

**Ministry of Finance and Economic Development
ETHIOPIA**

**FINANCIAL TRANSPARENCY & ACCOUNTABILITY:
LAYPERSONS'
BUDGET AND EXPENDITURE TEMPLATES**

Prototype Design Document

August 2009

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I Background

Transparency and Accountability is one of the key pillars of the governments' Protection of Basic Services (PBS) national program. As part of this project, the government intends to significantly improve the disclosure of budget and expenditure information at Regional and Woreda levels.

To this end, very simplified, yet accurate and informative, budget templates will be developed so the “average” citizen can read and understand the public budget and expenditure information.

As a result and after close consultation with key stakeholders, including the general public, a set of uniform budget and expenditure templates have been prepared. These templates hold a set of key information about the Region/Woreda and have been designed with the particular intention of making them understandable by a layperson with limited ability to read and write. If needed, regional BOFEDS and Woreda WOFEDs can adopt them to their specific circumstances and use them during the course of implementation.

II Purpose

The purpose of this document is to document the budget and resource templates designed for Regions and Woredas. It will also show pictorially the layout and design of each template within the set of templates for each type of basic services sector.

This design document will set out the design rational that will not only meet the requirements of the terms of reference but also incorporate key additional contributions received from major stakeholders.

III Design Approach

The initial attempt of the design team was to represent all the budget and expenditure information in a Woreda/Region in a simplified but complete way for the "average" citizen. But it soon transpired that choices had to be made on which groups of budget information should take priority. The reason for this was the large amount of information that is contained in the budget proclamation document plus the regular expenditure update reports. The teams' suggestion of focusing primarily on the basic services was accepted by the PBS team and the donors at the JBAR presentation. Water as the fourth basic service was also accepted and included in the design.

The second critical item that shaped the design approach was the need to link budget & expenditure with performance. In performance based budget planning and monitoring, the need to link or associate Inputs (financial resources) with Output (services) and measure the Outcome (using performance indicators) was seen as crucial tool for the public to hold to account the budget holders at Woreda and Regional offices. As a result, performance indicators and targets were included as part of the laypersons' budget and expenditure template design for the four basic services.

By including performance targets and indicators, a level of complication was added to the 'layperson' as indicators usually measure performance taking a ratio of one item over another. For a 'layperson' who might even have difficulty counting, ratios were seen as too difficult on their own. In order to improve the level of understanding, a template for showing resources was added to the set. Performance indicators usually compared one resource over another or a service rendered to a particular resource.

It is important to note that, although the templates layout and structure are similar for both Region and Woreda, the actual information content is very different. For example, the Woreda Education templates will include the achievements, targets, budget and expenditure, resources, performance targets and indicators of all the schools in the Woreda and their associated income and expenditure information. But the Regional Education templates will include the aggregate information of all the schools in all the Woredas within the Region plus schools administered under the Region Education Bureau.

This document describes the budget and expenditure templates prepared for the four basic services at regional and Woreda levels.

Education	Health
Agriculture	Water

Part IV of this document describes the design rational in organising and structuring the laypersons' budget and expenditure templates from basic principles of information system design.

Part V of this document shows the laypersons' budget and expenditure display board layout for the four basic services at a Woreda or Region.

Part VI of this document shows the laypersons' budget and expenditure display board layout and the individual templates for the education sector.

Part VII of this document shows the laypersons' budget and expenditure display board layout and the individual templates for the health sector.

Part VIII of this document shows the laypersons' budget and expenditure display board layout and the individual templates for the agriculture sector.

Part IX of this document shows the laypersons' budget and expenditure display board layout and the individual templates for the water sector.

IV Design Rational

The primary tasks in designing public information systems are to comprehend the available information, measure the level of understanding of the subject matter by the public, investigate the means of available communication or media and finally, to seek feedback and confirm the design with the stakeholders. These four key tasks were the main activities followed by the design team.

IV.A Understand the available information

The information that was requested to be communicated relates to budget, resource and performance data of basic services. Initial investigation revealed that the required information was not fully available or collected regularly or, in some cases, was not even understood by the responsible officials. Nevertheless, the design team assembled enough relevant and available sets of data to translate into a communicable format to the general public.

IV.B Measure the level of understanding by the public

During the first phase of the project, the team attempted to simplify and present all the available information. As part of the review and feedback process the level of detail presented was judged to be too complicated for a 'layperson' and revisions were made.

In fact, the definition of a 'layperson' had become the critical design consideration for the whole project. The initial definition of a layperson was taken as someone who has little or no knowledge of budget information. But this definition was later clarified further to mean that a layperson was someone who only has basic education (below 4th grade elementary education) with limited ability to understand even written text.

In consideration of this new definition, the templates were completely re-designed using elementary communication tools. Elementary communication tools are visual images and sound. With sound not a direct option for the project, the team decided to use visual images, in the form of simple and obvious symbols, to communicate the budget and resource information.

The second level of communication tool employed was to use simple words or phrases that could describe the symbols and to use simple figures (numbers) to describe quantities. The design team believes that trying to attempt to introduce another level of communication would leave the layperson in the dark and confused.

The basic building blocks are now comprised of only the following three tools:

symbols	simple phrases	numbers
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The next challenge was to decide what and how to represent from the available budget and resource information. Again, the design rational for choosing the data items came from the understanding and appreciation of a typical 'layperson' in rural Ethiopia with very little media exposure.

The conclusion that was reached was that a typical 'layperson' would understand the meaning of resources as assets and could better measure the value of something through counting its assets. This led the team to represent the required data as assets/resources using symbols and descriptive words together with a figure/number that shows the amount that is available of that asset.

Another challenge was how to represent the sharing budget and expenditure data. A pie chart, typically represented as a circular injera or bread that families share over a meal, was chosen as the best pictorial representation for budgets and their sharing out among the different expense budgets.

In order to show expenditure data and update the information on a regular basis throughout the year, a bar chart pictorial was chosen. Again the reason behind this choice is the universal principle of our understanding of expenditure as a 'pouring out of resources' until they run out. A typical example being the pouring out of water or any drink until it runs out. Another is the storage tanker example where its volume decreases as its content is used up.

The other major design decision for the team was to simplify, as much as possible, the level and period of training that would be required to engage the layperson and to minimise the level of support that a layperson would require to understand the templates. While using the three basic communication tools would assist the layperson to overcome these challenges, the team came up with two more additional design decisions.

Firstly, the need to minimise the amount of information on the templates was important to limit the possibility of confusion and frustration by the layperson. The general rule of thumb in information system design is to limit the amount of information to be memorised to four items. All the templates have a maximum set of four items of information displayed at a time.

Secondly, the need to standardise the structure and layout of the templates across all the levels of government was strongly evident. This will minimise the amount of training and effort required to understand and remember the templates by a layperson that will not probably have to visit the different government offices more than once or twice a year.

IV.C Investigate the available media

The team investigated a number of options that have already been tried and tested public communication media tools in Ethiopia and in a number of African countries. It was found that, most of the examples were either not updateable (i.e. permanent) or were simple posting of letters and announcements or were in the form of sophisticated booklets that would not be suitable for our layperson.

Following discussion with professional architects and designers, the approach taken was to present the information on printed media that would be pinned (to allow for updates & replacements) on a secure and durable public display board. The design of the public display board has been fully documented in separate document for this project (See "Laypersons' Budget and Expenditure Templates - Display Board Design" document.)

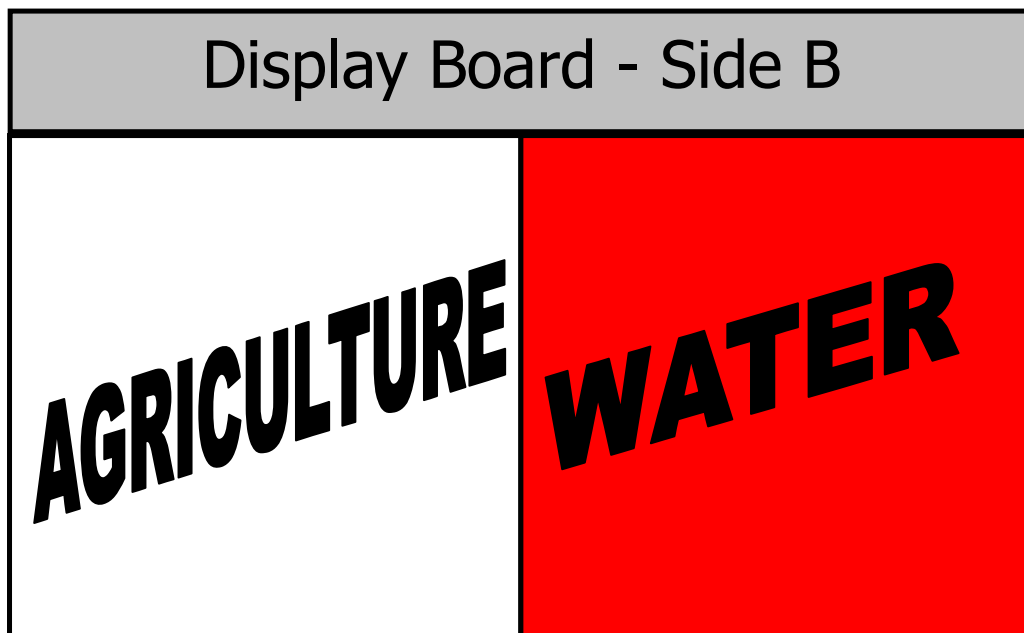
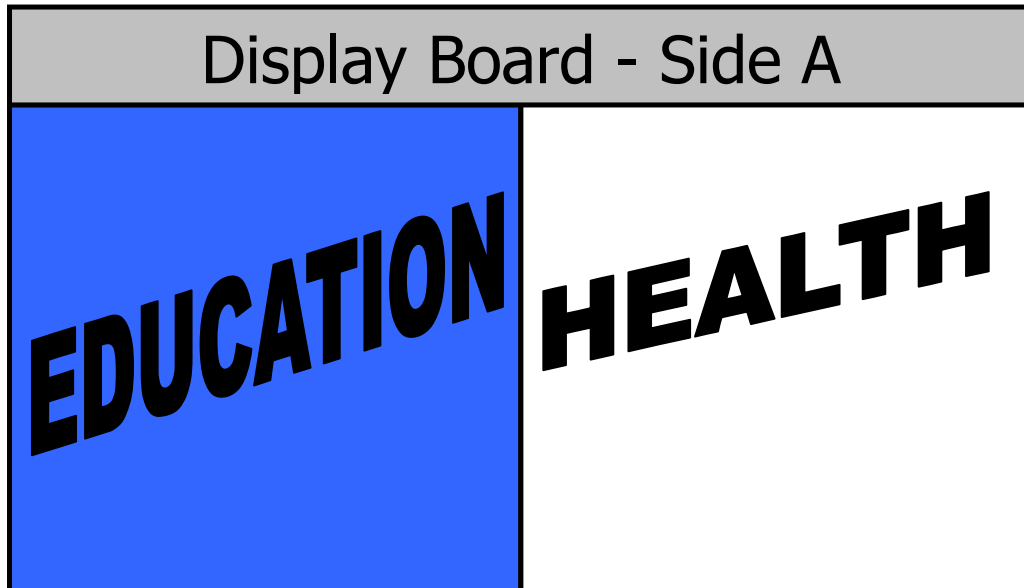
IV.D Feedback and Confirmation from Stakeholders

Continuous and constructive feedback was sought and received from various stakeholders throughout the project life. (See the "Layperson's Budget and Expenditure Templates - Pilot and Validation Workshop Report " project document). All the major recommendations have been incorporated in this final design of the templates.

The best feedback of stakeholders understanding and appreciation of the overall design was communicated to the project team by one of the workshop participants. He commented that while he had a lifetime of difficulty understanding what he referred to as the 'finance people's' chart of accountants, he said he now could see the templates as being the general public's chart of accounts!

V Display Board Layout

The display board is organised to show two sets of templates on a two sided board. The details and specification of the display board design can be found in the "Laypersons' Budget and Expenditure Templates - Display Board Design" document.



VI Education Templates

<p>EDUCATION SERVICES DISPLAY BOARD TEMPLATES LAYOUT</p>

**H
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1.1 1999 Achievements	
Schools	Teachers
Text Books	Students

1.2 2000 Targets	
Schools	Teachers
Text Books	Students

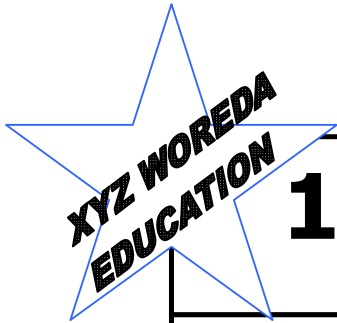
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1.3 Budget & Expenditure	
Budget	
Expenditure	

1.4 2000 Resources	
Class Rooms	Teachers
Text Books	Students

1.5 Performance Standards	
Enrolment Rate	Completion Rate
Students to Textbook	Students to Teacher

1.6 Performance Indicators	
Enrolment Rate	Completion Rate
Students to Textbook	Students to Teacher



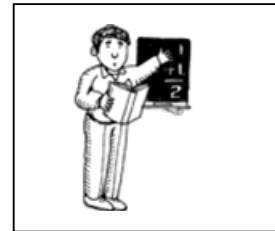
1.1 1999 Achievements

New Schools



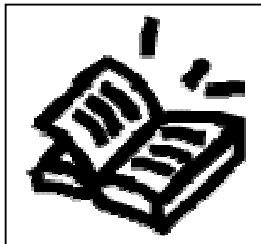
+7

New Teachers



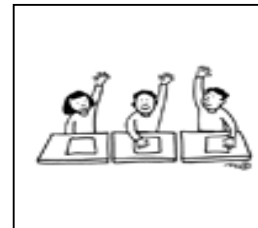
+5

More Text Books

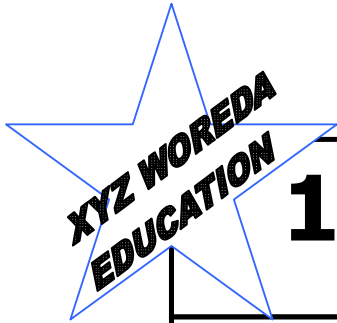


+248

More Students



+121



1.2

2000 Targets

New Schools



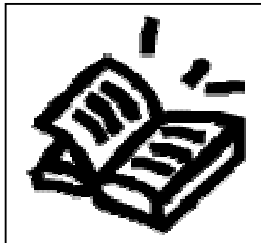
+7

New Teachers



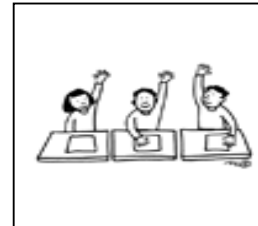
+7

More Text Books



+200

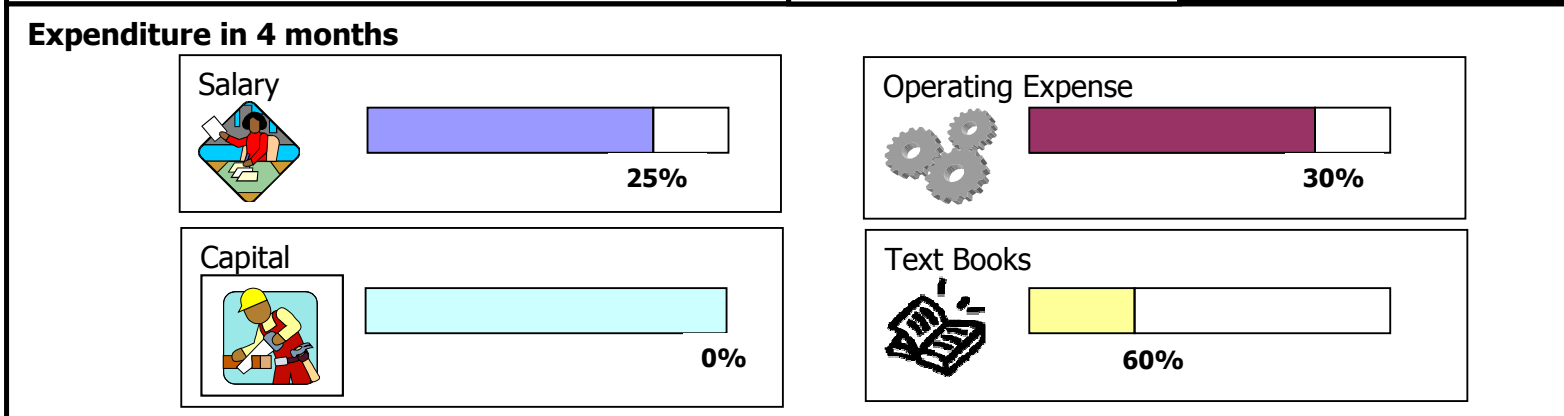
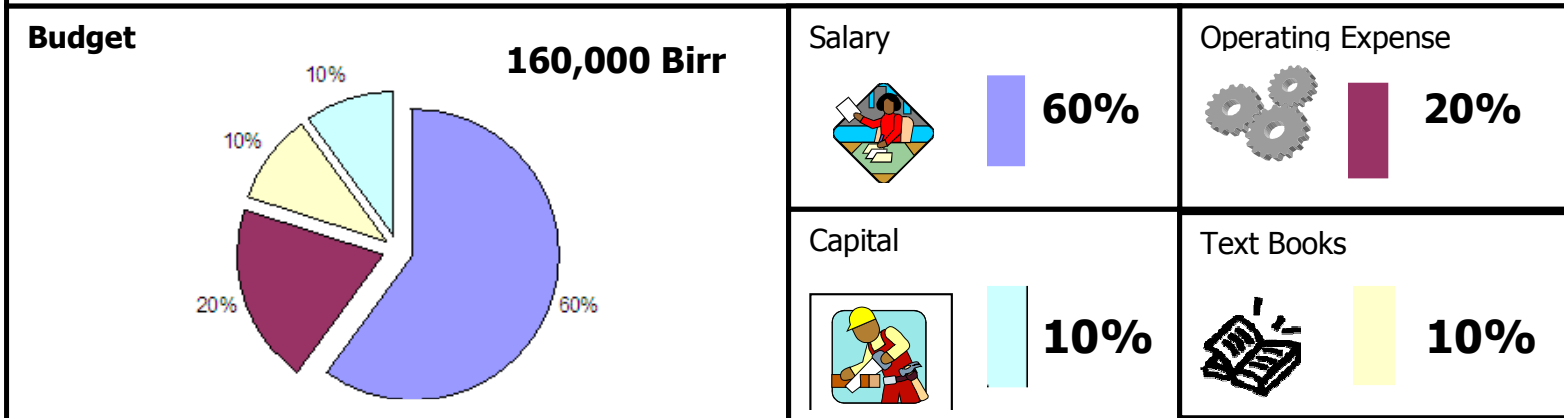
More Students

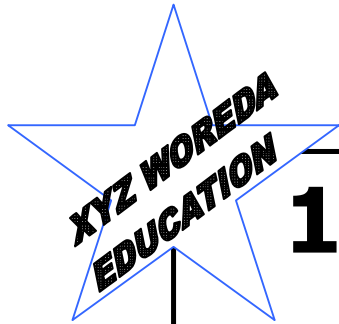


+70




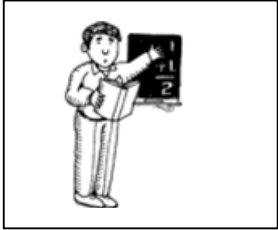
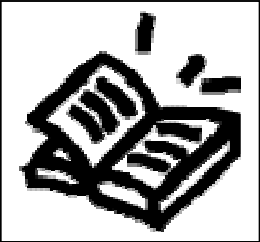

1.3 2000 Budget & Expenditure

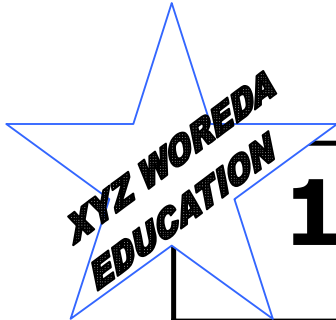








1.4

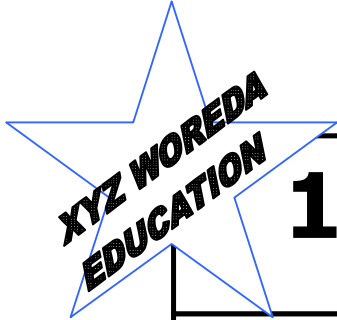
2000 Resources

<p>Schools</p>  <p>12</p>	<p>Teachers</p>  <p>8</p>
<p>Text Books</p>  <p>710</p>	<p>Students</p>  <p>840</p>




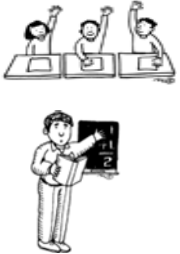


1.5 Performance Targets

<p>Enrolment Rate</p>  <p>Region/Woreda = 100%</p>	<p>Completion Rate</p>  <p>Region /Woreda = 75%</p>
<p>Students to Text Book</p>  <p>Region/Woreda = 1 to 1</p>	<p>Students to Teacher</p>  <p>Region/Woreda = 60 to 1</p>



1.6 Performance Indicators

<p>Enrolment Rate</p>  <p>46%</p>	<p>Completion Rate</p>  <p>65%</p>
<p>Students to Text Book</p>  <p>4 to 1</p>	<p>Students to Teachers</p>  <p>72 to 1</p>

VII Health Templates

HEALTH SERVICES DISPLAY BOARD TEMPLATES LAYOUT

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2.1 1999 Achievements	
Health Professionals	Health Extension Workers
HIV/AIDS Treatments	Mosquito Bed Nets

2.2 2000 Targets	
Health Professionals	Health Extension Workers
HIV/AIDS Treatments	Mosquito Bed Nets

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2.3 Budget & Expenditure	
Budget	
Expenditure	

2.4 Resources	
Health Professionals	Health Extension Workers
Vaccines	Patients

2.5 Performance Standards	
Health Centre to Population	HEW to Population
Bed Nets to Population	HIV Prevalence

2.6 Performance Indicators	
Health Centre to Population	HEW to Population
Bed Nets to Population	HIV Prevalence

**XYZ WOREDA
HEALTH**

2.1

1999 Achievements

New Health Centres



+2

New Health Extension Workers



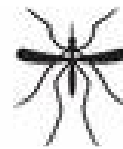
+4

HIV/AIDS Treatment

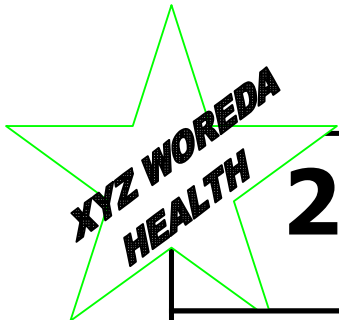


11,427




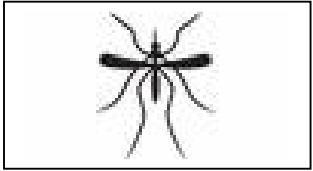
Bed Nets Distributed



2,374

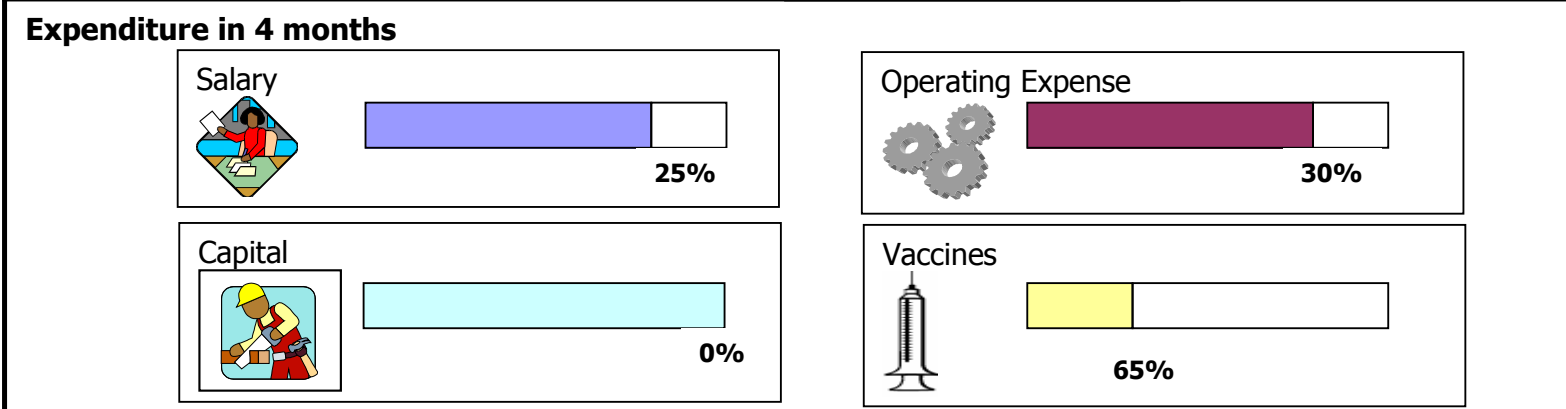
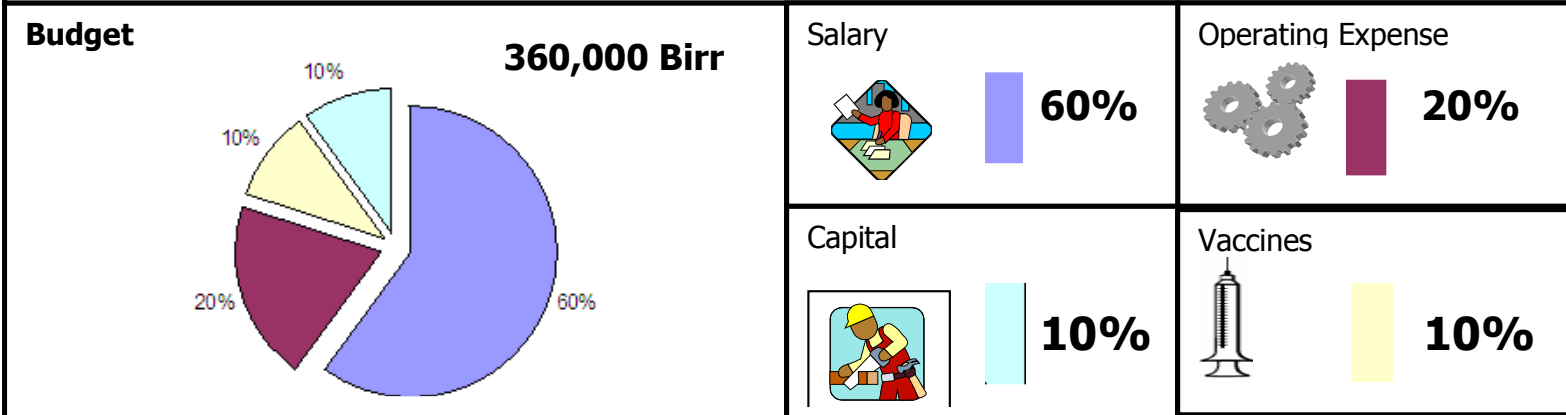


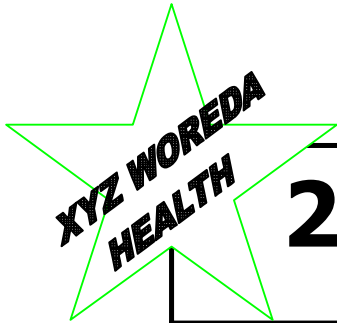
2.2 2000 Targets

<p>New Health Centres</p>  <p>+3</p>	<p>New Health Extension Workers</p>  <p>+7</p>
<p>HIV/AIDS Treatment</p>  <p>+2,000</p>	<p>Mosquito Bed Nets</p>  <p>+24,000</p>


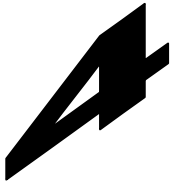
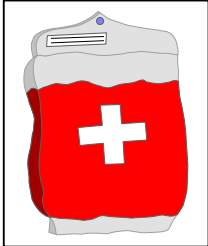

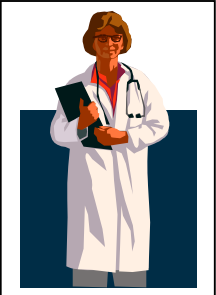





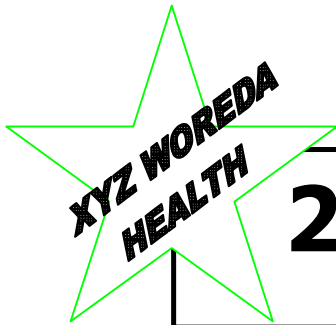
2.3 2000 Budget & Expenditure





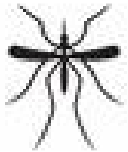



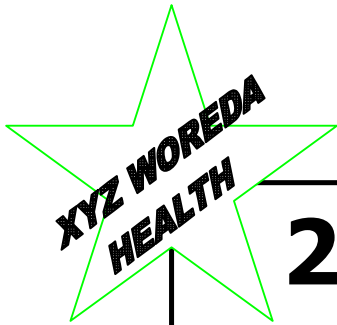
2.4 2000 Resources





<p>Health Centre</p>  	<p>Health Extension Workers</p>  
<p>Health Professionals</p>  	<p>Hospitals</p>  



2.5 Performance Targets

<p>Health Centre to Population ratio</p>  <p>Region/Woreda = 250,000</p>	<p>HEW to Population ratio</p>  <p>Region/Woreda = 5,000</p>
<p>Bed Nets to Household ratio</p>  <p>Region = 95% Woreda = 90% HC = 70%</p>	<p>HIV Prevalence Rate</p>  <p>Region < 2.4% Woreda < 3% HC < 3%</p>



<h2>2.6 Performance Indicators</h2>	
<p>Health Centre to Population ratio</p>  <p>400,000</p>	<p>HEW to Population ratio</p>  <p>12,000</p>
<p>Bed Nets to Population ratio</p>  <p>65.4%</p>	<p>HIV Prevalence Rate</p>  <p>5.2%</p>

VIII Agriculture Templates

AGRICULTURE SERVICES DISPLAY BOARD TEMPLATES LAYOUT

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3.1 1999 Achievements	
Development Agents	Animal Health Assistants
Farmers	Animals

3.2 2000 Targets	
Development Agents	Animal Health Assistants
Farmers	Animals

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3.3 Budget & Expenditure	
Budget	
Expenditure	





3.4 Resources	
Development Agents	Animal Health Assistants
Farmers	Animals

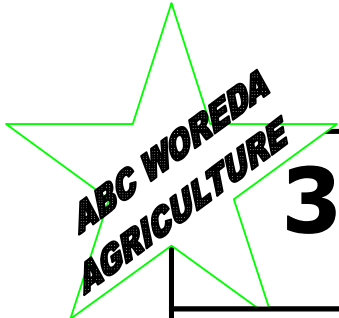
3.5 Performance Standards	
Farmers : DC	DA : DC
DA Attendance	Farmers Trained : FTC

3.6 Performance Indicators	
Farmers : DC	DA : DC
DA Attendance	Farmers Trained : FTC

**ABC WOREDA
AGRICULTURE**





3.1 1999 Achievements

<p>New Development Agent</p>  <p>+2</p>	<p>New Animal Health Assistants</p>  <p>+1</p>
<p>Farmers Served</p>  <p>5,600</p>	<p>Animals Treated</p>  <p>9,400</p>



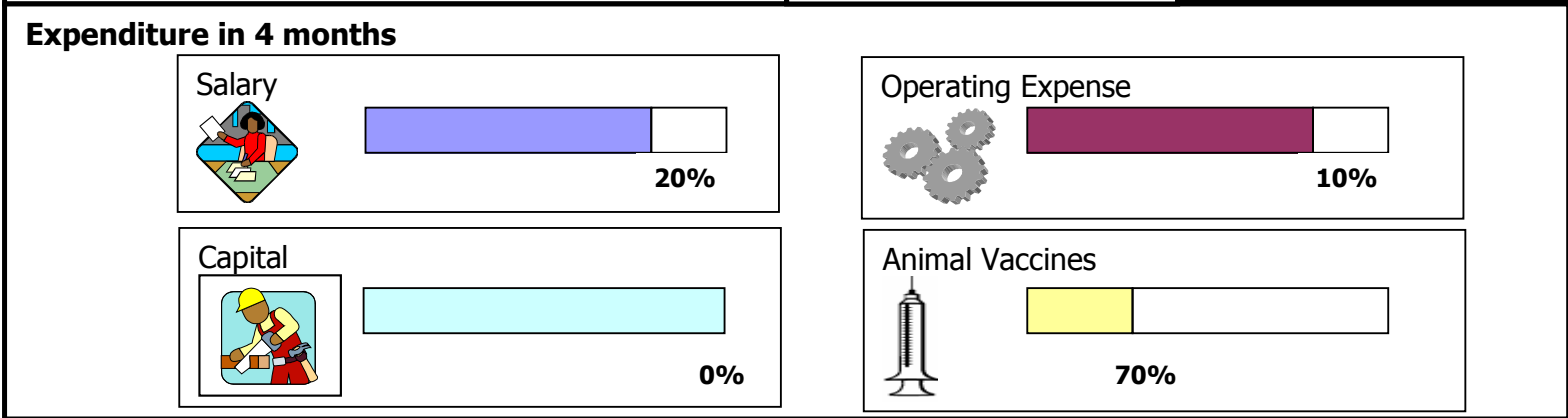
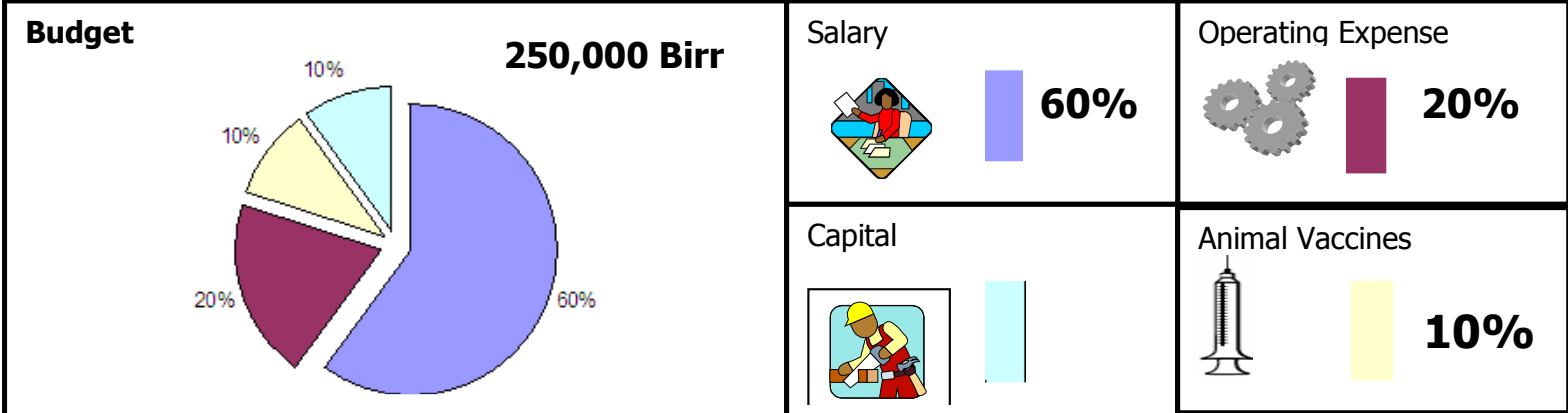
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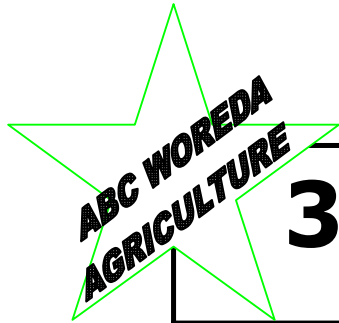
2000 Targets





<p>New Development Agents</p>  <p>+ 1</p>	<p>New Animal Health Agents</p>  <p>+ 2</p>
<p>Farmers to be Served</p>  <p>+2,500</p>	<p>Animals to be Treated</p>  <p>+12,400</p>

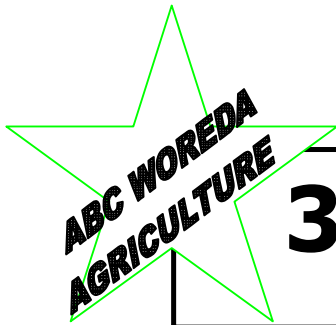


3.3 2000 Budget & Expenditure



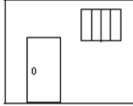

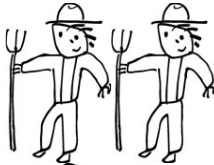
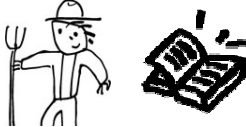




3.4 2000 Resources	
<p>Development Agents</p>  <p>5</p>	<p>Animal Health Assistants</p>  <p>1</p>
<p>Farmers</p>  <p>11,711</p>	<p>Animals</p>  <p>154,372</p>

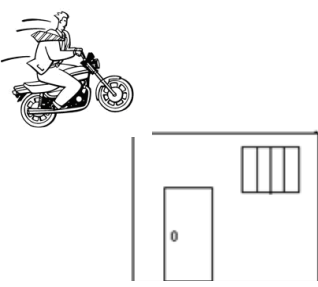



3.5 Performance Targets

<p>Farmers : Development Centre</p>  <p>Region = 333</p> <p>Woreda = 333</p> <p>DC = 500</p>	<p>Development Agents : Development Centre</p>   <p>Region = 3</p> <p>Woreda = 3</p> <p>DC = 3</p>
<p>DA Attendance</p>  <p>Region = 100%</p> <p>Woreda = 100%</p> <p>DC = 90%</p>	<p>Farmers Trained : Farmer Training Centre</p>   <p>Region = 120</p> <p>Woreda = 120</p> <p>DC = 120</p>



3.6 Performance Indicators

<p>Farmers : Development Centre</p>  <p>688</p>	<p>Development Agents : Development Centre</p>  <p>2</p>
<p>DA Attendance</p>  <p>75%</p>	<p>Farmers Trained : Farmer Training Centre</p>  <p>0</p>

IX Water Templates

WATER SERVICES DISPLAY BOARD TEMPLATES LAYOUT
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4.1 1999 Achievements	
Livestock Water	Potable Water
Irrigation	

4.2 2000 Targets	
Livestock Water	Potable Water
Irrigation	

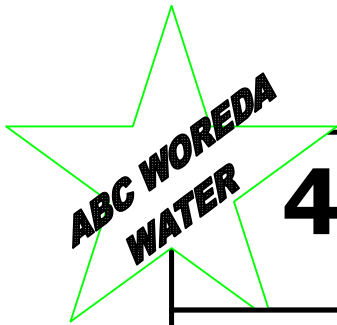
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S

4.3 Budget & Expenditure
Budget
Expenditure

4.4 Resources	
Livestock Water	Potable Water
Irrigation	

4.5 Performance Standards	
Livestock Water	Distance to Potable Water
Irrigation	Clean Drinking Water

4.6 Performance Indicators	
Livestock Water	Distance to Potable Water
Irrigation	Clean Drinking Water



4.1 1999 Achievements

New Livestock Water Wells Developed



+2

New Potable Water Wells Dug

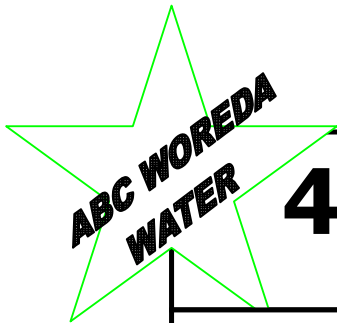


+4

New Irrigation System



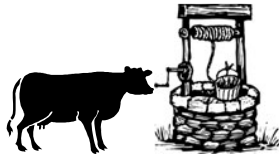
+5



4.2

2000 Targets

New Livestock Water Sources



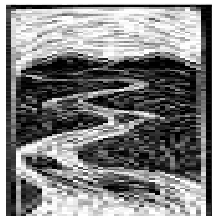
+2

New Potable Water Wells



+6

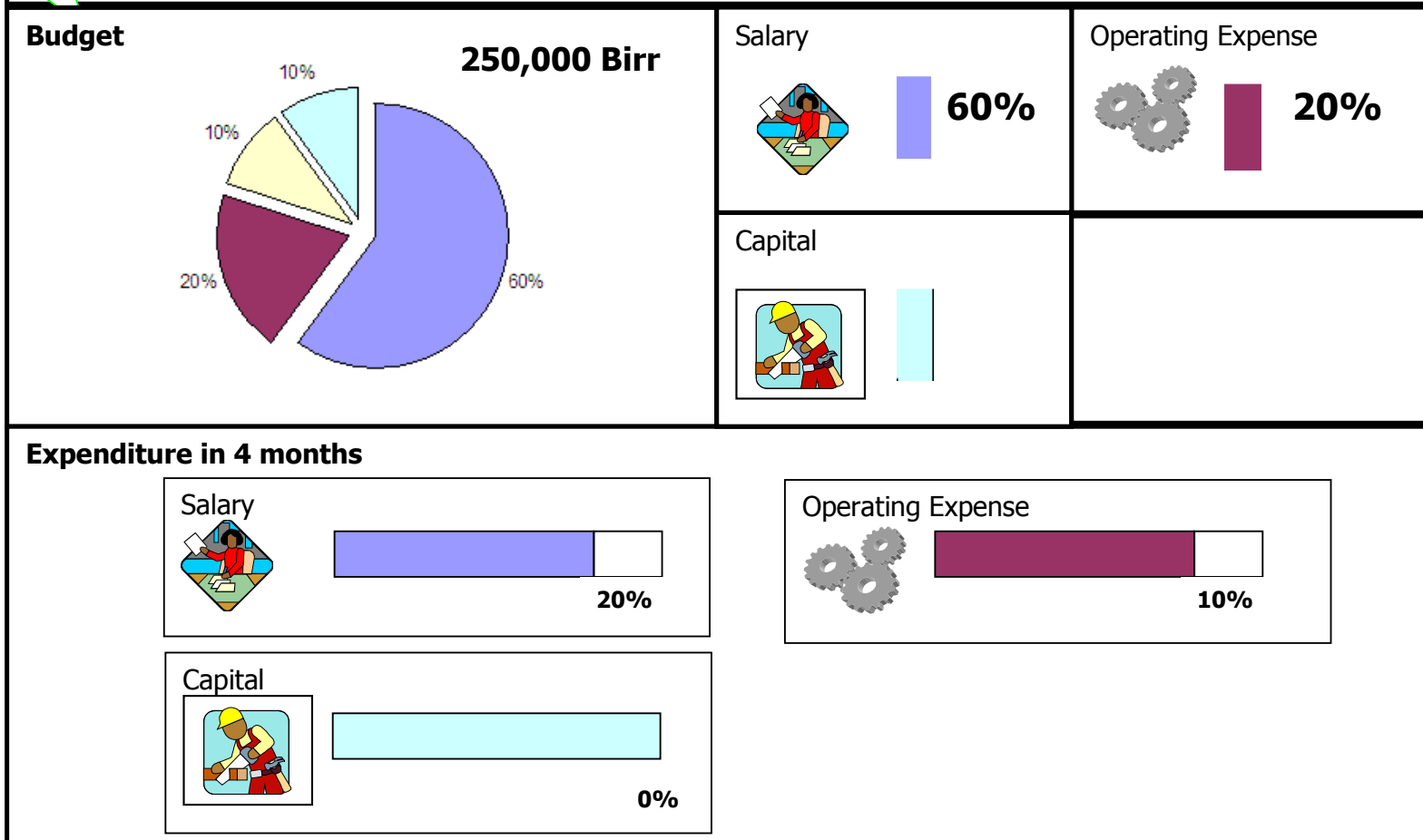
New Irrigation Systems

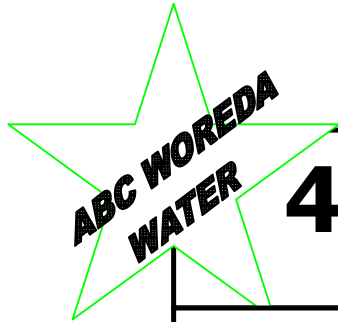


+12

**ABC WOREDA
WATER**



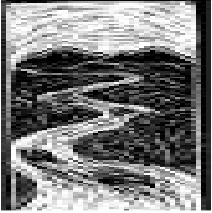
4.3 2000 Budget & Expenditure

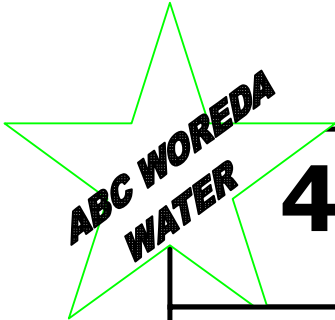




4.4

2000 Resources

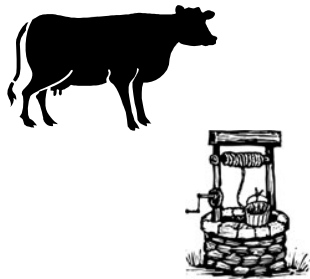
<p>Water for Livestock</p>  <p>27</p>	<p>Potable Water</p>  <p>43</p>
<p>Irrigation Systems</p>  <p>26</p>	



4.5

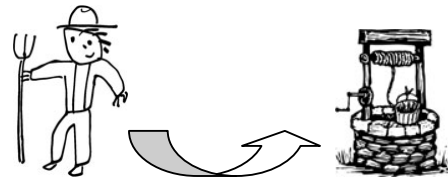
Performance Standards

Availability of Water for Livestock



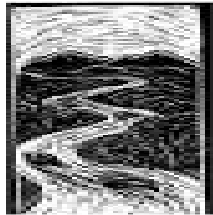
Region = 20 Litres/d/LU
Woreda = 20 Litres/d/LU

Average Distance to Potable Water



Region = 1.5 KM
Woreda = 5 KM

Access to Irrigation Water



Region = 100%
Woreda = 75%

Clean Drinking Water



Region = 15 Litres per day
Woreda = 10 Litres per day

**ABC WOREDA
WATER**

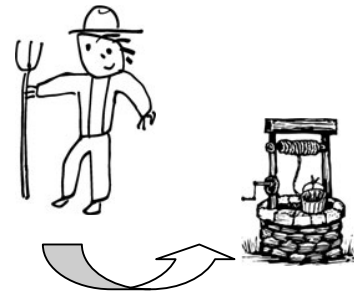
4.6 Performance Indicators

Availability of Water for Livestock



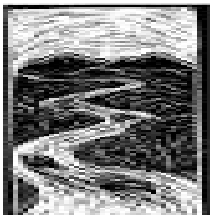
10 Litres/d/LU

Average Distance to Potable Water



6 km

Access to Irrigation Water



80%

Clean Drinking Water



**10 litres
per day**

**Ministry of Finance and Economic Development
ETHIOPIA**

**FINANCIAL TRANSPARENCY & ACCOUNTABILITY:
LAYPERSONS'
BUDGET AND EXPENDITURE TEMPLATES**

Prototype Guideline for Preparing Templates

August 2009

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I Introduction

1. These guidelines and accompanying tables and charts are based on the design of the templates prepared for displaying budget income and expenditure information and performance indicators for regions and Woredas. The purpose and method of displaying the information in the enclosed format is to inform the 'average' citizen/layperson on regional and Woreda budget allocation and utilisation. The guidelines show how to prepare the tables and charts in conformity with the template design.
2. The broad template structure developed is designed to show to the "layperson" these pieces of information in as clear a way as possible. The information will be provided in the form of pictures, words and numbers and for the budget income and expenditure pie charts and simplified bar charts accompanied with picture and numbers. The templates are developed so that the pictures remain the same at all levels of administration and only numbers will change. This is done so that members of the public will not be faced with different types of templates for different levels of administration.
3. It is important to understand that, although the laypersons' budget and expenditure templates layout and structure are similar for both Region and Woreda, the actual information that they convey is very different. For example, the Woreda Education templates will include the achievements, targets, budget and expenditure, resources, performance targets and indicators of the all the schools in the Woreda and their associated income and expenditure information. But the Regional Education templates will include the aggregate information of all the schools in all the Woredas within the Region plus schools administered under the Region Education Bureau.
4. Simplified data sheets are prepared for each template to assist in the preparation and completion of the templates. The data sheet for each template, budget and expenditure and performance standards shows each component that needs to be completed in order to display consistently accurate data.
5. Budgets contain two broad pieces of information on:
 - **Financial Resources for funding expenditure:** The budget shows the total amount of financial resources available to a government for spending and the different types of financing (e.g. tax revenue); and
 - **Expenditure:** The budget shows: (i) total expenditure; (ii) the different types of expenditure in terms of the services being provided (e.g. amount of money spent on education and health services); (iii) the different types of expenditure in terms of the costs of the inputs required to provide these services (e.g. salaries, operational expenses and capital expenditure).

6. Budget and resources data sheets are prepared for the four sectors; education, health, agriculture and water services. The budget data sheet will be used to record information on the amount of budget allocated for each sector. Pie charts will be developed to show the percentage composition of budget allocation.
7. Pie chart is used to express the budget allocation of each sectoral bureau of office. The size of each slice of the pie should represent its relative importance. For example, if the health sector, allocates more of its budget to recurrent expenditure, shown by salary and operating expenses rather than capital expenditure, the slice representing the former should be bigger in proportion than the latter. The relative sizes shown on the chart may not exactly represent the actual sizes, as represented in the original numbers, but, with a bit of practice, the relative sizes will represent a reasonable approximation of reality.
8. There will be no expenditure data at the beginning of the financial year, therefore expenditure will be recorded after the first quarter. Simplified bar charts and pictures have been developed to show quarterly, the percentage composition of expenditure.
9. The budget income and expenditure templates for both Regional and Woreda governments have the same structure as they use a coding system (or are in the process of moving towards using these) based on the chart of accounts. The data should be readily available from the IBEX system and/or the BIS management systems operated by some Woreda governments, as well as the budget documents and bulletins prepared by Regional and Woreda governments.
10. The proposed pictorial templates, with further sensitisation and training, will aim to foster enhanced community/end user engagement on basic services issues so that the accountability of Regional officials to end users and local communities is significantly enhanced.
11. This guideline should be read in conjunction with the following important documents:

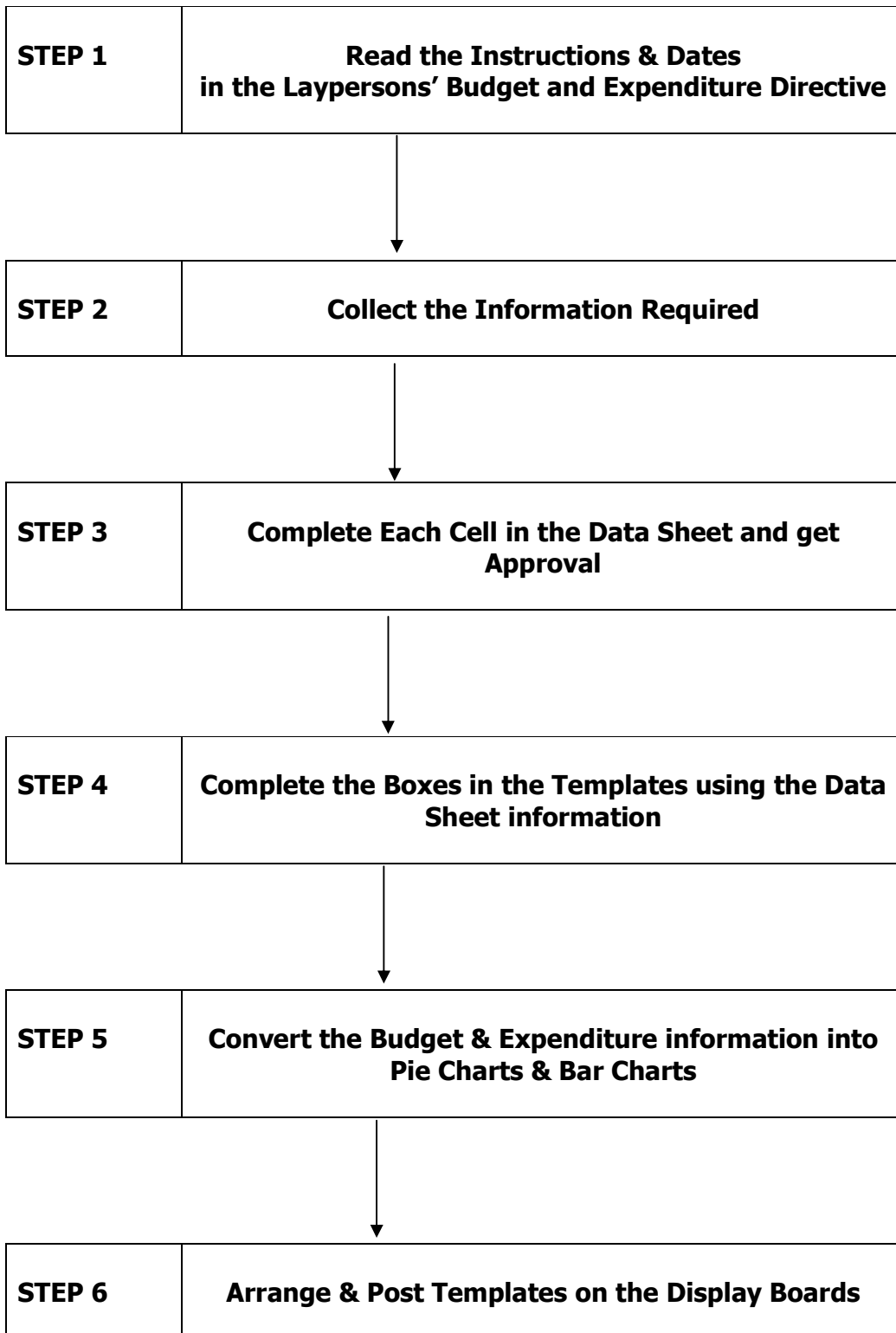
(1)	Laypersons' Budget and Expenditure Templates - Design Document
(2)	Laypersons' Budget and Expenditure Templates - Directive

II Templates Description

12. Each template has a heading, although self explanatory, basic definitions are listed below to explain by what is meant for each heading to ease the process of completing the templates.
13. **Achievement:** Represents previous years' attainment of the Regional/Woreda education, health, agriculture and water sectors. For example, following the Ethiopia Calendar currently this will be for the year 1999. This template is to provide summarised historical information so that comparison can be made with the current year target set for each sectoral bureau/office.
14. **Target:** Represents the goal of the Regional/Woreda education, health, agriculture and water sectors for the current year, EC year 2000.
15. **Budget Income and Expenditure – Budget Income** represents the current year budget allocated and received by each sector. At the Woreda level, the budget for each sector office will highlight the allocation between the main expenditure lines of salary, operating expense and capital. At the Regional level, the budget allocation for each sector will be alongside major expenditure lines of the sector. For example, the health sector budget will highlight expenditure on hospitals, malaria and other communicable diseases, primary health care unit and HIV/AIDS. **Expenditure** – this is to record expenditure for each sector along the budget lines identified earlier.
16. **Resources:** This is to represent the resources available for the current year in the Region/Woreda. Resources in terms of human capacity (teachers, nurses, development agents); physical resources (buildings, books, and medicines)
17. **Performance Targets:** This template is developed to communicate the performance target of each sector as agreed by the relevant administrative tiers of government. For example, the targets for a particular Region/Woreda can be set to indicate the textbook to student ratio and the ratio of animal health assistant to number of FTCs in the Region/Woreda.
18. **Performance Indicators:** This template is developed to gauge the performance of each Region/Woreda against the performance targets described above.

III Process for Completing and Posting Templates

19. At the beginning of each financial year, Regions/Woredas will need to complete data sheets as set out in this document as per the Directive set out in the "Laypersons' Budget and Expenditure Templates - Directives" document.
20. The data sheets have been prepared to facilitate the data collection. The template for the budget income and expenditure will need to be completed in close collaboration with their respective finance departments as it is the responsible body for all financial transactions. Budget income information will be available soon after the budget declaration although there will be real and administrative time lag of at least four to six months to report and record expenditure information at both Regional and Woreda levels.
21. As an example, at the Regional level, the Regional Bureau of Health (RBH), members of the management committee could be given the overall responsibility of completing the data sheets, preparing the templates and make a decision on appropriate location for the template. The members of the management board are responsible for designing the strategic plan of the RBH and will have access to accurate data required to complete the data sheet. An alternative board member can take responsibility to ensure all cells have been entered and at the end should be approved and signed of by the Board.
22. At the RHB, there needs to be close collaboration with the Health facilities for health related data and with the Woreda Office for Finance for budget and expenditure information. This exchange of information will benefit the RHB, the health centre and the finance office. The various types of information recorded in the templates will highlight areas of underperformance, sufficient capacity to provide basic services and it might lead to greater awareness with the finance office on resource constraints and bottlenecks to service delivery.
23. The roles and responsibilities in completing the data sheet and templates should be identified by the respective offices.
24. When completing the data sheets, officials should be aware that there could be an increase as well as decrease from the previous years' achievement, for example in the number of health professionals recruited or number of development agents attached to a FTC, therefore, the number with – (negative) sign should be recorded against these targets.

6 Easy Steps to follow:

IV Laypersons' Budget and Expenditure - Education Templates

IV.A Education Templates - Layout

Templates	Education Templates	
1.1	1999 Achievements	
	Number of New Schools	Number of New Teachers
	Number of Additional Text Books	Number of Additional Students
1.2	2000 Targets	
	Number of New Schools	Number of New Teachers
	Number of Additional Text Books	Number of Additional Students
1.3	2000 Budget & Expenditure	
	Budget Income	Secondary Education
	Expenditure in 4 months	Primary Education
1.4	2000 Resources	
	Schools	Teachers
	Text Books	Students
1.5	Performance Targets - Region/Woreda	
	Enrolment Rate	Completion Rate
	Student to Text Book ratio	Student to Teacher ratio
1.6	Performance Indicators – Region/Woreda	
	Enrolment Rate	Completion Rate
	Student to Text Book ratio	Student to Teacher ratio

IV.B Education Templates - Data Sheet

Education Data Sheet			
Template 1.1	1999 Achievements	Template 1.2	2000 Targets
Number of Schools		New Schools	
Number of Teachers		New Teachers	
Number of Students		Additional Students to be Enrolled	
Text Books		Additional Text Books	

Template 1.3	Budget and Expenditure	Template 1.4	2000 Resources
Budget Income	(figure and as % of total budget)	Schools	
Expenditure in 4 months Administrative and General Services Primary Schools		Teachers	
Secondary Schools		Students	
Textbooks		Text Books	

Template 1.5	Performance Targets	Template 1.6	Performance Indicators
Enrolment Rate		Enrolment Rate	
Student to Text Book ratio		Student to Text Book ratio	
Completion Rate		Completion Rate	
Student to Teacher ratio		Student to Teacher ratio	

IV.C Education Templates - Display Board Arrangement

Education Templates	
Education 1999 Achievements	Education 2000 Targets
Education 2000 Budget & Expenditure	Education 2000 Resources
Education Targets	Education Indicators

V Laypersons' Budget and Expenditure - Health Templates

V.A Health Templates - Layout

Templates	Health Templates	
1.1	1999 Achievements	
	New Health Centres	New Health Extension Workers (HEWs)
	Additional HIV/AIDs Treatment	Additional Bed Nets Distribution
1.2	2000 Targets	
	New Health Centres	Additional HEWs
	Additional HIV/AIDs Treatment	Additional Bed Nets Distribution
1.3	2000 Budget & Expenditure	
	Budget Income	Hospitals
	Expenditure in 4 months Primary Health Care	HIV/AIDS and malaria
1.4	2000 Resources	
	Health Centres	HEWs
	Hospitals	Doctors
1.5	Performance Targets – Region/Woreda	
	Health Centre to population ratio	Health Extension Worker to Population ratio
	HIV/AIDS prevalence	Bed nets to household ratio
1.6	Performance Indicators – Region/Woreda	
	Health Centre to population ratio	Health Extension Worker to Population ratio
	HIV/AIDS prevalence	Bed nets to household ratio

V.B Health Templates - Data Sheet

Health Data Sheet			
Template 1.1	1999 Achievements	Template 1.2	2000 Targets
Number of Health Centres		New Health Centres	
Number of Health Extension Workers (HEWs)		Additional HEWs	
HIV/AIDs Treatment delivered		Additional HIV/AIDs Treatment	
Bed Nets Distribution (Malaria)		Additional Bed Nets Distribution	

Template 1.3	Budget and Expenditure	Template 1.4	2000 Resources
Budget Income	figure and as % of total budget)	Health Centres	
Expenditure in 4 months Administration and General Services Primary Health Care Hospitals		Hospitals	
		HEWs	
HIV/AIDS and Malaria		Health Professionals	

Template 1.5	Performance Targets	Template 1.6	Performance Indicators
Health Centre to population ratio		Health Centre to population ratio	
HIV/AIDS prevalence		HIV/AIDS prevalence	
Health Extension Worker to Population ratio		Health Extension Worker to Population ratio	
Bed nets to household ratio		Bed nets to household ratio	

V.C Health Templates - Display Board Arrangement

Health Templates	
Health 1999 Achievements	Health 2000 Targets
Health 2000 Budget & Expenditure	Health 2000 Resources
Health Performance Targets	Health Performance Indicators

VI Laypersons' Budget & Expenditure - Agricultural Template

VI.A Agriculture Templates - Layout

Templates	Agriculture Data Sheet	
1.1	1999 Achievements	
	Additional Development Agents (DAs)	No. Farmers Trained
	Additional Animal Health Assistants	No. Livestock treated
1.2	2000 Targets	
	Additional DAs	Farmers to be Trained
	Additional Animal Health Technicians	Livestock to be Treated
1.3	2000 Budget & Expenditure	
	Budget Income	Development and Extension of Livestock
	Expenditure in 4 months Administration and General Services	Animal and Fishery Health Crop protection and inspection
1.4	2000 Resources	
	DAs	Farmers
	Animal Health Assistants	Livestock
1.5	Performance Targets for the Region/Woreda	
	Farmer to FTC ratio	DA Attendance
	DAs to FTC ratio	Farmers Trained
1.6	Performance Indicators of Region/Woredas	
	Farmer to FTC ratio	DA Attendance
	DAs to FTC ratio	Farmers Trained

VI.B Agriculture Templates - Data Sheet

Agriculture Data Sheet			
Template 1.1	1999 Achievements	Template 1.2	2000 Targets
Additional Development Agents (DAs)		Additional DAs	
Additional Animal Health Assistants		Additional Animal Health Technicians	
No. Farmers Trained		Farmers Trained	
No. Livestock treated		Livestock treated	

Template 1.3	Budget and Expenditure	Template 1.4	2000 Resources
Budget Income	(figure and as% of total budget)	DAs	
Expenditure Administration and General Services		Animal Health Assistants	
Development and Extension of Livestock		Farmers	
Animal and Fishery Health Crop protection and inspection		Livestock	

Template 1.5	Performance Targets of the Woreda	Template 1.6	Performance Indicators for the Woreda
Farmer to FTC ratio		Farmer to FTC ratio	
DAs to FTC ratio		DAs to FTC ratio	
DA Attendance		DA Attendance	
Farmers Trained		Farmers Trained	

VI.C Agriculture Templates - Display Board Arrangement

Agriculture Templates	
Agriculture 1999 Achievements	Agriculture 2000 Targets
Agriculture 2000 Budget & Expenditure	Agriculture 2000 Resources
Agriculture Performance Targets	Agriculture Performance Indicators

VII Laypersons' Budget and Expenditure Water Resources Templates

VII.A Water Resources Templates - Layout

Templates	Water Templates	
1.1	1999 Achievements	
	New Livestock Water Resources	New Potable Water
	New irrigation system developed	
1.2	2000 Targets	
	New Livestock Water Resources	New Potable Water
	New irrigation system to be developed	
1.3	2000 Budget and Expenditure	
	Budget Income	Irrigation development
	Expenditure in 4 months Administrative and General Services	Construction of water wells
1.4	2000 Resources	
	Water for Livestock	Potable Water
	Irrigation System	
1.5	Performance Targets for the Region/Woreda	
	Availability of Water for Livestock	Average Distance to Potable Water
	Access to Irrigation Water	Clean Drinking Water
1.6	Performance Indicators of Region/Woreda	
	Availability of Water for Livestock	Average Distance to Potable Water
	Access to Irrigation Water	Clean Drinking Water

VII.B Water Resources Templates – Data Sheet

Water Resources Data Sheet			
Template 1.1	1999 Achievements	Template 1.2	2000 Targets
New Livestock Water Resources		New Livestock Water Resources	
New Potable Water		New Potable Water	
New irrigation system developed		New irrigation system to be developed	

Template 1.3	Budget and Expenditure	Template 1.4	2000 Resources
Budget Income	(figure and as % of total budget)	Water for Livestock	
Expenditure		Potable Water Wells	
Irrigation Development			
Construction		Irrigation system	
Administration & General Services			

Template 1.5	Performance Targets	Template 1.6	Performance Indicators
Availability of Water for Livestock		Availability of Water for Livestock	
Average Distance to Potable Water		Average Distance to Potable Water	
Access to Irrigation Water		Access to Irrigation Water	
Clean Drinking Water		Clean Drinking Water	

VII.C Water Resources Templates - Display Board Arrangement

Water Resources	
Water Resources 1999 Achievements	Water Resources 2000 Targets
Water Resources Budget & Expenditure	Water Resources 2000 Resources
Water Resources Targets	Water Resources Indicators

**Ministry of Finance and Economic Development
ETHIOPIA**

**FINANCIAL TRANSPARENCY & ACCOUNTABILITY:
LAYPERSONS'
BUDGET AND EXPENDITURE TEMPLATES**

Prototype Directive

August 2009

Laypersons' Budget and Expenditure Templates Directive

The attached Directive has been prepared to advise BOFEDs to take the responsibility of ensuring that Regional and Woreda offices post up to date budget and expenditure information using the standard templates supplied

General Directive to Disseminate Laypersons' Budget and Expenditure Templates at Regional and Woreda Offices	
Background	<ol style="list-style-type: none"> 1. Transparency and Accountability is one of the key pillars of the governments' Protection of Basic Services (PBS) national program. As part of this project, the government intends to significantly improve the disclosure of budget and expenditure information of Woredas and Regions. 2. The aim is to foster community/end user engagement on budget issues so that the accountability of Woredas and Regions to end users and local communities is significantly enhanced. 3. As a result and after close consultation with key stakeholders, including the general public, a set of uniform budget and expenditure templates have been prepared. These templates hold a set of key information about a Region/Woreda and have been designed with the particular intention of making them understandable to a layperson with limited ability to read and write.
Purpose of Directive	<ol style="list-style-type: none"> 4. This directive is written to Regional, Zonal and Woreda offices. The purpose of the directive is to inform and direct the respective offices on how to prepare and when to disseminate the templates in the selected public display locations.
Responsibility	<ol style="list-style-type: none"> 5. The BoFED/WoFED should assign an appropriate person who is responsible to collect, organize & arrange data for the preparation of the templates & for updating the templates regularly. Whenever necessary, this person will be responsible for explaining the templates for community level officials before posting it on the notice board.
Period of Preparation	<ol style="list-style-type: none"> 6. At Woreda level, all Budget templates for a fiscal year should be prepared after the allocation of proclaimed budget. The proclaimed budget will be allocated between July 21 and 31st. The preparation of the budget templates, at Woreda level, should be completed within two weeks of the allocation of the proclaimed budget - i.e. by August 15th. 7. The Woreda budget templates should be posted within 2 weeks of completing all the necessary

General Directive to Disseminate Laypersons' Budget and Expenditure Templates at Regional and Woreda Offices	
	<p>preparation, authorisation and awareness creation. The latest date for posting on the notice boards is August 30th.</p> <p>8. Zones should submit the consolidated Woreda budget template information to the Region within two weeks of the completion of Woreda templates - i.e. by August 31st.</p> <p>9. The Region has to consolidate all Zonal & Regional data to prepare the budget templates. The time schedule for this purpose should be within two weeks of receiving the Zones consolidated Woreda template information - i.e. by September 15th.</p> <p>10. The Regional budget templates should be posted within 1 week of completing all the necessary preparation, authorisation and awareness creation. The latest date for posting on the notice boards is September 15th.</p>
Data Source	<p>11. The data which for preparing the templates should be obtained from the BoFED/WoFED Proclaimed budget and annual reports.</p> <p>12. Budget & expenditure data should be collected from BoFED/WoFED Offices JBAR quarterly Budget & Expenditure reports.</p>
Preparing the Templates	<p>13. Guidelines have been prepared for completing the budget and expenditure templates. The responsible body will use these Guidelines as a tool for preparing the templates.</p>
Approval Process	<p>14. Before posting the templates, BoFED/WoFED should transparently present the findings/facts to the Regional/Woreda Cabinets. It should also inform or conduct discussions with the Regional/Woreda council members and budget committees.</p>
Authorization	<p>15. Name, contact details and signature of responsible person has to be described on the posted templates.</p> <p>16. The templates to be posted on the notice board should have the seal of the responsible body.</p>

General Directive to Disseminate Laypersons' Budget and Expenditure Templates at Regional and Woreda Offices	
Places of Posting	<p>17. Templates should be posted on a place where people can easily see and read the information.</p> <p>18. The templates should only be posted at designated notice board specifically prepared for this purpose.</p>
Language	<p>19. Written information has to be described in the local community's preferred local language.</p>
Awareness Creation	<p>20. The responsible body should make aware the community about the posting of budget templates in different public & social meetings. It has to teach/educate the people/community to develop the habit of visiting social & economic service sectors and attain pertinent information about their performances.</p>
Updating the Templates	<p>21. The expenditure data should be updated every 3 months (Quarterly) within a fiscal year. It should at least be revised 4 times in one fiscal year.</p> <p>22. The above described approval and authorisation processes should be followed before posting the updated templates.</p>