

Methodology

The Survey on Budget Transparency in Municipal Governments is an adaptation of the Open Budget Survey, that is formulated in accordance to municipal scheme in Ecuador. This is an objective evaluation tool on budget information and the level of transparency associated with each phase of the budget cycle in the various Decentralized Autonomous Governments (GADs). The period analyzed in the actual study is 2009-2010, these periods being the first analyzed and we intend that future studies be timely and continuous. The Survey analyzes the level of availability, accessibility, and dissemination of information of key official documents. These documents being produced in line with legal norms that regulate that programming, formulation, discussion, approval, execution, evaluation and oversight of municipal budgets that represents the first key elements for citizens to monitor and oversee the local administration of public funds

Structure of the Survey

As we can see in Table 1, the Survey contains 83 questions divided in 8 sections. These sections are constructed under the necessity to measure the different aspects of transparency separately and the different phases of the budget cycle in the municipalities. Each section include questions related with certain milestones associated with each phase of the budget cycle.

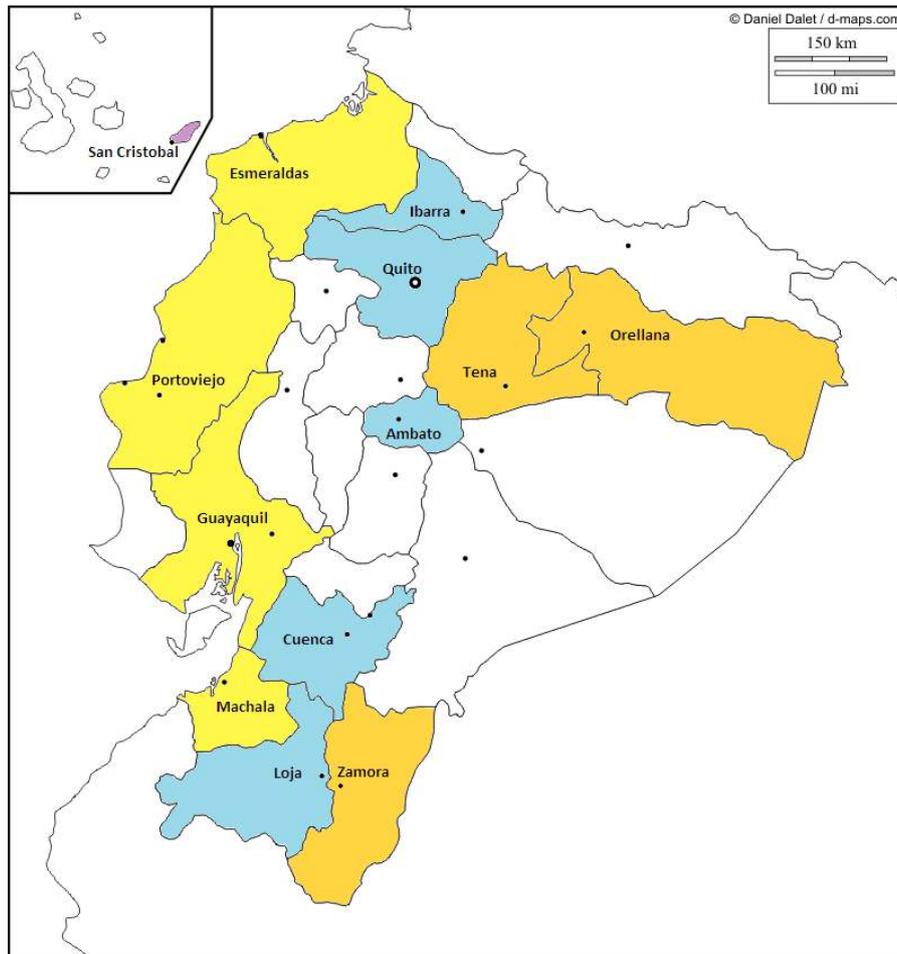
Table 1 Categories of the Survey and number of questions in each category

No	SECTION	Number of Questions
1	Estimates of fiscal year analyzed and previous fiscal years	11
2	Detail of Budget Information	10
3	Budget Performance	6
4	Additional Information important for the Analysis and Monitoring of the Budget	10
5	Programming and Formulation of the Budget	18
6	Approval of the Budget	8
7	Execution of Budget	9
8	Evaluation & Monitoring of the Budget	11
	Total	83

Monitored Municipalities

The 13 municipalities listed in Graph 1, were selected based on demographic, economic and bureaucratic characteristics. All the municipalities are provincial capitals and are spread in the four regions of the country: coast, mountain, island and east. They are also economic centers and have the majority of public institutions where various activities are carried out.

Graph 1 Location of municipalities where the survey was implemented



Investigative Process

The investigative process involves various steps: first, we worked on the survey design and methodology, we also produced a guide to the survey for field investigators and analysis of the circumstances and legal framework that characterize how the budget is governed budget by the Decentralized Autonomous Governments (GAD)¹. The data collection process was conducted by field investigators and a report was written that shows revision process previously mentioned and highlighted the findings of the investigation.

Fieldwork

We counted on a team of investigators who conducted site visits to the designated municipalities to complete the survey. The necessary information for the forementioned survey was collected through personal interviews with departmental heads which include but not limited to the following areas: Administrative Directorate, Finance, Planning, Internal Auditing Unit among others. With respect to key actors, we interviewed representatives from the media, CSOs from the locality, unions (schools, professionals, chambers of commerce, etc.), representatives of parroquial committees, a representative from General Comptroller of the State, representative of Prosecutor General, etc.

¹ See “Background Document on Fiscal Transparency in Municipalities” Word version.

In this sense, the information collected is supported by the data retrieved from the interviewed sources (name, title, organization, date of interview), as well as in the supporting documents like: legal base (ordinances, regulations, etc), plans and programs of the institution, audit reports, labor reports and analysis documents that complement the budget, news articles, radio interview transcripts, internet links, documents produced by other government institutions and other documents in the legal context.

Type of Information and Questions

The investigation is geared towards verifying the availability of the information related to the budget (in the defined categories and the mechanisms utilized by the municipalities). It does not evaluate the quality of information, nor does it evaluate the consistency and validity of said information.

The survey is designed with multiple-choice questions where only one answer is eligible for each question in the majority of the survey. However, there is a set of questions where more than one answer is acceptable. The scale is as follows:

- i. In cases where only one answer is accepted, the point-scale is as follows: a=100, b=75, c=50, d=0, e=N/A (its not included in the average)
- ii. In cases where only one answer is accepted and there are less choices, the point-scale is as follows: a=100, b=50, c=0, d=N/A (its not included in the average)
- iii. In cases where more than one answer is accepted, each response will be reported and the maximum score is 100.