

For Questions 3 – 15, the points received if a given box is checked in answer to a question are listed in the penultimate column of the below table. The maximum points which a question can yield is highlighted in yellow in the last column.

<b>3. What is the ratio of actual revenues to estimated revenues for the last financial year? Please refer to last year's administrative accounts to answer this question.</b>		
a. Less than 25%	0	
b. Between 25-50%	1	
c. Between 50-75%	2	
d. Between 75% –100%	4	4
e. More than 100%	2	
f. Other (please comment):		
<b>4. What is the ratio of actual expenditures to estimated expenditures for the last financial year? Please refer to last year's administrative accounts to answer this question.</b>		
a. Less than 25%	0	
b. Between 25-50%	1	
c. Between 50-75%	2	
d. Between 75% –100%	4	4
e. More than 100%	0	
f. Other (please comment):		
<b>5. Do budget documents present information on financial assets (e.g., bank deposit accounts, debt, shares) held by the local council?</b>		
a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.	3	3
b. Yes, information is presented, highlighting key information, with some details.	1	
c. No, information on financial assets is not presented.	0	
d. Not applicable/other (please comment):		

<b>6. Do budget documents present information on non-financial assets (e.g., buildings, vehicles) held by the local council?</b>		
a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.	3	3
b. Yes, information is presented, highlighting key information, with some details.	1	
c. No, information on non-financial assets is not presented.	0	
d. Not applicable/other (please comment):		
<b>7. Do budget documents provide details on the sources of donor assistance, both financial and in-kind (e.g. material provided, infrastructure built, etc.)?</b>		
a. All sources of donor assistance are identified individually.	3	3
b. Some sources of donor assistance are identified individually.	1	
c. No sources of donor assistance are identified individually.	0	
d. Not applicable/other (please comment):		
<b>8. Do budget documents (e.g., budget or minutes of the budgetary session or the administrative account session) present non-financial data, such as the number of beneficiaries, for expenditure programs?</b>		
a. Non-financial data are presented for all programs.	3	3
b. Non-financial data are presented for some programs.	1	
c. No non-financial data are presented.	0	
d. Not applicable/other (please comment):		
<b>9. Do budget documents contain performance indicators (e.g. kilometers of roads built, number of classrooms constructed, number of school desks supplied) for expenditure programs?</b>		
a. Performance indicators are presented for all programs.	3	3
b. Performance indicators are presented for some programs.	1	
c. No performance indicators are presented.	0	
d. Not applicable/other (please comment):		
<b>10. Does the council publish non-technical presentation intended for citizens that describes the budget and its proposals (e.g. a budget summary, a citizen-friendly version of the budget)?</b>		
a. Yes	3	3
b. No	0	
If yes, what kind of information does the non-technical presentation include? Please comment:		
<b>11. What percentage of local council members actually participate or are consulted in the process of determining budget priorities?</b>		
a. Less than 25%	0	
b. Between 25-50%	1	
c. Between 50-75%	2	
d. More than 75%	3	3
Not applicable/other (please comment):		

<b>12. Does the executive hold consultations with the public as part of its process of determining budget priorities?</b>		
a. Yes		
b. No	0	
c. If yes, what kind of consultations with the public are held?		
1) Active participation by citizens in discussions of the local council.	4	4
2) Local councils discuss the budget with citizens in their district.	2	
3) Other (please describe):	1	
Not applicable/other (please comment):		
<b>13. For the mid-year report on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., the report is released less than 4 weeks after the end of the second quarter)?</b>		
a. Report is released 3 month or less after the end of the period.	3	3
b. Report is released 6 months or less (but more than 3 month) after the end of the period.	2	
c. Report is released more than 6 months after the end of the period.	1	
d. Mid-year report is not released.	0	
Not applicable/other (please comment):		
<b>14. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</b>		
a. The report is released 6 months or less after the end of the fiscal year.	3	3
c. The report is released between 6 to 12 months after the end of the fiscal year.	2	
c. The report is released more than 12 months after the end of the fiscal year.	1	
d. The executive does not release a year-end report	0	
Not applicable/other (please comment):		
<b>15. How long after the end of the fiscal year are the final annual expenditures audited and released to the public?</b>		
a. Final audited accounts are released to the public 6 months or less after the end of the fiscal year.	3	3
b. Final audited accounts are released between 6 to 12 months after the end of the fiscal year.	2	
c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.	1	
d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.	0	
Not applicable/other (please comment):		
Maximum Possible Q3-Q15		42
Total Possible Points		50