

## Local Finance Benchmarking Toolkit

### Breakdown of the appraisal

Procedure / Indicator					Max. score	Average. Score of the Panel
No.	Description	Relevance	Category	Approach		
1	The Plenary meeting of the local authority approves the local revenue policies	Medium	Regulated	Organisational / Jurisdictional	10,00	7,96
2	The local authority maximises obtaining financial resources from levying own taxes and public prices	Medium	Non-regulated	Budgetary Stability / Financial Sustainability	10,00	7,68
3	The variations in the rates and tariffs do not discriminate against some tax payer categories over others.	Medium	Non-regulated	Social justice / Equal treatment / Non-discrimination		N/a
4	The local authority has and uses mechanised information system to raise and collect its income from own taxes and public-sector charges.	Medium	Non-regulated	Efficient management	10,00	7,14
5	In addition of the functions cited in the above procedure, the internal audit techniques applied by the authority in this area guarantee efficient management of those financial resources.	Medium	Non-regulated	Efficient management	10,00	4,12
6	Relevance of the levels of bank direct debits of the municipal censuses	Medium	Indicator	Efficient management	10,00	4,93
7	The local authority has and applies a training plan that ensures the ongoing skills-building of the technical staff in charge of managing those financial resources	Medium	Non-regulated	Training	10,00	2,00
8	Cutting tax liability is justified on charitable or social grounds.	Medium	Non-regulated	Social justice / Equal treatment / Non-discrimination	10,00	8,32
9	The local authority maximises the yield of the collection and taxation management	Medium	Indicator	Budgetary Stability / Financial Sustainability	10,00	6,02
10	The local authority annually approves or amends the byelaws regulating own taxes and public-sector charges	Low	Non-regulated	Organisational / Jurisdictional	5,00	3,62
11	Relevance of the financial resources obtained by property related taxes	Low	Indicator	Budgetary Stability / Financial Sustainability	5,00	3,85
12	Changes in the rates and tariffs of the own taxes and public-sector charges are justified and are duly published with understandable and appropriate explanations.	Medium	Non-regulated	Transparency / Participation		N/a
13	The tax rates or amounts to be paid for the tax payers are determined by applying objective criteria.	Medium	Non-regulated	Social justice / Equal treatment / Non-discrimination	10,00	8,16
14	The extent to which the tax payer uses the public resources prevails among the objective criteria used to establish the tax rates or amounts to be paid as charges and public-sector charges.	Medium	Non-regulated	Social justice / Equal treatment / Non-discrimination		N/a
15	The organisation of the collection service is established once the ability of the local authority to do efficiently has been considered.	Medium	Non-regulated	Organisational / Jurisdictional	10,00	5,62
16	The local authority manages to minimise the defaulting of the amounts due.	Medium	Indicator	Efficient management	10,00	5,62
17	The local authority has a tax inspection plan in place to improve the efficiency levels of the collection management and carries out the programmed actions.	Medium	Non-regulated	Efficient management	10,00	1,10
18	Revenue collected as the result of implementing the tax inspection plan.	Low	Indicator	Budgetary Stability / Financial Sustainability	5,00	1,00
19	The local authority cooperates with other authorities in updating the key tax information.	Medium	Non-regulated	Efficient management	10,00	7,84
20	Relevance of the disputes lodged by the tax payers.	Low	Indicator	Efficient management	5,00	2,82
21	Estimates made and costs incurred as the result of the appeals and claims filed by tax payers.	Low	Indicator	Budgetary Stability / Financial Sustainability	5,00	0,00
22	The general public is aware of the tax ordinances and receives information on the basic aspects of tax collection and revenue management.	Medium	Non-regulated	Transparency / Participation	10,00	5,06
23	The general public is aware of the results of the tax collection and revenue management.	Medium	Non-regulated	Transparency / Participation	10,00	0,92
24	The tax collection management of the tax censuses leads to financial resources being available and the distribution of the tax burden to the tax payer throughout the financial year.	Medium	Non-regulated	Efficient management	10,00	5,30
25	The local authority improves the interaction with the taxpayer.	Medium	Non-regulated	Efficient management	10,00	8,24
26	In each tax assessment notice or receipt, the tax payer has sufficient information on the own taxes or public-sector charges levied.	Medium	Regulated	Transparency / Participation	10,00	7,52
27	The general public are aware of the procedure to appeal the municipal action related to own taxes and public-sector prices, which are published with understandable and appropriate explanations.	Low	Non-regulated	Transparency / Participation	5,00	2,90

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28	The local authority is aware of the cost of managing the settlement and collecting of the own taxes and public-sector charges.	Medium	Non-regulated	Efficient management	10,00	3,92
29	The local authority is aware of the real or foreseeable cost of the services or activities for which there is a tax or public-sector charge to be paid	High	Non-regulated	Efficient management	15,00	5,94
30	The local authority checks the adjustment of the tax and tariff policies, along with that of tax cuts for the objectives of the fiscal policy.	Medium	Non-regulated	Social justice / Equal treatment / Non-discrimination	10,00	0,00
31	Relevance of the tax benefits and level of effectiveness of the social policy objectives.	Low	Indicator	Social justice / Equal treatment / Non-discrimination		N/a
32	The financing of the capital operation costs respect the limits and criteria imposed by the applicable legislation	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	10,00
33	The local authority monitors and controls the costs with financing in question, calculating the impact of deviation in financing that may occur in the budget settlement.	Medium	Regulated	True and fair view	10,00	10,00
34	The financing of the liabilities arising from the indebtedness occurs in accordance with the limits and criteria imposed by the applicable legislation	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	10,00
35	The agreed short-term borrowing bridges the gap between cash inflows and outflows	Medium	Regulated	Budgetary Stability / Financial Sustainability		N/a
36	Agreed liquidity operations	Low	Indicator	Budgetary Stability / Financial Sustainability		N/a
37	The general public are away of the most important aspects related to municipal indebtedness.	Medium	Non-regulated	Transparency / Participation	10,00	5,20
38	Relevance of the municipal indebtedness	Low	Indicator	Budgetary Stability / Financial Sustainability	5,00	4,83
39	The local authority keeps an inventory of assets and entitlements	Medium	Regulated	True and fair view	10,00	4,04
40	The procedures applied by the local authority to register the transactions that affect its fixed assets ensure that they appear in full and accurately on the balance sheet.	High	Non-regulated	True and fair view	15,00	6,78
41	The local authority keeps an inventory of the agreed indebtedness	Low	Non-regulated	True and fair view	5,00	4,92
42	The equity and budgetary accounting information systems of the local authority are reconciled.	Medium	Non-regulated	True and fair view	10,00	9,32
43	The Plenary meeting of the local authority oversees the disposal of the most significant municipally-owned assets and entitlements.	Medium	Non-regulated	Budgetary Stability / Financial Sustainability		N/a
44	The general public are aware of the position of the local authority as regards the financial sustainability and budgetary stability, in keeping with the limits and criteria establish by the Provincial Council.	Medium	Non-regulated	Transparency / Participation	10,00	3,80
45	The local authority prepares a medium-term budgetary plan and the annual budgetary programme is coherent with it	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	1,70
46	The annual process to prepare the budget starts with discussing the fiscal policy and budgetary targets.	High	Non-regulated	Organisational / Jurisdictional	15,00	0,00
47	The general public is aware of the proposals for the debate on the budgetary targets and fiscal policy and the obtained results and can make comments.	Medium	Non-regulated	Transparency / Participation	10,00	0,00
48	The procedure applied to prepare the budget every year includes aspects related to the skills-building of the staff involved, the nature of the information and coordination needed and the levels of discussion, review and approval of the budgets.	High	Non-regulated	Organisational / Jurisdictional	15,00	7,32
49	The Plenary meeting is aware of all the municipal costs, apart from those that are approved in the budget or through amendments	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	7,16
50	The information system used to prepare the budget provides information on and facilitates understanding of the provisions made.	Medium	Non-regulated	Efficient management	10,00	10,00
51	The functional programme descriptive tables provide full and timely information on the management of the services	Medium	Regulated	Efficient management	10,00	5,60
52	The local authority knows and reports on the results of managing the services and causes, where applicable, of any deviations with regard to the content of the functional programme descriptive tables for the previous year	Medium	Non-regulated	Efficient management	10,00	1,00
53	That equity and budgetary statements and accounts for all the entities that make up the local sector are consolidated.	High	Non-regulated	True and fair view	15,00	10,73

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54	The budget includes analysing the risk of the financial investments and a conclusion on the capacity of the local authority to meet its indebtedness	Medium	Non-regulated	Budgetary Stability / Financial Sustainability	10,00	7,60
55	The local authority ensures the ongoing skills-building of the councillors in the equity, financial, economic and budgetary spheres.	High	Non-regulated	Training	15,00	2,28
56	The draft general budget fully contains the documentation required by the applicable legislation	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	6,58
57	The selection of the investments included in the budgets is carried out according to objective criteria	High	Non-regulated	Financial Management	15,00	2,88
58	The process to prioritise the investments selected to be included in the budget is reviewed in order to check it has been performed correctly.	Medium	Regulated	Financial Management	10,00	0,00
59	The documents that make up the general budget dossier is made available to the members of the Corporation sufficiently in advance.	Medium	Non-regulated	Organisational / Jurisdictional	10,00	7,00
60	The general public is made aware of the draft budget, and can make contributions, and of the finally approved budget, which are published with understandable and appropriate explanations.	High	Non-regulated	Transparency / Participation	15,00	6,48
61	The initial appropriations are presented, at least, matched by the revenue forecasts, without the initial budget contemplating negative net savings estimates, or budgetary deficit situations, in terms of needing financing.	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	9,20
62	The local authority assesses the gender impact of each budgetary programme	High	Non-regulated	Gender	15,00	5,40
63	The local authority adopts and maintains cost-saving strategies	Medium	Non-regulated	Efficient management	10,00	2,42
64	Budgetary costs with non-profits	Medium	Indicator	Social justice / Equal treatment / Non-discrimination		N/a
65	The local authority shares resources and cooperates with other entities in order to provide services or efficiently perform activities and investments	Medium	Non-regulated	Efficient management	10,00	1,46
66	The local authority holds budgetary debates throughout the year with updated budgetary, financial and economic information	Medium	Non-regulated	Transparency / Participation	10,00	1,20
67	The local authority stimulates citizen participation in municipal management	Medium	Non-regulated	Transparency / Participation	10,00	3,48
68	The training, presentation, discussion and approval of the General Account is in line with the requirements established by the applicable legislation	Medium	Regulated	True and fair view	10,00	8,68
69	The General Account of the local authority is subject to external auditing	Medium	Non-regulated	True and fair view	10,00	2,00
70	The budgetary amendments are not in response to a deficient estimate of the initial projections	Medium	Indicator	Efficient management	10,00	7,00
71	The transfers and transactions between the set of entities whose budgets are in the general one, are adequately covered in the budget or duly communicated to the Plenary session, and are keeping with the applicable legislation in each case.	Medium	Non-regulated	Transparency / Participation	10,00	6,26
72	The budgetary recording of the investments is adequate	Medium	Regulated	True and fair view	10,00	5,04
73	The local authority is aware of the relevant economic aspects related to implementing its most significant investments	Medium	Non-regulated	Efficient management	10,00	6,64
74	Level of implementation of the budgeted investments	Medium	Indicator	Efficient management	10,00	1,68
75	The local authority has and applies different controls on the use of the assets that it owns and managed by others and on the fulfilment of the contracts	Medium	Non-regulated	Efficient management	10,00	0,00
76	The general public is aware of the most significant costs incurred	High	Non-regulated	Transparency / Participation	15,00	11,46
77	The comptroller audit is conducted comprehensively and in a timely manner	Medium	Regulated	True and fair view		N/a
78	The local authority only implements commercial activities for which there is no competitive market, limiting the risks to which it could be exposed	Medium	Non-regulated	Organisational / Jurisdictional	10,00	0,00
79	The financial imbalance situations are corrected according to the procedures established in the applicable legislation	Medium	Regulated	Budgetary Stability / Financial Sustainability	10,00	9,28
80	The authority includes clauses that foster gender equality in contracts, subsidies and agreements	Medium	Non-regulated	Gender	10,00	3,16