

Chief financial officers questionnaire: institutions and local finances

Date :

Locality :

What is your function?: _____

Population of your local authority:

(1) less than 50 000

(2) 50 000 - 250 000

(3) 250 000-500 000

(4) 500 000 -1 000 000

(5) More than 1 000 000

Resources

1. Local taxation

1.1 Please indicate in the chart below the local taxes levied by your local government, and specify for each of them their name ; tax base (e.g. income, land value, etc.) ; whether your authority has a power to define the rate or the tax base of the tax ; the institution in charge of the tax collection; and the collection costs.

*You can answer by directly filling in the chart, following the example.
If necessary, you can add lines to the chart.*

Tax	Tax base	Power on the rate	Power on the tax base	Institution in charge of the tax collection	Collection costs
<i>Tax 1 example</i>	<i>Income</i>	<i>Yes</i>	<i>No</i>	<i>State on behalf of the local authority</i>	<i>11% of the collected amount of resources</i>

1. Intergovernmental transfers

2.1. Please indicate in the chart below the name of the transfers received by your locality ; the basis on which transfers are allocated (unconditional transfers, conditional transfers) ; the basis on which transfers are defined (calculation key, distribution key, at the discretion of the State) ; predictability of transfers (strong, average, low).

*You can answer by directly filling in the chart, following the example.
If necessary, you can add lines to the chart.*

Transfer received	Conditional / unconditional	Amount of transfer defined by a calculation key	Amount of transfer defined by discretion of the State	Predictability
<i>Transfer 1 example</i>	<i>Conditional</i>	<i>Yes, partially (90%)</i>	<i>Yes, partially (10%)</i>	<i>strong</i>

3. Borrowing

3.1. Are the local governments free to borrow ? :

Financial organizations	Authority to borrow	Net borrowing	Direct borrowing without guarantee	Direct borrowing with guarantee
Commercial banks				
National organizations dedicated to the funding of local governments				
National development bank				
Donors or external lessors				
Bond issuance				
Other (specify)				

Legal and regulatory framework

4. Local democracy

4.1. Is your locality engaged in a participatory budgeting process, allowing population to co-decide the budgetary choices ?

If so, what percentage of budget is concerned ?

- 4.2. Are the population and the press allowed to attend meetings of the local executive or local council of your locality ?
- 4.3. In your locality, how is the population informed of the budget implementation (through official boards, press releases, internet, etc.) ?

5. Local governments powers

- 5.1. Does your locality cover for competencies which are not devolved to her by law (unfunded mandates) ?
- 5.2. Was the transfers of powers from central State to your locality accompanied by an equivalent financial transfer allowing her to cover for these power ?

If not, specify.

- 5.3. Does your locality exercise all its missions directly, or does she entrust certain utilities to public or private entities ?

If so, what utilities ?

Relationship between central state and local governments

6. Consistency in public policies

- 6.1. Is there any planification tools, allowing coordination between central state and your locality (agreement on the identification of tax bases, improving the recovery of taxes, improving the fiscal performance of the city, the development of public services, the development of local investments, etc.) ?

7. Exercise of the administrative supervision and controls

- 7.1. How are the expenditures paid (eg by a public accountant in accordance with the principle of separation between the officer and the accountant, after validation of the Comptroller, an accountant reporting directly to the community, etc.)?

7.2. How often the execution of expenditure is monitored by the supervisory authority?

7.3. Law provides for a timely ex-post external audit of final accounts of local governments performed by a higher-level audit institution (Audit Office, Chamber of Accounts, National Supervisory Authority)?

If so, by whom and at what rate are external audits conducted?

7.4. What is the date of the last external audit of your locality ?

7.5. Do the financial services of your locality provide a report on the accounts to the local council ?

If so, at what rate is this report conducted ?

Financial management tools

8. Financial management

8.1. Which budgetary documents does the local authority must provide the supervisory authority ?

At what rate ?

8.2. Are the accounts of your local authority located to the National Treasury ?

If not, please specify.

If so, was the Treasury ever unable to liquidate an outstanding expenditure even if the accounts were positive ?

How many times this situation occurs per year ?

8.3. Does your locality has an annual cash flow plan ?

If so, when is the cash flow plan updated ?

8.4. Is there a multiannual programming of the investments ?

8.5. Does the financial service of your locality have the tools to realize a prospective financial analysis ?

If so, at what rate ?

If not, please indicate what prevents from the realization of this financial prospective analysis (eg low dialogue between policymakers and financial services, visibility of resources and / or expenses, staff training, computer facilities, etc.)

9. Financial information processing system

9.1. Does your locality has a computerized financial management system ?

10. Territory management tools

10.1. Does the local authority have knowledge tools for its land tenure (cadastre, land registry, GIS, etc.) ?

If so, which ones ?

10.2. What percentage of the territory of the local authority is covered by this tool?

10.3. Does your locality have a state of its assets ?

10.4. Can your locality estimate the number of its inhabitants in a reliable way ?

If so, how and at which rate ? (local census, national statistics provided for each territory, etc)

If not, why ?

Land

11.1. Does your locality have land reserves ?

If so, what is the extent of these reserves ?

11.2. Which tools your locality is using to build up these reserves ?

11.3. Does your locality realize city planning operations ?

If so, what tools does she use to perform these operations ?

11.4. Does your locality use operators to perform these operations?

DOCUMENTS

12. In support of this questionnaire, please provide us with the **accounts** of your city for the years of **2009, 2010 and 2011**.