**TRAINING WORKSHOP - DRAFTING THE PERFORMANCE-BASED BUDGET**

 **NASLA, from 26 to 28 October 2022**
 Speaker: Mr NYOUMA Jean Pierre, expert in Performance-based Budgeting

**KNOWLEDGE TEST**

1. What is decentralisation?
2. What are the six competences transferred by the State to Regional and Local Authorities?
3. What is a local authority or a regional and local authority (RLA)?
4. According to Sections 372 and 500 of the GCRLAs, what are the dates of the previous and current financial regime for local authorities?
5. According to Section 372 of the General Code of Regional and Local Authorities (GCRLAs), what is the use of the financial regime of RLAs?
6. In order to fulfil missions of the local public service grouped around the six transferred competences, what instrument is used by RLAs?
7. Define budget.
8. Which Section of the GCRLAs defines budget?
9. Who drafts the budget?
10. Who votes the budget?
11. Who approves the budget?
12. When is the budget executed?
13. Is the Annual Performance Project (APP) an ancillary forecast document?
14. If the APP is an ancillary forecast document, which Section of the GCRLAs proves this?
15. Which document is drafted by the authorising officer to report annually on the execution of the budget?
16. Which document is drafted by the public accountant (Municipal Treasurer/Regional Treasurer) to annually report on the execution of the budget?
17. Is the Annual Performance Report (APR) an ancillary document for execution?
18. If the APR is an ancillary document for execution, which Section of the GCRLAs proves this?
19. Since the budget is a forecast document, what is (are) its corresponding execution document(s)?
20. Since the APP is an ancillary forecast document, what is its corresponding execution document?
21. What is performance-based budgeting (PB)?
22. Resource Budgeting (RB) presents its revenue and expenditure forecasts relating to economic nature, does Public Budgeting also presents its revenue and expenditure forecasts relating to economic nature?
23. Besides presenting expenditure relating to economic nature, how are budget appropriations distributed in PB?
24. Name the legal text that lays down the nomenclature of programmes in RLAs?
25. According to the legal text mentioned above, how is a programme structured?
26. According to the legal text mentioned above, name the type of programmes?
27. How many programmes are there in an RLA budget?
28. Which competencies transferred to RLAs are covered by programme 1
29. Which competence transferred to RLAs is covered by programme 2?
30. Which competencies transferred to RLAs are covered by programme 3?
31. Does Programme 4 cover a transferred competence?
32. How do you refer to the person in charge of a programme?
33. Who is appointed as a programme manager?
34. According to Section 435 of the GCRLAs, is the authorising officer delegated to a programme?
35. According to Section 435 of the CGCTD, to whom is the instrument appointing the individual in charge of a programme intended?
36. What is commitment appropriation (CA)?
37. What is payment appropriations (PA)?
38. Concerning operating expenditure according to Section 412 of the GCRLAs, do we still have CA= PA?
39. Concerning investment expenditure according to Section 412 of the GCRLAs, do we still have CA= PA?
40. Concerning investment expenditure according to Section 412 of the GCRLAs, can we have CA≠ PA (the symbol ≠ means different)? If yes, why?
41. Name five budgetary principles.
42. What is planning in the PPBS chain? Give an example of a planning document.
43. What is programming in the PPBS chain? Give two examples of a programming document.
44. What is budgeting in the PPBS chain? Give an example of a budgeting document.
45. What is monitoring and evaluation in the PPBS chain? Give two examples of a monitoring and evaluation document.