

INDICATORS FOR DEVELOPMENT OF FINANCIAL MANAGEMENT AND CONTROL AT LOCAL LEVEL

	Indicator	2017	2018	2019	2020	2021	2022	2023	2024	2025	January 2026	February/ March 2026	April/May 2026	June 2026	July/August/ September 2026	% ¹							
1.	Number of institutions that established Financial Affairs Unit	62	62	62	62	62	81	81	81	81	81	81	81	81	81	100							
2.	Number of appointed Heads of Financial Affairs Units	45	45	46	46	46	59	58	58	58	58	58	58	58	58	71,60							
3.	Number of Institutions that adopted Decision for internal distribution of the total approved budget	57	55	57	56	43	48	60	62	55	51	56	59	59	60	74,07							
4.	Number of institutions that adopted Decisions for general authorization	35	30	30	32	27	31	34	33	33	31	34	35	35	35	43,21							
5.	Number of institutions that adopted Annual plan for the development of financial management and control	10	2	12	11	11	10	11	14	10	10	10	12	12	12	14,81							
6.	Number of institutions that prepared Risk register	28	28	30	31	31	31	32	32	32	33	33	35	35	35	43,21							

¹ out of a total of 81 local self-government units