

School Accountant Questionnaire – AC
(To be obtained from the School Accountant’s school records)

Aimak/ city code

Soum/ district code

School Code:

Interview Code: AC

School Name (please write): _____

School Accountant Questionnaire

To the regional coordinator: Please ensure that the Enumerator’s code corresponds to the school code by checking the relevant checklist.

Questionnaire Identification

	Questions	Codes / Units	Skip	Responses
1	Code of enumerator	Insert your own code		<input type="text"/> <input type="text"/>
2	Date of interview	Day / Month /		<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3	Starting time of interview	Exact time in 24 hour format. For example: 15:35		<input type="text"/> <input type="text"/> : <input type="text"/> <input type="text"/>

1. Respondent Background

	Questions	Codes / Units	Skip	Responses
1	Are you the accountant of this school?	1=yes 2=no	➔ Q3	<input type="text"/>
2	If you are not the school accountant, what do you do?	1=Principal 2=Education Manager 3=Teacher 4=Bank Accountant 5=Aimak/ District Accountant 6=Other, please specify		<input type="text"/> If other please specify
3	Are you a full-time school accountant?	1=yes 2=no	➔ Q1 next section	<input type="text"/>
4	If you are not a full-time school accountant, what other jobs do you do?	1=Accountant in another state institution 2=Work as a teacher 3=Work as an accountant in a private institution 4=Other (Please specify)		<input type="text"/> If other please specify

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2. School Budget Submission and Approval

	Questions	Codes / Units	Skip	Responses
1	Who prepared the school’s 2005 budget proposal?	1=Principal 2=School accountant 3=Education manager 4=Principal and school accountant 5=Principal and education manager 6=Principal, school accountant & manager 7= Do not know (please explain why) 8=Other (please specify)		<div> <input type="checkbox"/> </div> <div> Please explain/ specify </div>
2	To whom do you submit the 2005 annual budget proposal?			
	A. Soum/ district treasurer	1= yes 2= no 3= do not know		<div> <input type="checkbox"/> </div>
	B. ECD at Aimag or City	1= yes 2= no 3= do not know		<div> <input type="checkbox"/> </div>
	C. Aimag/ city treasurer	1= yes 2= no 3= do not know		<div> <input type="checkbox"/> </div>
	D. Ministry of Education, Finance Dept.	1= yes 2= no 3= do not know		<div> <input type="checkbox"/> </div>
	E. Ministry of Finance, Treasurer Office	1= yes 2= no 3= do not know		<div> <input type="checkbox"/> </div>
	F. Other, please specify	Please note:		<div> <input type="checkbox"/> </div> <div> If other, please specify </div>
3	Was your 2005 budget proposal returned and you were asked to make revision after you submitted it for approval?	1= yes 2=no	➔Q5	<div> <input type="checkbox"/> </div>
4	If yes, how many times did you have to make revisions in the submitted budget for 2005?	1= no revision 2=once 3=twice 4= 3 times 5= 4 times 6 = more than 4 times 7= don’t know		<div> <input type="checkbox"/> </div>
5	After how many months was your annual budget proposal for 2005 finally approved?	Insert number of months Code X if do not know		<div> <input type="text"/> months </div>

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6	Who prepared the school’s monthly disbursement plan after the 2005 annual budget was approved?	1=Principal 2=School accountant 3=Education manager 4=Principal and school accountant 5=Principal and education manager 6=Principal, school accountant & manager 7= do not know (please explain why) 8=Other (please specify)		<input type="checkbox"/> Please explain/ specify
7	To whom did you submit 2004 (fiscal year) annual budget execution report?			
	A. Soum/ district treasurer	1= yes 2= no 3= do not know		<input type="checkbox"/>
	B. ECD at Aimag or City	1= yes 2= no 3= do not know		<input type="checkbox"/>
	C. Aimag/ city treasurer	1= yes 2= no 3= do not know		<input type="checkbox"/>
	D. Ministry of Education, Finance Dept.	1= yes 2= no 3= do not know		<input type="checkbox"/>
	E. Ministry of Finance, Treasurer Office	1= yes 2= no 3= do not know		<input type="checkbox"/>
	F. Other, please specify	Please note:		<input type="checkbox"/> If other, please specify
8	In addition to annual fiscal report completed at the end of the year do you also have to submit other, interim budget execution report(s)?	1= yes 2= no 3= do not know	➔Q11 ➔Q11	<input type="checkbox"/>
9	If yes, what are they?			
	A. Monthly	1= yes 2= no 3= do not know		<input type="checkbox"/>
	B. Bi-monthly	1= yes 2= no 3= do not know		<input type="checkbox"/>
	C. Quarterly	1= yes 2= no 3= do not know		<input type="checkbox"/>
	D. Semi-annual	1= yes 2= no 3= do not know		<input type="checkbox"/>
10	If yes, whom do you submit annual and other (monthly, bi-monthly, quarterly and/or semi-annual) budget execution reports?			

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	A. Soum/ district treasurer	1= yes 2= no 3= do not know		<input type="checkbox"/>
	B. ECD at Aimag or City	1= yes 2= no 3= do not know		<input type="checkbox"/>
	C. Aimag/ city treasurer	1= yes 2= no 3= do not know		<input type="checkbox"/>
	D. Ministry of Education, Finance Dept.	1= yes 2= no 3= do not know		<input type="checkbox"/>
	E. Ministry of Finance, Treasurer Office	1= yes 2= no 3= do not know		<input type="checkbox"/>
	E. Other, please specify	Please note:		<input type="checkbox"/> If other, please specify
11	Does your school use per student norm for calculating flexible part of the budget proposal?	1=Yes 2=No	➔Q14	<input type="checkbox"/>
12	If no, please explain <i>how</i> you calculate the flexible expenditure part of the school's budget proposal?	1=based on the expenditure of last year's budget 2= based on the average expenditure of the last two years 3= based on the reorganization plans of our school 4=other, please explain		<input type="checkbox"/> please explain
13	What is the reason for not using the per student norm?	Please note:		<input type="checkbox"/> Please specify
14	When you submitted your 2004 school budget for approval, was the student number reduced?	1=Yes 2=No	➔Q16	<input type="checkbox"/>
15	By how many percent (in 2004 budget proposal)?	Insert percentage Code XX if do not know		<input type="text"/> <input type="text"/> %
16	When you submitted your 2005 school budget for approval, was the student number reduced?	1=Yes 2=No	➔Q19	<input type="checkbox"/>
17	By how many percent (in 2005 budget proposal)?	Insert percentage Code XX if do not know		<input type="text"/> <input type="text"/> %
18	Where was your 2004 proposed student number cut (by whom)?			
	A. Soum/ district Treasury office	1= yes 2= no 3= do not know		<input type="checkbox"/>

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	B. Aimak/ city Education and Culture Department	1= yes 2= no 3= do not know		<input type="checkbox"/>
	C. Aimak/ city Treasury office	1= yes 2= no 3= do not know		<input type="checkbox"/>
	D. Ministry of Education	1= yes 2= no 3= do not know		<input type="checkbox"/>
	E. Ministry of Finance	1= yes 2= no 3= do not know		<input type="checkbox"/>
	F. Other, please specify	Please note		<input type="checkbox"/> If other, please specify
19	In general, does reducing student number affect negatively your school budget?	1=yes 2= no	→Q21	<input type="checkbox"/>
20	If yes, what budget lines are most seriously affected as a result of cutting down the student numbers?			
	A. staff expenses	1= yes 2= no		<input type="checkbox"/>
	B. teaching material (stationary, books, journals)	1= yes 2= no		<input type="checkbox"/>
	C. small (recurrent) maintenance and repairs	1= yes 2= no		<input type="checkbox"/>
	D. purchase of new equipment	1= yes 2= no		<input type="checkbox"/>
	E. heating, electricity, water, sewage	1= yes 2= no		<input type="checkbox"/>
	F. other, please specify:	Please note:		<input type="checkbox"/> If other, please specify
21	When you submitted your 2005 school budget proposal for approval, was the amount for fixed costs reduced?	1=Yes 2=No	→Q24	<input type="checkbox"/>
22	If yes, by whom?			
	A. Soum/ district Treasury office	1= yes 2= no 3= do not know		<input type="checkbox"/>

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	B. Aimak/ city Education and Culture Department	1= yes 2= no 3= do not know		<input type="checkbox"/>
	C. Aimak/ city Treasury office	1= yes 2= no 3= do not know		<input type="checkbox"/>
	D. Ministry of Education	1= yes 2= no 3= do not know		<input type="checkbox"/>
	E. Ministry of Finance	1= yes 2= no 3= do not know		<input type="checkbox"/>
	F. Other, please specify	Please note:		<input type="checkbox"/> If other, please specify
23	If yes, by how many percent did they reduce your submitted fixed costs?	Please list percentage Code XX if do not know		<input type="text"/> <input type="text"/> %
24	Which budget lines were most seriously affected by the reduction of fixed cost lines in the 2005 budget proposal?			
	A. staff expenses	1= yes 2= no		<input type="checkbox"/>
	B. teaching material (stationary, books, journals)	1= yes 2= no		<input type="checkbox"/>
	C. maintenance and repairs	1= yes 2= no		<input type="checkbox"/>
	D. purchase of new equipment	1= yes 2= no		<input type="checkbox"/>
	E. heating, electricity, water, sewage	1= yes 2= no		<input type="checkbox"/>
	F. other, please specify:	Please note:		<input type="checkbox"/> If other, please specify

3. Financial Flow

	Questions	Codes / Units	Skip	Responses
1	Who gives permission for transferring money from the Treasury account to your school account?			
	A. Soum/ district Treasury office	1= yes 2= no		<input type="checkbox"/>

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	B. Aimak/ city Education and Culture Department	1= yes 2= no		<input type="checkbox"/>
	C. Aimak/ city Treasury office	1= yes 2= no		<input type="checkbox"/>
	D. Ministry of Education	1= yes 2= no		<input type="checkbox"/>
	E. Ministry of Finance	1= yes 2= no		<input type="checkbox"/>
	F. Other, please specify	Please note:		<input type="checkbox"/> If other, please specify
2	For the month of March (last payment), did you receive it on time?	1=Yes 2=No, 2-3 days late 3=No, 1 week late 4=No, more than one week late 5= other, please specify		<input type="checkbox"/> If other please specify
3	How do you assess the current Single Treasury Fund system?	1=better than the previous system 2=neutral 3=worse than the previous system	➔ next section Q1 ➔ Q5	<input type="checkbox"/>
4	Could you please explain why you think that the current system is better than the previous one?	Please note	➔ next section Q1	<input type="checkbox"/> Please specify
5	Could you please explain why you think that the current system is worse than the previous one?	Please note:		<input type="checkbox"/> Please specify

4. Fiscal Monitoring

	Questions	Codes / Units	Skip	Responses
1	Did the State Inspection Agency visit your school last year?	1=yes 2=no 3=do not know		<input type="checkbox"/>
2	How is your assessment of the current fiscal monitoring system conducted by the State Inspection Agency?	1= better than the previous system 2= neutral 3= worse than the previous system	➔ next section Q1 ➔ Q4	<input type="checkbox"/>
3	Could you please explain why you think that the current system is better than the previous one?	Please note response:	➔ next section Q1	<input type="checkbox"/> Please specify

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4	Could you please explain why you think that the current system is worse than the previous one?	Please note response:		<div> <input type="checkbox"/> </div> Please specify
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5. Salary Loans

	Questions	Codes / Units	Skip	Responses
1	Does your school give salary loans?	1= Yes 2= No 3= no, but acts as a guarantor for bank loans	➔ next section Q1 ➔ next section Q1	<div> <input type="checkbox"/> </div>
2	If yes, what sources do you use for giving salary loans to your staff?	1=From accumulations of the School Development Fund 2=From the school budget 3=Other, please specify		<div> <input type="checkbox"/> </div> If other, please specify
3	What percentage of your school staff has taken salary loans from the school in 2004 fiscal year?	Please insert percentage:		<div> <div></div><div></div>% </div>
4	What is your school’s interest rate for the salary loans?	Please insert monthly interest rate		<div> <div></div><div></div>% </div>

6. Income Generation

	Questions	Codes / Units	Skip	Responses
1	Does your school succeed in generating your own income?	1=yes 2=no	➔ next section Q1	<div> <input type="checkbox"/> </div>
2	If yes, what percentage of income was the school able to generate in 2004?	Insert percentage		<div> <div></div><div></div>% </div>
3	Was your school able to keep the income separate from the overall budget?	1=yes, were able to keep it separate 2=no, included it in the school budget 3=no, had to give it to the authorities	➔ next section Q1 ➔ next section Q1	<div> <input type="checkbox"/> </div>
4	If yes, for what purposes did you spend the income that the school generates itself?			
	A. Professional development of teachers	1= yes 2= no		<div> <input type="checkbox"/> </div>
	B. Transportation	1= yes 2= no		<div> <input type="checkbox"/> </div>
	C. To purchase awards or prizes	1= yes 2= no		<div> <input type="checkbox"/> </div>

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	D. Family emergencies	1= yes 2= no		<input type="checkbox"/>
	E. Social events for the school	1= yes 2= no		<input type="checkbox"/>
	F. Physical improvement to school or dormitory	1= yes 2= no		<input type="checkbox"/>
	G. Other, please specify	Please note:		<input type="checkbox"/> If other, please specify

7. For the Enumerator

	Questions	Codes / Units	Skip	Responses
1	How would you rate the interview with the respondent?	1=Cooperative 2=Neutral 3=Difficult		<input type="checkbox"/>
2	Did you speak with the school accountant herself/ himself?	1=yes 2=no	➔Q4	<input type="checkbox"/>
3	If not, please explain why the school accountant was not available for the interview	Please note		<input type="checkbox"/> Please specify:
4	Were you able to speak alone with the respondent for the entire interview?	1=Yes 2=No	➔Q6	<input type="checkbox"/>
5	If no, please write down the time the other person was present in minutes.			
	A. Principal	Minutes		<input type="text"/> <input type="text"/> <input type="text"/> min
	B. Education manager	Minutes		<input type="text"/> <input type="text"/> <input type="text"/> min
	C. Teacher	Minutes		<input type="text"/> <input type="text"/> <input type="text"/> min
	D. Bank accountant	Minutes		<input type="text"/> <input type="text"/> <input type="text"/> min
	E. Soum/ district official	Minutes		<input type="text"/> <input type="text"/> <input type="text"/> min
	F. Aimak/ city official	Minutes		<input type="text"/> <input type="text"/> <input type="text"/> min
	G. Other, please specify	Minutes		If other, who: <input type="text"/> <input type="text"/> <input type="text"/> min

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6	Were there any other special conditions that may have affected the interview?	1=Yes (Please specify) 2=No		<div><input type="checkbox"/></div> <div>If yes please specify</div>
7	How long did the interview take?	Please insert total time in minutes		<div><div><div></div><div></div><div></div></div></div> <div>...minutes</div>