

Questionnaire

On the practices used for determination of the full costs for primary schools, kindergartens and construction permits

The purpose of the present questionnaire is to collect information on the rules and procedures determined by the legislation and the practice in the NALAS member countries to determine the full costs for three typically local services – primary schools, kindergartens and construction permits. These data will be used in the development of the advisable methodology based on modules for determination of the full costs for the three services.

The precise determination of the local costs for the provision of these services will contribute for increasing the trust of their users and for better planning of local budgets and improving the positions in conducting budgetary negotiations.

Association:			
Contact person:		Tel:	
Address:		Fax:	
		E-mail:	

Please point the selected answer everywhere in the table.

Section I. Primary schools

1. Which of the presented types of activities are included in the service in your country

Types of activities	Please list the activities in your country
Teaching and upbringing work (e.g.: teaching, extra-curriculum consultations, textbooks)
Care for the children's health (e.g.: medical surgery and medical service, availability of medical staff)
Provision of food (e.g.: free of charge lunch, snacks, hot and cold drinks)
Security (e.g.: video observation, physical guarding, etc.)
Transportation for the students (e.g.: school transport free of charge for the students, provision of tickets and cards for students' travel, etc.)
Extra-curriculum activities (e.g.: sports activities beyond the lessons included in the curriculum, other studies by interest)

Administrative services (e.g. overall management and maintenance of the facilities, accounting)
Others (please, point what activities)

3. **What costs are included in the provision of the “primary school” service and who finances them** (if the costs are shared among several institutions, please clarify the costs each institution is funding).

Type of cost	Financing institution
Labor costs (remuneration and insurance contributions)	
Operating material costs , of which:	
Heating	
Lighting	
External services	
Operating repairs of the facilities	
Materials and consummables	
Transportation of the children and the staff	
Textbooks	
Teaching tools	
Training and trips of the staff	
Food	
Water	
Social costs for the staff	
Capital costs , of which:	
Investment	
Reconstruction and basic repairs	
Depreciation costs	

4. **If you have indirect costs, which are made by institutions, units, external executors and others that are not included in the value of the service (e.g.: accounting, security, maintenance of facilities, hygiene, etc.), please describe them.**

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5. **Do you make evaluation of the costs for the primary schools**

YES NO

6. **If „YES” please describe in details the methodology applied by you (formulas, schemes, ways, etc.) for evaluation of the costs.**

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7. For what purposes do you use the results from the cost evaluation (*please describe*)

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8. Who is responsible for the planning (budget preparation) of the operating and the capital costs of the primary schools: (GP)

	The central government (ministries)		The local government		The service provision institution	
	YES	NO	YES	NO	YES	NO
Operating costs of the existing services (type and scope)						
Operating costs of the additional services (new elements or more services)						
Capital costs						

9. What are the typical methods for determining the operating and the capital costs of the primary schools. (GP)

	YES	NO
Operating costs		
1. Obligatory state costing norms per output (e.g. \$/student)		
2. Recommended state costing norms per output (e.g. \$/student), which the municipalities may raise or decrease		
3. Obligatory national norms of costs for inputs (e.g. \$/m ² , teacher wage)		
4. Recommended national norms of costs for inputs (e.g. \$/m ² , teacher wage)		
5. Calculation of the costs by items and service elements with obligatory national set of instruments (e.g. inflation rate)		
6. Calculation of the costs by items and service elements with recommended national set of instruments (e.g. inflation rate)		
7. Locally determined rules for calculation of the costs, please clarify.		
Capital costs		
Obligatory state norms for capital costs per output (e.g. \$/child)		
National norms for capital costs per an output unit (e.g. \$/child), which the municipalities may increase or decrease		
Specific obligatory input norms for calculation of capital costs (\$/m ² ; m ² /child).		
Recommended input norms for calculation of capital costs (\$/m ² ; m ² /child).		
Locally determined rules for calculation of the capital costs, please clarify		

10. What are the typical national standards for the primary schools.(GP)

Physical indicator	Minimum	Average	Maximum	No
Number of students per 1 teacher				
Number of students per 1 non-teacher employee				
Number of students in 1 class for grades and subjects				
Teacher work load (lessons per week)				
Others (<i>please, describe</i>)				

11. What are used these national norms and financial standards for? (GP)

Purpose	YES	NO
Determination and allocation of the amount of intergovernmental transfers for the local governments, which they are going to provide to the primary schools		
Determination and allocation of the total amount of operating expenditures in the local budget for the primary schools		
Determination and allocation of the amount of intergovernmental transfers for the primary schools		
Determination and allocation of the amount of operating expenditures from the state budget for the primary schools		
Determination and allocation of the amount of local transfers (subsidies) for the primary schools.		
Determination and allocation of the amount of the operating expenditures for the primary schools from the local budget.		
Other (<i>please, describe for what other purposes</i>)		

Section II. Kindergartens

12. Which of the following types of activities are included in the service in your country?

Types of activities	List the activities for your country
Teaching and upbringing work (e.g.: games, teaching lessons for training the children into some basic knowledge and skills)
Care for the children's health (e.g.: medical surgery and medical service, availability of medical staff and prophylaxis of children's health)
Hygiene and raising of children (e.g.: provision of food, afternoon sleep, cleaning of premises and facilities for outdoor play)
Security (e.g.: video observation, physical guarding, etc.)
Transportation of the children
Administrative services (e.g. overall management and maintenance of the facilities, accounting)
Others (please, point what activities)

13. What costs are included in the provision of the “kindergarten” service (if the costs are shared among several institutions, please clarify the costs each institution is funding)

Type of cost	Financing institution
Labor costs (remuneration and insurance contributions)	
Operating material costs , of which:	
Heating	
Lighting	
External services	
Operating repairs of the facilities	
Materials and consummables	
Transportation of the children and the staff	
Toys and materials for playing	
Teaching tools	
Training and trips of the staff	
Food	
Water	

Bedding	
Hygienic materials	
Social costs for the staff	
Capital costs, of which:	
Investment	
Reconstruction and basic repairs	
Depreciation costs	

14. If you have indirect costs, which are made by institutions, units, external executors and others that are not included in the value of the service (e.g.: accounting, security, maintenance of facilities, hygiene, etc.), please describe them.

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15. Do you make evaluation of the costs for kindergartens

YES NO

16. If „YES” please describe in details the methodology applied by you (formulas, schemes, ways, etc.) for evaluation of the costs for kindergartens.

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17. For what purposes are you using the results from the evaluation of the costs?

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18. Are the municipalities collecting local fees for the provision of the service?

YES NO

19. Who determines the amount of these fees?

	YES	NO
The Municipal Council	<input type="checkbox"/>	<input type="checkbox"/>
The state	<input type="checkbox"/>	<input type="checkbox"/>

20. What portion of costs for the provision of this service are covered with revenues from these fees?

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21. Who is responsible for the planning (preparation of the budget) of the operating and the capital costs for the kindergartens: (GP)

	The central government (ministries)		The local government		The service provision institution	
	YES	NO	YES	NO	YES	NO
Operating costs of the existing services (type and scope)						
Operating costs for the additional services (new elements or more services)						
Capital costs						

22. What are the typical methods for determining the operating and the capital costs for the kindergartens. (GP)

	YES	NO
Operating costs		
1. Obligatory state costing norms per output (e.g. \$/child)		
2. National costing norms per output (e.g. \$/child), which the municipalities may raise or decrease		
3. Obligatory national norms for costs of inputs (e.g. \$/m ² , teacher wage)		
4. Recommended national norms for costs of inputs (e.g. \$/m ² , teacher wage)		
5. Calculation of the costs by items and service elements with obligatory national set of instruments (e.g. inflation rate)		
6. Calculation of the costs by items and service elements with recommended national set of instruments (e.g. inflation rate)		
7. Locally determined rules for calculation of the costs, please clarify.		
Capital costs		
Obligatory state norms for capital costs per output (e.g. \$/child)		
National norms for capital costs per an output unit (e.g. \$/child), which the municipalities may increase or decrease		
Specific obligatory input norms for calculation of capital costs (\$/m ² ; m ² /child).		
Recommended input norms for calculation of capital costs (\$/m ² ; m ² /child).		
Locally determined rules for calculation of the capital costs, please clarify		

23. What are the typical national standards for the kindergartens.(GP)

Physical indicator	Minimum	Average	Maximum	No
Number of children per 1 teacher/nurse				

Number of children per 1 non-teacher employee				
Number of children in 1 group				
Workload of the nurses				
Others (please, clarify)				

24. What are these national norms and financial standards used for? (GP)

Indicators	YES	NO
Determination and allocation of the amount of intergovernmental transfers to the local governments, which they are going to provide to the kindergartens		
Determination and allocation of the total amount of the operating expenditures for kindergartens in the local budget		
Determination and allocation of the amount of intergovernmental transfers for the kindergartens		
Determination and allocation of the amount of operating expenditures from the state budget for the kindergartens		
Determination and allocation of the amount of local transfers (subsidies) for the kindergartens		
Determination and allocation of the amount of the operating expenditures for the kindergartens from the local budget.		
Determination of the user fees		
Other (please, describe for what other purposes)		

Section III. Issue of construction permits

25. What types (categories) construction permits do the municipalities issue in your country? *(Please, describe the 10 most frequently encountered)*

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26. Please, describe the costs of what activities do you consider in the formation of the value of the construction permit issue service?

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27. Do you analyze the costs for issue of construction permits

YES NO

*If „YES” please describe what are the **major indicators**, which you use for this analysis (\$/per 1 permit; time for issue of 1 permit; number of permits per 1 employee engaged in their issue, etc.)*

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28. Please, describe what are the typical methods for determining the operating and the capital costs for issue of construction permits.

28.1. National standards and requirements

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28.2. Local norms and requirements

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29. What are the typical national standards for the construction permits? (GP)

In kind indicator	YES	NO
Number of issued permits per 1 employee		
Number of steps (documents) required for the issue of a construction permit		
Time (days) needed for the issue of 1 document		
Others, please clarify		

30. What are used these national norms for? (please, describe in details) (GP)

Indicators	YES	NO
Determination and allocation of the amount of intergovernmental transfers to the local governments.		
Determination and allocation of the total amount (for construction permits) in the operating expenditures of the local budget		
Determination and allocation of the amount of intergovernmental budget transfers to the local units (departments)		
Determination and allocation of the total amount for operating budget costs from the state budget to the local units (departments).		
Determination and allocation of the amount for local transfers to the local government units (departments).		
Determination and allocation of the total amount for operating budget costs from the local government to the local units (departments).		
Determination of the construction permit fee		
Other, please describe:		

31. Are the municipalities collecting local fees for the issue of these permits?

YES NO

32. Who determines the amount of these fees?

	YES	NO
The Municipal Council	<input type="checkbox"/>	<input type="checkbox"/>
The state	<input type="checkbox"/>	<input type="checkbox"/>

33. What portion of costs for the provision of this service are covered with revenues from these fees?

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IV. Accounting practices

34. Are the national accounting standards approximated with the international accounting standards?

YES NO PARTIALLY

Please, provide more details by answering to the following questions.

Clarifying questions	YES	NO
Is there a national budgetary classification of the revenues and the expenditures?		
If „YES”, does it correspond to the international functional classification of public services?		
Are the operating and the capital budgets separated?		
Is it possible to transfer expenditures between both types of budgets?		
What types of financial reports are provided on annual basis by the local governments (budget reports, balance sheets, incomes statements, etc.)		
How are loans and other debt reported in local budgets?		
How are receivables (advance payments, arrears) reported in local budgets?		
Which elements from the preliminary accounting are used by the local governments?		