview • Focus Group Discussion

9	To examine the economic, social, and institutional determinants of local government transparency in Ethiopian context, specifically at regional and woreda level government structures.	<ul style="list-style-type: none"> • What are the determinants of local government transparency in the Ethiopian context, specifically at regional and woreda level government structures in terms of economic, social and institutional? 	<ul style="list-style-type: none"> • Document review, such as progress reports, literatures and studies • Survey • Key Informant Interview • Focus Group Discussion • Field Observation
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Annex E. Household Survey Instruments (Questionnaire)

Section A: Identification			
1	Region/city administration Name	1. Tigray 2. Amhara 3. Afar 4. Oromia 5. Somali 6. Gambella 7. Benishangul-Gumuz 8. Harari 9. SNNPR 10. Sidama 11. South West Region 12. Addis Ababa 13. Dire Dawa	
2	Zone Name	«Zone»	
3	Woreda Name	«Woreda»	
4	Kebele Name	«Kebele»	
5	Questionnaire Code	_____	
6	Date	2014 / ____ / ____ Y / M / D	
7	Enumerator Name/Code	Code _____ Name _____	
8	Supervisor Name/Code	_____	
9	Start Time of Interview & End Time of Interview		

Section B: Socio-economic information of the respondent. This questionnaire should be administered to the respondent		
10	Observe: What is the respondent's sex?	1. Male 2. Female
11	Respondent's age in completed years	____ ____ years
12	marital Status	1. Married 2. Single 3. Divorced 4. Widowed
13	How many people live in this household?	_____ Male + _____ Female = Total _____ people
14	Has female from your household participated in the leadership positions in your local governments?	1. Yes 2. No
15	Can you read and write?	1. Yes 2. No, if No go to Q 16
16	If literate, what is the highest grade you completed?	1. Grade 1-4 2. Grade 5-8 3. Grade 9 -12 4. College and above
17	What is your monthly income?	1. Birr 0-600 2. Birr 601-2000

		3. Birr 2001-4000 4. Birr 4001-7000 5. Above 7000 6 No answer 7. I don't know
18	Which of the following categories would you categorize yourself belong as compared to with your neighborhood?	1. Very poor 2. Poor 3. Medium 4. Rich 5. Very Rich
19	Place of residence	1. Urban 2. Rural
20	How would you describe the overall quality of life where you live	1. Very high 2. High 3. Average 4. Bad 5. Very bad 6. I don't know
21	Overall, how satisfied are you with the services (water, health, education, Agriculture, Road) provided by the Woreda administration?	1. Very satisfied 2. Satisfied 3. Neutral 4. Not satisfied 5. Very bad
Section C. Citizen understanding of budget process, engagement and consultation		
21	Have you ever received information on the source of your Woreda budget and its expenditure?	1. Yes 2. No
22	What was your source for the budget information?	1. By attending a meeting organized by the local government 2. Talking with friends/neighbors 3. Information was posted on a community bulletin board 4. From a member of an organization in my community 5. From information posted by the Woreda 6. Through a leaflet distributed by the government 7. Listening to Radio 8. Watching Television 9. From the newspaper 10. From Social Media 11. Others
22.1.	Did understand the budget process that you have received information from various source of your Woreda budget and its expenditure	1. Yes 2. No
22.2.	What was the extent of the community participates in different activities that affect their lives in local governance?	1. Identification of community needs 2. Prioritization of needs 3. Provision of feedback

	(Multiple Response possible)	4. Provision of labour and other in-kind inputs for implementation 5. Approving works before final payment 6. Performance review of sectoral offices 7. Overseeing and monitoring implementation 8. Others	
22.3.	If yes to Q22.1, how well they know the FTA initiative? (Multiple Response possible)	1. Accept and resolve complaints 2. Provide procurement and audit reports to the community 3. Provide performance reports to the community 4. Provide awareness creation training to the community 5. Provide budget information to the community 6. Engage the community in pre-budget discussion	
22.4.	How do you rate the ease of accessing and understanding of different types of budget information (using a 0-10 scale where 0 represents minimum or poor performance and 10 represents the maximum or good performance)	Ease of Understanding	Ease of Accessing
	1. Source of Budget 2. Budget and Expenditure 3. Performance Report 4. Procurement Process 5. Audit and Findings Report	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>
23	In your opinion, do you think that you have received the budget information on time?	1. Yes 2. No 3. I don't know	
24	How well do you know your city/woreda approved budget and spent?	1. I know it very well 2. I know something about it 3. I know a little 4. I don't know it at all	
25	How important do you think if others like you see the Woreda budget?	1. Very important 2. Important 3. Somewhat important 4. Not important 5. I don't know	
26	Which of the following best describes how the regional government affects the decisions your city administration/woreda makes about the services it provides and how it provides them?	1. The city/woreda administration can make most decisions on its own 2. The city/woreda administration gets advice from the regional government 3. All city/woreda decisions must be approved by the regional government 4. The regional government makes the decisions and the city/ woreda administration must carry them out	

		5. I don't know
27	Which of the following statements best describes the roles councils play with regard to the budget?	1. Councils approve the final budget 2. Council review the final budget but may not approve it 3. Councils provide inputs in the budget 4. Councils have no role in the budget process 5. I don't know
28	In your opinion, what best describes citizens' role in the budget process	1. Making the budget decision 2. Consulting the government on the budget decision 3. Reviewing on the budget amount 4. Reviewing on the budget allocation 5. No role at all
29	How do you describe the importance or usefulness of your/citizen's opinions and priorities in the decisions of the Woreda administration on to spend city funds	1. Not very useful 2. Useful 3. Very important 4. Essential 5. No answer
30	How best do you describe the allocation in terms of your priorities?	1. It perfectly matches with my priorities 2. It matches with my priorities 3. It somewhat matches my priorities 4. It does not match with my priorities at all
31	Have you ever participated in a meeting or training related to budget formulation and execution by your woreda or Kebele?	1. Yes 2. No
32	Who organized the training or meeting?	1. Woreda FTA 2. SA/Local NGO 3. I don't know
33	How do you evaluate the contribution of the training/meeting in terms of enhancing the understanding of budget process?	1. Very good 2. Good 3. No difference 4. I have no idea
34	Do you think that the training/meeting has encouraged you to become active participant in the budget formulation process or making woreda/kebele officials accountable?	1. Yes 2. No 3. No difference
35	Do you know that it is your constitutional rights as a citizen to demand/voice for proper provision of basic services (like education, health, water & sanitation, and agricultural extension services)?	1. Yes 2. No 3. I have no idea
36	How best do you describe the utilization of the approved budget in your city/wereda?	1. It is properly applied 2. It is applied properly but with some defects 3. It is applied inappropriately 4. I have no Idea
37	Do you feel the budget in your area is made taking the problems in your district into account?	1. Yes 2. No 3. I don't know
38	Do you believe that the budgets in your	1. Yes

	locality have direct impact on the lives of citizens in your district?	2. No 3. I don't know
39	If you were the one deciding the budget allocation in your district, on which items would you spend the money for? List three priorities (provide the checklist of services to the respondents).	1. 2. 3.
40	In what way do you feel best to participate in the budgeting process?	1. Directly 2. Indirectly through representatives 3. I do not need to participate 4. It would not have any impact
41	In your opinion, how do you compare your current understanding of the budget process Over the last 5 years situation?	1. Increased 2. Decreased 3. No Change 4. I don't know
42	How do you evaluate your participation in your woreda/city budget process over the last 5 years?	1. Increased 2. Decreased 3. No Change 4. I don't know
43	How do you evaluate community consultation in budget process over the last 5 years?	1. Increased 2. Decreased 3. No Change 4. I don't know
Section D: Responsiveness		
44	During the last 12 months, have you visited any office of the City/Woreda for any reason?	1. Yes 2. No 3. No response
45	What was the reason for last 12 months with this office? (Don't read out categories) (Multiple Response possible)	1. To pay tax 2. To collect a pension payment 3. To collect a site plan 4. To apply for a plot of land 5. To apply for a business license 6. To settle a dispute with my neighbor 7. To ask questions/get information 8. To file a complaint/report a problem 9. To buy items for farming such as seeds or tools 10. Other (specify).....
Please rank the following services		
46	<i>How did you receive information? [circle all that apply]</i> 1. Information was posted on a community bulletin board in the form of table/writing 2. Information was posted on a community bulletin board in the form of graph or picture 3. By attending a meeting organized by the Kebele administration 4. From information provided by the Wored	1. 2. 3. 4. 5. 6. 7. 8. 9.. 10. 11

	5. . Listening to the radio 6. From a leaflet/brochure distributed by the government 7. From television 8. From the newspaper 9. From an organization in my community 10. From talking with friends or neighbors 11. Other source (specify)	
Section E: Citizen Engagement and consultation		
47	Have you been asked to give your opinion about the services the local government provides?	1. Yes 2. No 3. Not started
48	In the last 12 months have you attended a meeting where representatives of the city administration/rural woreda presented information about the actions of the local government?	1. Yes 2. No 3. Not started
49	If attended, how much influence do you feel citizen's comments have on the city administration /rural woreda?	1. Very influential 2. Influential 3. Somewhat influential 4. Not influential 5. Don't Know
50	If not attended, how much influence do you feel citizen's comments have on the city administration /rural woreda?	1. Very influential 2. Influential 3. Somewhat influential 4. Not influential 5. Don't Know
51	In the past 12 months, have you ever gotten together with your neighbors on any occasion to select one of you to participate in the meeting where the city budget was to be presented?	1. Yes 2. No
52	How often do citizens like you have an opportunity to express your views about the budget of the Woreda?	1. Never 2. Rarely 3. Some times 4. Often 5. Whenever we want
53	Have you been informed about any of the following A. Woreda activities: B. Woreda Budget C. Woreda Strategic Plan D. Agenda of Woreda Councils E. Decisions taken by the Woreda Council	1. Yes 2. No 1. Yes 2. No 1. Yes 2. No 1. Yes 2. No 1. Yes 2. No
54	In the last year, did you have information on any of the following issues? A. Services provided by the Woreda Sectorial and local performance of Woreda institutions	1. Yes 2. No 1. Yes 2. No 1. Yes 2. No

	B. Local resources generated at the Kebele level C. Local contributions to the Kebele	1.Yes 2.No
55	How do you compare your engagement as compared with the before 5 years situation?	1. Increased 2. No change 3. Decreased 4. I don't know
Section F: BLT basic awareness and training		
56	Have you ever participated in a BLT meeting or training related to budget formulation and execution by your woreda or Kebele?	1. Yes 2. No
57.1	If yes, how many times?	1. Once 2. Twice 3. Three and above times
57.2	If yes to Q56, When was the training taken?	1. 6 months ago 2. 7-12 months ago 3. 1-2 years ago 4. More than 2 years ago
58	What courses did you take?	1. Budget & Expenditure 2. Public budget planning Process 3. Budget disclosure strategy/media 4. Service delivery template 5. Other(specify) 6. I don't remember
59	Do you remember who organized the training?	1. Yes 2. No
60	If yes, who organized?	1. Federal MoFED 2. Regional MoFED 3. Wereda MoFED 4. Woreda council 5. NGO-CSO 6. other
61	Had you received FTA materials/brochures/ manual?	1. Yes 2. No
62	Do you think that the training has encouraged you to become active participant in the budget formulation process or making woreda/kebele officials accountable?	1. Yes 2. No difference
63	Do you think that the FTA training contributed toward transparency and accountability?	1. Yes 2. No ,Go to 70
64	If yes, what was the contribution?(multiple response possible)	1. Understanding the budget process 2. Knowing who is responsible 3. The accountability of woreda/kebele officials to citizen's 4. Where to look budget information 5. How to interpret budget information 6. Encourage citizen involvement 7. Other
65	Did you know any resource misuse (e.g. embezzlement, corruption, etc.) report in	1. Yes 2. No Go to 72

	the woreda or kebele so far?	
66	If yes, what measure taken on the issue?	Write the measures
Section G: Service Delivery		
67	Have you ever seen typical budget and expenditure as well as services delivery templates posted in your woreda?	1. Yes 2. No
68	If yes, to what area of services does the posted information relates to? (Multiple answer allowed):	1. Health 2. Education 3. Agriculture 4. Water supply 5. I don't remember
69	Was there any discussion after seeing the posted template?	1. Yes 2. No
70	If yes, who discussed?	1. Citizens themselves 2. Citizen and woreda officials 3. Citizen and CSO 4. I don't remember
71	Have you ever seen any of the basic service units(health, education, water and agriculture) that post the standardized service delivery template	1. Yes 2. No
72	If yes, who displayed?	1. Health office or health post/center 2. Water office 3. Education office /schools 4. Agriculture office/FTA 5. Others
73	In general, is there an improvement in the following service delivery in your Woreda/Kebele from year to year? (1) Water (2) Education (3) Health (4) Agriculture (5) Road	1. Yes 2. No , If No Go to 79
74	If yes, On a scale from 0 to 10 rank the improvement (10 highest and 1 lowest) Circle one No	01 2 3 4 5 6 7 8 9 10
74.1	If yes, On a scale from 0 to 10 rank the satisfaction level (10 highest and 1 lowest) in terms of convenience, responsiveness, availability and timeliness	01 2 3 4 5 6 7 8 9 10
75	If there is an improvement, which service is highly improved?	1. Water 2. Health 3. Education 4. Agriculture 5. Road
76	If there is an improvement, which service is least improved?	1. Water 2. Health 3. Education 4. Agriculture
77	Was there any media used to disclose budget and service information other than	1. Yes 2. No

	posting?	
78	If yes, what media was used to disclose budget and media information? (Choose all that apply)	1. TV 2. Radio 3. News paper 4. Templates (tabular or pictorial) 5. broacher and news paper 6. Public workshop or community meeting 7. Drama, theatre or other artistic forums 8. Social Media 9. I don't know
79	In general how do you evaluate the effectiveness of the medias used to announce budget and service information	1. Highly effective 2. Somehow effective 3. Minimally effective 4. Not effective 5. Don't remember
80	What do you suggest to improve the media used to disclose budget?	1. _____ 2. _____ 3. _____ 4. _____
81	Overall, how satisfied are you with the services provided by the Woreda administration?	1. Very satisfied 2. Satisfied 3. Somewhat satisfied 4. Not satisfied
82	Taxes I pay to the government are used to pay services I receive.	1. Strongly agree 2. Agree 3. Disagree 4. Strongly disagree 5. No opinion
83	My kebele administrators represent my interest with the Woreda council	1. Strongly agree 2. Agree 3. Disagree 4. Strongly disagree 5. No opinion
84	My kebele administrators tell me what is in the Woreda budget	1. strongly agree 2. Agree 3. Disagree 4. I don't know
85	Do you think the funds available to the Woreda administration are sufficient to pay for all the services it should provide?	1. Sufficient 2. no sufficient 3. I don't know
86	What reasons do you think cause the funds to be somewhat or not sufficient?	1. Citizens do not pay enough taxes or fees 2. The Woreda does not use the money efficiently 3. The Woreda administration uses the funds to benefit themselves instead of citizen's needs
87	How important or useful do you think citizens' opinions and priorities are in the decisions of the Woreda administration on how to spend their funds?	1. Very useful 2. Useful 3. Essential 4. Not useful
88	Have you been asked to give your opinion	1. Yes

	about the service the services the Woreda provides?	2. No
89	In general, how often do citizens like you have an opportunity to express your views about the budget of the Woreda	1. Never 2. Rarely 3. Often 4. No idea
90	Which project is influence you more about budget and finance	1. FTA 2. SA 3. GRM 4. Other government meeting
91	Do you discussed about budget planning in the last 12 months?	1. Yes 2. No 3. I don't know
92	Do audit and procurement template posted in your woreda?	1. Yes 2. No 3. I don't know
93	For which project you are familiar with?	1. FTA 2. SA 3. GRM

Section G Citizen's perception on adequacy, quality and efficiency of core service

Section G.1: Health Services

94 In the last 12 months have you visited a health facility?

	Yes	1
	No	2

95 At what type of health facility did you visit most recently?

	Government-run Health post	1
	Government-run clinic	2
	Government-run Health center	3
	Government-run Hospital	4
	NGO run health facility	5
	Private health facility	6
	Others (Specify).....	7
	Don't know	8

96. Recalling your most recent visit to a health facility, please evaluate each of the following statements:

		Strongly Agree	Agree	Disagree	Strongly Disagree	No Option
A	I was satisfied with the length of time I had to wait for service	1	2	3	4	99
B	The facility is a convenient distance from my home	1	2	3	4	99
C	The medical staff were readily available	1	2	3	4	99
D	The facility had all the necessary medicines and supplies	1	2	3	4	99
E	The medical staff	1	2	3	4	99

	were courteous and helpful to me					
F	The buildings are in good physical shape and well-maintained	1	2	3	4	99
G	I would get better service if paid a small informal fee	1	2	3	4	99
H	I received good medical attention by qualified staff if	1	2	3	4	99
97	If you did not go to a governmental health facility, which of the following reasons most closely explains why? (Choose only one)					
		I have been in good health, there was no need go			1	
		Too many people were waiting, I could not get in to the facility			2	
		The medical staff was not available			3	
		There are no proper roads to get there			4	
		The facility is too far away from my home			5	
		I prefer a traditional doctor			6	
		Financial Problem			7	
		I could not get time away from work			8	
		Other Please specify: ----- -----			9	
98	Do you think that the FTA initiative positively contributed for the improvement of health service?	1. Yes 2. No				
Section G.2: Education Services						
99	How many school-age children do you have (7-18 years of age)?	_____ Children			None	
100. Are all of your school age children in school?						
		Yes, all are in school			1	
		Some are in school but not all			2	
		None are in school			3	
101 If any of your children are not in school, which of the following best explains why?						
		Children have other work to do			1	
		Financial reason (no money for fees & uniforms)			2	
		School is too far away			3	
		School is not the most important thing			4	
		Children refuse to go to			5	

		school	
		Other	6

102 Recalling the experience your children have had when they attended school, please evaluate the following

		Strongly Agree	Agree Somehow	Disagree	Disagree Strongly	Don't Know
A	The school is at a convenient distance from my home	1	2	3	4	99
B	The teachers/administrators are never absent/administrators are readily available to meet with me if I have a problem or concern	1	2	3	4	99
C	The students have the books and supplies they need	1	2	3	4	99
D	The students have adequate desks	1	2	3	4	99
E	School fees are affordable	1	2	3	4	99
F	Uniforms for school are affordable	1	2	3	4	99
G	Girls have access to a separate and private toilet or latrine	1	2	3	4	99
H	I would get better service at the school if I paid a small unofficial fee	1	2	3	4	99

103 Regarding the physical condition of the schools yours children attend, please rate the following:

		Very Good	Good	Poor	Very poor	Don't Know
A	Condition of the building (roof, walls , floor	1	2	3	4	99
B	Easy access to potable water	1	2	3	4	99
C	Easy access to a toilet or latrine	1	2	3	4	99
D	There is a good playground for children	1	2	3	4	99

104 Do you believe that the FTA contributed to improved education service?

	Yes	1	
	No	2	
105	Which of the following agricultural services did you receive?		
		Yes	No

	Forming or joining a cooperative	1	2
	Obtaining a loan	1	2
	Marketing goods and services	1	2
	Establishing food processing facilities/mills	1	2
	Creating income generating activities	1	2
	Training related to women's health, finances, or education	1	2
	Farm inputs (fertilizer, improved seeds, pesticides, farm system)	1	2
	Animal husbandry	1	2
	Environmental protection (soil conservation, forestry, plant protection)	1	2
	Other (specify)		

106 Recalling the experience you have had when you have used Agricultural Extension Services, in your kebele?

		Strongly Agree	Agree Somehow	Disagree	Disagree Strongly	Don't know
A	The office is at a convenient distance from my home	1	2	3	4	99
B	Staff are helpful and attentive	1	2	3	4	99
C	They have the supplies and materials that I need	1	2	3	4	99
D	The services they provide are very useful	1	2	3	4	99
E	I would get better service if I paid a small unofficial fee	1	2	3	4	99

107 If you have not used any agricultural services, which of the following best explains why?

	Too many people were waiting, I couldn't get in	1	
	Staff were not available/helpful	2	
	I had no means of transportation to get to the office	3	
	Office is too far away from my home	4	
	It is too expensive	5	
	I don't know what type of service they offer	6	
	Others (specify)	7	

108 Do you think that the FT initiative contributed to improved agricultural service over the last 5 years?

	1 Yes	2 No		
Section G.4 Water Services Delivery				
I would like to ask you questions about water service				
109	Which of the following is your main source for water?			
			Yes	No
		From a communal spigot not connected to Woreda pipeline	1	2
		From a private connection to the Woreda pipeline	1	2
		From a private protected (treated) well or spring	1	2
		From a private un protected well spring	1	2
		From a communal spigot (Bono) connected to the pipeline	1	2
		From a river, lake, pond, stream or other surface water source	1	2
		Purchase water from a neighbor	1	2
		Purchase water from a private vendor	1	2
		From rain water/water harvesting	1	2
		Others (specify).....	1	2
110 In the last 12 months have you had sufficient water when you needed it?				
		Always	1	
		Usually	2	
		Rarely	3	
		Never	4	
		Don't know	99	
111 In the last 12 months, has it happened that you or someone in your household has become sick from drinking the water?				
		1 Yes	2 No	
112 If you had a problem with your water, do you know whom to contact?				
		1 Yes	2 No	
Section H: Grievance				
Questions related to grievances lodged, processed and resolved?				
113	Have you made any complaint or grievance (either in written application or in Oral complaint) about budget and/or public service delivery?		1. Yes 2. No	
117	If you did not have any complain about budget and/or public service delivery, what do you rate the service delivered?		1. Very dissatisfied 2. Somewhat dissatisfied 3. Neither satisfied nor dissatisfied 4. Somewhat satisfied 5. Very satisfied	
116	If No to Q1, why not?		1. Did not know how to 2. Did not know where to 3. The uptake location was too far 4. The uptake location was inconvenient 5. Did not believe my complaints would be resolved independently 6. Fear of retaliation from those who are implementing the program	

		7.Complaining was not really worth the trouble for fear of receiving no response 8.Fear of approaching people of authority 9.Fear of appearing ungrateful 10. Embarrassment 11. Others (Specify)
114	If Yes to Q1, In which types of services you logged grievances?	1.Health, 2.Education 3.Agriculture 4.Water supply 5.Others, specify _____
115	If yes to Q11, what was the main issue for complaining?	
118	To whom did you log your complaints?	
119	How long does it take for your appeals to be resolved	1. on the spot 2. within a week 3. within a month 4. within two months 5. more than two months 6. not resolved 7. Other (specify)
120	How did the kebele administrator acknowledge the receipt of your appeal (Multiple responses)?	1. Oral acknowledgement (in person) 2. Oral acknowledgement (through phone) 3. written acknowledgement (in person) 4. Written acknowledgement (through phone text messages) 5. No acknowledgment 6. Others (specify)
121	After logging your appeals, what types of information did you received with regard to your appeals (Multiple responses)?	1. The grievance process 2. Responsible person, 3. How long it will take 4. Contact details 5. No information 6. Others (specify)
122	How satisfied are you satisfied with the decision made/resolution?	1.Very dissatisfied 2. Somewhat dissatisfied 3. Neither satisfied nor dissatisfied 4. Somewhat satisfied 5. Very satisfied
123	Was the decision implemented?	1. Fully implemented 2. partially implemented 3. not implemented at all
124	How do you evaluate grievance handling system over the past 5 years?	1. Improved 2. Worsen 3. No change
124	Do you have any challenged to log in your grievances?	
Section I: Program impacts		
How do you evaluate the following program impacts?		

Impacts		
124	The visibility of citizens in shaping budget, expenditure and quality service delivery improved	1. Strongly agree 2. Agree 3. Neutral 4. Not agree 5. Strongly not agree
125	Quality of services(health, water, education and agriculture) improved	1. Strongly agree 2. Agree 3. Neutral 4. Not agree 5. Strongly not agree
126	Resource miss utilization decreased	1. Strongly agree 2. Agree 3. Neutral 4. Not agree 5. Strongly not agree
127	Improved quality of life	1. Strongly agree 2. Agree 3. Neutral 4. Not agree 5. Strongly not agree
128	Do you think that the FTA initiative contributed to improved water supply service over the last 5 years?	1. Yes 2. No
Section I Program relevance		
Please indicate the relevance of the following FTA program component to your setting		
S/No	Activities	Responses
129	Budget and expenditure discloser/media	1. Highly relevant 2. Relevant 3. Neutral 4. Not relevant
130	Posting budget and expenditure	1. Highly relevant 2. Relevant 3. Neutral 4. Not relevant
131	Medias used to disclose budget and expenditure	1. Highly relevant 2. Relevant 3. Neutral 4. Not relevant
132	BLT trainings	1. Highly relevant 2. Relevant 3. Neutral 4. Not relevant
Section J Sustainability		
Do you think that the FTA initiatives (posting budget and expenditure, meetings, etc.) shall be sustainable?		
133	Access to budget and expenditure information/postings	1. Highly sustainable 2. Sustainable 3. Not sustainable
134	Discussion on posted budget and expenditure information	1. Highly sustainable 2. Sustainable 3. Not sustainable

135	Quality of services(health, education, water and agricultural extension)	1. Highly sustainable 2. Sustainable 3. Not sustainable
125 136	Engagement of citizen in shaping their development	1. Highly sustainable 2. Sustainable 3. Not sustainable
137	Consideration of citizen voice for decision making	1. Highly sustainable 2. Sustainable 3. Not sustainable
138	Transparency to citizens	1. Highly sustainable 2. Sustainable 3. Not sustainable
139	Government response to citizen voice	1. Highly sustainable 2. Sustainable 3. Not sustainable

Annex F: Key Informant Interview (KII) Instrument

Section A: Identification			
A1	Region/city administration Name	1. Tigrai 2. Amhara 3. Afar 4. Oromia 5. Somali 6. Gambella 7. Benishangul-Gumuz 8. Harari 9. SNNPR 10. Sidama 11. West South 12. Addis Ababa 13. Dire Dawa	
A2	Zone Name	«Zone»	
A31	Woreda Name	«Woreda»	
A32	Social Accountability interventions are being implemented in the woreda	1. Yes 2. No	
A4	Kebele Name	«Kebele»	
A5	Questionnaire Code	_____	
A6	Date	2014 / ____ / ____ Y / M / D	
A7	Enumerator Name/Code	Code _____ Name _____	
A8	Supervisor Name/Code	_____	
A9	Start Time of Interview & End Time of		
Section B: Socio-economic information of the respondent			
B1	Observe: What is the key informants sex?	1. 0 Male 2. 0 Female	
B2	What is your age?(Respondent's age in completed years)	____ ____ years	
B3	At what level are you working	1. Federal 2. Region 3. City administration 4. Zone/sub city 5. Woreda 6. Kebele	
B4	Marital Status	1. 0 Married 2. 0 Single 3. 0 Divorced 4. 0 Widowed	
B5	How many people normally live in this household?	_____ Male + _____ Female = Total _____ people	
B6	What is the highest grade level you completed?	1. Primary school 2. High school 3. Certificate 4. Diploma	

		5. Graduate 6. Post graduate and above	
B7	Which office are you working for?	1. MoFED 2. PBS sector offices (Health, Education, Agriculture, Water, Road) 3. Non PBS sector office 4. others	
B8	How many years did you serve your current organization	1. Less than a year 2. 1-2 years 3. 2-5 years 4. Above 5 years	
B9	Which activity has been used in your woreda related to sex-disaggregated data related to FTA implementation?	1. Collect and document relevant disaggregated data 2. Monitor FTA implementation using disaggregated data 3. Access performance of basic services using disaggregated data	
B10	Is any other household member in your household earning wage income?	1. Yes 2. No	
B10	Is there a household member generate income from self-employed?	1. Yes 2. No	
Section C. Institutional set up for FTA			
C1	Is there a team, committee, officer or employee at your office that is specifically assigned to ensure proper implementation of the FTA sub component of the PBS?	1. Yes 2. No (there was some 2 yrs., ago?) P for R 3. I don't know PFM (public financial mgt. team)?	
C2	Do you agree that the placement of team, officer, and or committee has added for improved FTA performance?	1. Fully agree 2. Agree 3. Partially agree 4. Disagree 5. I don't know	
C3	If yes for Q C1, is there job position (structure) for the assigned officer in your organizational structure?	1. Yes 2. No, but assigned as additional role 3. No	
C4	When did the position created and filled?	1. Less than a year 2. In the last 1-5 years 3. In the last 6-10 years 4. Before 10 years 5. I don't remember	
C5	In your opinion, is the current staffing and the capacity of officers and employees at your office adequate for providing	1. Highly adequate 2. Adequate 3. Not adequate 4. I don't know 5. No answer	

	adequate services to ensure transparency and accountability?		
C6	If not adequate, do you think that service delivery was poor due to limited capacity of staff?	1. Yes 2. No 3. I don't know	
C7	If yes for Q C6, what is the most important manifestation/ reasons for poor service delivery due to capacity of manpower?	1. Services to the community are poorly provided on account of shortages 2. Services to the community are inadequate due to the limited capacity of staff 3. Complaints of shortages of staff are frequently voiced by the leadership and/or employees of the local administration 4. other, specify: _____	
C8	What is the level of adequacy of space and working facilities for the officers/ person in charge of coordinating the FTA initiative?	1. Highly adequate 2. Adequate 3. Not adequate 4. I don't know	
C9	Do you think that there is clear line of communication among different level of government structures (Kebele-Woreda-Zone-Regional and Federal) in relation to implementing PBS project	1. Yes 2. No 3. I don't know	
C10	In general, do you think that the administrative arrangement (set up) for the implementation of the FTA component is appropriate?	1. Yes 2. No 3. No firm opinion	
C11	Is there limitation with the institutional set up to run the FTA initiative effectively?	1. Yes 2. No 3. I don't know	
C12	If yes, what were the limitation/ challenges?	1. Staff turn over 2. Less attention to the task 3. Frequent structural change 4. Low motivation of assigned staff Logistics problem (office equipment, transport, etc.)	
C13	Do you think that the existing staffing/structure can enhance accountably and transparency?	1. Yes 2. No 3. I don't know	
C14	Do you think that the existing structure shall be sustainable after the	1. Yes 2. No 3. I don't know	

	withdrawal of the Donor's support?		
C15	Do you think that the project enhanced the capacity of your office to implement FTA initiatives?	1. Yes 2. No 3. I don't know	
C16	Do you believe that FTA structure created was relevant?	1. Yes 2. Yes, but needs revision 3. No 4. I don't know	
Section D. BLT process, outputs and impacts			
D1	Did you attend any of FTA /budget literacy trainings?	1. Yes 2. No	
D2	If yes for Q D1, which module? (multiple response is possible)	1. Laypersons' Budget & Expenditure Templates 2. Public budget planning Process 3. Disclosure strategy/media 4. Service delivery template	
D3	Please indicate the relevance of the training to your setting as list of training below		
D3.1	Training in Laypersons' Budget & Expenditure	1. Highly relevant 2. relevant 3. Somewhat relevant 4. Not relevant	
D3.2	Training in service delivery template	1. Highly relevant 2. relevant 3. Somewhat relevant 4. Not relevant	
D3.3	Public budget Process at woreda level	1. Highly relevant 2. relevant 3. Somewhat relevant 4. Not relevant	
D3.4	Budget disclosure strategy	1. Highly relevant 2. relevant 3. Somewhat relevant 4. Not relevant	
D4	Did you implement what you trained in to action?	1. Yes fully 2. Yes partially 3. No	
D5	If the answer is no for Q D4 or partially, what was the reason? (multiple response possible)	1. Lack of facility 2. Lack of time and budget to apply 3. My line manager was reluctant 4. I was not fully understood 5. Due to my personal problem 6. Community/other sector lacks readiness 7. Other(specify)	
D6	Do you think that the BLTs have contributed to improved transparency and accountability?	1. Yes 2. No 3. I don't know	

D7	Which part/s of the training was/were more relevant? (multiple response is possible)	1. Its content 2. Language 3. Being pictorial 4. The duration 5. Other	
D8	Did you participate in rolling out the training?	1. Yes 2. No	
D9	If yes; to whom?	1. My office staff 2. Other PBS sector office staff 3. Other civil servants 4. Community 5. Others-Specify	
D10	Do you think that BLT contributed for the improvement of FTA?	1. Yes 2. No 3. No response	
D11	If yes, how do you rate changes brought over the last 5 years?	1. Very high 2. High 3. Medium 4. Low 5. Lower	
D12	Do you think that there is a need for modifying BLT for the future?	1. Yes 2. No 3. I don't know	
D13	If yes, which part?	1. Its content 2. Language 3. Approach (ToT and rolling out) 4. Trainee 5. Others(specify)	
D14	Please, list three most important strength of the BLT training/FTA initiatives	1. _____ 2. _____ 3. _____	
D15	Please, indicate three major limitations of the BLT/ FTA initiatives, if any.	1. _____ 2. _____ 3. _____	
D16	Any recommendation to improve the BLT trainings/FTA implementations?	1. _____ 2. _____ 3. _____	
Section E. Responsiveness			
E1	Do you believe that citizens'/ CSOs' views have been listened by government officials, employees and their committees?	1. Yes, all the time 2. Yes, most of the time 3. Yes, now and then 4. Never	
E2	Do you believe that the suggestion of citizens'/ CSOs' acted up on by government officials, employees and their committees?	1. Yes, all the time 2. Yes, most of the time 3. Yes, now and then 4. Never	

E3	If yes, do you think that required actions were taken timely?	1. Yes, all the time 2. Yes, most of the time 3. Yes, now and then 4. Never	
E4	In general, how do you compare the extent to which government listen and act on citizens views in the last 5 years?	1. Increased progressively 2. Increased 3. No change 4. Decreased 5. I don't know	
E5	What do you think the city administration should consider when it makes decisions on how much money to spend and on which service	1. Actual cost of existing service 2. Citizen priority 3. Priority of the national government 4. Priority of the regional government 5. All of these 6. None of these 7.No answer	
E6	Have you made a specific complaint to the city administration/rural woreda in the past 12 months?	1.Yes 2. No	
E7	My experience with city administration staff is that they treat me with respect	1. Strongly agree 2. Agree 3. Disagree 4. Strongly disagree 5. No opinion	
E8	City administration staff are always open and honest	1. Strongly agree 2. Agree 3. Disagree 4. Strongly disagree 5. No opinion	
E9	City administration staff will only assist me if I offer to pay an additional fee to expedite my request	1. Strongly agree 2. Agree 3. Disagree 4. Strongly disagree 5. No opinion	
Section F. Transparency			
F0	Do you know your woreda have undertaken pre-budget discussion with the citizen?	1. Yes 2. No 3. I don't know	
F1	Do you know that government should disclose woreda budget for the citizen on regular basis?	1. Yes 2. No 3. I don't know	
F2	Which of the following are made available, on regular basis, to citizens and/or CSOs (multiple response possible)	1. Strategic plan 2. Annual plan 3. Budget 4. Annual activity report of administration 5. Annual performance report by service providers 6. Annual assessment reports of service	

		providers by the local government 7. Audit reports 8. Woreda or City council session proceedings or the council's decisions 9. Proceedings of public consultations	
F3	Which of the following enabling/ empowering and personal documents can easily be obtained from your office by citizens and/or their CSOs, when the latter so desire?	1. Operations policy and procedures manual 2. Service delivery policy, standard and/or procedures manual 3. Documents that indicate sources of pertinent data and information 4. Personal documents such as property, tax, etc. files 5. Others(specify	
F4	Did you know any case where citizens and their CSOs received sufficient awareness-enhancing training with respect to their rights, privileges and obligations regarding service standards and budget of the woreda/city?	1. Yes 2. No 3. I don't know	
F5	Is there any grievance mechanism to redress (communicate) grievances?	1. Yes 2. No 3. I don't know	
F6	If your answer for Q F5 is yes , at what level did grievance mechanisms availed & handled? (multiple choices can be made)	1.City Administration 2.Woreda 3. Kebele 4. I don't know	
F7	Do you find the administrative arrangement (setup) for dealing with your suggestions, concerns and grievances satisfactory and/or effective	1. Yes 2. No 3. No opinion	
F8	If your answer for Q F 7 is yes at what level did you found it effective?(multiple choices can be made)	1.City Administration 2.Woreda 3. Kebele 4. I don't know	
F9	As to your opinion, have citizens or their CSOs developed/acquired the tradition and capacity of launching complaints and of seeking redress when they come across	1. Yes, high capacity 2. Yes, limited capacity 3. Yes, now and then 4. No	

	poor services and unacceptable practices in the health, education, agriculture or any other sector?		
F10	Is there any feedback mechanism to collect and disseminate information from/ to the community about the operationalization of the grievances handling mechanisms?	1. Yes 2. No 3. I don't know	
F11	If yes, what are the mechanisms?	1. Arranging meetings 2. Clear line of information exchange 3. Putting required facilities in place 4. Others	
F12	Is there suggestion box in your office?	1. Yes 2. No 3. I don't know	
F13	Have you heard any grievance/feedback that your office received from the citizen suggestion?	1. Yes 2. No 3. I don't know	
F14	Have you heard any grievance/ feedback that your office reviewed and responded to the citizen suggestion?	1. Yes 2. No 3. I don't know	
F15	How do you evaluate level of financial/budget transparency to the citizen over the last 5 years?	1. Increased 2. No change 3. Decreased 4. I don't know	
Section G. Accountability			
G1	Do you think that citizen/CSO is aware of their rights to hold government officials and employees of their jurisdiction accountable?	1. Yes 2. No 3. I don't know	
G2	What mechanisms have been set and employed for ensuring efficiency and effectiveness in the discharge of duties and responsibilities by government officials and employees?	1. Effective supervision by supervisors 2. Increased incentives to officials and employees of the local administration 3. Regular and institutionalized public scrutiny and assessment of government officials and employees 4. Increased awareness creation training for officials and employees on laws and regulations, in general, and accountability principles and practices, in particular 5. Strict enforcement of the country's laws and	

		regulations 6. Commensurate penalty for wrong doers 7. Others(specify)	
G3	Please rank the accountability mechanisms listed above (in G2).	1. 2. 3. 4. 5. 6. 7.	
G4	Do you believe that there are adequate systems and information flow that would enable citizens and/or their CSOs to hold officials, employees and committees within the woreda/city accountable? (multiple choice possible)	1. Yes, there are systems to make Officials Accountable 2. Yes, there are systems to make Employees Accountable 3. Yes, there are systems to make Committees Accountable 4. Yes, there is availability of information to make Officials Accountable 5. Yes, there is availability of information to make Employees Accountable 6. Yes, there is availability of information to make Committees Accountable 7. No, there is no system in place 8. No, there is no available information to make them accountable 9. I don't know	
G5	How likely is it to get satisfactory outcome when individual citizens and/or CSOs resort to recourse and redress mechanisms?	1. Highly likely 2. Likely 3. Unlikely 4. I don't know	
G6	Do the performances of service providers take into account systematically collected views of the public?	1. Yes 2. No 3. I don't know	
G7	How do you evaluate the level of accountability to citizen voice over the last 5 years?	1. Increased 2. No change 3. Decreased 4. I don't know	
G8	Please list three most important suggestion to strengthen accountability	1. _____ 2. _____ 3. _____	
Section G. Service delivery			
G11	Have you ever seen typical budget and expenditure as well as services delivery templates used in your Woredas?	1. Yes 2. No 3. I don't know	
G11.1	If the answer for G11 is Yes, which types?	1. Budget and Expenditure 2. Performance report 3. Service delivery standards 4. Procurement process 5. Audit findings	

		6. Others	
G11.2	Which actions are taken by your woreda in the last five years?	1. Budgetary information provision on time 2. Posted the performance report of the service delivery standards 3. Evaluate the service delivery standards 4. Create awareness of service delivery 5. Administration action taken 6. I don't know	
G12	Do you know your woreda budget amount for the 2014 budget year?	1. Yes 2. No 3. I don't know	
G13	If yes for Q G12, to what area of services does the posted information relates to? (Multiple answer allowed):	1. Health 2. Education 3. Agriculture 4. Water supply	
G14	Do you believe that the government budget disclose by template should continue similar to the current method? Posting on display boards?	1. Yes 2. No 3. I don't know	
G15	Do you think that posting the budget and service delivery templates are effective?	1. Yes 2. No 3. I don't know	
G16	Was there some sort of discussion with citizens, woreda officials and CSO on service delivery?	1. Yes with citizens 2. Yes, with citizens and Woreda officials 3. Yes with citizens and CSO 4. No 5. I don't know	
G17	How do you evaluate service delivery over the last 5 years?	1. Improved 2. No change 3. Deteriorated 4. I don't know	
G18	If the answer for G17 is 3, which service(s) is declining over the last 5 years? (Multiple answer is possible)	1. Health 2. Education 3. Agriculture 4. Water supply	
H. Monitoring and evaluation			
H1	Do you have an effective M&E system for FTA program?	1. Yes 2. No 3. I don't know	
H2	If yes for Q H1, how frequent?	1. Monthly 2. Quarterly 3. Semi-annually 4. Yearly 5. No time period (not periodic)	
H3	If yes for Q H1, is your M&E system for the FTA program part of	1. Yes 2. No 3. I don't know	

	your strategic plan?		
H4	If, yes for Q H3 can you show us the document? (check the document and confirm)	1. Confirmed 2. Not confirmed	
H5	Do you feel that the M&E system is adequate and information flow would enable citizens and/or their CSOs to hold officials, employees and committees within the woreda/city accountable?	1. Yes 2. Partially 3. No 4. I don't know	
H6	Do you think that there are adequate capacities (materials and human) to monitor and evaluate the whole project activities at your office level?	1. Yes 2. No 3. I don't know	
H7	Have you measure FTA results against the stated indicators?	1. Yes 2. No 3. I don't know	
H8	If yes, what was the result, in terms of the program performance?	1. Very good 2. Good 3. Satisfactory 4. Not satisfactory	
H9	Do you think that the M&E system have limitations?	1. Yes 2. No 3. I don't know	
H10	What the main challenges are in operationalize your M&E system?	1. No focal person 2. The system is not realistic 3. Fund not allocated to operationalize 4. The system not known by others 5. Others(specify)	
H11	Do you think the M&E for FTA needs modification?	1. Yes 2. No 3. I don't know	
H12	If yes for Q H11, what changes or modifications are needed?	1. Simplify the system 2. Strengthen in manpower 3. Give attention by management 4. Allocate fund for M&E 5. Other	
H13	How do you evaluate the M&E of FTA activities over the last 5 years?	1. Highly improved 2. Improved 3. No change 4. No improvement 5. I don't know	
I. Linkage with other Citizen Engagement component			
I1	Do you think that FTA is linked with other PBS components?	1. Yes 2. No 3. I don't know	
I2	If yes, with which	1. Social accountability sub component	

	component	2. Support of Grievance Redress Mechanisms (GRM) sub component 3. Local Public Finance Management component 4. Managing for Results component 5. Others	
I3	If yes, with which component	1. FTA works with citizen engagement sub component 2. Facilitation information flow to citizens 3. Consolidate information about citizen priorities 4. Engage in pre-budget planning 5. Clear line of communication 6. Joint monitoring of FTA implementation	
I3	Please list core areas where FTA linked with Social Accountability?(Multiple answer possible)	1. Capacity development 2. Participatory planning and citizens-state constructive collaboration 3. Joint monitoring 4. Documentation and Information Dissemination	
I4	Is there a time when FTA program reviewed jointly with other citizen engagement component?	1. Yes 2. No	
I4.1	If yes for Q I4, what were the results of the monitoring's?	1. There is strong linkage 2. There is linkage but moderate 3. There is linkage but weak 4. There is no linkage 5. I don't know	
I5	If yes for Q I4, what is the result	1. Very good 2. Good 3. Fair 4. bad	
I6	How do you evaluate the linkage of FTA and SA linkage? (multiple response possible)	1. It improves the effectiveness and efficiency of service deliveries 2. Helps to sustain and institutionalizing the projects 3. One may affect the independency of the others 4. Should not link because one is FTA is supply side instrument and SA is demand side instrument	
I7	Have you ever monitored the linkage of SA and FTA using the defined indicators in the FTA-SA linkage implementation guideline?	1. Yes 2. No 3. I don't know the indicators 4. I don't know	
I8	If yes for Q I7, what were the results of the monitoring's?	1. There is strong linkage 2. There is linkage but moderate 3. There is linkage but weak 4. There is no linkage	

		5. I don't know	
I9	How do you evaluate the linkage of SA and FTA over the last 2 years?	1. Increased 2. No change 3. Weak 4. I don't know	
I10	Do you have any suggestion to improve FTA initiatives SA and GRM linkages to improve Citizen engagement?	1. Yes 2. No	
I11	If yes for Q I10, please list three important suggestions.	1. 2. 3.	
J. Relevance			
J1	Do you believe that the FTA program is relevant to local community needs and priorities?	1. Yes 2. No	
J2	Rank the relevancy of the following program initiatives to your setting	1. Highly improved 2. Improved 3. No change 4. No improvement 5. I don't know	
J3	Budget Literacy Training	1. Highly relevant 2. Relevant 3. Not relevant	
J4	Strengthening accountability structure at Woreda and Kebele level	1. Highly relevant 2. Relevant 3. Not relevant	
J5	Linking FTA with other PBS initiatives?	1. Highly relevant 2. Relevant 3. Not relevant	
J6	Strengthening M&E works	1. Highly relevant 2. Relevant 3. Not relevant	
K. Sustainability			
K1	Do you think that the FTA initiative will be sustainable after the end of the project?	1. Yes, most likely 2. Yes, likely 3. No	
K2	If no for Q K1, what is the problem?	1. No institutional set up/structure that can ensure its continuity 2. High staff turn over 3. Budget constraint 4. Limited capacity of staff at different level 5. Others	
K3	Who should implement FTA initiatives?	1. Government 2. International organizations like World	

		bank/donors 3. CSO/Local NGO 4. I don't know	
L. Critical success factors			
L1	Over the project implementation period what are the most significant changes (MSC) with respect to enhancing transparency and accountability around public budget process in your area (region, woreda and kebele)		
L2	What are the main critical success factors that were instrumental to achieve these MSC with respect to the following aspect (Please mention at least three)?		
L2.1	Economic:		
L2.2	Social:		
L2.3	Institutional:		

Annex G: Focus Group Discussions (FGD) Guide (Protocol)

Instructions:

The following pertinent points have been identified to ensure effective and relevant discussion. And, hence, discuss with the team and jot down the main points of the discussion for the analysis.

1. Relevance of FTA

Discuss on aware on the FTA initiative over the last five years, relevance of FTA program, which tools had been utilized properly and effectively

2. FTA Tools

Posting on bill boards, Radio, FTA BLT, Cultural way of information dissemination, most effective of the tools? (With justifications).What should be included or added as FTA tool for better result?

3. Social Media

Examine the advent of social media as a breakthrough to enhancing FTA? Its current condition

4. Institutional Capacity Development

Are the various implementing organs with in the government structure work on enhancing respective institutional capacity? Where is the weak link among government administrative bodies? How can it be fixed?

5. BLT Trainings

How do you evaluate BLT? (focusing on training topics), service delivery templates, budget and expenditure templates, media disclosure and budget planning process, training methodology, post training follow up, which of them are well done and which one needs modification, participation in different budget processing that your local government prepared in the last five years, describe types of topics your involved (particularly, budget planning/preparation, budget approval, budget execution and budget control), benefited as a result of participating in training

6. Beneficiaries

Do women benefited from FTA activities? , women participation in FTA project and local government (no change, Worsen, Improved), suitability of tools for women participation,

benefits of women from improving basic services, attitude of officials and employees of the local administration towards women's demand on improving

7. Stakeholders participation and ability to promote their interests

Does women, girls, men and boys from different stakeholders groups participate and that their different voices are heard and used? What methods have been put in place to systematically promote their interest?

8. Implementation arrangements:

How do you evaluate FTA implementation arrangements at different levels (Federal, Regional, Woreda / City Administration)? Strengths and limitations, rate the transparency and accountability of the four sectors (Education, Health, Agriculture, and Water) in terms of provision of budget information, the provision of services delivery standard information, accessibility of performance report, the justification or explanations when there is a gap between achievement and target, GRM, Audit findings and corrective actions

9. Monitoring and Evaluation:

Existence of Monitoring and Evaluation, public participation – increased? How? Result of FTA activities on improving PBS?

10. Linkage with good governance institutions

Linkage among FTA, SA & GRM? Current situation? Future attributes of FTA results from other good governance, How do you evaluate the extent of grievances in your area over the last four years? (increasing or decreasing or no change).

11. Results and Sustainability

Will FTA initiative be sustainable if donors withdraw?

12. Impact of FTA

What are the impacts brought as the result of implementing FTA? , enhanced accountability, transparency, efficiency of resource utilization, institutional capacity building

13. Documenting and sharing the best practices for benchmarking; and more

What best experience drawn to emulate. The ability to share best experiences/practices among the government administrative organs.

14. Strength and Weakness

Three most important strengths and limitations of the FTA initiative? What do you suggest to improve the limitations? (5 important methods of improving FTA activities), any other comments / issues