

# Open Budget Survey 2023

Questionnaire

Russia

May 2024

# Country Questionnaire: Russian Federation

## PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:**

FY2023 FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

## PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

**Answer:**

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Source:**

The PBS was released with the EBP on 28 September 2022, <https://sozd.duma.gov.ru/bill/201614-8> (sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation), and at the Single portal of the the Russian budget system

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

On the website of the Ministry of Finance on 26 October 2022 - [https://minfin.gov.ru/ru/performance/budget/policy/osnov?id\\_65=300570-osnovnye\\_napravleniya\\_byudzhethnoi\\_nalogovoi\\_i\\_tamozhenno-tarifnoi\\_politiki\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/policy/osnov?id_65=300570-osnovnye_napravleniya_byudzhethnoi_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia. The link to the

Single portal leads to the page where the current budget is presented by default, i.e. 2024 budget as for 14/10/2023. To access the 2023 version you need to select the correct period (Период: на 2023 год и на плановый период 2024 и 2025 годов).

**Government Reviewer**

**Opinion:** I choose not to review this question

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/9/2022

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

28 September 2022 in the date when the EBP was introduced to the Parliament, and the PBS was released together with the EBP <https://sozd.duma.gov.ru/bill/201614-8> (sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation), and at the Single portal of the the Russian budget system <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5> 28 September 2022 in the date when the EBP was introduced to the Parliament, and the PBS was released together with the EBP <https://sozd.duma.gov.ru/bill/201614-8> (sozd.duma.gov.ru - Official website of the State Duma of the Russian Federation), and at the Single portal of the Russian budget system <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**  
Opinion: Agree

**PBS-4. If the PBS is published, what is the URL or weblink of the PBS?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>  
<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5> - at the Single portal of the Russian budget system  
<https://sozd.duma.gov.ru/bill/201614-8> - at the official website of the State Duma of the Russian Federation  
[https://minfin.gov.ru/ru/performance/budget/policy/osnov?id\\_65=300570-osnovnye\\_napravleniya\\_byudzhethnoi\\_nalogovoi\\_i\\_tamozhenno-tarifnoi\\_politiki\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/policy/osnov?id_65=300570-osnovnye_napravleniya_byudzhethnoi_nalogovoi_i_tamozhenno-tarifnoi_politiki_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)  
on the website of the Ministry of Finance on 26 October 2022

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

Opinion: Agree

**PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

The dataset for PBS at the Single portal is available in JSON through API:  
<https://budget.gov.ru/%D0%9E%D1%82%D0%BA%D1%80%D1%8B%D1%82%D1%8B%D0%B5-%D0%B4%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5?code=7710168360-PROJECTDOCUMENTS>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**PBS-6a. If the PBS is not publicly available, is it still produced?**

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

a. Produced but made available online to the public too late (published after the acceptable time frame)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2023 год и на плановый период 2024 и 2025 годов / The main directions of the budget, tax and customs tariff policy for 2023 and for the planning period 2024 and 2025  
Основные направления бюджетной, налоговой и таможенно-тарифной политики на 2023 год и на плановый период 2024 и 2025 годов / The main directions of the budget, tax and customs tariff policy for 2023 and for the planning period 2024 and 2025

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**PBS-8. Is there a "citizens version" of the PBS?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2023 FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1b. When is the EBP submitted to the legislature for consideration?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/9/2022

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

According to the Budget Code of the Russian Federation:

art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation.

It is still difficult to track the dates of publication of the Executive's Budget Proposal and other budget documents, so the date of the EBP publishing is taken from the date of the EBP introduction to Parliament: 28 Sept.2022

<https://sozd.duma.gov.ru/bill/201614-8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

## EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

### Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

### Source:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

According to the Budget Code of the Russian Federation:

art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation.

It is still difficult to track the dates of publication of the Executive's Budget Proposal and other budget documents on the Portal; the date of the EBP publishing is taken from the date of the EBP introduction to Parliament: 28 Sept.2022, <https://sozd.duma.gov.ru/bill/201614-8>

### Comment:

#### Peer Reviewer

Opinion: Agree

Comments: Access to the Single portal of the Russian budget system may be restricted outside Russia.

#### Government Reviewer

Opinion: Agree

## EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.



Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:**

28/9/2022

**Source:**

<https://sozd.duma.gov.ru/bill/201614-8>

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5> indicate the same date of publication. HTML source code can be accessed here:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>.

**Comment:**

the date of the EBP introduction to Parliament: 28 Sept.2022, <https://sozd.duma.gov.ru/bill/201614-8>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

According to the Budget Code of the Russian Federation:

art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation.

It is still difficult to track the dates of publication of the Executive's Budget Proposal and other budget documents on the Portal; the date of the EBP publishing is taken from the date of the EBP introduction to Parliament: 28 Sept.2022, <https://sozd.duma.gov.ru/bill/201614-8>

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EBP-4. If the EBP is published, what is the URL or weblink of the EBP?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

**Source:**

According to the Budget Code of the Russian Federation:

art.241.2 - The Single Portal of the budgetary system of the Russian Federation is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation.

Once introduced in the Parliament, the EBP with supporting documentation is published at the State Duma's website:

<https://sozd.duma.gov.ru/bill/201614-8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

At the Single portal of the budget system

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5> the numerical files of the EBP can be downloaded in Excel

The dataset on EBP is available at the Single portal through API in JSON:

<https://budget.gov.ru/%D0%9E%D1%82%D0%BA%D1%80%D1%8B%D1%82%D1%8B%D0%B5-%D0%B4%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5?code=7710168360-BUDGETLAW>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**  
Opinion: Agree

**EBP-6a. If the EBP is not publicly available, is it still produced?**

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7. If the EBP is produced, please write the full title of the EBP.**

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Проект федерального закона о федеральном бюджете на 2023 год и на плановый период 2024 и 2025 годов / The draft federal law on the federal budget for 2023 and for the planning period 2024 and 2025

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EBP-8. Is there a "citizens version" of the EBP?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

*<https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

[https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Also you can find it on the Single Portal of the budgetary system of the Russian Federation.

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b. When was the EB approved (enacted) by the legislature?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

5/12/2022

**Source:**

05.12.2022 signed by the President and published on the official internet-portal for legislation and in the official newspapers  
<http://publication.pravo.gov.ru/Document/View/0001202212050007>

**Comment:**

the State Duma's website: <https://sozd.duma.gov.ru/bill/201614-8>

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/>

message=eyJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyljlp7lm5hbWUiOiJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVylwidmFsdWUiOjIwMjYwMTZSI6Mn19JFUEJTXzEwNV8wMDFfbGF3UHJvamVjdEZpbHRicil6eyJuYW1lIjojRVBCU18xMDVfMDAxX2xhd1Byb2plY3RGaWx0ZXIiLCJ2YX19

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The EB was approved by the legislature on November 30th, 2022 as stated on the official internet-portal for legislation.

**Comments:** The date proposed by the researcher is when the EB was enacted by the President. Access to the State Duma website and the Single

portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Laws are typically considered to be enacted when they have gone through the entire legislative process, including approval by the legislative body and signed by the relevant authority (such as a president, governor, or head of state). In the Russian Federation, a law is considered to be enacted after it has been signed by the President. After both houses of the Russian parliament, the State Duma and the Federation Council, approve a bill, it is sent to the President for final approval. Once the President signs the bill, it becomes law and is officially enacted in the Russian Federation. There might be cases where the President might return the bill for revision, but if it's signed, it becomes law.

**EB-2. When is the EB made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

**Answer:**

a. Two weeks or less after the budget has been enacted

**Source:**

05.12.2022 signed by the President and published on the official internet-portal for legislation and in the official newspapers  
<http://publication.pravo.gov.ru/Document/View/0001202212050007>

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?message=eyJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIjp7Im5hbWUiOiJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIiwidmFsdWUiOiJlWmJnN9LCJFUEJTXzEwNV8wMDFfcGF3UHJvamVjdEZpbHRlciI6eyJuYW1lIjoilRVBCU18xMDVfMDAxX2hd1Byb2plY3RGaWx0ZXIiLCJ2YWx1ZSI6Mn19>

the State Duma's website: <https://sozd.duma.gov.ru/bill/201614-8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EB-3a. If the EB is published, what is the date of publication of the EB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not*

*published or not produced, leave this question blank.*

**Answer:**

5/12/2022

**Source:**

05.12.2022 signed by the President and published on the official internet-portal for legislation and in the official newspapers  
<http://publication.pravo.gov.ru/Document/View/0001202212050007>

the State Duma's website: <https://sozd.duma.gov.ru/bill/201614-8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EB-3b. In the box below, please explain how you determined the date of publication of the EB.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

05.12.2022 signed by the President and published on the official internet-portal for legislation and in the official newspapers  
<http://publication.pravo.gov.ru/Document/View/0001202212050007>

the State Duma's website: <https://sozd.duma.gov.ru/bill/201614-8>

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EB-4. If the EB is published, what is the URL or weblink of the EB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<http://publication.pravo.gov.ru/Document/View/0001202212050007>

**Source:**

https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?message=eyJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyljpw7Im5hbWUiOiJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVylwidmFsdWUiOjIwMjN9LlJFUEJTXzEwNV8wMDFfbGF3UHJvamVjdEZpbHRicil6eyJuYW1lIjojRVBCU18xMDVfMDAxX2hd1Byb2pY3RGaWw0ZXIiLCJ2YWx1ZSI6Mn19

the State Duma's website: <https://sozd.duma.gov.ru/bill/201614-8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

At the Single portal of the budget system

https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?message=eyJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyljpw7Im5hbWUiOiJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVylwidmFsdWUiOjIwMjN9LlJFUEJTXzEwNV8wMDFfbGF3UHJvamVjdEZpbHRicil6eyJuYW1lIjojRVBCU18xMDVfMDAxX2hd1Byb2pY3RGaWw0ZXIiLCJ2YWx1ZSI6Mn19 - the numerical files of the EBP can be downloaded in Excel

The dataset on EBP is available at the Single portal through API in JSON:

https://budget.gov.ru/%D0%9E%D1%82%D0%BA%D1%80%D1%8B%D1%82%D1%8B%D0%B5-%D0%B4%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5?code=7710168360-BUDGETLAW

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EB-6a. If the EB is not publicly available, is it still produced?**



If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

If the document is not produced at all, researchers should mark this question "n/a."

**Answer:**

Федеральный закон от 05.12.2022 № 466-ФЗ "О федеральном бюджете на 2023 год и на плановый период 2024 и 2025 годов" / Federal Law of 05.12.2022 No. 466-ФЗ "On the federal budget for 2023 and for the planning period 2024 and 2025"

**Source:**

<http://publication.pravo.gov.ru/Document/View/0001202212050007>

**Comment:**

the State Duma's website: <https://sozd.duma.gov.ru/bill/201614-8> and <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?message=eyJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIjlp7Im5hbWUiOiJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIiwidmFsdWUiOiJwMjlnMjN9LCJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIjlp7Im5hbWUiOiJFUEJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIiwidmFsdWUiOiJwMjlnMjN9>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Access to the State Duma website and the Single portal of the Russian budget system may be restricted outside Russia.

**Government Reviewer**

**Opinion:** Agree

**EB-8. Is there a "citizens version" of the EB?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

[https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzheta\\_dlya\\_grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

**Comment:**

Some regional governments refer to the Citizens Budget to the EB brochure, e.g., <https://www.minfin-altai.ru/about/info/news/7270/>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Also you can find a "citizens version" of the EB on the Single Portal of the budgetary system of the Russian Federation. <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

**Answer:**

FY 2023

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

CB to the EBP [https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

CB to the EB [https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzheta\\_dlya\\_grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

CB to the YER

[https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300261-](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovanoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetrov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

[informatsionnoe\\_illyustrirovanoe\\_izdanie\\_ispolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetrov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovanoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetrov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Also you can find a "citizens version" of the EB on the Single Portal of the budgetary system of the Russian Federation.

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

**Answer:**

1/11/2022

**Source:**

[https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588) - CB to the EBP

**Comment:**

30 December 2022 - CB to the EB [https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzheta\\_dlya\\_grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

30 August 2022 - CB to the YER

[https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300261-informatsionnoe\\_illyustrirovanoe\\_izdanie\\_ishpolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetrov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovanoe_izdanie_ishpolnenie_federalnogo_byudzheta_i_byudzhetrov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The comment of the researcher regarding CB to the YER refers to FY2021

**Government Reviewer**

**Opinion:** Agree

**Comments:** Also you can find a "citizens version" to the EBP and EB on the Single Portal of the budgetary system of the Russian Federation.

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**CB-3b. In the box below, please explain how you determined the date of publication of the CB.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The dates of publications are indicated on the webpages presented.

1 November 2022 - CB to the EBP [https://minfin.gov.ru/document/?id\\_4=300588](https://minfin.gov.ru/document/?id_4=300588) -

The other source to prove the date of publication of the CB to the EBP is reference to the Citizens Budget at the subnational websites, see, for example, [https://minfin.krasnodar.ru/activity/budget\\_citizens/byudzhet-v-kartinkakh\\_2/federalnyy-byudzhet-dlya-grazhdan/250558](https://minfin.krasnodar.ru/activity/budget_citizens/byudzhet-v-kartinkakh_2/federalnyy-byudzhet-dlya-grazhdan/250558), dated 3 November 2022

**Source:**

30 December 2022 - CB to the EB [https://minfin.gov.ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzhet-dlya-grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzhet-dlya-grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

Other links to cross check the CB to the EB publication have not been found.

30 August 2022 - CB to the YER

[https://minfin.gov.ru/performance/budget/process/otchet/2022?id\\_65=300261-informatsionnoe\\_illyustirovanoe\\_izdanie\\_ishpolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustirovanoe_izdanie_ishpolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

informatsionnoe\_illyustirovanoe\_izdanie\_ishpolnenie\_federalnogo\_byudzheta\_i\_byudzhetov\_byudzhetnoi\_sistemy\_rossiiskoi\_federatsii\_za\_2021\_god

Another link to cross check the CB to the YER publication is from the older version of the Ministry of Finance website (30 August 2022) -

: [https://archive.minfin.gov.ru/performance/budget/process/otchet/2022?id\\_65=300261-informatsionnoe\\_illyustirovanoe\\_izdanie\\_ishpolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://archive.minfin.gov.ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustirovanoe_izdanie_ishpolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

&ysclid=lm2hw27uxr766445494

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Also you can find a "citizens version" to the EBP and EB on the Single Portal of the budgetary system of the Russian Federation.

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**CB-4. If the CB is published, what is the URL or weblink of the CB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

**Answer:**

[https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

**Source:**

CB to the EBP [https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

CB to the EB [https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzheta\\_dlya\\_grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

CB to the YER

[https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300261-](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovannoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

[informatsionnoe\\_illyustrirovannoe\\_izdanie\\_ispolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovannoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Also you can find a "citizens version" to the EBP and EB on the Single Portal of the budgetary system of the Russian Federation.

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

CB to the EBP: Бюджет для граждан к проекту федерального закона о федеральном бюджете на 2023 год и на плановый период 2024 и 2025 годов / Budget for citizens to the draft federal law on the federal budget for 2023 and for the planning period of 2024 and 2025  
CB to the EB: Бюджет для граждан к федеральному закону о федеральном бюджете на 2023 год и на плановый период 2024 и 2025 годов / Budget for citizens to the federal law on the federal budget for 2023 and for the planning period of 2024 and 2025  
CB to the YER Информационное иллюстрированное издание «Исполнение федерального бюджета и бюджетов бюджетной системы Российской Федерации за 2021 год» / Illustrated knowledge product "Execution of the federal budget and budgets of the budget system of the Russian Federation for 2021"

**Source:**

[https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

[https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzheta\\_dlya\\_grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

[https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300261-](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovannoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)  
[informatsionnoe\\_illyustrirovannoe\\_izdanie\\_ispolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovannoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

**Comment:**

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**Comments:** Also you can find a "citizens version" to the EBP and EB on the Single Portal of the budgetary system of the Russian Federation.  
<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD>

**CB-6. If the CB is produced, please indicate which budget document it corresponds to.**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

**Answer:**

There are three CBs produced: one for EBP 2023, one for the Enacted Budget 2023, and another one for the YER 2021

**Source:**

[https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

**Comment:**

There are three CBs produced: one for EBP 2023, one for the Enacted Budget 2023, and another one for the YER 2021

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2022

**Source:**

**Comment:**

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

## IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

### Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

### Source:

In accordance with the Budget Code and the order of the Ministry of Finance of Russia, information on budget execution is posted on the Single Portal of the Budget System of the Russian Federation [budget.gov.ru](http://budget.gov.ru):

However, since 2022, the IYRs are no longer published on the Federal Treasury's website as it was done before.

The reports were not found on the Single Portal either (screenshots were provided to IBP, dated 24 February and 9 March 2023): only one report is available for 9 months.

<https://www.budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

The Ministry of Finance has not posted the IYR any longer as well.

### Comment:

## Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:** c. At least every quarter, and within three months of the period covered

**Comments:** The IYR are published quarterly within three months of the period covered, but they are not displayed at the Single portal after being replaced by the newer reports (i.e. Q1 review disappears after Q2/MYR and Q3 disappears after YER is published). For example, on 14/10/2023 only MYR is on display. The MoF website may help in tracing back the IYR publication dates:

<https://minfin.gov.ru/performance/budget/process/otchet/2022/> Although it is barely possible access IYR ex-post, there is clear evidence that they were available on time. For example, Gaidar Institute publishes regular analytic reviews on the federal budget execution. The review on Q1FY2022 was published on 30/31 May 2022 (approved with the help of Wayback Machine), which means that the Q1 IYR was available to the public within three month period. Proof: <https://www.iep.ru/ru/monitoring/ispolnenie-federalnogo-byudzheta-za-i-kvartal-2022-goda.html>

## Government Reviewer

**Opinion:** Disagree

**Suggested Answer:** a. At least every month, and within one month of the period covered

**Comments:** According to the Federal Treasury information: All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzheta/federalnyj-byudzheta/1020/> The IYRs are published on the Federal Treasury website regularly according to the legislation requirements. The IYR (monthly) are published on the 37th calendar day after the reporting date.

## Researcher Response

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

## IBP Comment

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.



**IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?**

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Q1IYR for FY2022 was published not later than May 31st, 2022 Q2/MYR for FY2022 was published on September 6th, 2022

Q3IYR for FY2022 was published on December 12th, 2022 <https://minfin.gov.ru/ru/performance/budget/process/otchet/2022>

**Comments:** Please see my comments for IYRs-2 for detailed explanation.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** According to the Federal Treasury information: All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzheta/federalnyj-byudzet/1020/> The IYRs are published on the Federal Treasury website regularly according to the legislation requirements. The IYR (monthly) are published on the 37th calendar day after the reporting date. IYRs (monthly) were published: - on the 6th of December 2022 - IYR as of 01 November 2022; - on the 16th of November 2022 - IYR as of 01 October 2022; - on the 5th of October 2022 - IYR monthly report as of 01 September 2022; - on the 5th of September 2022 - IYR as of 01 August 2022; - on the 18th of August 2022 - IYR as of 01 July 2022 - etc.

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

n/a n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <https://minfin.gov.ru/ru/performance/budget/process/otchet/2022> <http://government.ru/news/45810/>  
<https://tass.ru/ekonomika/15022607> <https://www.iep.ru/monitoring/ispolnenie-federalnogo-byudzhetazai-kvartal-2022-goda.html>

**Comments:** Please see my comments for IYRs-2 for detailed explanation.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** According to the Federal Treasury information: All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/> The IYRs are published on the Federal Treasury website regularly according to the legislation requirements. The IYR (monthly) are published on the 37th calendar day after the reporting date. Date of publication is stated on the webpage <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/>

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

-

**Source:**

n/a

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <https://minfin.gov.ru/ru/performance/budget/process/otchet/2022>  
<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/> The IYRs are published on the Federal Treasury website regularly according to the legislation requirements. The IYR (monthly) are published on the 37th calendar day after the reporting date. IYRs (monthly) were published: - on the 6th of December 2022 - IYR as of 01 November 2022 <https://roskazna.gov.ru/upload/iblock/133/Otchet-ob-ispolnenii-FB-na-01.11.2022.zip>; - on the 16th of November 2022 - IYR as of 01 October 2022

https://roskazna.gov.ru/upload/iblock/0b5/Otchet-ob-ispolnenii-FB-na-01.10.2022.zip; - on the 5th of October 2022 - IYR monthly report as of 01 September 2022 https://roskazna.gov.ru/upload/iblock/bef/Otchet-ob-ispolnenii-FB-na-01.09.2022.zip; - on the 5th of September 2022 - IYR as of 01 August 2022 https://roskazna.gov.ru/upload/iblock/9b7/Otchet-ob-ispolnenii-FB-na-01.08.2022.zip; - on the 18th of August 2022 - IYR as of 01 July 2022 https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip; - etc.

**Comments:** According to the Federal Treasury information.

#### Researcher Response

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

#### IBP Comment

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

#### IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

#### Answer:

d. Not applicable

#### Source:

#### Comment:

#### Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** https://budget.gov.ru/%D0%9E%D1%82%D0%BA%D1%80%D1%8B%D1%82%D1%8B%D0%B5-

%D0%B4%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5?code=7710568760-BUDGETEXEC Also please see my earlier comments regarding the availability of IYRs.

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** According to the Federal Treasury information: The IYRs are published in Excel

#### Researcher Response

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

#### IBP Comment

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

#### IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

a. Produced but made available online to the public too late (published after the acceptable time frame)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Produced but made available online to the public too late (published after the acceptable time frame)

**Comments:** Please see my earlier comments on the IYRs availability.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** e. Not applicable (the document is publicly available)

**Comments:** According to the Federal Treasury information: All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzheta/federalnyj-byudzheta/1020/> The IYRs are published on the Federal Treasury website regularly according to the legislation requirements. The IYR (monthly) are published on the 37th calendar day after the reporting date.

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. In agreement with the peer-reviewer, as the budget execution reports are now presented and accessible online, there is sufficient evidence for changing the response from "c" to "a".

**IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

**Answer:**

The Budget Code and related regulations imply the production of the IYR; the reports are automatically produced in the closed part of the FMIS ("E-Budget"); this year on the time of the assessment they were made available neither in the opened part of the MIS – the Single Portal of the Budget System, nor on the Treasury's website as it was always provided in all the previous years.

**Source:**

the Budget Code, <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102054721>

Chapter 251. Fundamentals of preparation, external audit, review and approval of budget reporting

In particular, Article 264. Preparation, submission and approval of budget reports

**Comment:**

The Budget Code of the Russian Federation, Article 241.2. Single portal of the budget system of the Russian Federation (introduced by Federal Law No. 104-FZ of May 7, 2013) [https://www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/](https://www.consultant.ru/document/cons_doc_LAW_19702/)

The Single portal of the budgetary system of the Russian Federation in the information and telecommunications network "Internet" is designed to provide access to:

- to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation;
- to information on the exercise by public law entities of budgetary powers and their participation in relations regulated by the budgetary legislation of the Russian Federation;
- to other information determined by the Ministry of Finance of the Russian Federation in accordance with its budgetary powers.

The Single portal of the budget system of the Russian Federation consists of open and closed parts. The open part of the budget system portal is designed to provide all Internet users with access to regulatory, statistical and analytical information in the field of public finance management and to publish on the Internet an information resource of a single portal of the budget system of the Russian Federation. The information posted on the portal of the budget system, in the aggregate, constitutes the information resource of the Single portal of the budget system of the Russian Federation. The closed part of the unified portal of the budgetary system of the Russian Federation is designed to provide authorized online access for users to functional subsystems, taking into account their powers, through the system of personal accounts in the State Integrated Information System "Electronic Budget".

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** n/a

**Comments:** Please see my earlier comments on IYRs availability.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzheth/1020/> The IYRs are published on the Federal Treasury website regularly according to the legislation requirements. The IYR (monthly) are published on the 37th calendar day after the reporting date. In our opinion, the option " n/a " should be chosen.

**Comments:** According to the Federal Treasury information

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response of the researcher is upheld.

**IYRs-7. If the IYRs are produced, please write the full title of the IYRs.**

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

**Answer:**

The IYRs for 2022 are not presented on the Single portal, the Ministry of Finance's website readdresses to the Single Portal, The Treasury's website does not publish reports (24 February 2023, neither on 9 March 2023), the Treasury's website is inaccessible on 24 August 2023)

**Source:**

https://www.budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Пояснительная записка к отчету об исполнении федерального бюджета за 1 квартал 2022 года  
Пояснительная записка к отчету об исполнении федерального бюджета за 1 полугодие 2022 года  
Пояснительная записка к отчету об исполнении федерального бюджета за 9 месяцев 2022 года

**Comments:** Please see my earlier comments on IYRs availability.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Report on Federal Budget Execution. For example Report on Federal Budget Execution as of 01 November 2022 (monthly)  
[Отчет об исполнении федерального бюджета на 1 ноября 2022 (ежемесячный)]

<https://roskazna.gov.ru/upload/iblock/133/Otchet-ob-ispolnenii-FB-na-01.11.2022.zip>

**Comments:** According to the Federal Treasury information

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response of the researcher is upheld.

**IYRs-8. Is there a "citizens version" of the IYRs?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** According to the Federal Treasury information: The "citizens version" of the IYRs:

[http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?\\_adf.ctrl-state=6xbzb3e1u\\_129@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=6xbzb3e1u_129@ionId=45) Current budget



**Answer:**

d. The MYR is not released to the public, or is released more than three months after the midpoint

**Source:**

No MYR was released to the public.

As explained in question IYR-2, only one budget execution report (for 9 months) is available on the Single Portal:

<https://www.budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

The narrative part (the Explanatory note, presented before on the website of the Ministry of Finance) is not published either.

**Comment:****Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** c. More than nine weeks, but less than three months, after the midpoint

**Comments:** The MYR publication date is 06.09.2022 <https://minfin.gov.ru/ru/performance/budget/process/otchet/2022/> My comments to IYR availability are relevant for the availability of MYR. For example, as for 14/10/2023 it is possible to access MYR for FY2023:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2>

I may also suggest changing the FY in focus from 2022 to 2023 for IYR and MYR if this meets the OBS purposes.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Nine weeks or less, but more than six weeks, after the midpoint

**Comments:** According to the Federal Treasury information: MYR is presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/> The date of MYR's publication is the 18th of August 2022.

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the score of 'D' here and in all other relevant MYR questions.

**IBP Comment**

The government seems to refer to the simple monthly report, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:****Source:**

n/a



Comment:

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 06 September 2022 <https://minfin.gov.ru/ru/performance/budget/process/otchet/2022/>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The date of MYR's publication is the 18/08/2022.

**Comments:** According to the Federal Treasury information

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the N/a answer.

**IBP Comment**

The government seems to refer to the simple monthly report, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the link provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The date of MYR publication is stated on the MoF website: [https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300360-poyasnitelnaya\\_zapiska\\_k\\_otchetu\\_ob\\_ispolnenii\\_federalnogo\\_byudzhet\\_za\\_1\\_polugodie\\_2022\\_goda](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300360-poyasnitelnaya_zapiska_k_otchetu_ob_ispolnenii_federalnogo_byudzhet_za_1_polugodie_2022_goda) While the MYR for FY2022 has been replaced by more up to date IYR/MYR on the Single portal (it is MYR for FY2023 on display as for 14/10/2023), there are several online sources referring to MYR, by which we may determine its tentative publication date: <http://government.ru/news/46359/> <https://ach.gov.ru/audit/oper-II-2022> <https://bujet.ru/article/446132.php> In particular, the Federal Government website states that the MYR in question has been approved by the Federal Government and has been sent to the Federal Assembly and Chamber of Accounts on 24 August 2022 (the first link above). Thus, I have determined the publication date as 06 September 2022 as stated at the MoF website.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Date of MYR's publication is stated at the web-site of the Federal Treasury

**Comments:** According to the Federal Treasury information

**IBP Comment**

The government seems to refer to the simple monthly report, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. Upon further discussion with the researcher, it was confirmed that the budget execution reports were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response "n/a" remains unchanged.

**MYR-4. If the MYR is published, what is the URL or weblink of the MYR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

-

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** [https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300360-poyasnitelnaya\\_zapiska\\_k\\_otchetu\\_ob\\_ishpolnenii\\_federalnogo\\_byudzheta\\_za\\_1\\_polugodie\\_2022\\_goda](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300360-poyasnitelnaya_zapiska_k_otchetu_ob_ishpolnenii_federalnogo_byudzheta_za_1_polugodie_2022_goda)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <https://roskazna.gov.ru/ishpolnenie-byudzhetrov/federalnyi-byudzhets/1020/>

**Comments:** According to the Federal Treasury information

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend to not changing the initial answer.

**IBP Comment**

The government seems to refer to the simple monthly report, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. Upon further discussion with the researcher, it was confirmed that the budget execution reports were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

d. Not applicable

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** The MYR numerical data in machine readable format was on display at the Single Portal.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** According to the Federal Treasury information: The MYR is published in Excel.

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the N/a answer.

**IBP Comment**

Both government and peer-reviewer seems to refer to the simple monthly/quarterly report, which cannot be considered as an MYR. The Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. Upon further discussion with the researcher, it was confirmed that the budget execution reports were not available on the Roskazna portal during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**MYR-6a. If the MYR is not publicly available, is it still produced?**

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

d. Not produced at all

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** e. Not applicable (the document is publicly available)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** e. Not applicable (the document is publicly available)

**Comments:** According to the Federal Treasury information: In our opinion the answer is e. Not applicable (the document is publicly available)

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the d. answer.

**IBP Comment**

The documents that both the government and peer reviewers refer to cannot be considered as an MYR. The Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). As such, the response of the researcher is upheld.

**MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

**Answer:**

The Budget Code prescribes the production of the 6-month In-Year Report. The Explanatory note to this report, which was considered to be the Mid-Year Review in the past, is now not produced at all.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The MYR was published at the Single Portal, but was replaced by more up to date IYR/MYRs.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The document is publicly available

**Comments:** According to the Federal Treasury information

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine.

**IBP Comment**

The documents that both the government and peer reviewers refer to cannot be considered as an MYR. The Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). As such, the response of the researcher is upheld.

**MYR-7. If the MYR is produced, please write the full title of the MYR.**

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

-

**Source:**

n/a

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Пояснительная записка к отчету об исполнении федерального бюджета за 1 полугодие 2022 года

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Report on Federal Budget Execution as of 01 July 2022 <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Comments:** According to the Federal Treasury information

**Researcher Response**

The answer, provided by the peer reviewer does not contain a link, a link provided earlier was redirecting to the Single portal, the 6th month IYR on the Single portal lacks any explanatory narrative. Similarly, the link to the Treasury provided by the government reviewer cannot be considered a MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the initial answer "-" unchanged.

**IBP Comment**

The documents that both the government and peer reviewers refer to cannot be considered as an MYR. The Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). As such, the response of the researcher is upheld.

**MYR-8. Is there a "citizens version" of the MYR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** According to the Federal Treasury information: The "citizens version" of the IYRs: [http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?\\_adf.ctrl-state=6xbzb3e1u\\_129@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82?_adf.ctrl-state=6xbzb3e1u_129@ionId=45) Current budget

statistics in figures

[http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B?\\_adf.ctrl-state=6xbzb3e1u\\_100@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B?_adf.ctrl-state=6xbzb3e1u_100@ionId=45) Budget revenues

[http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B?message=eyJwYXJhbUJHTGV2ZWxzRmVkljP7Im5hbWUiOiJwYXJhbUJHTGV2ZWxzRmVklwIdmFsdWUiOiJlWzA5LTFlidWlHwZSI6IlNUUkIORYJ9LCJjTkpRMDFfcGFyYW1QZXJpb2QiOnsibmFtZSI6IklORE8wMV9wYXJhbVBlcmVlZCIsInZhbHVlIjoiaXOS0wMS0wMVQwMDowMDowMC4wMDBaliwidHlwZSI6IklRBVEUifSwiRVhETzAxX3BhcmFtUGVyaW9kIjP7Im5hbWUiOiJFWERPMDFfcGFyYW1QZXJpb2QiLCJ2YWx1ZSI6IjIwMTktMDEtMDFUMDA6MDA6MDAuMDAwWiIsInR5cGUOiJlJEQRFin0slnZpZXdb2RlljP7Im5hbWUiOiJ2aWV3Q29kZSI6InZhbHVlIjoiaXRGF5RmVklldyJ9fQ=&\\_adf.ctrl-state=17ad6s9m4n\\_25@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%A0%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B?message=eyJwYXJhbUJHTGV2ZWxzRmVkljP7Im5hbWUiOiJwYXJhbUJHTGV2ZWxzRmVklwIdmFsdWUiOiJlWzA5LTFlidWlHwZSI6IlNUUkIORYJ9LCJjTkpRMDFfcGFyYW1QZXJpb2QiOnsibmFtZSI6IklORE8wMV9wYXJhbVBlcmVlZCIsInZhbHVlIjoiaXOS0wMS0wMVQwMDowMDowMC4wMDBaliwidHlwZSI6IklRBVEUifSwiRVhETzAxX3BhcmFtUGVyaW9kIjP7Im5hbWUiOiJFWERPMDFfcGFyYW1QZXJpb2QiLCJ2YWx1ZSI6IjIwMTktMDEtMDFUMDA6MDA6MDAuMDAwWiIsInR5cGUOiJlJEQRFin0slnZpZXdb2RlljP7Im5hbWUiOiJ2aWV3Q29kZSI6InZhbHVlIjoiaXRGF5RmVklldyJ9fQ=&_adf.ctrl-state=17ad6s9m4n_25@ionId=45) Budget expenditures

#### Researcher Response

The link provided cannot be considered a Citizens version of the MYR, as it lacks the necessary components expected in a Citizens Budget. A Citizens Budget should ideally contain graphical charts alongside clear and accessible narrative explanations. It's crucial for citizens to comprehend economic assumptions, revenue sources, spending allocations, policy initiatives, and the budget's formulation and execution process. While charts aid in comprehension, explanatory narratives are equally vital to simplify the budget's key aspects for better citizen understanding. For further clarification on the content and elements typically included in a Citizens Budget, I recommend referring to the International Budget Partnership's Guide to Transparency in Government Budget Reports. This guide offers a comprehensive and clear description of the Citizens Budget document and outlines the essential information that should be included. You can access the guide here: <https://internationalbudget.org/wp-content/uploads/Guide-to-Transparency-in-Government-Budget-Reports-Why-are-Budget-Reports-Important-and-What-Should-They-Include-English.pdf>

#### IBP Comment

We welcome the additional information provided by the government reviewer. While it is good that numerical data is presented in a graphical format, the link does not provide any relevant supporting narrative information, which is important for it to be considered a "citizens version" of the MYR. As such, the response of the researcher is upheld.

#### YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

##### Answer:

FY 2021

##### Source:

##### Comment:

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

#### YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances,*

researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

**Answer:**

a. Six months or less after the end of the budget year

**Source:**

28.05.2022

<https://sozd.duma.gov.ru/bill/132287-8>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/5/2022

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments:

**YER-3b. In the box below, please explain how you determined the date of publication of the YER.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The date is indicated in the website <https://sozd.duma.gov.ru/bill/132287-8>

**Source:**

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Also it was published on 21/7/2022 on the Federal Treasury web-site <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/183/>

**YER-4. If the YER is published, what is the URL or weblink of the YER?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://sozd.duma.gov.ru/bill/132287-8>

Source:

<http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Also it was published on 21/7/2022 on the Federal Treasury web-site <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/183/>

**YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

The YER at the State Duma's website is presented in pdf, <https://sozd.duma.gov.ru/bill/132287-8>

At the time of assessment the YER at the Single Portal of the budgetary system of the Russian Federation is available only in pdf <https://www.budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>



The YER as a law: <http://publication.pravo.gov.ru/document/0001202307240093>

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** As of 14/10/2023 all the numerical data on YER is available in machine readable format at the Single Portal via API:

<https://budget.gov.ru/%D0%9E%D1%82%D0%BA%D1%80%D1%8B%D1%82%D1%8B%D0%B5-%D0%B4%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5?code=7710568760-BUDGETEXEC>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** The YER is presented in Excel. <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzheto/183/>

**Researcher Response**

Upon review of the information provided by the Government Reviewer, the YER is acknowledged as published in a machine-readable format, and we are updating the score to 'A'.

**YER-6a. If the YER is not publicly available, is it still produced?**

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not**

produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Федеральный закон от 14.07.2022 № 249-ФЗ "Об исполнении федерального бюджета за 2021 год" / Federal Law No. 249-FZ of July 14, 2022 "On the Execution of the Federal Budget for 2021"

**Source:**

<http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8. Is there a "citizens version" of the YER?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

[https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300261-informatsionnoe\\_illyustrirovannoe\\_izdanie\\_ishpolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetrov\\_byudzhethnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionnoe_illyustrirovannoe_izdanie_ishpolnenie_federalnogo_byudzheta_i_byudzhetrov_byudzhethnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

[https://minfin.gov.ru/common/upload/library/2022/08/main/Kniga\\_itogovaya\\_09.06.2022.pdf](https://minfin.gov.ru/common/upload/library/2022/08/main/Kniga_itogovaya_09.06.2022.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-2. When is the AR made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

**Answer:**

a. Six months or less after the end of the budget year

**Source:**

<https://ach.gov.ru/audit/budget-2021>  
The date 20/06/2022 is clearly marked on the website.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

20/6/2022

**Source:**

<https://ach.gov.ru/audit/budget-2021>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3b. In the box below, please explain how you determined the date of publication of the AR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

<https://ach.gov.ru/audit/budget-2021>

The date is clearly marked on the website. This is further confirmed by looking into the "Wayback Machine" internet archive, that shows how on June 20, 2022, the 2021 Audit Report was posted on the relevant web page:

<http://web.archive.org/web/20220620185316/https://ach.gov.ru/audit/budget-2021>.

**Source:**

**Comment:**

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**AR-4. If the AR is published, what is the URL or weblink of the AR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://ach.gov.ru/upload/iblock/5d2/stf7z3txijxzte1ykz3qb1gimyaqc59.zip>

**Source:**

The AR 2021 landing page is here: <https://ach.gov.ru/audit/budget-2021>.  
The link in the response box refers to the zipped folder including all the AR 2021 files.

**Comment:**

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

b. Yes, some of the numerical data are available in a machine readable format

**Source:**

Some of the numerical data are available in a machine readable format in the Full version with attachments (ZIP)

**Comment:**

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**AR-6a. If the AR is not publicly available, is it still produced?**

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**AR-7. If the AR is produced, please write the full title of the AR.**

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Заключение Счетной палаты Российской Федерации на отчет об исполнении федерального бюджета за 2021 год / Conclusion of the Accounts Chamber of the Russian Federation on the report on the execution of the federal budget for 2021

**Source:**

<https://ach.gov.ru/audit/budget-2021>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Conclusion of the Accounts Chamber of the Russian Federation on the report on the execution of the federal budget for 2021 (approved by the Board of the Accounts Chamber of the Russian Federation (Minutes dated 9 June 2022 № 39K (1564)

**AR-8. Is there a "citizens version" of the AR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

a. Yes

**Source:**

<https://ach.gov.ru/audit/budget-2021>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

**Answer:**

a. Yes

**Source:**

<https://www.minfin.ru/> The website of the Ministry of Finance posts budget-related information, including the Pre-Budget Statement, the Citizens Budget  
<http://sozd.duma.gov.ru> - Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament. We can get the PBS, the EBP and the EB there.  
<http://www.kremlin.ru> - The website of the President of the Russian Federation posts all documents signed by the President  
<http://budget.gov.ru/> - The single portal of the budget system of the Russian Federation, Electronic budget  
<http://government.ru> - The government of the Russian Federation. Information about the bills, tabled to the State Duma, issued regulations.  
<http://www.ach.gov.ru> The website of the Accounts Chamber, posts the Audit report  
<http://publication.pravo.gov.ru> Official Internet portal. State system of legal information. It publishes all legislative acts, regulations, international treaties that have entered into force in the territory of the Russian Federation, including the EB, the approved YER and the AR  
<http://programs.gov.ru> - Government programs

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The portal about Russian Federation's national projects: <https://xn--80aapampemcchfmo7a3c9ehj.xn--p1ai/>. The website of the Federal Treasury posts all budget execution reports – the IYRs and the YER: <https://roskazna.gov.ru/>. Portal of public procurement: <https://zakupki.gov.ru/epz/main/public/home.html>. Official site of the Federal Tax Service: <https://www.nalog.gov.ru/rn77/> .

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament. We get the PBS, the EBP and the EB from it (as set of files):

<https://sozd.duma.gov.ru/bill/201614-8>



**Comment:**

The Budget Code of the Russian Federation, Article 241.2. Single portal of the budget system of the Russian Federation (introduced by Federal Law No. 104-FZ of May 7, 2013)

The Single portal of the budgetary system of the Russian Federation in the information and telecommunications network "Internet" is designed to provide access to:

to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation;  
to information on the exercise by public law entities of budgetary powers and their participation in relations regulated by the budgetary legislation of the Russian Federation;

to other information determined by the Ministry of Finance of the Russian Federation in accordance with its budgetary powers.

The Single portal of the budget system of the Russian Federation consists of open and closed parts. The open part of the budget system portal is designed to provide all Internet users with access to regulatory, statistical and analytical information in the field of public finance management and to publish on the Internet an information resource of a single portal of the budget system of the Russian Federation. The information posted on the portal of the budget system, in the aggregate, constitutes the information resource of the Single portal of the budget system of the Russian Federation. The closed part of the unified portal of the budgetary system of the Russian Federation is designed to provide authorized online access for users to functional subsystems, taking into account their powers, through the system of personal accounts in the State Integrated Information System "Electronic Budget".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.**

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament. We get the PBS, the EBP and the EB from it (as set of files):

<https://sozd.duma.gov.ru/bill/201614-8>

**Comment:**

The Budget Code of the Russian Federation, Article 241.2. Single portal of the budget system of the Russian Federation (introduced by Federal Law No. 104-FZ of May 7, 2013)

The Single portal of the budgetary system of the Russian Federation in the information and telecommunications network "Internet" is designed to provide access to:

to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation;  
to information on the exercise by public law entities of budgetary powers and their participation in relations regulated by the budgetary legislation of the Russian Federation;

to other information determined by the Ministry of Finance of the Russian Federation in accordance with its budgetary powers.

The Single portal of the budget system of the Russian Federation consists of open and closed parts. The open part of the budget system portal is designed to provide all Internet users with access to regulatory, statistical and analytical information in the field of public finance management and to publish on the Internet an information resource of a single portal of the budget system of the Russian Federation. The information posted on the portal of the budget system, in the aggregate, constitutes the information resource of the Single portal of the budget system of the Russian Federation. The closed part of the unified portal of the budgetary system of the Russian Federation is designed to provide authorized online access for users to functional subsystems, taking into account their powers, through the system of personal accounts in the State Integrated Information System "Electronic Budget".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.**

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

a. Yes

**Source:**

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82>

<https://sozd.duma.gov.ru/bill/201614-8> - Official website of the State Duma of the Russian Federation. It publishes all the bills and the history of their progress through in the Parliament.

<https://ach.gov.ru/audit/budget-2021>

**Comment:**

The Budget Code of the Russian Federation, Article 241.2. Single portal of the budget system of the Russian Federation (introduced by Federal Law No. 104-FZ of May 7, 2013)

The Single portal of the budgetary system of the Russian Federation in the information and telecommunications network "Internet" is designed to provide access to:

- to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation;
- to information on the exercise by public law entities of budgetary powers and their participation in relations regulated by the budgetary legislation of the Russian Federation;
- to other information determined by the Ministry of Finance of the Russian Federation in accordance with its budgetary powers.

The Single portal of the budget system of the Russian Federation consists of open and closed parts. The open part of the budget system portal is designed to provide all Internet users with access to regulatory, statistical and analytical information in the field of public finance management and to publish on the Internet an information resource of a single portal of the budget system of the Russian Federation. The information posted on the portal of the budget system, in the aggregate, constitutes the information resource of the Single portal of the budget system of the Russian Federation. The closed part of the unified portal of the budgetary system of the Russian Federation is designed to provide authorized online access for users to functional subsystems, taking into account their powers, through the system of personal accounts in the State Integrated Information System "Electronic Budget".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.**

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

Budget Code of the Russian Federation - <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102054721>

Article 28. List of principles of the budget system of the Russian Federation: Transparency (openness) and public participation in the budget process is one of the principles of the budget system.

Article 36. The principle of transparency (openness)

Chapter 25.1 Fundamentals of drawing up, external auditing, consideration and endorsement of budget reporting

Article 264.1. Fundamentals of budget accounting and budget reporting

Article 264.2. Preparation of budget reporting

Article 264.3. Formation of reporting on execution of the consolidated budget and budgets of state extra-budgetary funds

Article 264.4. External auditing of an annual report on performance Budget Code, Chapter 264.4 and following

Article 264.5. The submission, consideration and approval of the annual report on the budget execution by the legislative (representative) body

Article 264.6. The law (decision) on the budget execution

Federal laws on the federal budget, on the budget of state extra-budgetary funds, adopted in accordance with the Budget Code

The Federal law from April 5, 2013 № 41-FZ "On the Accounts Chamber of the Russian Federation" <http://audit.gov.ru/about/document/> i.e., Article 18. Preliminary audit of the formation of the Federal budget and budgets of state extra-budgetary funds of the Russian Federation.

**Comment:**

This is another link to the Budget Code: <https://base.garant.ru/12112604/>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.**

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

**Answer:**

a. Yes

**Source:**

Federal Law "On the Procedure for Considering Applications of Citizens of the Russian Federation" dated 02.05.2006 N 59-FZ (last edition) <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102106413> guarantees the citizens' participation in the form of appeals to government bodies. ([https://www.consultant.ru/document/cons\\_doc\\_LAW\\_59999/](https://www.consultant.ru/document/cons_doc_LAW_59999/))

Federal Law No. 149-FZ of 27.07.2006 (as amended on 29.12.2022) "On Information, Information Technologies and Information Protection" (with amendments and additions, intro. effective from 09.01.2023), <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102108264> ([https://www.consultant.ru/document/cons\\_doc\\_LAW\\_61798/](https://www.consultant.ru/document/cons_doc_LAW_61798/))

Federal Law "On Ensuring Access to information on the activities of state Bodies and local Self-Government bodies" dated 09.02.2009 N 8-FZ, <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102127629> ([https://www.consultant.ru/document/cons\\_doc\\_LAW\\_84602/](https://www.consultant.ru/document/cons_doc_LAW_84602/))

Decree of the Government of the Russian Federation No. 851 dated August 25, 2012 "On the Procedure for Disclosure by Federal Executive Authorities of information on the Preparation of Draft Regulatory Legal Acts and the results of their public discussion". <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102158911> (<https://base.garant.ru/70219366/>)

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?****GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

**Answer:**

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

**Source:**

The EBP 2023 package: <https://sozd.duma.gov.ru/bill/201614-8>

The text of the Bill on the Federal budget for 2023-2025 - <https://sozd.duma.gov.ru/download/2C4C5DA9-0D42-48FD-AC87-9676F29B0661>

Article 1 (2), Total expenditures for 2023: 29 055 564 299,5 thousand rubles

The departmental structure of the federal budget expenditures (by administrative units) is presented in the annexes 12, 13 (secret) and 14 (top secret);

Annex 12 to the text of the Bill on the Federal Budget for 2023-2025: "Departmental expenditure structure the Federal budget for 2023-2025" (Ведомственная структура расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/DACE8F84-B774-4B5B-B747-F3189B25E596>

Total expenditures presented in the Annex 12 for 2021: 22 472 541 909,7 thousand rubles

Thus, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** According to the Order of the Ministry of Finance of the Russian Federation of 24.05.2022 N 82n (ed. of 01.06.2023) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification.

[https://minfin.gov.ru/ru/document/?id\\_4=136277](https://minfin.gov.ru/ru/document/?id_4=136277)

**2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

*GUIDELINES:*

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

The functional structure of the federal budget expenditures is presented in the annexes 15, and 16 (secret); Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/E3B4A732-3C10-439B-AEFD-379E251DB775>.  
At least two-thirds of, but not all, expenditures are presented (22 472 541 909,7 thousand rubles)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** According to the Order of the Ministry of Finance of the Russian Federation of 24.05.2022 N 82n (ed. of 01.06.2023) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification.

[https://minfin.gov.ru/ru/document/?id\\_4=136277](https://minfin.gov.ru/ru/document/?id_4=136277)

**3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

**GUIDELINES:**

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/E3B4A732-3C10-439B-AEFD-379E251DB775>.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** According to the Order of the Ministry of Finance of the Russian Federation of 24.05.2022 N 82n (ed. of 01.06.2023) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification.  
[https://minfin.gov.ru/ru/document/?id\\_4=136277](https://minfin.gov.ru/ru/document/?id_4=136277)

**4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

**GUIDELINES:**

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

Economic classification of budget expenditures in the Russian Federation consists of the following groups:  
Group "100 Expenses for payments to personnel in order to ensure the performance of functions by state (municipal) bodies, state institutions, management bodies of state extra-budgetary funds"  
Group "200 Procurement of goods, works and services to meet state (municipal) needs"

Group "300 Social security and other payments to the population"  
Group "400 Capital investments in objects of state (municipal) property"  
Group "500 Intergovernmental transfers"  
Group 600 "Disposal of financial assets"  
Group 700 "Servicing the state (municipal) debt"  
Group "800 Other budgetary appropriations"

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/E3B4A732-3C10-439B-AEFD-379E251DB775>.

For example,

P.2118 Group 100: Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of work (Expenses for payments to personnel in order to ensure the performance of functions by state (municipal) bodies, state institutions, management bodies of state non-budgetary funds)

p. 2019 Group 300 Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of work (Procurement of goods, works and services to meet state (municipal) needs)

p. 2039 Group 400 Financial support for the performance of the functions of federal state bodies, the provision of services and the performance of work (Capital investments in objects of state (municipal) property)

p. 2128 Group 500 Unified subvention to the budgets of the constituent entities of the Russian Federation and the budget of the city of Baikonur (Interbudgetary transfers)  
etc.

Order of the Ministry of Finance of the Russian Federation dated May 24, 2022 No. 82n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, Their Structure and Principles of Appointment" (Registered 06/30/2022 No. 69085) [Приказ Министерства финансов Российской Федерации от 24.05.2022 № 82н "О Порядке формирования и применения кодов бюджетной классификации Российской Федерации, их структуре и принципах назначения" (Зарегистрирован 30.06.2022 № 69085)]  
<http://publication.pravo.gov.ru/Document/View/0001202206300028>  
[https://minfin.gov.ru/ru/performance/budget/classandaccounting/npa?id\\_65=136277-prikaz\\_minfina\\_rossii\\_ot\\_24.05.2022\\_\\_82n\\_o\\_poryadke\\_formirovaniya\\_i\\_primeneniya\\_kodov\\_byudzhethoi\\_klassifikatsii\\_rossiiskoi\\_federatsii\\_ikh\\_strukture\\_i\\_printsipakh\\_naznacheniya](https://minfin.gov.ru/ru/performance/budget/classandaccounting/npa?id_65=136277-prikaz_minfina_rossii_ot_24.05.2022__82n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniya)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

a. Yes, the economic classification is compatible with international standards.

**Source:**

Economic classification of budget expenditures in the Russian Federation consists of the following groups:

Group "100 Expenses for payments to personnel in order to ensure the performance of functions by state (municipal) bodies, state institutions, management bodies of state extra-budgetary funds"  
Group "200 Procurement of goods, works and services to meet state (municipal) needs"  
Group "300 Social security and other payments to the population"  
Group "400 Capital investments in objects of state (municipal) property"  
Group "500 Intergovernmental transfers"  
Group 600 "Disposal of financial assets"  
Group 700 "Servicing the state (municipal) debt"  
Group "800 Other budgetary appropriations"  
Information about budget classification of the Russian Federation [https://www.minfin.gov.ru/ru/performance/budget/classandaccounting/?id\\_57=62424](https://www.minfin.gov.ru/ru/performance/budget/classandaccounting/?id_57=62424)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** According to the Order of the Ministry of Finance of the Russian Federation of 24.05.2022 N 82n (ed. of 01.06.2023) "On the Procedure for the formation and application of Budget Classification Codes of the Russian Federation, their structure and principles of appointment" each code of budget expenditure presents the administrative, economic, functional, program and the national projects classification.  
[https://minfin.gov.ru/ru/document/?id\\_4=136277](https://minfin.gov.ru/ru/document/?id_4=136277)

**6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

**Source:**

The national budget in the RF is formed by the program structure of expenditures in accordance with the List of government (state) programs of the RF, approved by the order of the Government of the RF.  
Information on the budget expenditures is presented by program in the Annexes 17 and Annex 18 (secret) to the text of the Bill on the Federal Budget: Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025" (Распределение бюджетных ассигнований по целевым статьям (государственным программам



Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов) is presented on the website: <https://sozd.duma.gov.ru/download/1499BCA7-F8C5-4FCB-A58F-2892B87B7F79>.

For example,

01 Government program of the Russian Federation "Healthcare Development" - pp.3079-3134

02 Government program of the Russian Federation "Development of Education" – pp. 3134-3209

03 Government program of the Russian Federation "Social Support to Citizens" – pp. 3210-3251

...

Etc.

Total expenditures for 2023: for 2023: 29 055 564 299,5 thousand rubles

Expenditures by program (Annex 17): 22 472 541 909,7 thousand rubles

Thus, programs accounting is presented for not all, but for at least two-thirds of expenditures

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Expenditures in the EBP are presented for 2023, 2024 and 2025:

Annex 12 to the text of the EBP for 2023-2025: "Departmental expenditure structure the Federal budget for 2023-2025" (Ведомственная структура расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов):

<https://sozd.duma.gov.ru/download/DACE8F84-B774-4B5B-B747-F3189B25E596>

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/E3B4A732-3C10-439B-AEFD-379E251DB775>.

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам,

подразделам классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов) is presented on the website: <https://sozd.duma.gov.ru/download/1499BCA7-F8C5-4FCB-A58F-2892B87B7F79>.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

Order of the Ministry of Finance of the Russian Federation dated May 24, 2022 No. 82n "On the Procedure for the Formation and Application of Budget Classification Codes of the Russian Federation, Their Structure and Principles of Appointment" (Registered 06/30/2022 No. 69085)

[Приказ Министерства финансов Российской Федерации от 24.05.2022 № 82н "О Порядке формирования и применения кодов бюджетной классификации Российской Федерации, их структуре и принципах назначения" (Зарегистрирован 30.06.2022 № 69085)]

<http://publication.pravo.gov.ru/Document/View/0001202206300028>

[https://minfin.gov.ru/ru/performance/budget/classandaccounting/npa?id\\_65=136277-prikaz\\_minfina\\_rossii\\_ot\\_24.05.2022\\_\\_82n\\_o\\_poryadke\\_formirovaniya\\_i\\_primeneniya\\_kodov\\_byudzhethnoi\\_klassifikatsii\\_rossiiskoi\\_federatsii\\_ikh\\_strukture\\_i\\_printsipakh\\_naznacheniya](https://minfin.gov.ru/ru/performance/budget/classandaccounting/npa?id_65=136277-prikaz_minfina_rossii_ot_24.05.2022__82n_o_poryadke_formirovaniya_i_primeneniya_kodov_byudzhethnoi_klassifikatsii_rossiiskoi_federatsii_ikh_strukture_i_printsipakh_naznacheniya)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

**GUIDELINES:**

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

**Answer:**

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

**Source:**

Annex 12 to the text of the EBP for 2023-2025: "Departmental expenditure structure the Federal budget for 2023-2025" (Ведомственная структура расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/DACE8F84-B774-4B5B-B747-F3189B25E596>

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025 (Распределение бюджетных ассигнований по разделам, подразделам, целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов): <https://sozd.duma.gov.ru/download/E3B4A732-3C10-439B-AEFD-379E251DB775>.

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025" (Распределение бюджетных ассигнований по целевым статьям (государственным программам Российской Федерации и непрограммным направлениям деятельности), группам видов расходов, разделам, подразделам классификации расходов федерального бюджета на 2023 год и на плановый период 2024 и 2025 годов) is presented on the website: <https://sozd.duma.gov.ru/download/1499BCA7-F8C5-4FCB-A58F-2892B87B7F79>.

Multi-year estimates in the Annexes 12, 15 and 17 are presented for at least two-thirds of the budget Annexes 13 (secret) and 14 (top secret), Annex 16 (secret) and Annex 18 (secret) are not presented

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

Explanatory note to the EBP 2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>, pp 36-86

Annex 2-6 to the Explanatory note, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

Annex 2 to the Explanatory note: Estimation of changes in federal budget revenues in 2023-2025 in connection with changes in the legislation of the Russian Federation and regulations of the Government of the Russian Federation,

Annex 3 to the Explanatory note: Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025

Annex 4 to the Explanatory note: Forecast of receipt of federal budget revenues for 2023 and for the planning period of 2024 and 2025 for the main chief revenue administrators

Annex 5 to the Explanatory note: Calculation of standards for crediting 4% of income from excises on alcoholic products with a volume fraction of ethyl alcohol over 9%, with the exception of beer, wines (except for fortified (liqueur) wine), bulk wines, fruit alcoholic products, sparkling wines, including Russian champagne, as well as with the exception of grape-containing drinks, fruit alcoholic drinks made without the addition of rectified ethyl alcohol produced from food raw materials, and (or) without the addition of fortified grape or other fruit must, and (or) without the addition of distillates, and (or) without the addition of fortified ( liqueur) wine produced in the territory of the Russian Federation, to compensate for the shortfall in income of the constituent entities of the Russian Federation from the transfer of an additional 50% of the income from excises on middle distillates produced in the territory of the Russian Federation to the federal budget from 2022 and the projected amounts of the corresponding revenues by constituent entities Russian Federation.

Annex 6 to the Explanatory note: Standards for crediting 50% of excise revenues for ethyl alcohol from all types of raw materials and alcohol-containing products produced in the territory of the Russian Federation, and the projected amounts of the corresponding revenues in the context of the constituent entities of the Russian Federation

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

**GUIDELINES:**

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

**Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Source:**

Explanatory note to the EBP 2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>, pp 36-86

Annex 3 to the Explanatory note: Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025,

<https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

Annex 3 to the Explanatory note: Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025,  
<https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

*GUIDELINES:*

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Source:**

Annex 3 to the Explanatory note: Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the entire budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the entire budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Articles 13 and 14 of the Bill on the Federal budget regulate the management of the internal and external debt of the Russian Federation, <https://sozd.duma.gov.ru/download/2C4C5DA9-0D42-48FD-AC87-9676F29B0661>

The upper limit of the state internal debt of the Russian Federation under state guarantees of the Russian Federation in the currency of the Russian Federation as of January 1, 2024 in the amount of 3,618,202,424.1 thousand rubles, as of January 1, 2025 in the amount of 3,696,297,424.1 thousand rubles and as of January 1, 2026 in the amount of 3,772,437,424.1 thousand rubles.

The upper limit of the state external debt of the Russian Federation under the state guarantees of the Russian Federation in foreign currency as of January 1, 2024 in the amount of 29.5 billion US dollars, or 28.0 billion. euro, as of January 1, 2025 in the amount of 30.0 billion US dollars, or 27.8 billion. euro, and as of January 1, 2026 in the amount of 30.7 billion US dollars, or 27.6 billion. euro.

Annex 36 to the text of the EBP 2023. The program of state internal borrowings of the Russian Federation for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/B43F6B79-1FF6-4E6A-A07C-6D41A8485A00>

Annex 37 to the text of the EBP 2023. The program of state guarantees of the Russian Federation in the currency of the Russian Federation for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/DD680CB7-BE75-4400-AE02-4CF1145878F5>

Annex 38 to the text of the EBP 2023. The program of state external borrowings of the Russian Federation for 2023 and for the planning period of 2024 and 2025 <https://sozd.duma.gov.ru/download/FC47C6B6-2F4F-4DDE-A0E3-04DAF5310163>

Annex 39 to the text of the EBP 2023. The program of state guarantees of the Russian Federation in foreign currency for 2023 and for the planning period of 2024 and 2025 <https://sozd.duma.gov.ru/download/8F695A4D-18CA-40A9-AC42-DFFA9D448A97>

PASSPORT of the state program of the Russian Federation "Public Finance Management and Regulation of Financial Markets" <https://sozd.duma.gov.ru/download/ECE004E8-3335-47E7-A209-CD3C53945188>

Explanatory note to the EBP 2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D> (1) The state program of the Russian Federation "Public Finance Management and Regulation of Financial Markets", Complex of process measures "Management of public debt and public financial assets"; (2) Section "Servicing of state (municipal) debt"

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:**

**Answer:**

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"**

*GUIDELINES:*

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

**Answer:**

b. Yes, the core information is presented for the composition of the total debt outstanding.

**Source:**

A Cover Letter to the EBP from the Government of Russia in the EBP package, submitted to Parliament, includes a reference to the Single portal of the budget system, <https://sozd.duma.gov.ru/download/79702D68-8ECC-4B6E-9D9D-E744DB1058E5> at page 4 (4th sentence).

The Single portal of the budget system of the Russian Federation presents the maturity profile of the state debt and whether the debt is domestic or external. <http://budget.gov.ru/epbs/faces/p/Бюджет/Государственный%20долг>

The information includes:

Internal debt of the Russian Federation. The volume of the state internal debt of the Russian Federation includes:

- the nominal amount of debt on state securities of the Russian Federation, the obligations for which are expressed in the currency of the Russian Federation;
- the amount of the principal debt on loans received by the Russian Federation and the obligations for which are expressed in the currency of the Russian Federation;
- the amount of obligations under state guarantees expressed in the currency of the Russian Federation;
- the amount of other (except for the specified) debt obligations of the Russian Federation, the payment of which in the currency of the Russian Federation is provided for by federal laws before the introduction of the Budget Code.

Dynamics of the volume of the state internal debt, billion rubles.

Structure of the state internal debt by types of state securities Repayment schedule of the state internal debt. The amount of the state external debt of the Russian Federation includes:

- the nominal amount of the debt on state securities of the Russian Federation, the obligations for which are expressed in foreign currency;
- the amount of the principal debt on loans received by the Russian Federation and obligations on which are expressed in foreign currency, including on targeted foreign loans (borrowings) attracted under state guarantees of the Russian Federation;
- the amount of obligations under state guarantees of the Russian Federation, expressed in foreign currency.

Dynamics of the volume of the state external debt, billion \$

Structure of the state external debt by types of government securities

The information does not include the interest rates on the debt instruments

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

**Answer:**

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

**Source:**

Beyond the core elements presented: the currency of the debt, directions of use of credits (loans), date of repayment of principal, what the debt is being used to finance, organization that provided the guarantee, if any, see Annex 38 to the text of the EBP 2023: The program of state external borrowings of the Russian Federation for 2023 and for the planning period of 2024 and 2025 <https://sozd.duma.gov.ru/download/FC47C6B6-2F4F-4DDE-A0E3-04DAF5310163>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

b. Yes, the core information is presented for the macroeconomic forecast.

**Source:**

Nominal GDP level and inflation rate are found in the Article 1 of the text of the EBP 2023: <https://sozd.duma.gov.ru/download/2C4C5DA9-0D42-48FD-AC87-9676F29B0661>

Information on the macroeconomic forecast is presented in the Forecast of Socio-Economic Development of the Russian Federation for 2023 and the planning period 2024 and 2025 <https://sozd.duma.gov.ru/download/BF880BD4-E9F5-4D23-80F5-D5D20BDBA81E>

Real GDP growth – in the Explanatory note to the text of the EBP - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D> - p. 26, Table 2.1 "Key macroeconomic indicators for 2023 and for the planning period 2024 and 2025"

The core information is presented for the macroeconomic forecast in the EBP including supporting budget documentation, there is a discussion mentioning the interest rates, but no information is presented on interest rates.

There is information beyond the core elements:

The Forecast of Socio-Economic Development of the Russian Federation for 2023 and the planning period 2024 and 2025 presents extensive additional information related to the economic outlook, including, for instance:

Annex 3: Main parameters of the baseline forecast of the socio-economic development of the Russian Federation:

1. Initial conditions for the formation of options for the development of the economy.
2. Main macroeconomic parameters of the medium-term forecast socio-economic development of the Russian Federation.
3. Forecast of the US dollar against the ruble.
4. Forecast of world prices for "Urals" oil.
5. Forecast of gas prices in non-CIS countries.
6. Forecast of inflation indicators.
7. Forecast of Producer Price Indices and Deflator Indices by types of economic activity.
8. Forecast of indicators of industrial production.
9. Forecast of indicators of foreign trade.
10. Comparison table

Annex 4: Main parameters of the conservative option of the forecast of socio-economic development of the Russian Federations:

1. Main macroeconomic parameters of the medium-term forecast of socio-economic development of the Russian Federation.
2. Forecast of the US dollar against the ruble.
3. Forecast of world prices for "Urals" oil.
4. Forecast of gas prices in non-CIS countries.
5. Forecast of inflation indicators.
6. Forecast of Producer Price Indices and Deflator Indices by types of economic activity.
7. Forecast of production indices by types of economic activities.
8. Forecast of indicators of foreign trade.

Interest rates are not presented on the Single portal of budgetary system for the EBP:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Thanks to Reasearcher for comprehensive analysis of budget documents of the Russian Federation.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

**Answer:**

Nominal GDP level  
Inflation rate

Real GDP growth  
Information beyond the core elements (please specify)

**Source:**

Information beyond the core elements:

The Forecast of Socio-Economic Development of the Russian Federation for 2023 and the planning period 2024 and 2025  
<https://sozd.duma.gov.ru/download/BF880BD4-E9F5-4D23-80F5-D5D20BDBA81E>: Forecast of world prices for Urals crude oil; Forecast of gas prices in the far abroad; Forecast of producer price indices and deflator indices by type of economic activity etc.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"**

**(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"**

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:*

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

**Answer:**

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

**Source:**

The Budget Forecast of the Russian Federation for the period up to 2036, [https://minfin.gov.ru/common/upload/library/2019/04/main/Budzhetyy\\_prognoz\\_2036.pdf](https://minfin.gov.ru/common/upload/library/2019/04/main/Budzhetyy_prognoz_2036.pdf) contains estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth. Some "beyond the core" information is presented such as oil prices. The interest rate information is not presented. The Forecast of Socio-Economic Development of the Russian Federation for 2023 and the planning period of 2024 and 2025 (part of the EPB2023), <https://sozd.duma.gov.ru/download/BF880BD4-E9F5-4D23-80F5-D5D20BDBA81E>, presents oil prices/exchange rate forecast impact on the real incomes of populations, it's reflection on non-oil GDP growth and budget revenues.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

The Explanatory note to the EBP2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>, the Forecast of Socio-Economic Development of the Russian Federation for 2023 and the planning period of 2024 and 2025 (part of the EPB2023), <https://sozd.duma.gov.ru/download/BF880BD4-E9F5-4D23-80F5-D5D20BDBA81E6> and The main directions of the budget, tax and customs tariff policy for 2023-2025 (State Duma Committee on Budget and Taxes), <https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>, describe the changes of budgetary allocations compared to the previous year(s). The narrative is given to these changes by directions of expenditures.

The Explanatory note is though not structured around new policy proposals, distinguishing them from existing politics. The typical structure of the chapter of the Explanatory note includes: listing in a narrative format, increases in the expenditures, and again listing, what decreases in the expenditures. By looking at the presentation in the Explanatory note to the EBP2023, it is not clear whether each listing refers to new proposals, as distinct from existing policies, or just the same/existing policies.

For example, see pages 16-20:

16 directions are excluded, 22 new directions are introduced:

- 1) for financial support for the implementation of the program for the resettlement of emergency housing stock, recognized as such from January 1, 2017 until January 1, 2022, based on separate decisions of the Government of the Russian Federation;
- 2) for financial support for the modernization of communal infrastructure on the basis of individual decisions of the Government of the Russian

Federation;

3) for financial support of the action plan for the development of housing, energy and social infrastructure of closed administrative-territorial formations and settlements of the Arctic zone of the Russian Federation, in which military formations are deployed;  
Etc.

A narrative discussion of the impact of new policies on people's life or economy is presented in the Explanatory note, for example:

P28:

"It is predicted that by the end of 2022, the decline in wages and incomes of citizens will be restrained due to a smaller-than-expected reduction in economic activity. Going forward, against the background of an improvement in the business environment in 2023, real wages (+2.6% after -2.0% in 2022) and real disposable incomes of the population (+1.6% after -2.2% a year earlier) are expected to grow. ). In 2024-2025, the completion of structural changes in the economy will help the indicators of the standard of living of the population enter the trajectory of sustainable growth (2.9% and 2.8%, respectively, real wages; 2.8% and 2.5%, respectively, real disposable income of the population), which will become the basis for a steadily positive dynamics of household consumption (2.7%, 3.7% and 3.1% in 2023-2025, respectively - retail trade turnover, 1.9%, 2.5% and 2.5% in 2023-2025, respectively - paid services to the population)."

However, there is no estimates of how new policy proposals affect expenditure.

At the same time some information about new policies, which shows how they affect expenditures, is included in:

Forecast of Socio-Economic Development of the Russian Federation for 2023 and the planning period 2024 and 2025

<https://sozd.duma.gov.ru/download/BF880BD4-E9F5-4D23-80F5-D5D20BDBA81E>,

Budget forecast of the Russian Federation for the period up to 2036, <https://sozd.duma.gov.ru/download/351E3933-2AB7-4843-AA69-E523F84C6251>,

PBS 2023: The main directions of the budget, tax and customs tariff policy for 2023-2025 (State Duma Committee on Budget and Taxes),

<https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>,

For example, see page 37. of the PBS2023: "ECONOMIC ADAPTATION AND A STABLE MACRO ENVIRONMENT

An increase in spending on financing programs to support the economy and citizens, along with a reduction in non-oil and gas revenues, required a significant expansion of the structural primary federal budget deficit in 2022: its size is expected to reach about 3.7% of GDP by the end of the year. This makes it possible to avoid the development of the situation according to a negative scenario: it ensures financial and price stabilization, the stability of the labor market and incomes of the most vulnerable categories of citizens, and the reduction of economic losses during the transitional period of restructuring economic ties."

**Comment:**

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

**Comments:** The largest part of the Explanatory note contains estimates that's how new policy affect expenditures, along with narrative discussion (pages 87-707). 22 new policies that presented at pages 16-20 will be implemented at the expense of reserved funds since the calculations of the necessary funds for their implementation cannot be carried out at the time of budget submission. Budget forecast of the Russian Federation for the period up to 2036: On pages 29 - 32 there is information on the impact of economic indicators on the dynamics of budget revenues (inflation, GDP, oil prices). On pages 32 - 34 information is provided on the impact of economic indicators on the expenditures of the budgets of the budgetary system. In addition, on pages 12 - 26, an analysis of the impact of external and internal factors on the Fiscal Forecast is carried out.

#### Researcher Response

The EBP lacks clarity in presenting how ALL new policy proposals distinctly impact expenditures. Despite acknowledging cost calculation constraints during budget submission, the EBP does not adequately differentiate between new and existing policies in terms of their financial impact. Notably, when comparing the structure of the EBP to examples from the Philippines and Georgia, it reveals significant discrepancies in terms of clarity. For instance, the Technical Notes on the 2021 Proposed National Budget of the Philippines (pages 37-98) and the comprehensive listing in Georgia's government reviewer response on OBS 2021 Question #17 demonstrate a much clearer presentation regarding the impact of new policy proposals on expenditures. Therefore, I respectfully disagree with the GR's assessment, highlighting the lack of clarity supported by cross-country comparisons with examples from the Philippines and Georgia.

#### IBP Comment

We welcome the government reviewer's comment. Based on further consultation with the researcher, it looks like the Explanatory note is not structured around new policy proposals, distinguishing them from from existing politics. The typical structure of the chapter of the Explanatory note includes: listing in a narrative format, increases in the expenditures, and again listing, what decreases in the expenditures. By looking at that presentation, therefore, it is not clear whether each listing refers to new proposals, as distinct from existing policies, or just the same/existing policies. Given the question guidelines and for cross-country consistency, the response remains unchanged.

**18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

**Answer:**

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

**Source:**

The Explanatory note to the EBP2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D> presents estimates that show how the new policy proposals affect revenues along with a narrative discussion.

Table 3.2 "Factor analysis of federal budget revenues changes in 2023-2025 years" on pp.50-57

A narrative discussion is presented on pages 57-159 (Features of calculations of income receipts to the federal budget for the main revenue sources for 2023 and for the planning period of 2024 and 2025) in break down on types of revenues.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See

Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

**Answer:**

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

**Source:**

Annex 11 to the Explanatory note to the EBP 2023: Federal budget expenditures on sections and subsections of classification of budget expenditures for 2023 and the planning period of 2024 and 2025 - <https://sozd.duma.gov.ru/download/D4F25044-87D2-49AB-B7AE-FD9BE9BFBA3F> presents expenditures by functional classification for the year preceding the budget year (BY-1) - 2022

The opened part of the Single Portal of the budgetary system of the Russian Federation <https://budget.gov.ru/> presents only aggregated expenditure estimates for BY-1 by all three expenditure classifications (by administrative, economic, and functional classification), yet it is not quite clear whether and how that information was used to inform the drafting of the EBP.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

**Source:**

Annex 9 to the Explanatory note to the EBP 2023 "Federal budget expenditures in 2023 - 2025 in the context of state programs of the Russian Federation"

<https://sozd.duma.gov.ru/download/ABB0B475-3323-4190-AD8C-6806C24FCEC5> contains expenditure estimates for the year before the budget year

(2022) in total - 22 705 362,0 million rubles which is less than two-thirds of expenditures (See "Assessment of expected execution of the Federal budget for 2022" <https://sozd.duma.gov.ru/download/725AE6A7-CD61-4745-B06D-A09C7C49E39F> - total projected expenditures for the 2022 - 29 006 billion rubles)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

*GUIDELINES:*

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Information about expenditure estimates of the year 2022 (BY-1) is presented on p.29 in the Explanatory note to the EBP2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>, see Table 2.2 "Main characteristics of the Federal budget for 2023 and for the planning period 2024 and 2025". For BY-1 (2022), three table columns are available: Plan (by EB), Estimates (Оценка) and % to EB: =Estimates/Plan\*100

Annex 8 to the Explanatory note to the EBP 2023: Information on budget allocations for the financial support of the implementation of national projects in 2023-2025, <https://sozd.duma.gov.ru/download/8358FCD4-3F34-4203-94D6-EE341262C720>

Annex 9 to the Explanatory note to the EBP 2023: Federal budget expenditures in 2023-2025 by state programs <https://sozd.duma.gov.ru/download/ABB0B475-3323-4190-AD8C-6806C24FCEC5>

Annex 11 to the Explanatory note to the EBP 2023: Federal budget expenditures by sections and subsections of the classification of budget expenditures for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/D4F25044-87D2-49AB-B7AE-FD9BE9BFBA3F>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*



To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

**Answer:**

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

**Source:**

According to the Budget Code of the Russian Federation (art.241.2) the Single Portal of the budgetary system of the Russian Federation <https://budget.gov.ru/> is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation. The opened part of the Single Portal presents only aggregated expenditure estimates for BY-1 by all three expenditure classifications (by administrative, economic, and functional classification), yet it is not quite clear whether and how that information was used to inform the drafting of the EBP.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

None of the above

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

According to the Budget Code of the Russian Federation (art.241.2) the Single Portal of the budgetary system of the Russian Federation <https://budget.gov.ru/> is intended to provide access to information on the budgetary system of the Russian Federation and on the organization of the budgetary process in the Russian Federation. The opened part of the Single Portal presents only aggregated expenditure estimates for BY-1 by all three expenditure classifications (by administrative, economic, and functional classification), and by individual programs, yet it is not quite clear whether and how that information was used to inform the drafting of the EBP.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?**

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Information about expenditure estimates of the year 2022 (BY-1) and the year 2021 (BY-2) is presented on p.29 in the Explanatory note to the EBP2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>, see Table 2.2 "Main characteristics of the Federal budget for 2023 and for the planning period 2024 and 2025".

For BY-1 (2022), three table columns are available: Plan (by EB), Estimates (Оценка) and % to EB: =Estimates/Plan\*100

For BY-2 (2021), one column is available – "report" (as in the approved YER)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Annex 3 to the Explanatory note to the EBP 2023, Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

Annex 4 to the Explanatory note to the EBP 2023, Forecast of federal budget revenues for 2023 and for the planning period of 2024 and 2025 by the main chief revenue administrators, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

Annex 3 to the Explanatory note to the EBP 2023, Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2023 and for the planning period of 2024 and 2025 by the main chief revenue administrators, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Explanatory note to the EBP 2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D> p. 50 Table 3.1. Dynamics of Federal budget revenues in 2023-2025, Table 3.2. Factor analysis of changes in Federal budget revenues in the years 2023-2025 (year-on-year), pp.50-57

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

Annex 3 to the Explanatory note to the EBP 2023, Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2023 and for the planning period of 2024 and 2025 by the main chief revenue administrators, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the

budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

Annex 3 to the Explanatory note to the EBP 2023, Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2023 and for the planning period of 2024 and 2025 by the main chief revenue administrators, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Annex 3 to the Explanatory note to the EBP 2023, Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, and Annex 4 to the Explanatory note to the EBP, Forecast of federal budget revenues for 2023 and for the planning period of 2024 and 2025 by the main chief revenue administrators, <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

**Answer:**

b. Yes, the core information is presented for government debt.

**Source:**

The core information for government debt is presented on the Single Portal of budgetary system:

[http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?\\_adf.ctrl-state=m38ucui0\\_4@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?_adf.ctrl-state=m38ucui0_4@ionId=45)

The information on interest rates were not found Single Portal. All the information about interest rates is regularly published on the web site of the Ministry of Finance of the Russian Federation [https://www.minfin.ru/ru/performance/public\\_debt](https://www.minfin.ru/ru/performance/public_debt), however, it is not in the EBP package

The information on debt is presented:

Explanatory note to the EBP 2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>

P. 34 the volume of the state debt of the Russian Federation

p. 35 Table 2.6: Amount of government debt of the Russian Federation

P. 581, Section "Servicing of state (municipal) debt"

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?**

**GUIDELINES:**

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

The Explanatory note to the EBP2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>  
Pp. 34-35 the volume of the state debt of the Russian Federation including Table 2.6: Amount of government debt of the Russian Federation Presented BY-2 (2021, report) and BY-1 (2022, estimate)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"**

**(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"**

**GUIDELINES:**

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all

of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

**Answer:**

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

**Source:**

The Explanatory note to the EBP2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>  
Section V. Intergovernmental relations with state extra-budgetary funds of the Russian Federation. P. 587. The budget allocations of the federal budget provided in the form of inter-budget transfers to the budgets of state extra-budgetary funds of the Russian Federation for 2023 and the planning period of 2024 and 2025 are characterized by the data in the Table 5.1.

The bills on the budgets of the extra-budgetary funds of the Russian Federation are tabled together with the EBP.

For 2023-2025 the EBP and the budgets of EBFs were tabled on September, 28, 2022

On the budget of the Pension and Social Insurance Fund of the Russian Federation for 2023 and for the planning period of 2024 and 2025

<https://sozd.duma.gov.ru/bill/201615-8>

About the budget of the Federal Compulsory Health Insurance Fund for 2023 and the planning period of 2024 and 2025

<https://sozd.duma.gov.ru/bill/201616-8>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

a. Yes, central government finances are presented on a consolidated basis.

**Source:**

The consolidated budget is presented in the "Forecast of the main parameters of the consolidated budget of the Russian Federation for 2023-2025"

<https://sozd.duma.gov.ru/download/BA4CE48B-B93D-43FD-B955-0338D44214F2>



See also the "Forecast of the main parameters of the budget system of the Russian Federation, including the consolidated budget of the Russian Federation for 2023 and the planning period 2024 and 2025", <https://sozd.duma.gov.ru/download/B6658BE5-C846-4483-A420-D016A1928D5D> Explanatory note to the EBP 2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D> P. 587. Section V. Intergovernmental relations with state extra-budgetary funds of the Russian Federation. The budget allocations of the federal budget provided in the form of inter-budget transfers to the budgets of state extra-budgetary funds of the Russian Federation for 2023 and the planning period of 2024 and 2025 are characterized by the data in Table 5.1

Detailed information on extra-budgetary funds – in the list of materials supporting the Bills:  
On the budget of the Pension and Social Insurance Fund of the Russian Federation for 2023 and for the planning period of 2024 and 2025  
<https://sozd.duma.gov.ru/bill/201615-8>  
About the budget of the Federal Compulsory Health Insurance Fund for 2023 and the planning period of 2024 and 2025  
<https://sozd.duma.gov.ru/bill/201616-8>  
The bills on the budgets of the extra-budgetary funds are tabled together with the EBP

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

**Source:**

Estimates of all intergovernmental transfers are presented, along with a narrative discussion, Annex 11 to the Explanatory note to the EBP 2023: Federal budget expenditures by sections and subsections of the classification of budget expenditures for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/D4F25044-87D2-49AB-B7AE-FD9BE9BFBA3F>

Explanatory note to the EBP - - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>

Section V. "General inter-budget transfers to the budgets of the budget system of the Russian Federation", p. 587

Section VI. Inter-budget transfers from the federal budget to the budgets of the constituent entities of the Russian Federation, P.601

Including Table 6.1: Inter-budget transfers from the federal budget to the budgets of the constituent entities of the Russian Federation for 2023 and for the planning period of 2024 and 2025, p.601

Supporting budget documentation presents estimates of intergovernmental transfers – presented calculations, rules and methodology of all intergovernmental transfers (including subsidies, grants, subventions).

For example,

Subventions for the provision of disabled people with technical means of rehabilitation, including the manufacture and repair of prosthetic and

orthopedic products (calculation), <https://sozd.duma.gov.ru/download/F1FF30D9-44C4-468D-90B5-B059CCD08803>  
Subsidies for co-financing the purchase of equipment for the creation of "smart" sports grounds (calculation),  
<https://sozd.duma.gov.ru/download/B338EF0F-96D1-487C-B98D-5C093077D8B5>  
Subventions for social payments to unemployed citizens in accordance with the Law of the Russian Federation of April 19, 1991 No. 1032-I "On employment in the Russian Federation" (calculation), <https://sozd.duma.gov.ru/download/DF9A5E69-FAC2-47DD-BFCA-6889D41C9E25>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?**

*GUIDELINES:*

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

**Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

The first alternative display: "Children's Budget"- Информация об объемах бюджетных ассигнований, направляемых на

государственную поддержку семьи и детей на 2023 год и на плановый период 2024 и 2025 годов / Information on the volume of budget allocations allocated to state support for families and children for 2023 and for the planning period of 2024 and 2025:

<https://sozd.duma.gov.ru/download/616D04B2-2552-4615-9166-1252B60A97B0>

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

The second alternative display of expenditures that is presented is by region. See Annex 17 to the Explanatory note to the EBP 2023, Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/1499BCA7-F8C5-4FCB-A58F-2892B87B7F79> presents expenditures for several Russian regions as expenditures included in government programs

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Comments:** Also you can find a lot of alternative displays of expenditures, for example: 1) "Calculation of distribution for 2023 Subsidies to support the economic and social development of indigenous peoples of the North, Siberia and the Far East" -Расчет распределения на 2023 год Субсидии на поддержку экономического и социального развития коренных малочисленных народов Севера, Сибири и Дальнего Востока <https://sozd.duma.gov.ru/download/8EA23228-D822-4087-9B40-40050775A029> 2) "Creation of centers for identifying and supporting gifted children" -Создание центров выявления и поддержки одаренных детей <https://sozd.duma.gov.ru/download/8446CEA9-FF71-458B-861D-C79FDA9A465A> 3) "Subsidies for the implementation of activities of constituent entities of the Russian Federation in the field of rehabilitation and habilitation of disabled people" - Субсидии на реализацию мероприятий субъектов Российской Федерации в сфере реабилитации и абилитации инвалидов <https://sozd.duma.gov.ru/download/BF3E4366-4DA9-4FB7-8346-A67B2B8CCB82> So, we think that there is more than 3 alternative displays of expenditures to illustrate the financial impact of budget policies on different groups of citizens

**Researcher Response**

Thank you for pointing out about subsidies supporting PWDs and indigenous peoples are part of the EBP package. I agree that including these documents justifies upgrading the score to an 'A'.

**36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:**

**Answer:**

Impacts of budget policies by age

Impacts of budget policies by geographic region

Other alternative displays of expenditure (please specify)

**Source:**

The first alternative display: "Children's Budget"- Информация об объемах бюджетных ассигнований, направляемых на государственную поддержку семьи и детей на 2023 год и на плановый период 2024 и 2025 годов / Information on the volume of budget allocations allocated to state support for families and children for 2023 and for the planning period of 2024 and 2025:

<https://sozd.duma.gov.ru/download/616D04B2-2552-4615-9166-1252B60A97B0>

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5>

The second alternative display of expenditures that is presented is by region. See Annex 17 to the Explanatory note to the EBP 2023, Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/1499BCA7-F8C5-4FCB-A58F-2892B87B7F79> presents expenditures for several Russian regions as expenditures included in government programs

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:** Impacts of budget policies by age Impacts of budget policies by geographic region Other alternative displays of expenditure (other social groups)

**37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

**Answer:**

c. Yes, estimates of some but not all transfers to public corporations are presented.

**Source:**

Article 6 of the main text of the EBP2023: 8. Approve the distribution of budget allocations for the provision of subsidies to state corporations (companies), public companies for 2023 and for the planning period of 2024 and 2025 in accordance with Annexes 22 and 23 (secret) to this Federal Law. <https://sozd.duma.gov.ru/download/2C4C5DA9-0D42-48FD-AC87-9676F29B0661>

Annex 22, Allocation of budget allocations for the provision of subsidies to state corporations (companies), public law companies for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/C3D6AEDB-0CD4-4AE5-AB5F-124BEB3D2EE1>

Annex 23 (secret) is not presented

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

**Source:**

Section "National Economy" of the Explanatory note to the EBP2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>. P. 491.

For example,

p.496 "providing subsidies to Russian manufacturers to compensate for part of the costs associated with the issuance and support of warranty obligations for high-performance agricultural self-propelled and trailed equipment in 2023 by 3,079.8 million rubles, in 2024 by 3,136.2 million rubles, in 2025 by 6,128.8 million rubles"

p.498 "provision of subsidies to Russian organizations to reimburse part of the cost of paying coupon income on bonds issued as part of the implementation of investment projects to introduce the best available technologies, and (or) to reimburse part of the cost of paying interest on loans received from Russian credit institutions, state development corporation "VEB.RF", as well as in international financial organizations established in accordance with international agreements in which the Russian Federation participates, for the implementation of investment projects to introduce the best available technologies in 2023 by 1,950.7 million rubles, in 2024 by 2,142.1 million rubles, in 2025 for 3,406.3 million rubles"

p.500 "providing subsidies to airlines in order to ensure the availability of air transportation to the population in 2023 by 1,057.8 million rubles, in 2024 by 1,059.5 million rubles, in 2025 by 1,231.0 million rubles;"

Annex 12 "Departmental structure of federal budget expenditures for 2023 and for the planning period of 2024 and 2025", <https://sozd.duma.gov.ru/download/DACE8F84-B774-4B5B-B747-F3189B25E596>

p.245

"Subsidies to Russian organizations - exporters of military industrial products to reimburse part of the cost of paying interest on loans received from Russian credit institutions and the state development corporation "VEB.RF" (Other budget allocations)"

p.265

"Subsidies to Russian credit institutions to compensate for shortfalls in income on loans issued by Russian credit institutions in 2015-2017 to individuals for the purchase of cars, and reimbursement of part of the costs of loans issued in 2018-2023 to individuals for the purchase of cars (Other budget allocations)"

The information for quasi-fiscal activities is scattered across many parts of the EBP package, making it very difficult in practice to identify all quasifiscal

activities. It appears difficult to assert that some information for quasi-fiscal activities is missing.

In the previous round of survey the "a" answer was chosen, it is accordingly suggested that we apply "a" answer this time.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets, and an estimate of their value.)**

*GUIDELINES:*

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some financial assets.

**Source:**

Federal budget revenues from sales of tangible and intangible assets including Table 3.33 "Structure of Federal budget revenues from sales of tangible and intangible assets in 2023-2025" – pp. 82 of the Explanatory note to the EBP 2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>

Register of sources of budget revenues, <https://sozd.duma.gov.ru/download/1D35D5AD-4C4E-4389-9370-0CA4240F3FF6>

The EBP contains a listing of the financial assets and no information on an estimate of their value.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all financial assets.

**Comments:** The presented table (Table 3.33 "Structure of Federal budget revenues from sales of tangible and intangible assets in 2023-2025" – pp. 82 of the Explanatory note to the EBP 2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>) shows income from

the sale of tangible and intangible assets and therefore an estimate of their value is given, in addition, Annex 8 of the Explanatory note to the Bill of the Federal budget provides a list of chief administrators of federal budget revenues. Also on the page with the EPB on the Single Portal, you can see and download information on financial assets held by the government for at least the budget year (<https://budget.gov.ru/%D0%93%D0%BE%D1%81%D1%81%D0%B5%D0%BA%D1%82%D0%BE%D1%80/%D0%91%D0%B0%D0%BB%D0%B0%D0%BD%D1%81>)

#### Researcher Response

Revenue from sales does not provide a comprehensive view of all government-held financial assets; it only reflects a portion of the assets and their revenue generation. The information from the Single Portal, falls beyond the survey cut-off date. Given these aspects, I believe that keeping the current score is suitable.

#### IBP Comment

We welcome the government reviewer's comment. However, in agreement with the researcher, we observe that the reviewer mentions "income from the sale of tangible and intangible assets." Information on revenue from sales of tangible and intangible assets does not provide a full picture of all existing financial assets. The additional link provided is also welcome, however, the publication date of information from the Single Portal is beyond the Survey cut-off date, and thus, cannot be considered. Thus, the score remains unchanged.

#### 40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

##### GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

##### Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

##### Source:

Non-financial assets are mentioned in the Explanatory note to the EBP 2023 - <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>

. They are mentioned literally as "tangible assets" (материальные активы) and presented only together with Intangible assets.

P. 82: Income from the sale of tangible and intangible assets, including Table 3.33 Structure of federal budget revenues from the sale of tangible and intangible assets in 2023-2025

The register of sources of budget revenues, <https://sozd.duma.gov.ru/download/1D35D5AD-4C4E-4389-9370-0CA4240F3FF6> presents in detail information on revenues from all assets including non-financial assets. For example, the list of revenues from use of immovable property, p.137

Non-financial assets are also presented in the "Calculations on the items of classification of federal budget revenues for 2023 and for the planning period of 2024 and 2025", <https://sozd.duma.gov.ru/download/C8E0A54A-C634-4E58-B39B-B369926988B9>

Annex 3 to the Explanatory note to the EBP, Parameters of federal budget revenues for 2023 and for the planning period of 2024 and 2025, - <https://sozd.duma.gov.ru/download/E7323716-E1E5-4F65-8DB9-E595BA619DC8>

##### Comment:

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all nonfinancial assets.

**Comments:** On the page with the EPB on the Single Portal, you can see and download information on non-financial assets held by the government for at least the budget year

(<https://budget.gov.ru/%D0%93%D0%BE%D1%81%D1%81%D0%B5%D0%BA%D1%82%D0%BE%D1%80/%D0%91%D0%B0%D0%BB%D0%B0%D0%BD%D1%81>)

**Researcher Response**

The information from the Single Portal, while appreciated, falls beyond the survey cut-off date and, therefore, cannot be considered within the assessment. I suggest the score should remain unchanged.

**IBP Comment**

We welcome the additional information and link provided by the government reviewer. However, in agreement with the researcher, we find that the publication date of information from the link to the Single Portal is beyond the Survey cut-off date. Thus, this cannot be considered and the score remains unchanged.

**41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?****GUIDELINES:**

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

**Answer:**

e. Not applicable/other (please comment).

**Source:**

Option "e" is the appropriate response. Russia has solved the problem of the expenditures arrears – they are not created due to the specifics of the Treasury control/commitments mechanisms. According to article 192 of the Budget Code of the Russian Federation ", <http://pravo.gov.ru/proxy/ips/?docbody=&nd=102054721> ([http://www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/](http://www.consultant.ru/document/cons_doc_LAW_19702/)), "6. If in the next financial year and planning period the total amount of expenditures is insufficient to provide financial support for the expenditure obligations of the Russian Federation established by the legislation of the Russian Federation, the Government of the Russian Federation shall submit to the State Duma a draft federal law on changing the terms of entry into force (suspension) in the next financial year and planning period of certain provisions of federal laws that are not provided with sources of funding in the next financial year and / or planning period."

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** Guided by IMF Technical Notes and Manuals 14/01 | 2014 I have reviewed available AR for 2020 and 2021 and it looks like the practice



is in line with the norms mentioned by the researcher. The budget discipline of the federal budget is quite strict overall, so expenditure arrears were not very common since 1990s. Although this may be explained indeed by the specificity of the existing expenditure control mechanisms in Russia (which is a legitimate point as IMF suggests in the source above), it is important to note that since 2000 the federal budget was mostly executed with profits. The 2022 budget was executed with deficit and the expectations towards 2023 are the same, so the situation may change in further years due to significant growth of military expenses combined with hampered economic growth, but so far there are no reasons to challenge the researchers response for the 2023 OBS. In addition I have also reviewed OBS2021 and I'm not sure how NWF issue mentioned in the OBP conclusion is relevant to address this question. The article from Feb 2021 was unfortunately unavailable at the IMF webpage. So I suggest agreeing with the researcher and sticking to answer "e".

**Government Reviewer**

**Opinion:** Agree

**42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)**

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

**Answer:**

a. Yes, information beyond the core elements is presented for all contingent liabilities.

**Source:**

Annex 37 to the text of the EBP2023 "Program of state guarantees of the Russian Federation in the currency of the Russian Federation for 2023 and for the planning period of 2024 and 2025", <https://sozd.duma.gov.ru/download/B43F6B79-1FF6-4E6A-A07C-6D41A8485A00>

Annex 39 to the text of the EBP 2023 "Program of state guarantees of the Russian Federation in foreign currency for 2023 and for the planning period of 2024 and 2025", <https://sozd.duma.gov.ru/download/8F695A4D-18CA-40A9-AC42-DFFA9D448A97>

Government guarantees on borrowings are contained in sources of deficit financing – see Calculation of the classification of sources of financing of the federal budget deficit for 2023 and for the planning period of 2024 and 2025 <https://sozd.duma.gov.ru/download/3D78D398-A26E-4885-B75E-EA0BFB892D68>

The total government debt and the monthly state of government guarantees is presented on the Single Portal of the budgetary system [budget.gov.ru](http://budget.gov.ru)

Internal debt

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9-%D0%B4%D0%BE%D0%BB%D0%B3>

External debt

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9-%D0%B4%D0%BE%D0%BB%D0%B3>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

**(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)**

*GUIDELINES:*

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

**Answer:**

a. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

**Source:**

The core information (projections that cover a period of at least 10 years; the macroeconomic and demographic assumptions used in making the projections; a discussion of the fiscal implications and risks highlighted by the projections) is presented in the Budget Forecast for the period up to 2036 year, <https://sozd.duma.gov.ru/download/351E3933-2AB7-4843-AA69-E523F84C6251> and annexes:

Annex 1 to the Budget Forecast of the Russian Federation for the period up to 2036. The main parameters of the scenarios of socio-economic development of the Russian Federation until 2036 (average values for the period), <https://sozd.duma.gov.ru/download/C5ABD37C-ECF1-45D7-9765-0B456540B884>

Annex 2 to the Budget Forecast of the Russian Federation for the period up to 2036. Dynamics of budget revenues of the budget system of the Russian Federation in the basic scenario of the forecast of socio-economic development of the Russian Federation until 2036, <https://sozd.duma.gov.ru/download/83F9F6DA-8A1A-4101-A905-B473F96B7FC6>

Annex 3 to the Budget Forecast of the Russian Federation for the period up to 2036. Main parameters of the federal budget and expenditures of the budget system of the Russian Federation, <https://sozd.duma.gov.ru/download/7300CE3C-FC94-4BA1-94FC-B22A70889AF6>

Annex 7 to the Budget Forecast of the Russian Federation for the period up to 2036. The volume of tax expenditures in 2015-2019, <https://sozd.duma.gov.ru/download/5DF9596D-B96E-4048-93C8-9F1CE6BB37E8>

Annex 8 to the Budget Forecast of the Russian Federation for the period up to 2036. Estimation of the federal budget's oil and gas revenue losses with different duration of the price shock for 10 years, <https://sozd.duma.gov.ru/download/6D538029-CFC5-4F20-9EAE-00CE5E8D9A4E>

Annex 9 to the Budget Forecast of the Russian Federation for the period up to 2036. Forecast of budget characteristics of the budget system of the Russian Federation until 2036 <https://sozd.duma.gov.ru/download/61CDC0F7-6D52-4913-BFA5-18E3093A8A42>

Annex 10 to the Budget Forecast of the Russian Federation for the period up to 2036. Forecast of the main indicators of the federal budget until 2036, <https://sozd.duma.gov.ru/download/21B373C0-43DA-4D87-80F1-81F3306E126C>

In addition to the core information presented:

- 1) The budget forecast is based on the basic and conservative version of the forecast of socio-economic development of the Russian Federation for the period up to 2036, approved at the meeting of the Government of the Russian Federation on November 22, 2018.
- 2) The parameters of the budget of the Pension Fund of the Russian Federation are calculated according to the distributive component without taking into account the accumulative component.
- 3) Projections cover 18 years
- 4) Considered a separate risk for the budget system of the Russian Federation, the sources of which are internal, is the expansion of the practice of establishing tax incentives and preferences.
- 5) Given the significant scale (it is estimated that the volume of the so-called "gray" wage fund (from which taxes are not paid or are not paid in full) reaches 10 trillion. The phenomenon of the "gray" wage fund is key in terms of creating imbalances in the levels of the tax burden between the "white" and "gray" economies. The resulting imbalances in the tax burden lead to a loss of competitiveness of bona fide taxpayers, encouraging them to "go into the shadows", which in order to ensure a balanced budget of the budget system of the Russian Federation requires an increase in the tax burden on bona fide taxpayers. Thus, the spiral of "shadowization" of the economy is unwinding, the result of which is a reduction in income at all levels of the budget system of the Russian Federation. Etc.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?**

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b"*

answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

**Answer:**

e. Not applicable/other (please comment).

**Source:**

Russia is not a recipient of donor assistance.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)**

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

a. Yes, information beyond the core elements is presented for all tax expenditures.

**Source:**

The core information is presented for all tax expenditures in the "Main directions of the budget, tax and customs tariff policy for 2023 and the planning period 2024 and 2025", including Table 1.3.1. Volume of tax expenditures of the Russian Federation in 2019-2025, p.18,

<https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>, and the Annexes to the "Main directions of the budget, tax and customs tariff policy for 2023 and the planning period 2024 and 2025", <https://sozd.duma.gov.ru/download/F0593AC8-BD5C-4B7B-8A35-DBF3585464C6>,

The information on most tax expenditures is calculated and published on the Ministry of Finance website and not within the EBP package

The core information is also presented for all tax expenditures in the " Report on the assessment of tax expenses of the Russian Federation for 2020-2025 (State Duma Committee on Budget and Taxes) <https://sozd.duma.gov.ru/download/70EF0BD5-15CD-4FD0-A166-7C8C600280F3>. The report presents information on tax expenditures for one year prior to the budget year (BY-1) and for the planned period.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

**Answer:**

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**Source:**

Revenues of the National Welfare Fund and the Federal Road Fund are classified as earmarked funds and supporting budget documentation presents estimates of earmarked revenues along with a narrative discussion.

Explanatory note to the EBP 2023, <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>, contains Table 2.5 Forecast of the volume of the National Welfare Fund, p. 33-34, narrative discussion p.34, Table 3.28 Structure of the main types of federal budget revenues from the use of property in 2023-2025, p.78-79, narrative p.78, etc. Table 3.29 The main factors of deviations in the forecast of income receipts from property from year to year p.79, including Change in revenues from the management of the National Welfare Fund (NWF) funds, taking into account the dynamics of the use/replenishment of the Fund (except for the receipt of dividends of PJSC Sberbank)

Changes in income receipts on federal budget account balances, except for the NWF, against the background of an expected decrease in the forecast value of the average annual volume of simultaneously placed funds, taking into account a temporary increase in the key rate in 2022  
Growth in receipts from foreign governments to pay interest on loans against the backdrop of the expected gradual lifting of restrictions.

Co-financing of the formation of pension savings of insured persons at the expense of the National Welfare Fund (Inter-budget transfers), p.591, Annex 15 to the text of the EBP2023, Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025: <https://sozd.duma.gov.ru/download/E3B4A732-3C10-439B-AEFD-379E251DB775>.

The Explanatory note to the EBP, <https://sozd.duma.gov.ru/bill/201614-8>

Table 3.35 Structure of federal budget revenues from fines, sanctions, and damages in 2023-2025, p.84, includes Forecast of fines received by the federal road fund

Information on the expenditures of the Federal Road Fund in 2023-2025 is presented in Table 4.5, p.526-527

Narrative discussion: pp.343,527, 651-654, 662 includes narrative on budget allocations of the Federal Road Fund, what is due to the change in the parameters of the Federal Road Fund in 2023

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

**Source:**

Program budgeting in Russia structures the expenditure by government strategic priorities and policy goals for the budget year, see Federal law "On Strategic Planning in the Russian Federation" 28.06.2014 N 172-FZ [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_164841/](http://www.consultant.ru/document/cons_doc_LAW_164841/) Article 3, item 31: the government program of the Russian Federation - the document of strategic planning containing the complex of the planned actions interconnected on tasks, terms of implementation, performers and resources, and the tools of the government policy providing within implementation of key public functions achievement of priorities and the purposes of the government policy in the field of social and economic development and ensuring national security of the Russian Federation.

Decree of the President of the Russian Federation of July 21, 2020 N 474 "On the national development goals of the Russian Federation for the period up to 2030" (<http://www.kremlin.ru/events/president/news/63728>).

According to this Decree 14 national programs were designed (Demography, Healthcare, Tourism and hospitality industry, Education, Culture, Safe and quality roads, Housing and urban environment, Ecology, Science and universities, Small and medium enterprises, Digital economy, Labor productivity, International cooperation and export, Comprehensive plan for modernization and expansion backbone infrastructure).

Each national project includes the goals listed in the decree, and also provides a list of quantitative indicators aimed at achieving each goal. In addition, each national project includes federal projects to which these goals are linked. In other words, the created system makes it possible to estimate the value of each goal included in the previously mentioned decree.

On the Single Portal of budgetary system of the Russian Federation you can find the section "Национальные проекты" ([http://budget.gov.ru/epbs/faces/p/%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D1%8B%D0%B5%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D1%8B?\\_adf.ctrl-state=yd37gg3m1\\_129@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D1%8B%D0%B5%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D1%8B?_adf.ctrl-state=yd37gg3m1_129@ionId=45)). It contains all information about indicators and goals including all financial information about budget expenditure. And it is easy to trace which funds refer to which indicators, attached to policy goals.

In addition, the existing codes of the budget classification (for expenditures for national projects) also make it possible to estimate all indicated

expenditures directly in the budget reporting.

The Explanatory note to the EBP, <https://sozd.duma.gov.ru/bill/201614-8>, presents how the proposed budget is linked to all the government's policy goals for the budget year

Annex 9 to the Explanatory note to the EBP, Federal budget expenditures in 2023-2025 by state programs, <https://sozd.duma.gov.ru/download/ABB0B475-3323-4190-AD8C-6806C24FCEC5>

Same as in the previous round of assessment, The Explanatory note to the EBP includes both narrative discussion and estimates.

The budget programs contain sometimes even excessive justification, however, there is no comprehensive integrated map (scorecard) or explicit narrative note, which illustrates how policies (strategies according to the law #172) transcend into budget numerical data, i.e. the planning documents of different levels are loosely coupled and it is difficult to trace which funds refer to which indicators, attached to policy goals." The narrative discussion thereby lacks important details.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**Source:**

Program budgeting in Russia structures the expenditure by government strategic priorities and policy goals for the budget year, see Federal law "On Strategic Planning in the Russian Federation" 28.06.2014 N 172-FZ -[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_164841/](http://www.consultant.ru/document/cons_doc_LAW_164841/)  
Article 3, item 31: the government program of the Russian Federation - the document of strategic planning containing the complex of the planned actions interconnected on tasks, terms of implementation, performers and resources, and the tools of the government policy providing within implementation of key public functions achievement of priorities and the purposes of the government policy in the field of social and economic development and ensuring national security of the Russian Federation.

Decree of the President of the Russian Federation of July 21, 2020 N 474 "On the national development goals of the Russian Federation for the

period up to 2030" (<http://www.kremlin.ru/events/president/news/63728>).

According to this Decree 14 national programs were designed (Demography, Healthcare, Tourism and hospitality industry, Education, Culture, Safe and quality roads, Housing and urban environment, Ecology, Science and universities, Small and medium enterprises, Digital economy, Labor productivity, International cooperation and export, Comprehensive plan for modernization and expansion backbone infrastructure).

Each national project includes the goals listed in the decree, and also provides a list of quantitative indicators aimed at achieving each goal. In addition, each national project includes federal projects to which these goals are linked. In other words, the created system makes it possible to estimate the value of each goal included in the previously mentioned decree.

On the Single Portal of budgetary system of the Russian Federation you can find the section "Национальные проекты" ([http://budget.gov.ru/epbs/faces/p/%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D1%8B%D0%B5%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D1%8B?\\_adf.ctrl-state=yd37gg3m1\\_129@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%9D%D0%B0%D1%86%D0%B8%D0%BE%D0%BD%D0%B0%D0%BB%D1%8C%D0%BD%D1%8B%D0%B5%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D1%8B?_adf.ctrl-state=yd37gg3m1_129@ionId=45)). It contains all information about indicators and goals including all financial information about budget expenditure. And it is easy to trace which funds refer to which indicators, attached to policy goals.

In addition, the existing codes of the budget classification (for expenditures for national projects) also make it possible to estimate all indicated expenditures directly in the budget reporting.

The Explanatory note to the EBP, <https://sozd.duma.gov.ru/bill/201614-8>, presents how the proposed budget is linked to all the government's policy goals for the budget year

Annex 9 to the Explanatory note to the EBP, Federal budget expenditures in 2023-2025 by state programs, <https://sozd.duma.gov.ru/download/ABB0B475-3323-4190-AD8C-6806C24FCEC5>

Annex 17 to the Explanatory note to the EBP, Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025, <https://sozd.duma.gov.ru/download/1499BCA7-F8C5-4FCB-A58F-2892B87B7F79>

The estimates and how the proposed budget is linked to all of the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

*GUIDELINES:*

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each*



*individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

**Answer:**

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

**Source:**

The EBP contains passports of all government programs and the summary of all government programs. Information about government programs is also presented at: <https://programs.gov.ru/Portal>.

Passports of the government programs present nonfinancial data on inputs.

Government programs present the responsible contractor and the subcontractors of the program.

According to the Decree of the Government of the Russian Federation of May 26, 2021 N 786 "On the management system for state programs of the Russian Federation" (together with the "Regulations on the management system for state programs of the Russian Federation"), <http://government.ru/docs/all/134475/>

23. The passport of the state program (complex program) contains:

a) the main provisions on the state program (comprehensive program), indicating the goals, terms of implementation, the curator of the state program (comprehensive program) (hereinafter referred to as the curator), the responsible executor, the list of areas (subprograms), as well as the impact of the implementation of the state program (comprehensive program) to achieve national goals (indicators of national goals) (achievement of priorities in the field of ensuring the national security of the Russian Federation);

b) indicators of the state program (comprehensive program) by years of implementation of this state program (comprehensive program) (in cases determined by methodological recommendations, monthly for the current financial year), grouped by its goals, indicating the connection with indicators of national goals;

c) indicators of the state program (comprehensive program) in the context of the constituent entities of the Russian Federation, related to the issues of conducting the constituent entities of the Russian Federation;

d) a list of the structural elements of the state program (comprehensive program) with an indication of the tasks and a brief description of the expected effects from the implementation of these tasks, the timing of implementation, those responsible for the implementation of the relevant structural element, as well as the relationship of the structural elements with the indicators of the state program (comprehensive program), with the exception of the case established by the third paragraph of clause 12 of these Regulations;

(As amended by Decree of the Government of the Russian Federation of April 14, 2022 N 655)

e) parameters of financial support for the implementation of the state program (comprehensive program) for the entire period of its implementation, including:

funds of the federal budget, budgets of state off-budget funds of the Russian Federation, assessment of the funds of the consolidated budgets of the constituent entities of the Russian Federation, extra-budgetary sources - in the context of its structural elements;  
the total amount of tax expenditures of the Russian Federation provided for under this state program (comprehensive program).

Some goals and indicators of the government programs might be considered as nonfinancial data on input.

The EBP presents the passports of the government programs, for example,

Passport of the government program of the Russian Federation "Development of Education"-

<https://sozd.duma.gov.ru/download/A1AC3454-8558-4845-9342-924A5BE55D0D>;

Decree of the President of the Russian Federation of July 21, 2020 N 474 "On the national development goals of the Russian Federation for the period up to 2030" (<http://www.kremlin.ru/events/president/news/63728>), and the government program is designed to reach the national goals, see detailed goals and indicators: <https://edu.gov.ru/national-project>; passport:

<http://static.government.ru/media/files/UuG1ErcOWtjFOfCsqdLsLxC8oPFDkmBB.pdf>

For the development of education, as nonfinancial data on input considered: positions of the Russian Federation in the international study of the quality of reading and understanding of the text (PIRLS), as well as in the international study of quality mathematical and natural science education (TIMSS); positions of the Russian Federation in the international program on assessment of educational achievements of students (PISA); the share of the number of graduates employed during the calendar year following the year of graduation in the total number of graduates of the educational organization enrolled in educational programs of secondary vocational education; availability of pre-school education for children aged 2 months to 3 years; availability of pre-school education for children aged 3 to 7 years; coverage of children aged from 5 to 18 years of additional training programs; etc.

Other programs examples within the EBP package:

Passport of the state program (comprehensive program) of the Russian Federation "Socio-economic development of the Kaliningrad region"

<https://sozd.duma.gov.ru/download/4C417398-62A2-4578-9B68-872536214CC7>

Passport of the state program (complex program) of the Russian Federation "Ensuring public order and combating crime"

<https://sozd.duma.gov.ru/download/B19C9CE9-AFB3-4208-98E0-5A86B673AED8>

Passport of the state program (comprehensive program) of the Russian Federation "Development of industry and increasing its competitiveness"

<https://sozd.duma.gov.ru/download/0575D162-B9CB-449E-9AD1-B24A7E654F71>

Passport of the state program (complex program) of the Russian Federation "Information Society"

<https://sozd.duma.gov.ru/download/FAFDED9B-0294-47A8-BD43-836F923E1C7E>

Passport of the state program (comprehensive program) of the Russian Federation "Energy Development"

<https://sozd.duma.gov.ru/download/450C7028-A3AD-4E43-A418-3ABE083641D9>

Etc.

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

**Answer:**

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

**Source:**

Information about government programs is presented on the Portal: <https://programs.gov.ru/Portal>.

Government programs are designed according to the new Resolution of the Government of the Russian Federation of 05/26/2021 N 786 (ed. of 12/28/2022) "On the management system of state programs of the Russian Federation" (together with the "Regulations on the management system of state programs of the Russian Federation"). According to it "the state program as structural elements contains federal projects and (or) measures (results) of federal projects (in some cases), departmental projects that together make up the project part of the state program, as well as complexes of process measures". Nonfinancial data on outputs and outcomes results are provided for each government program within all administrative units (or functions).

See point 23:

The passport of the state program (complex program) contains:

- a) the main provisions on the state program (complex program), indicating the goals, terms of implementation, the curator of the state program (complex program) (hereinafter referred to as the curator), the responsible executor, the list of areas (subprograms), as well as the impact of the implementation of the state program (comprehensive program) ) to achieve national goals (indicators of national goals) (achievement of priorities in the field of ensuring the national security of the Russian Federation);
- b) indicators of the state program (complex program) by years of implementation of this state program (complex program) (in cases determined by methodological recommendations, monthly for the current financial year), grouped by its goals, indicating the connection with indicators of national goals;
- c) indicators of the state program (complex program) in the context of the constituent entities of the Russian Federation, related to the issues of conducting the constituent entities of the Russian Federation;
- d) a list of the structural elements of the state program (complex program) with an indication of the tasks and a brief description of the expected effects from the implementation of these tasks, the timing of implementation, those responsible for the implementation of the relevant structural element, as well as the relationship of the structural elements with the indicators of the state program (complex program), with the exception of the case established by the third paragraph of clause 12 of these Regulations;
- e) parameters of financial support for the implementation of the state program (complex program) for the entire period of its implementation, including:

funds of the federal budget, budgets of state off-budget funds of the Russian Federation, assessment of the funds of the consolidated budgets of the constituent entities of the Russian Federation, extra-budgetary sources - in the context of its structural elements; the total amount of tax expenditures of the Russian Federation provided for under this state program (complex program).

The EBP contains passports of all government programs and the summary of all government programs.

For example,

Passport of the state program (complex program) of the Russian Federation "Promotion of employment of the population"

<https://sozd.duma.gov.ru/download/DFEA0ED0-353B-4208-86A1-EA08FD330BE5>

Nonfinancial data on results, for example:

Goals of the state program of the Russian Federation

1) Creating conditions for the formation of a culture of safe work and increasing the effectiveness of measures aimed at preserving the life and health of workers in the course of work

Indicators:

The number of victims with disability for one working day or more and with a fatal outcome

The number of victims of accidents at work with a fatal outcome

2) Not exceeding 1 percent of the registered unemployment rate by 2030

Indicators:

Registered unemployment rate

The ratio of the maximum amount of unemployment benefits

(with the exception of benefits to citizens of pre-retirement age) to the subsistence level of the able-bodied population

The ratio of the maximum amount of unemployment benefits for citizens of pre-retirement age to the subsistence level of the able-bodied population

The ratio of the minimum wage to the subsistence level of the able-bodied population

2.1. Analytical (end-to-end) indicators of the socio-economic development of the Russian Federation and ensuring the national security of the Russian Federation within the framework of the state program:

Real wage growth rate (relative to 2011) (cumulative total)

Unemployment rate according to ILO methodology

Real wages of employees of organizations as a percentage of the previous year

All state programs contain baseline and target indicators.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

#### 51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

*GUIDELINES:*

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

a. Yes, performance targets are assigned to all nonfinancial data on results.

**Source:**

Each government program presents objective, goals, target indicators and performance targets

(Resolution of the Government of the Russian Federation of 05/26/2021 N 786 (ed. of 12/28/2022) "On the management system of state programs of the Russian Federation" (together with the "Regulations on the management system of state programs of the Russian Federation").)

The Executive's Budget Proposal contains passports of all government programs and the summary of all government programs. In addition, information on all government programs is placed at the government portal: <https://programs.gov.ru/Portal>.

For example, for the government program of the Russian Federation "Development of Education", the passport:

<https://sozd.duma.gov.ru/download/A1AC3454-8558-4845-9342-924A5BE55D0D>;

For the goal "Increasing the share of graduates of educational organizations implementing programs of secondary vocational education, employed by type of activity and acquired competencies to 63.3 percent in 2030" there is the indicator "The share of graduates of educational organizations implementing programs of secondary vocational education, employed by type of activity and acquired competencies" and its target

Baseline: 62,4

Target for 2022: 62,5

Target for 2023: 62,6

Target for 2024: 62,7

Target for 2025: 62,8

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

*GUIDELINES:*

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

**Answer:**

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

**Source:**

See the "List of public regulatory obligations to be fulfilled at the expense of the federal budget for 2023 and for the planning period of 2024 and 2025", <https://sozd.duma.gov.ru/download/BB21ADF3-DA36-4E9D-B141-029CDAF83981>

It shows categories of recipients; and the size of payments established by the normative legal act.

In the column marked 11 "Recipient Categories" of the "List", the most impoverished populations are listed.

For example,  
One-time allowance at the birth of a child  
A one-time allowance to the wife (husband) - in the amount of a three-month pension of the breadwinner received by him by the day of death  
A one-time allowance for each disabled member of the pensioner's family - in the amount of the monthly pension of the breadwinner received by him by the day of death  
Annual allowance for summer wellness holidays  
And so forth

In addition, the most vulnerable segments of the population are supported through the government programs.

For example, Government Program of the Russian Federation "Social support for citizens", <https://sozd.duma.gov.ru/download/364D4036-C714-45A6-BA1D-EA572F531757>;

Government Program of the Russian Federation "Accessible environment" <https://sozd.duma.gov.ru/download/45B3981E-520E-4EAE-96AF-0A3584802BE0>;

Government Program of the Russian Federation "Providing affordable and comfortable housing and utilities to citizens of the Russian Federation" <https://sozd.duma.gov.ru/download/80B9E026-8C45-411F-9836-42046B39DAFA>;

These programs are part of the supporting documentation to the EBP, the expenditures for their implementation are presented in the annexes to the EBP, along with a narrative discussion given in the Explanatory Note: <https://sozd.duma.gov.ru/download/25249245-5CE6-428F-B824-1961F6B9D40D>.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?**

*GUIDELINES:*

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

The general principles and rules of budget formation are clear, see: Rules preparation of the draft federal budget and projects budgets of state extra-budgetary funds of the Russian Federation of the Russian Federation for the next financial year and planning period, approved by the Government decree of the Russian Federation, dated March 24, 2018 N 326,

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_294206/2926ac79f37f910682cd72c4d7532b34beebd43e/](http://www.consultant.ru/document/cons_doc_LAW_294206/2926ac79f37f910682cd72c4d7532b34beebd43e/) with amendments, see Decree of the Government of the Russian Federation of March 14, 2022 N 364 "On Amendments to the Rules for Drafting the Draft Federal Budget and Draft Budgets of State Off-Budget Funds of the Russian Federation for the Next Fiscal Year and Planning Period",

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_411739/](http://www.consultant.ru/document/cons_doc_LAW_411739/)

A detailed schedule for drafting the budget is released to the public on the Single portal of budget system

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D0%B0%D1%8F-%D1%81%D0%B8%D1%81%D1%82%D0%B5%D0%BC%D0%B0/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BD%D1%8B%D0%B9->

%D0%BF%D1%80%D0%BE%D1%86%D0%B5%D1%81%D1%81/%D0%93%D1%80%D0%B0%D1%84%D0%B8%D0%BA-  
%D1%81%D0%BE%D1%81%D1%82%D0%B0%D0%B2%D0%BB%D0%B5%D0%BD%D0%B8%D1%8F-  
%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%D0%B0-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0?regionId=45000000

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

The PBS (The main directions of the budget, tax and customs tariff policy for 2023-2025) <https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB> presents the core information, except for the interest rates.

Main parameters of the forecast of socio-economic development - pp. 34

Table 2.2.1. Basic parameters of the basic forecast of socio-economic development of Russia – p.36

The information beyond the core elements is presented.

The information for government debt is presented on the Single Portal of budgetary system:

[http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?\\_adf.ctrl-state=m38ucup0\\_4@ionId=45](http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9%20%D0%B4%D0%BE%D0%BB%D0%B3?_adf.ctrl-state=m38ucup0_4@ionId=45)

The information on interest rates were not found Single Portal.

Information about interest rates is regularly published on the web site of the Ministry of Finance of the Russian Federation

[https://www.minfin.ru/ru/performance/public\\_debt](https://www.minfin.ru/ru/performance/public_debt), yet, it is not in the EBP package

Comment:

Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to the macroeconomic forecast is not presented.

**Comments:** The facts that the researcher presents are true, but the answer goes against the survey guidelines.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Since the PBS was not published on time, the answer is D.

**55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)**

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

**Answer:**

d. No, information related to the government's expenditure policies and priorities is not presented.

**Source:**

The PBS (The main directions of the budget, tax and customs tariff policy for 2023-2025), <https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>

Section 3. Goals and objectives budget, tax and customs-tariff policy for 2023-2025 pp. 37;

Section 4. Main parameters of the budgetary system of the Russian Federation, pp. 58

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to the government's expenditure policies and priorities is not presented.

**Comments:** The facts that the researcher presents are true, but the answer goes against the survey guidelines.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Since the PBS was not published on time, the answer is D.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

d. No, information related to the government's revenue policies and priorities is not presented.

**Source:**

The PBS (The main directions of the budget, tax and customs tariff policy for 2023-2025), <https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>

Information beyond the core elements is presented for the government's revenue policies and priorities:

3.1. STRUCTURAL TRANSFORMATION OF THE ECONOMY p.37;

3.4 CUSTOMS TARIFF REGULATION, p.57, information about Customs tariff policy of the Eurasian Economic Union and Customs tariff regulation of exports of the fuel and energy complex

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, information related to the government's revenue policies and priorities is not presented.

**Comments:** The facts that the researcher presents are true, but the answer goes against the survey guidelines.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Since the PBS was not published on time, the answer is D.

**IBP Comment**

We acknowledge the comment of the peer reviewer. The response has now been changed to "d".



57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

The PBS (The main directions of the budget, tax and customs tariff policy for 2023-2025), <https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>

Sources of financing of the Federal budget deficit. P.61;

Table 4.1.4. Sources of financing the FB deficit in 2019-2025, p.64;

Table 4.1.5. Public debt of the Russian Federation in 2019-2025, p. 62

The cost of servicing the public debt is provided

on page 60 in the Table 4.1.3. Federal budget expenditures in 2019-2025

on page 71 Table 4.4.2. The structure of expenditures of the budgets of the budget system in 2019-2025

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Since the PBS was not published on time, the answer is D.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

The PBS (The main directions of the budget, tax and customs tariff policy for 2023-2025), <https://sozd.duma.gov.ru/download/0C44E5D1-D43B-4A30-9FBF-F8B8862B3CAB>

Table 4.1.3. Federal budget expenditures in 2019-2025, p. 61-61

Table 4.4.1. The basic parameters of budgets of the budgetary system in the 2029-2025 years, p.70

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. No, multi-year expenditure estimates are not presented.

**Comments:** The facts that the researcher presents are true, but the answer goes against the survey guidelines.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Since the PBS was not published on time, the answer is D.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

Federal Law No. 466-FZ of December 5, 2022 "On the federal budget for 2023 and for the planning period of 2024 and 2025"

<http://publication.pravo.gov.ru/Document/View/0001202212050007>, The search tool is not working in the file. The doc is difficult to work with.

Each code of budgetary expenditure presents the administrative, economic, functional, program and national projects classification

Annex 12 to the text of the EBP for 2023 and for the planning period of 2024 and 2025: "Departmental expenditure structure the Federal budget for 2021-2023"

Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025

Annex 17 "Distribution of budget allocations by target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures, sections, subsections of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025"

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

*GUIDELINES:*

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must*



**61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

**Answer:**

b. No, the Enacted Budget does not present revenue estimates by category.

**Source:**

Federal Law No. 466-FZ of December 5, 2022 "On the federal budget for 2023 and for the planning period of 2024 and 2025"  
<http://publication.pravo.gov.ru/Document/View/0001202212050007>, The search tool is not working in the file. The doc is difficult to work with.

Single portal: <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5?message=eyJFUeJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIjlp7Im5hbWUiOiJFUeJTXzEwNV8wMDFfcGVyaW9kRmlsdGVyIiwidmFsdWUiOiJlWmJnN9LCJFUeJTXzEwNV8wMDFfcGF3UHJvamVjdEZpbHRicil6eyJuYW1lIjoiaRVBCU18xMDVfMDAxX2xhd1Byb2plY3RGaWx0ZXIlLCJ2YWx1ZSI6Mn19>

**Article 1. of the text of the EB:**

1. Approve the main characteristics of the federal budget for 2023, determined based on the projected volume of gross domestic product in the amount of 149,949 billion rubles and an inflation rate not exceeding 5.5 percent (December 2023 to December 2022):

1) the projected total volume of federal budget revenues in the amount of 26,130,286,112.0 thousand rubles, including the projected volume of additional oil and gas revenues of the federal budget in the amount of 938,969,439.6 thousand rubles

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Comments:** We decide that the Single Portal of the budgetary system of the Russian Federation could be determined as a part of the EB package. On the bottom of the page with EB, presented on the Single Portal you can find buttons that could redirect to the additional information. The button "Исполнение бюджетов по видам доходов (Федеральный бюджет)" (direct link - <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B/%D0%98%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B0-%D0%BF%D0%BE-%D0%B2%D0%B8%D0%B4%D0%B0%D0%BC-%D0%B4%D0%BE%D1%85%D0%BE%D0%B4%D0%BE%D0%B2>. On this page it is possible to see all the information about tax and non-tax revenue estimates. Also you can use the table "Доходы по кодам бюджетной классификации" and find information about planned and fact figures.

**Researcher Response**

The information from the Single Portal falls outside the survey cut-off date, I suggest keeping the response unchanged.

**IBP Comment**

We welcome the government reviewer's comment. While it is great to have these additional information from the Single Portal, the publication date reflected on the link provided is beyond the Survey cut-off date, and it is not clear (nor is it possible to confirm) how and whether these information was used to inform the drafting of the budget in question, and how it's connected with its approved version. Thus, this cannot be considered and the response remains unchanged.

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**



- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Federal Law No. 466-FZ of December 5, 2022 "On the federal budget for 2023 and for the planning period of 2024 and 2025"  
<http://publication.pravo.gov.ru/Document/View/0001202212050007>. The search tool is not working in the file. The doc is difficult to work with.

Article 1. of the text of the EB: Main characteristics of the federal budget for 2023 and for the planning period of 2024 and 2025

- 3) the upper limit of the state internal debt of the Russian Federation as of January 1, 2024 in the amount of RUB 20,696,967,387.2 thousand;
- 4) the upper limit of the state external debt of the Russian Federation as of January 1, 2024 in the amount of 66.6 billion US dollars, or 63.4 billion euros;
- 5) federal budget deficit in the amount of 2,925,278,187.5 thousand rubles.

State internal borrowings of the Russian Federation, the state internal debt of the Russian Federation and the provision of state guarantees of the Russian Federation in the currency of the Russian Federation

1. 1. Approve the Program of State Domestic Borrowings of the Russian Federation for 2023 and for the planning period of 2024 and 2025 in accordance with Appendix 36 to this Federal Law.

Annex 36. The program of state internal borrowings of the Russian Federation for 2023 and for the planning period of 2024 and 2025

Article 14. State external borrowings of the Russian Federation, state external debt of the Russian Federation, provision of state guarantees of the Russian Federation in foreign currency and external debt claims of the Russian Federation

1. To approve the Program of state External Borrowings of the Russian Federation for 2023 and for the planning period of 2024 and 2025 in accordance with Annex 38 to this Federal Law.

Annex 38. State external borrowing program of the Russian Federation for 2023 and for the planning period of 2024 and 2025

Article 17. Separate operations on sources of financing of the federal budget deficit

1. To approve the sources of financing of the federal budget deficit for 2023 and for the planning period of 2024 and 2025 in accordance with Annex 40 to this Federal Law

Annex 40. Sources of financing of the federal budget deficit for 2023 and for the planning period of 2024 and 2025

The debt service costs are presented: interest payments on the debt for the budget year: Annex 15 Distribution of budget allocations by sections, subsections, target items (state programs of the Russian Federation and non-program areas of activity), groups of types of expenditures of the classification of federal budget expenditures for 2023 and for the planning period of 2024 and 2025

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Comments:** Also it is possible to find all information about debt on the Single Portal of the budgetary system of the Russian Federation - <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D1%8B%D0%B9-%D0%B4%D0%BE%D0%BB%D0%B3>

#### 64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

##### GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

##### Answer:

a. The Citizens Budget provides information beyond the core elements.

##### Source:

The Citizens Budget to the EBP (Budget for citizens to the draft federal law on the federal budget for 2023 and for the planning period of 2024 and 2025) [https://minfin.gov.ru/document/?id\\_4=300588](https://minfin.gov.ru/document/?id_4=300588)

The main policy initiatives in the budget p.2

The main characteristics of the budget for 2023-2025 p.4-6, including

macroeconomic forecast p.4

expenditure and revenue totals p.5

sources of financing of the federal budget deficit budget in 2021-2024 p.6

debt p.7;

Contact information for the particular follow-up by citizens about the Citizens Budget are not included in the document, they are only presented on the website as general contact information of the Ministry (telephone and physical address)

##### Comment:

##### Peer Reviewer

Opinion: Agree

##### Government Reviewer

Opinion: Agree

**Comments:** Also you can find a "citizens version" to the EBP and EB on the Single Portal of the budgetary system of the Russian Federation. <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%B4%D0%BB%D1%8F-%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD> The "citizens version" to the EB is bigger and contains more information about federal revenues and expenditures. Also you can find e-mail address for the particular follow-up by citizens.



**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Source:**

The Ministry of Finance of the Russian Federation disseminate the CB through internet, publishing it on the MoF's website.

Subnational level governments place the Citizens Budget to the EBP on their websites:

[https://budget.mos.ru/open/federal\\_budget?ysclid=lgmpqmr95y771202740](https://budget.mos.ru/open/federal_budget?ysclid=lgmpqmr95y771202740)

[https://minfin.tularegion.ru/press\\_center/news/News\\_21\\_02\\_2023\\_1/](https://minfin.tularegion.ru/press_center/news/News_21_02_2023_1/)

[https://minfin.krasnodar.ru/activity/budget\\_citizens/byudzhet-v-kartinkakh\\_2/federalnyy-byudzhet-dlya-grazhdan/250558](https://minfin.krasnodar.ru/activity/budget_citizens/byudzhet-v-kartinkakh_2/federalnyy-byudzhet-dlya-grazhdan/250558)

There is no evidence if the Citizens budget was published and disseminated or that the Citizens budget is present in the electronic libraries – it is not possible to find it through search engines in the "E-catalogs. Search of books in Russian libraries" Электронные каталоги,

<https://primo.nl.ru> or <http://book.uraic.ru/internet/guide/books.htm>, neither in the parliamentary library of the State Duma (Библиотечные и архивные ресурсы Государственной Думы), <https://parlib.duma.gov.ru/catalogues/index.php>

So there are 2 means of dissemination of the CB

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Comments:** The Ministry of Finance of the Russian Federation disseminate the CB through internet, publishing it on the MoF's website and also in social networks (<https://t.me/minfin/1895?single>). Also you can download information on the Single Portal.

([https://budget.gov.ru/reporting/dbResource/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%202023.pdf?uuid=c72dfd3b-a79a-4d21-acac-5fda99acf246&dataVersion=24.01.2023%2014.06.39.335&dsCode=EPBS\\_216\\_001\\_DataAttachment&EPBS\\_216\\_001\\_attFilter=979079](https://budget.gov.ru/reporting/dbResource/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%20%D0%B4%D0%BB%D1%8F%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%202023.pdf?uuid=c72dfd3b-a79a-4d21-acac-5fda99acf246&dataVersion=24.01.2023%2014.06.39.335&dsCode=EPBS_216_001_DataAttachment&EPBS_216_001_attFilter=979079)) Subnational

level governments place the Citizens Budget to the EBP on their websites and also in social networks: [https://budget.mos.ru/open/federal\\_budget?ysclid=lgmpqmr95y771202740](https://budget.mos.ru/open/federal_budget?ysclid=lgmpqmr95y771202740) [https://minfin.tularegion.ru/press\\_center/news/News\\_21\\_02\\_2023\\_1/](https://minfin.tularegion.ru/press_center/news/News_21_02_2023_1/)

[https://minfin.krasnodar.ru/activity/budget\\_citizens/byudzhet-v-kartinkakh\\_2/federalnyy-byudzhet-dlya-grazhdan/250558](https://minfin.krasnodar.ru/activity/budget_citizens/byudzhet-v-kartinkakh_2/federalnyy-byudzhet-dlya-grazhdan/250558) [https://vk.com/wall-217390619\\_53](https://vk.com/wall-217390619_53) [https://vk.com/photo-217390619\\_457239064?rev=1](https://vk.com/photo-217390619_457239064?rev=1)

The Ministry of Finance sent CB's to the best economics universities, where it's used by students. Also the Ministry of Finance has dashboards on which the budget is presented for citizens (if necessary, the Ministry of Finance of the Russian Federation can send images).

**Researcher Response**

I agree changing to 'A' score, considering this new information. However, I'd like to note that having only 34,000 followers in a country with 80 million people appears relatively low.

**IBP Comment**

We welcome the government reviewer's comment and the additional evidence provided. In agreement with the researcher, we have changed the response from "b." to "a."

**66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

**Answer:**

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

**Source:**

All-Russian competition of projects on budget submission for citizens - <http://www.fa.ru/org/dep/dof/bdg/Pages/Home.aspx>;  
<https://vk.com/konkursbdg>

Among individuals, the competition is held in the following categories:

"Budget for Citizens in Contemporary Art Forms";

"Best Budget Video";

"Information cards on the budget for social networks and instant messengers".

"Education budget for citizens";

"Science budget for citizens";

"The best proposal for changing the budget legislation";

Citizens' Budget in 2030.

Among legal entities, the competition is held in the following categories:

"Modern forms of presentation of the draft regional budget for citizens";

"Modern forms of presentation of the draft local budget for citizens";

"Education budget for citizens";

"Science budget for citizens";

"The best educational event on budget topics";

"The best information panel (dashboard) on the budget for citizens";

"Budget for Citizens in 2030";

"Budget for Citizens from the Media".

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

**Comments:** 1. On the last page of the brochure budget for citizens there is information with details for feedback; 2. The Russian Ministry of Finance annually conducts a survey about the brochure "Budget for Citizens" on the official website ([https://minfin.gov.ru/ru/votes/bg\\_2023/](https://minfin.gov.ru/ru/votes/bg_2023/)) and social networks (<https://t.me/minfin/1393>; <https://t.me/minfin/1394>; <https://t.me/minfin/1395>; <https://t.me/minfin/1396>; <https://t.me/minfin/1397>; <https://t.me/minfin/1398> - more than 3000 votes); 3. All-Russian competition of projects on budget submission for citizens - <http://www.fa.ru/org/dep/dof/bdg/Pages/Home.aspx>; <https://vk.com/konkursbdg> Among individuals, the competition is held in the following

categories: "Budget for Citizens in Contemporary Art Forms"; "Best Budget Video"; "Information cards on the budget for social networks and instant messengers". "Education budget for citizens"; "Science budget for citizens"; "The best proposal for changing the budget legislation"; Citizens' Budget in 2030.

**Researcher Response**

I support changing to 'A' score; the government reviewer provided valuable input.

**IBP Comment**

We welcome the government reviewer's comment and the additional evidence provided. In agreement with the researcher, we have changed the response from "b." to "a."

**67. Are "citizens" versions of budget documents published throughout the budget process?**

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

**Answer:**

a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

**Source:**

a "citizens version" of the EBP

[https://minfin.gov.ru/ru/document/?id\\_4=300588](https://minfin.gov.ru/ru/document/?id_4=300588)

a "citizens version" of the EB [https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget\\_citizen?id\\_65=301162-byudzheta\\_dlya\\_grazhdan\\_k\\_federalnomu\\_zakonu\\_o\\_federalnom\\_byudzhete\\_na\\_2023\\_god\\_i\\_na\\_planovyi\\_period\\_2024\\_i\\_2025\\_godov](https://minfin.gov.ru/ru/performance/budget/process/utverzhenie/budget_citizen?id_65=301162-byudzheta_dlya_grazhdan_k_federalnomu_zakonu_o_federalnom_byudzhete_na_2023_god_i_na_planovyi_period_2024_i_2025_godov)

a "citizens version" of the YER

[https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id\\_65=300261-informatsionoe\\_illyustrirovanoe\\_izdanie\\_ispolnenie\\_federalnogo\\_byudzheta\\_i\\_byudzhetov\\_byudzhetnoi\\_sistemy\\_rossiiskoi\\_federatsii\\_za\\_2021\\_god](https://minfin.gov.ru/ru/performance/budget/process/otchet/2022?id_65=300261-informatsionoe_illyustrirovanoe_izdanie_ispolnenie_federalnogo_byudzheta_i_byudzhetov_byudzhetnoi_sistemy_rossiiskoi_federatsii_za_2021_god)

a "citizens version" of the AR

<https://ach.gov.ru/audit/budget-2021>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

**Answer:**

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

**Source:**

The IYRs were not publicly available for the time of the assessment and all questions regarding the YERs are marked “d.”

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** There is no diversion from 2021 practices in terms of public availability of IYR and the classification of expenditure. However, the reports are no longer stored at the Treasury website and as mentioned earlier, they are replaced by more up to date versions at the Single Portal, which makes their ex-post analysis rather complicated. My suggestion is to analyze IYR and MYR in vivo (right after their publication) and use more recent FY for these reports.

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** According to the Federal Treasury information: In-Year Reports reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/>

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the score D here.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

None of the above

**Source:**

The IYRs were not publicly available for the time of the assessment

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Administrative classification Economic classification Functional classification

**Comments:** This question is connected to #68 and the answer has been adjusted in line with my proposed answer for #68.

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** According to the Federal Treasury information: In-Year Reports reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/>

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the initial answer here.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**69. Do the In-Year Reports present actual expenditures for individual programs?***GUIDELINES:*

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

**Answer:**

d. No, the In-Year Reports do not present actual expenditures by program.

**Source:**

The IYRs were not publicly available for the time of the assessment and all questions regarding the YERs are marked "d."

**Comment:****Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

**Comments:** This question is connected to #68 and the answer has been adjusted in line with my proposed answer for #68.

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** According to the Federal Treasury information: In-Year Reports reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/1020/>

#### Researcher Response

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the "d" answer here.

#### IBP Comment

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

#### GUIDELINES:

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

#### Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

#### Source:

The IYRs were not publicly available for the time of the assessment

#### Comment:

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: I choose not to review this question

Comments: According to the Federal Treasury information: In-Year Reports reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzheto/federalnyj-byudzheto/1020/>

#### Researcher Response

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the "b" answer here.

#### IBP Comment

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

#### GUIDELINES:

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

To answer "a," In-Year Reports must present revenue estimates classified by category.

**Answer:**

b. No, In-Year Reports do not present actual revenue by category.

**Source:**

The IYRs were not publicly available for the time of the assessment

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Comments:** This question is connected to #68 and the answer has been adjusted in line with my proposed answer for #68.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Comments:** In-Year Reports there are both tax and non-tax sources of revenue that are shown separately. For example <https://roskazna.gov.ru/upload/iblock/9b7/Otchet-ob-ispolnenii-FB-na-01.08.2022.zip>

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the "b" answer here.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

d. No, In-Year Reports do not present individual sources of actual revenue.

**Source:**

The IYRs were not publicly available for the time of the assessment and all questions regarding the YERs are marked "d."

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

**Comments:** This question is connected to #68 and the answer has been adjusted in line with my proposed answer for #68.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

**Comments:** For example <https://roskazna.gov.ru/upload/iblock/9b7/Otchet-ob-ispolnenii-FB-na-01.08.2022.zip> First Sheet contains Revenues to the Federal budget with actual revenue by category as well as individual item.

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the "d" answer here.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

b. No, comparisons are not made for revenues presented in the In-Year Reports.

**Source:**

The IYRs were not publicly available for the time of the assessment

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Comments:** All budget execution reports are presented here: <https://roskazna.gov.ru/ispolnenie-byudzhetrov/federalnyj-byudzhets/1020/>

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern



to the government reviewer in February. I recommend maintaining the "b" answer here.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

*GUIDELINES:*

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

d. No, none of the three estimates related to government borrowing and debt are not presented.

**Source:**

The IYRs were not publicly available for the time of the assessment and all questions regarding the YERs are marked "d."

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Comments:** This question is connected to #68 and the answer has been adjusted in line with my proposed answer for #68.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, one of the three estimates related to government borrowing and debt are presented.

**Comments:** For example <https://roskazna.gov.ru/upload/iblock/9b7/0tchet-ob-ispolnenii-FB-na-01.08.2022.zip> The amount of net new borrowing so far during the year can be found in the last Sheet (3. Источники финансирования дефицита федерального бюджета)

**Researcher Response**

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the "d" answer here.

**IBP Comment**

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

d. No, information related to composition of total actual debt outstanding is not presented.

**Source:**

The IYRs were not publicly available for the time of the assessment and all questions regarding the YERs are marked "d."

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

**Comments:** This question is connected to #68 and the answer has been adjusted in line with my proposed answer for #68.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

**Comments:** Information about the current state of government debt is presented on the website of the Ministry of Finance, [https://minfin.gov.ru/ru/performance/public\\_debt/](https://minfin.gov.ru/ru/performance/public_debt/). All IYRs are placed to the Official Budget Portal of the Budget System of the RF, <http://budget.gov.ru>, simultaneously with being placed on the Federal Treasury's website (roskazna): <http://budget.gov.ru/epbs/faces/p/Бюджет>.

The information about the debt is also present on the Budget Portal:

<http://budget.gov.ru/epbs/faces/p/Бюджет/Государственный%20долг> in the same format as on the MoF's website.

#### Researcher Response

During the assessment, the IYRs were not accessible on the Single Portal and Roskazna. This was confirmed by shared screenshots and evidence from the Wayback Machine, signifying a delay in their publication. My recommendation is to uphold the 'D' score and disagree with the peer reviewer and government reviewer comments. The evidence from verification and Wayback Machine screenshots distinctly highlights the delayed publication of IYRs throughout 2022. The Wayback Machine serves as a reliable tool for verifying publication dates. Notably, I had previously raised this concern to the government reviewer in February. I recommend maintaining the "d" answer here.

#### IBP Comment

Upon discussion with the researcher, it was confirmed that the IYRs were not available online during the time of assessment. This finding was further supported by screenshots and evidence from Wayback machine. As such, the response remains unchanged.

### 76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

#### GUIDELINES:

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

#### Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

#### Source:

The MYR was not released to the public

#### Comment:

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

#### IBP Comment

The government seems to refer to the simple monthly report, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note. As such, the response remains unchanged.

### 77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

#### GUIDELINES:

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the*

update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

**Answer:**

d. No, expenditure estimates have not been updated.

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

**Comments:** My earlier comments regarding IYR are relevant for MYR too. The MYR for FY2023 is published at the Single Portal and presents updated expenditure estimates with an explanation of all of the differences between the original and updated expenditure estimates:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000> To access the supplementary files follow green button

"Документы и материалы об исполнении федерального бюджета за полугодие" and consequent extended menu.

**Government Reviewer**

**Opinion:**

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the d. answer.

**IBP Comment**

The government and peer-reviewer seem to refer to the simple monthly and quarterly reports, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose

is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** Please see my comments to Question 77. The MYR for FY2023 and supplementary files may be accessed via Single Portal:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

**Government Reviewer**

**Opinion:**

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the d. answer.

**IBP Comment**

The government and peer-reviewer seem to refer to the simple monthly and quarterly reports, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

None of the above

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Administrative classification Economic classification Functional classification

**Comments:** Please see my comments to Question 77. The MYR for FY2023 and supplementary files may be accessed via Single Portal:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

**Government Reviewer**

**Opinion:**

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the initial "non of the above" answer.

**IBP Comment**

The government and peer-reviewer seem to refer to the simple monthly and quarterly reports, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?**

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by program.

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

**Comments:** Please see my comments to Question 77. The MYR for FY2023 and supplementary files may be accessed via Single Portal:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=4500000

**Government Reviewer**

**Opinion:**

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the d. answer.

**IBP Comment**

The government and peer-reviewer seem to refer to the simple monthly and quarterly reports, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-*

tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Comments:** Please see my comments to Question 77. The MYR for FY2023 and supplementary files may be accessed via Single Portal:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Comments:** MYR is presented <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the b. answer.

**IBP Comment**

The government and peer-reviewer seem to refer to the simple monthly and quarterly reports, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

**GUIDELINES:**

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.



**Source:**

The MYR was not released to the public

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Comments:** Please see my comments to Question 77. The MYR for FY2023 and supplementary files may be accessed via Single Portal: <https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip> First Sheet contains Revenues to the Federal budget with actual revenue by category as well as individual item.

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the d. answer.

**IBP Comment**

The government and peer-reviewer seem to refer to the simple monthly and quarterly reports, while the Mid-Year Review is considered as a more complete package that is published later (that includes the 6th month IYR, Annexes, and Explanatory note). On the other hand, the links provided by the peer-reviewer lacks any explanatory note as well. As such, the response of the research is upheld. The score remains unchanged.

**83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?****GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt*

have not been updated.

**Answer:**

d. No, estimates of government borrowing and debt have not been updated.

**Source:**

The MYR was not released to the public

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Please see my comments to Question 77. The MYR for FY2023 and supplementary files may be accessed via Single Portal:

<https://budget.gov.ru/%D0%91%D1%8E%D0%B4%D0%B6%D0%B5%D1%82/%D0%97%D0%B0%D0%BA%D0%BE%D0%BD-%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5/%D0%9E%D1%82%D1%87%D0%B5%D1%82%D1%8B-%D0%BE%D0%B1-%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%BE%D0%B2?regionId=45000000>

**Government Reviewer**

**Opinion:**

**Comments:** MYR is presented. <https://roskazna.gov.ru/upload/iblock/f5e/Otchet-ob-ispolnenii-FB-na-01.07.2022.zip>

**Researcher Response**

The link provided by the government reviewer cannot be considered an MYR, as it lacks the necessary comprehensive discussions and contents recommended under the OBS methodology. Similarly, the other provided Single Portal link lacks any explanatory narrative. This observation is related to the IYRs questions where I highlighted the unavailability of the IYRs (including the 6th month IYR - as part of the MYR in the previous assessments) during the assessment. This was confirmed by shared screenshots and evidence from the Wayback Machine. Therefore, I recommend maintaining the d. answer.

**84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Article 1

Approve the report on the execution of the federal budget for 2021 on revenues in the amount of 25,286,377,583.5 thousand rubles, on expenditures in the amount of 24,762,100,431.1 thousand rubles with an excess of income over expenditures (federal budget surplus) in the amount of 524,277 152.4 thousand rubles and with the following indicators:

Annex 5 to the YER2021: Expenditures of the Federal budget 2021 on sections and subsections of the budget classification, p.2438

Total: 24 762 100 431,1 thousand rubles

Narrative discussion is not presented in the Law, it is presented with the draft YER, submitted to Parliament:

Narrative is presented in the Explanatory Note to the YER2021, <https://sozd.duma.gov.ru/bill/132287-8>

Text of the Explanatory note: <https://sozd.duma.gov.ru/download/ECC3725D-E35E-426B-9F7E-C2570895D665>

Annex 3 to the Explanatory note <https://sozd.duma.gov.ru/download/92758F79-11D3-42B1-91B8-17824C431E40> INFORMATION on the execution of the federal budget in terms of revenues in the context of the main administrators of federal budget revenues for 2021

Annex 5 to the Explanatory note, <https://sozd.duma.gov.ru/download/B2D94B68-4B52-4A42-94E6-A9F68E27AD2F> presents the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures by administrative classification.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Annex 2 to YER - Federal budget expenditures for 2021 according to the departmental structure of federal budget expenditures (administrative)

Annex 5 to the YER2021: Expenditures of the Federal budget 2021 on sections and subsections of the budget classification (functional)

: Expenditures of the Federal budget 2019 on sections and subsections of the budget classification, <https://sozd.duma.gov.ru/download/36D41E2A-EB84-4D62-9BE7-ABFC8E08603A>;

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

*GUIDELINES:*

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

***A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

b. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Article 1

Approve the report on the execution of the federal budget for 2021 on revenues in the amount of 25,286,377,583.5 thousand rubles, on expenditures in the amount of 24,762,100,431.1 thousand rubles with an excess of income over expenditures (federal budget surplus) in the amount of 524,277 152.4 thousand rubles and with the following indicators:

Expenditure estimates for individual programs are not presented in the Law, it is presented in the annexes to the draft YER, submitted to Parliament:

Annex 11 to the Explanatory note to the YER2019: Information about execution of expenditures of the Federal budget in the context of the government programs of the Russian Federation, subprograms, main activities, non-program areas of activity and the chief administrators of the Federal budget for 2021, <https://sozd.duma.gov.ru/download/6C4ED6E3-C22F-4572-A441-D808471A6FF8>  
Spent: 24 762 100,4 thousand rubles

Annex 13 to the Explanatory note of the YER2021, Information on the implementation of Federal target programs in the context of the chief administrators of the Federal budget for 2021, <https://sozd.duma.gov.ru/download/4E7E857C-ED70-4DF7-83EC-CFDDA66EF7B3>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Estimates of all the differences between the enacted levels and the actual outcome for all revenues are presented in the YER2021. Some narrative is presented in the Section 4 (4.1-4.3. Analysis of Execution of Revenues of the Federal budget) of the Explanatory note to the YER2021, <https://sozd.duma.gov.ru/download/635B3BEF-B4B0-4B51-B09B-C536F0CD2664> including analysis of the execution of Federal budget revenues, factor analysis of the revenues, analysis of revenue execution in the context of administrators, Table 4. The main indicators of the Federal budget revenues for 2021, Table 5. Actual execution of federal budget revenues in 2019-2021.

Annex 12 to the Explanatory note to the YER2021, Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2021, <https://sozd.duma.gov.ru/download/EEA2C368-00D1-4DE2-958F-B91832CD5CB2>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Annex 2 to the Explanatory note to the YER2021: Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2021, <https://sozd.duma.gov.ru/download/CEEEA76C-7245-4655-815E-26A2EE027DCD>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**89. Does the Year-End Report present individual sources of revenue?**

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Annex 2 to the Explanatory note to the YER2021: Information about receipt of the revenues in the Federal budget in the context of classification budget revenues of the Russian Federation for 2021, <https://sozd.duma.gov.ru/download/CEEEA76C-7245-4655-815E-26A2EE027DCD>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Annex 15 to this Explanatory note to the YER2021, <https://sozd.duma.gov.ru/download/BDE742D4-1522-4AC7-A072-213E41641A81>, provides data on sources of financing of the federal budget deficit for the reporting period in comparison with the same period last year by type of sources.

Narrative discussion is in the Explanatory note to the YER2021 (sections 6-8), <https://sozd.duma.gov.ru/download/ECC3725D-E35E-426B-9F7E-C2570895D665>, Section 6. Government debt of the Russian Federation (subsections: 6.1 Analysis of the dynamics of the government domestic debt of the Russian Federation; 6.2 Analysis of the dynamics of the government external debt), and Section 7. Sources of financing of the Federal budget deficit (subsections: 7.1 Sources of domestic financing; 7.2 Sources of external financing),

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year  
Interest rates on the debt  
Maturity profile of the debt  
Whether the debt is domestic or external

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

YER2021 provides a description of the macroeconomic conditions and some of the changes are described in the Explanatory note:

The differences between forecast and outcome for GDP, the price of crude oil "Urals", the price of gas (non-CIS countries), US dollar to ruble exchange rate, Volume of import, Export, along with the narrative discussion are presented in the Section 4 (4.1-4.3. Analysis of Execution of Revenues of the Federal budget) of the Explanatory note to the YER2021, <https://sozd.duma.gov.ru/download/ECC3725D-E35E-426B-9F7E-C2570895D665> including analysis of the execution of Federal budget revenues, factor analysis of the revenues, analysis of revenue execution in the context of administrators, Table 4. The main indicators of the Federal budget revenues for 2021, Table 5. Actual execution of federal budget revenues in 2019-2021)



Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Real GDP growth

Information beyond the core elements

Source:

Information beyond the core elements:

Table 4 of the Explanatory note to the YER2021 <https://sozd.duma.gov.ru/download/ECC3725D-E35E-426B-9F7E-C2570895D665> presents:

Urals crude oil price, USD/bbl

Gas price (far abroad), USD/thousand cubic meters

US dollar / ruble exchange rate

Volume of imports, billion US dollars (according to the Federal Customs Service)

Export volume, billion US dollars (according to the Federal Customs Service)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

*GUIDELINES:*

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Some goals and indicators of the government programs can be considered as nonfinancial data on input.

Reports on budget execution on government programs include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion:

Summary annual report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation at the end of 2021 <https://sozd.duma.gov.ru/download/9EF982F2-75DA-4E17-8825-FE500CB42708>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 1 Rating of state programs of the Russian Federation to assess the effectiveness of their implementation in 2021) <https://sozd.duma.gov.ru/download/A73D1A0B-94B1-4727-A55D-A8B2DAE05198>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 2 Information on the achievement of the values of indicators of state programs of the Russian Federation in 2021) <https://sozd.duma.gov.ru/download/9EF982F2-75DA-4E17-8825-FE500CB42708>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 3 Information on the implementation of milestones included in the plans for the implementation of state programs of the Russian Federation), <https://sozd.duma.gov.ru/download/B70DF3E8-44F6-44CD-AE0C-65719CF893EC>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 4 List of milestones included in the plans for the implementation of state programs of the Russian Federation), <https://sozd.duma.gov.ru/download/A7723D70-DF1F-408A-83A9-EF48E737966A>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 5 Information on the implementation of milestone events included in the detailed schedules for the implementation of state programs of the Russian Federation in 2021) <https://sozd.duma.gov.ru/download/2BB30F08-0726-41B7-BCAE-3A037964CB53>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 6 Information on the achievement of the goals (indicators) of the pilot state programs of the Russian Federation, as well as indicators of their structural elements in 2021) <https://sozd.duma.gov.ru/download/610BBC7F-CA5E-4DB3-8E53-D6604A48F2DE>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 7 Forecast of achieving the goals of pilot state programs of the Russian Federation for 2022 and based on the results of their implementation as a whole), <https://sozd.duma.gov.ru/download/78E21D26-A87E-4245-BE6F-9A25BAAD39FC>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 8 Information on the implementation of control points included in the monitoring plans for the implementation of pilot state programs of the Russian Federation) <https://sozd.duma.gov.ru/download/78450678-3EEF-4B7F-AB9F-E8EF4E9B7C3D>

Consolidated annual report on the progress of implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 9 List of control points for monitoring plans for the implementation of pilot state programs of the Russian Federation), <https://sozd.duma.gov.ru/download/2201B5D1-DA9D-4AEA-BD81-4555E4F29993>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 10 Information on the fulfillment of expenditure obligations of the Russian Federation related to the implementation of state programs) <https://sozd.duma.gov.ru/download/18B1078D-C090-45AE-B6BE-91173DBED3F7>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 11 Results of the evaluation of the effectiveness of tax expenditures of the Russian Federation that correspond to the goals of the state program of the Russian Federation and (or) the goals of its structural elements) <https://sozd.duma.gov.ru/download/74345FF3-EDAE-4AFA-BA3F-FBE1F292A767>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

**GUIDELINES:**

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**Source:**

YER2021: Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

Some goals and indicators of the government programs can be considered as nonfinancial data on input. Reports on budget execution on government programs include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion:

Summary annual report on the implementation and evaluation of the effectiveness of the government programs of the Russian Federation at the end of 2021 <https://sozd.duma.gov.ru/download/9EF982F2-75DA-4E17-8825-FE500CB42708>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 1 Rating of state programs of the Russian Federation to assess the effectiveness of their implementation in 2021)

<https://sozd.duma.gov.ru/download/A73D1A0B-94B1-4727-A55D-A8B2DAE05198>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 2 Information on the achievement of the values of indicators of state programs of the Russian Federation in 2021)

<https://sozd.duma.gov.ru/download/9EF982F2-75DA-4E17-8825-FE500CB42708>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 3 Information on the implementation of milestones included in the plans for the implementation of state programs of the Russian Federation), <https://sozd.duma.gov.ru/download/B70DF3E8-44F6-44CD-AE0C-65719CF893EC>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 4 List of milestones included in the plans for the implementation of state programs of the Russian Federation),

<https://sozd.duma.gov.ru/download/A7723D70-DF1F-408A-83A9-EF48E737966A>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 5 Information on the implementation of milestone events included in the detailed schedules for the implementation of state programs of the Russian Federation in 2021) <https://sozd.duma.gov.ru/download/2BB30F08-0726-41B7-BCAE-3A037964CB53>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 6 Information on the achievement of the goals (indicators) of the pilot state programs of the Russian Federation, as well as indicators of their structural elements in 2021) <https://sozd.duma.gov.ru/download/610BBC7F-CA5E-4DB3-8E53-D6604A48F2DE>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 7 Forecast of achieving the goals of pilot state programs of the Russian Federation for 2022 and based on the results of their implementation as a whole), <https://sozd.duma.gov.ru/download/78E21D26-A87E-4245-BE6F-9A25BAAD39FC>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 8 Information on the implementation of control points included in the monitoring plans for the implementation of pilot state programs of the Russian Federation) <https://sozd.duma.gov.ru/download/78450678-3EEF-4B7F-AB9F-E8EF4E9B7C3D>

Consolidated annual report on the progress of implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 9 List of control points for monitoring plans for the implementation of pilot state programs of the Russian Federation), <https://sozd.duma.gov.ru/download/2201B5D1-DA9D-4AEA-BD81-4555E4F29993>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 10 Information on the fulfillment of expenditure obligations of the Russian Federation related to the implementation of state programs) <https://sozd.duma.gov.ru/download/18B1078D-C090-45AE-B6BE-91173DBED3F7>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021

(Appendix 11 Results of the evaluation of the effectiveness of tax expenditures of the Russian Federation that correspond to the goals of the state program of the Russian Federation and (or) the goals of its structural elements) <https://sozd.duma.gov.ru/download/74345FF3-EDAE-4AFA-BA3F-FBE1F292A767>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

In the Russian legislation the concept of "socially unprotected categories of citizens/ socially unprotected group of the population " corresponds to the concept "most impoverished populations"

(socially unprotected group of the population) is used.

The current legal norms in the spheres of housing, labor legislation, in the sphere of ensuring the rights of disabled people, veterans, pensioners, minors, orphans and children left without parental care contain requirements for support of these categories.

In the process of law-making when adopting laws and regulations (policies) that require funding, they fall into the List of regulatory obligations of the Russian Federation – "List of public regulatory obligations to be fulfilled at the expense of the federal budget for 2023 and for the planning period of 2024 and 2025", <https://sozd.duma.gov.ru/download/BB21ADF3-DA36-4E9D-B141-029CDAF83981>

The state programs present policies and expenditure for the most impoverished segments of the population. For example, state programs of the Russian Federation "Social support for citizens", "Accessible environment", "Providing affordable and comfortable housing and utilities to citizens of the Russian Federation", "Promotion of employment of the population".

The reports on these programs execution are the part of the YER2021.

Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented in the Annex 11 to the Explanatory note to the YER2021: Information on the execution of Federal budget expenditures in the context of the state programs of the Russian Federation, subprograms, main activities, non-program activities and the main managers of the Federal budget for 2021, <https://sozd.duma.gov.ru/download/6C4ED6E3-C22F-4572-A441-D808471A6FF8>, along with a narrative discussion in the Explanatory note to the YER2021, <https://sozd.duma.gov.ru/download/ECC3725D-E35E-426B-9F7E-C2570895D665>

Estimates are presented in the Annex 14 to the Explanatory note to the YER2021: Information on the measures taken by the chief administrators of the Federal budget to ensure uniform and effective spending of the Federal budget for 2021, <https://sozd.duma.gov.ru/download/5E5517A5-3854->

4BC7-A227-8FBEC8A18B39, namely, for the “Social security and other payments to the population” channeled through the chief administrators of the budgetary funds.

See also:

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 5 Information on the implementation of milestone events included in the detailed schedules for the implementation of state programs of the Russian Federation in 2021) <https://sozd.duma.gov.ru/download/2BB30F08-0726-41B7-BCAE-3A037964CB53>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 6 Information on the achievement of the goals (indicators) of the pilot state programs of the Russian Federation, as well as indicators of their structural elements in 2021) <https://sozd.duma.gov.ru/download/610BBC7F-CA5E-4DB3-8E53-D6604A48F2DE>

Consolidated annual report on the implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 8 Information on the implementation of control points included in the monitoring plans for the implementation of pilot state programs of the Russian Federation) <https://sozd.duma.gov.ru/download/78450678-3EEF-4B7F-AB9F-E8EF4E9B7C3D>

Consolidated annual report on the progress of implementation and evaluation of the effectiveness of state programs of the Russian Federation for 2021 (Appendix 9 List of control points for monitoring plans for the implementation of pilot state programs of the Russian Federation), <https://sozd.duma.gov.ru/download/2201B5D1-DA9D-4AEA-BD81-4555E4F29993>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

### *GUIDELINES:*

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive’s Budget Proposal.*

*To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented*

### **Answer:**

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

### **Source:**

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

See Section 5. Federal budget expenditures, Section 5.5. Intergovernmental transfers to the state extra-budgetary funds of the Russian Federation, <https://sozd.duma.gov.ru/download/982BF381-39AC-4C11-BF0C-E59B98DACC4F>.

Data on the three extra-budgetary funds (Pension Fund, Social Insurance Fund, Federal Fund of Compulsory Medical Insurance) are presented in the laws on the executions of these funds:

On the budget of the Pension and Social Insurance Fund of the Russian Federation for 2023 and for the planning period of 2024 and 2025

<https://sozd.duma.gov.ru/bill/201615-8>

About the budget of the Federal Compulsory Health Insurance Fund for 2023 and the planning period of 2024 and 2025

<https://sozd.duma.gov.ru/bill/201616-8>

According to the Article 264.10. of the Budget Code of the Russian Federation the Bills on execution of the three extra-budgetary funds are tabled to the Parliament together with the Year-End Report.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**96. Is a financial statement included as part of the Year-End Report or released as a separate report?**

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

YER2021:

Draft law on the execution of the federal budget for 2021, <https://sozd.duma.gov.ru/bill/132287-8>

Law on the execution of the federal budget for 2021, <http://pravo.gov.ru/proxy/ips/?docbody=&firstDoc=1&lastDoc=1&nd=603176529>

A financial statement is part of the YER 2021, see the Cash flow statement (for the Federal budget) - <https://sozd.duma.gov.ru/download/F0065092-BBFA-4924-9927-8FEE8B5FA950>;

the Cash flow statement (for the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds) - <https://sozd.duma.gov.ru/download/A50A2850-CA61-4974-AA5A-EB280193F514>

Operating statement on financial performance for the Federal budget - <https://sozd.duma.gov.ru/download/1539C4F9-9143-4F13-BE21-9081F0D8CF1C>;

Statement on execution of the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds -

<https://sozd.duma.gov.ru/download/0360105B-8EE2-41F2-BB9C-E43A5EDBCD99> the Balance sheet for the Federal budget -

<https://sozd.duma.gov.ru/download/83A7DB1C-7F3D-4ED1-84A8-32898B62D04A>;

the Balance sheet for the consolidated budget of the Russian Federation and budgets of the state extra-budgetary funds -

<https://sozd.duma.gov.ru/download/83A7DB1C-7F3D-4ED1-84A8-32898B62D04A>;

Also see the Explanatory note to the YER2021, specifically,

Section 9. "Operations on management of the account balances on accounting of the Federal budget funds, including placement of funds on Bank deposits" ("Операции по управлению остатками на счетах по учету средств федерального бюджета, в том числе размещение средств на банковских депозитах"), <https://sozd.duma.gov.ru/download/5E04B45D-774E-4E2B-AD61-9E570311E250>;

Section 10 "Analysis of the data of the balance sheet of the Federal budget and the report on the financial result" ("Анализ данных баланса исполнения федерального бюджета и отчета о финансовом результате") <https://sozd.duma.gov.ru/download/293004F3-935F-4DC7-A3DA-11FFD28463FD>;

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

The Accounts Chamber conducts compliance, financial, and performance audits within the framework of preliminary (1), operational (2) and follow-up (3) control according to the Federal Law No. 41-FZ of 05.04.2013 (as amended on 29.05.2019) "On the Accounts Chamber of the Russian Federation"

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_144621/3a9a3731600426a14fe963f1bb7177eb1457f5f5/](http://www.consultant.ru/document/cons_doc_LAW_144621/3a9a3731600426a14fe963f1bb7177eb1457f5f5/)

The Preliminary Audit includes: • determining compliance of the federal budget laws and laws on extra budgetary funds with applicable legislation; • determining validity and reliability of the indicators contained in the estimates of the federal budget and the budgets of federal extra-budgetary funds; • appraising the estimates of the federal budget and the budgets of extra-budgetary funds as instruments of the state's socioeconomic policies, their compliance with the provisions of the Russian President's addresses and other program documents; • appraising the quality of forecast for revenue, budget spending, investment and debt policies and also the efficiency of intergovernmental relations.

Conclusion of the Accounts Chamber of the Russian Federation on the EBP2023:

<https://ach.gov.ru/upload/iblock/cfe/fekz3mbh52t4mj621ck47x01zctj4q4t.pdf>

Operational report for 2022. <https://ach.gov.ru/audit/oper-2022>

Operational reports on the execution of the budgets of the extra-budgetary fundws for January-September 2022 [https://ach.gov.ru/audit/oper-funds-2022\\_III](https://ach.gov.ru/audit/oper-funds-2022_III)

The Accounts Chamber analyzed the results of the implementation of state programs for 2021 <https://ach.gov.ru/audit/gp-itog-2021>

Inspections of the SAI: <https://ach.gov.ru/checks/>

**Comment:**

Peer Reviewer  
Opinion: Agree

**Government Reviewer**  
**Opinion:** Agree

**98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

All expenditures within the SAI's mandate are audited.

All audits of the national budget are presented on the website: <https://ach.gov.ru/audit/>

Audits of the spending units within the SAI's mandate are here: <https://ach.gov.ru/audit/grbs-2021>

Audit of the state budget for 2021: <https://ach.gov.ru/audit/budget-2021>

Audit of the government programs: <https://ach.gov.ru/audit/gp-itog-2021>

Audit of spending units for 2021: <https://ach.gov.ru/audit/grbs-2021>

Audit for extra-budgetary funds for 2021: <https://ach.gov.ru/audit/oper-funds-2021>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then*



those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

**Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Source:**

Operational reports on the execution of the budgets of the EBFs for 2022. <https://ach.gov.ru/audit/oper-funds-2022>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

**GUIDELINES:**

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

Conclusion on the implementation of the budget-2023, <https://ach.gov.ru/audit/project-2023>  
Executive Summary: <https://ach.gov.ru/upload/iblock/35d/r2d8d7whira13h9qik1mt45q6vwcrabw.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Conclusion on the budget execution-2021, Executive Summary:

[http://web.archive.org/web/20220628004007mp\\_/https://ach.gov.ru/upload/iblock/a01/v28frqorbyf3ojsq25tz6vf0l33wfxl2.pdf](http://web.archive.org/web/20220628004007mp_/https://ach.gov.ru/upload/iblock/a01/v28frqorbyf3ojsq25tz6vf0l33wfxl2.pdf)

**101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

**Answer:**

c. Yes, the executive reports publicly on some audit findings.

**Source:**

Only some national executive authorities publish reports on audit findings.

For example,

Ministry of Digital Development, Communications and Mass Media of the Russian Federation:

[https://digital.gov.ru/ru/activity/statistic/informaciya-o-rezultatah-proverok-provedennyh-v-mintsifry-rossii-i-podvedomstvennyh-organizacijah/?utm\\_referrer=https%3a%2f%2fdigital.gov.ru%2fru%2factivity%2fstatic%2finformaciya-o-rezultatah-proverok-provedennyh-v-mintsifry-rossii-i-podvedomstvennyh-organizacijah](https://digital.gov.ru/ru/activity/statistic/informaciya-o-rezultatah-proverok-provedennyh-v-mintsifry-rossii-i-podvedomstvennyh-organizacijah/?utm_referrer=https%3a%2f%2fdigital.gov.ru%2fru%2factivity%2fstatic%2finformaciya-o-rezultatah-proverok-provedennyh-v-mintsifry-rossii-i-podvedomstvennyh-organizacijah)

Information on the results of inspections conducted at the Ministry of Digital Development, Communications and Mass Media of the Russian Federation and its subordinate institutions in 2023, DOCX, 21.4 KB <https://digital.gov.ru/uploaded/files/informatsiya-o-rezultatah-proverok-31032023.docx>

The column with Information on the measures taken or being taken to eliminate and prevent violations identified as a result of inspections – empty

Information on the results of inspections conducted by the Ministry of Science and Higher Education of the Russian Federation, its territorial bodies and subordinate organizations:

Information on the most typical and significant violations identified in 2022 during inspections of the activities of organizations subordinate to the Russian Ministry of Education and Science [https://www.minobrnauki.gov.ru/about/deps/krd/materials/index.php?sphrase\\_id=5908481](https://www.minobrnauki.gov.ru/about/deps/krd/materials/index.php?sphrase_id=5908481)

<https://www.minobrnauki.gov.ru/upload/2023/03/%D0%A2%D0%B8%D0%BF%D0%B8%D1%87%D0%BD%D1%8B%D0%B5%20%D0%BD%D0%B0%D1%80%D1%83%D1%88%D0%B5%D0%BD%D0%B8%D1%8F%20%D0%9C%D0%B8%D0%BD%D0%BE%D0%B1%D1%80%D0%BD%D0%B0%D1%83%D0%BA%D0%B8%20%D0%B7%D0%B0%202022.pdf>

no information about what steps it has taken to address audit recommendations or findings that indicate a need for remedial action

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?**

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the

executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Source:**

The data on how the Accounts Chamber recommendations are implemented by executive bodies was previously posted on a regular basis on the Portal of public and municipal financial audit <https://portal.audit.gov.ru/#/requirements>. (The link to it and an explanation on usage is placed on the official SAI website: <https://ach.gov.ru/news/razyasnenie-dlya-polzovatelej-portala-gosudarstvennogo-i-municipalnogo-finansovogo-audita-32749> ) It seems like it is not working anymore, or the public access is closed to the information posted

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Comments:** The Accounts Chamber publishes on its official website (available to public) the statistics on recommendations (<https://rec.ach.gov.ru/>) issued by the Accounts Chamber which comprises the base of recommendations, including the measures taken by the auditees to comply with them. Furthermore, the Annual Report of the Accounts Chamber contains a section on "Recommendations Resulting from Control and Expert-Analytical Activities", which contains the examples of recommendations implemented during the year. Reports are available on the website: <https://ach.gov.ru/upload/iblock/a1c/ygyhwc502ubudozudfb6bp73i684e132.pdf> Moreover, the data on the implementation of the recommendations of the Accounts Chamber by the executive authorities is regularly published on The State and Municipal Financial Audit Website <https://portal.audit.gov.ru/#/requirements>. The website link and the user manual are available on the official website of the Accounts Chamber: <https://ach.gov.ru/news/razyasnenie-dlya-polzovatelej-portala-gosudarstvennogo-i-municipalnogo-finansovogo-audita-32749>

**Researcher Response**

With much appreciation for the comments and links provided by the Government Reviewer, I have re-evaluated the additional evidence and links shared, resulting in an upgrade of the score to 'A'.

**IBP Comment**

We appreciate the additional evidence provided by the government reviewer. In agreement with the researcher, the response is now upgraded to "a."

**103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcftp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its

tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

d. No, there is no IFI.

**Source:**

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Only according to the definition of an IFI from the OECD's we don't have an IFI.

**104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

**Answer:**

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

**Source:**

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Only according to the definition of an IFI from the OECD's we don't have an IFI.

**105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

**Answer:**

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

**Source:**

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Only according to the definition of an IFI from the OECD's we don't have an IFI.

**106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

d. Never, or there is no IFI.

**Source:**

In line with the definition of an IFI from the OECD's 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>, there is no IFI in the Russian Federation.

**Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**Comments:** Only according to the definition of an IFI from the OECD's we don't have an IFI.

**107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?***GUIDELINES:*

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

**Source:**

There is no evidence that the full legislature and/or a legislative committee debated budget policy prior to the tabling of the Executive's Budget Proposal in 2022.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** We agree that there is no public evidence that the full legislature and/or a legislative committee debated budget policy prior to the tabling of the Executive's Budget Proposal in 2022. But legislative committee debates with the Ministry of Finance during the working with the PBS and EBP.

**108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

*GUIDELINES:*

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**Source:**

The legislature received the EBP on September, 28, 2022 <https://sozd.duma.gov.ru/bill/201614-8> (Chronicle of passing the EBP) what is at least three months before the start of the budget year.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**109. When does the legislature approve the Executive's Budget Proposal?**

*GUIDELINES:*

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the*

*budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

**Source:**

The legislature approved the EBP (President signed the law) on December, 5, 2022 <https://sozd.duma.gov.ru/bill/201614> (Chronicle of passing the EBP) what is less than one month in advance of the start of the budget year, but at least by the start of the budget year (January, 1, 2023).

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

**Answer:**

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

**Source:**

Budget Code, Chapter 22: "Consideration and adoption of the Federal law on the Federal Budget". In particular: Articles 200-204 on the first reading; Article 205 on the second reading; Article 207 on the third reading  
See: [http://www1.worldbank.org/publicsector/pe/BudgetLaws/Budget\\_Code\\_Russia\\_Eng1998.pdf](http://www1.worldbank.org/publicsector/pe/BudgetLaws/Budget_Code_Russia_Eng1998.pdf)

**Comment:**

The adoption of amendments is regulated by the Budget Code of the Russian Federation. When the State Duma approves the EBP in the first reading, the main characteristics of the federal budget are approved. When doing so, the State Duma has no right to raise revenues and deficit of the federal budget, if there is no positive conclusion of the Government of the Russian Federation for these changes. Consideration of amendments during the second reading is made in the Budget and Taxes Committee, after their consideration in the relevant profile State Duma committee(s). When the EBP is considered in the third reading, the Bill shall be put to the vote as a whole.



Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

The State Duma places the detailed information on its consideration of the EBP in its official website: <https://sozd.duma.gov.ru/bill/201614>.

All amendments tabled by the deputies are presented (for the 2nd reading):

Table of amendments recommended for rejection No. 2 (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/C545F947-1770-4B67-BBC4-105C3969763D>

Table of amendments recommended for rejection No. 2.1 (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/8BB47138-1FF5-4CCD-8B29-622A5E57FA19>

Table of amendments recommended for adoption No. 1.1 (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/1DC8EBEF-A390-4105-812A-74D96134E0E2>

Table of amendments recommended for adoption No. 1 (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/ACE0F00F-D5FC-4A2C-A3E2-7B990800989E>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate*

committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

The EBP was submitted to the State Duma on September 28, 2022, <https://sozd.duma.gov.ru/bill/201614>. It was adopted by the State Duma on November, 24, 2022. The Committee on Budget and Taxes examined the EBP throughout this period.

For example:

Conclusion of the Responsible Committee (State Duma Committee on Budget and Taxes), <https://sozd.duma.gov.ru/download/F27CE725-F515-4DF7-ACF9-0974728A1CAE> (first reading)

Decision of the profile Committee (State Duma Committee on Budget and Taxes)

<https://sozd.duma.gov.ru/download/83CBD86E-F1FF-4D4E-B695-534D7D5F0867> (second reading)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to

examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

The EBP was submitted to the State Duma on September 28, 2022. Sector committees presented their Conclusions in the first reading on October 24, 2022. Sector committees had a bit less than one month to review the EBP.

Examples of conclusions (presented at <https://sozd.duma.gov.ru/bill/201614>), for example:

Conclusion of another committee (State Duma Committee on Ecology, Natural Resources and Environmental Protection)

<https://sozd.duma.gov.ru/download/A5ACD7AE-FE35-4800-A5E9-0FAC513713D4>

Conclusion of another committee (State Duma Committee on Culture)

<https://sozd.duma.gov.ru/download/8C1FEC9F-399F-4A05-829E-E87EF693756D>

Conclusion of another committee (State Duma Committee on Defense)

<https://sozd.duma.gov.ru/download/13F5AEAA-D00A-4F45-B851-DDF0F6871A4A>

Conclusion of another committee (the State Duma Committee for the Protection of Competition)

<https://sozd.duma.gov.ru/download/C7082823-1C25-4252-A019-E7581FDB54DA>

Conclusion of another committee (State Duma Committee on Transport and Transport Infrastructure Development)

<https://sozd.duma.gov.ru/download/DD7A4DD6-3DB8-42E4-AF91-D80416782FB8>

Conclusion of another committee (State Duma Committee on Health Protection)

<https://sozd.duma.gov.ru/download/1E1FB810-1216-44E5-B36D-C716ADBEC595>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Comments:** Sector committees also have time to examine the Executive's Budget Proposal during the second reading for at least one week. Sector committees present to the budget committee their positions about amendments to the Executive's Budget Proposal. See Budget code, Article 205, point 4. [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/03ae3796fecb1fa46381ca01796bd730d254b3ed/](http://www.consultant.ru/document/cons_doc_LAW_19702/03ae3796fecb1fa46381ca01796bd730d254b3ed/) You can find sector committees conclusions also in the second reading on November 11, 2022: <https://sozd.duma.gov.ru/download/C545F947-1770-4B67-BBC4-105C3969763D> <https://sozd.duma.gov.ru/download/ACE0F00F-D5FC-4A2C-A3E2-7B990800989E> So, sector committees had at least one month (since 28/09 to 11/11) to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Researcher Response**

With much appreciation for the comments from the Government Reviewer, I have thoroughly reviewed the conclusions document submitted on November 11. Given the additional evidence provided, the response has been upgraded to an 'A' score.

**IBP Comment**

We appreciate the additional evidence provided by the government reviewer. In agreement with the researcher, the response is now upgraded to "a."

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?**

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

**Source:**

**Comment:**

The State Duma Committee of budget and taxes does not examine in-year implementation (monthly reports), not linked to the process of considering a supplemental budget during the year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Comments:** The State Duma considered the bill in relation of changes in federal budget of the 2022 . The information of federal budget execution arrives to the State Duma Committee of budget and taxes on monthly bases. The Committee prepares opinion analyzing the proposed changes and federal budget execution. Also you can see information on the State Duma Committee of Budget and Taxes web-site <https://komitet-budget-nalogi.ru/news/view/419> <https://komitet-budget-nalogi.ru/news/view/420> <https://komitet-budget-nalogi.ru/news/view/409> <https://komitet-budget-nalogi.ru/news/view/414> <https://komitet-budget-nalogi.ru/news/view/415>

**Researcher Response**

With appreciation for the input provided, regarding the additional links provided by the government, upon examination, it appears that they do not sufficiently cover the budget's implementation during the execution period. These links primarily mention outcomes such as approvals, support, and adoption, lacking official reports with findings and recommendations. Although the provided links demonstrate discussions leading to the approval of proposals for redistributing budgetary allocations for 2022 (as evidenced in <https://komitet-budget-nalogi.ru/news/view/419>), they do not align with the requirement of a committee examining the in-year implementation of the Enacted Budget. There is no evident publication of reports containing findings and recommendations. Considering these points, I recommend proceeding with upgrading the score to 'C'.

**IBP Comment**

We appreciate the additional information by the government reviewer. Upon consultation with the researcher, we find that the additional evidence do not provide an examination of the implementation of the budget during the budget execution period. The publications only indicate results (approval, support and adoption) and general information about the measures, and does not include an official report with findings and recommendations. However, given that the links provide evidence of the conduct of in-year budget implementation examination leading to approval of proposals to redistribute budgetary allocations for 2022, we have changed the response from "d." to "c."

**115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?**

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

**Source:**

Article 217 Budget Code (2.1): The endorsed indices of the summary budget inventory shall comply with the law on the budget. (3): In the summary budget inventory the amendments may be introduced in accordance with the decisions of the head of the financial body (head of the state extra-budgetary fund) in case of redistribution of budgetary appropriations within the limits of no more than 5 percent without amending the law on budget in some cases, defined in the point 3 article 217 of the Budget Code. Article 217

Summary budget inventory - Source: [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/cf2863695f409dd40e50baa388ab6ae07175b29e](http://www.consultant.ru/document/cons_doc_LAW_19702/cf2863695f409dd40e50baa388ab6ae07175b29e)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected*

revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

Budget Code of the Russian Federation: [http://www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/f752856303e4f633b0dfa885862bb3b6ef80cf27](http://www.consultant.ru/document/cons_doc_LAW_19702/f752856303e4f633b0dfa885862bb3b6ef80cf27)

**Comment:**

Article 232 of the Budget Code - Use of revenues, actually received during the budget execution exceeding the approved by the law (decision) on the budget. (item 1) regulates where the Ministry of Finance may spend excess revenues without obtaining approval from legislature: "only on replacement of public borrowings, the repayment of the state debt of the Russian Federation, and on execution of public standard obligations of the Russian Federation in case of insufficiency provided for their implementation budget allocations."

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

Budget Code of the Russian Federation:  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_19702/c881562033108df2c2cb987a48813184ba19f86e/](http://www.consultant.ru/document/cons_doc_LAW_19702/c881562033108df2c2cb987a48813184ba19f86e/)

**Comment:**

In the Budget Code, article 192 (Tabling in the State Duma the draft federal law on the federal budget for the next financial year and planned period)

item 6: If, in the next fiscal year and planned period, the total volume of expenditures is insufficient for the fiscal covering the expenditure obligations approved by the law, the Government of Russia tables in the State Duma the draft federal law on changing the deadlines of entry into force (suspension) of some statements of the federal laws, not secured with financial sources.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

**Answer:**

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

**Source:**

Audit Report on the budget execution for BY 2021, prepared by the SAI (June 20, 2022): <https://ach.gov.ru/audit/budget-2021>

Year-End Report on budget execution for BY 2021, submitted to the State Duma (May 28, 2022): <https://sozd.duma.gov.ru/bill/132287-8>

Audit Report on budget execution for BY 2021, prepared by the SAI, as part of the documents, considered with the YER 2021 in the State Duma (June 26, 2022)<https://sozd.duma.gov.ru/download/5028D9F9-4E9E-46DF-B77D-EB1B134E9483>

Evidence that the Committee on Budget and Taxes of the Legislature examined the Audit Report on the annual budget produced by the Accounts Chamber: <https://sozd.duma.gov.ru/download/E5B73198-AD68-4E08-9699-9BDC0F5B991F>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

**Source:**

Federal Law No. 514-FZ dated December 18, 2022 "On Amendments to the Federal Law "On the Accounts Chamber of the Russian Federation", <http://publication.pravo.gov.ru/Document/View/0001202212180001>

**Comment:**

The current Chairman of the Accounts Chamber is temporary acting as Chairman after the previous Chairman left the SAI in October 2022. The previous Chairman was appointed according to article 103 (item D) of the Constitution of the Russian Federation by the State Duma upon recommendation of the President of the Russian Federation for a term of six years. (The article has been revoked in 2020).

The next Chairman will be appointed according with the changed Constitution (articles 83 and 102) by the Council of Federation (upper chamber of Parliament) upon recommendation of the President of the Russian Federation for a term of six years.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.



**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

Constitution (including the 2020 amendments):

<http://pravo.gov.ru/proxy/ips/?docbody=&nd=102027595>

Federal Law No. 41-FZ of April 5, 2013: [https://ach.gov.ru/upload/pdf/eng/FEDERAL\\_LAW\\_No\\_41-FZ\\_of\\_April\\_5\\_2013.pdf](https://ach.gov.ru/upload/pdf/eng/FEDERAL_LAW_No_41-FZ_of_April_5_2013.pdf)

**Comment:**

According to Article 102 of the Constitution (including the 2020 amendments) and Federal Law No. 41-FZ of April 5, 2013 (as amended on December 28, 2022) "On the Accounts Chamber of the Russian Federation", article 7, item 8: The Chairman of the Accounts Chamber is early dismissed by the decision of the Federation Council (upper chamber of Parliament) in the event of:

- 1) violation by him of the legislation of the Russian Federation or committing abuses in his service, if the majority of the total number of senators of the Russian Federation votes for such a decision;
  - 2) personal resignation letter;
  - 3) recognition of him as incompetent by a court decision that has entered into legal force;
  - 4) in connection with the loss of confidence in the cases provided for by the Federal Law of December 25, 2008 N 273-FZ "On Combating Corruption";
  - 5) termination of the citizenship of the Russian Federation or the possession of citizenship (nationality) of a foreign state or a residence permit or other document confirming the right to permanent residence of a citizen of the Russian Federation in the territory of a foreign state.
9. The decision on early dismissal of the Chairman of the Accounts Chamber is made by the Resolution of the Federation Council on the recommendation of the President of the Russian Federation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121. Who determines the budget of the Supreme Audit Institution (SAI)?**

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

Federal Law No. 41-FZ from 05.04.2013 "On the Accounts Chamber of the Russian Federation"

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_144621/](http://www.consultant.ru/document/cons_doc_LAW_144621/)

**Comment:**

Article 41 - "Financial Support of the Accounts Chamber"

1. Financial support for the activities of the Accounts Chamber is carried out to the extent that it is possible to exercise its powers.
2. The Federal law on the Federal budget for the next financial year and planning period provides for budgetary allocations to ensure the activities of the Accounts Chamber. These budget allocations can be changed during the consideration of the Bill on the Federal budget (on amendments to the Federal law on the Federal budget) only with the consent of the Federal Assembly.
3. Control over the use of Federal budget funds by the Accounts Chamber is exercised on the basis of decisions of the President of the Russian Federation, resolutions of the Federation Council and (or) resolutions of the State Duma.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

**Answer:**

- a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

Federal Law No. 41-FZ from 05.04.2013 "On the Accounts Chamber of the Russian Federation," Articles 2, 14, and 15:  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_144621/](http://www.consultant.ru/document/cons_doc_LAW_144621/)

**Comment:**

In its activity the Accounts Chamber is guided by the Constitution of the Russian Federation, the present Federal law, other Federal laws. In the implementation of its tasks, the Accounts Chamber has the organizational, functional and financial independence and operates independently. See, in particular articles 2, 14 and 15.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

**Source:**

Landing page of the SAI's Department of Strategic Development: <https://ach.gov.ru/structure/department/9214>.

**Comment:**

With a view to review audit processes on a regular basis, the Accounts Chamber of the Russian Federation has created a separate division of process management within the Department of Strategic Development.

The Department develops and monitors the implementation of the Development Strategy and the Main activities of the Accounting Chamber, as well as manages the work related to project activities (project control, approval of project passports and project management plans, post-project monitoring, and so on).

The structural division introduces new approaches to the work of the Accounting Chamber, as well as collects and analyzes employee proposals for improving working conditions. The Department analyzes, creates and corrects internal documents regulating the work of the Accounts Chamber and the functions of departments and divisions, and the department is also responsible for internal control of how these documents are executed.

The Research and methodology department of the Accounts Chamber develops propositions on how to enshrine in the Accounts Chamber standards general requirements, characteristics, rules and procedures of the implementation of audits and expert and analytical activities that are prepared on the basis of the outcomes of the audit process reviews and in-house research of the Accounts Chamber standards' implementation practice.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Order of the Chairman of the Accounts Chamber of the Russian Federation №70 dated 8 July 2020 "On the internal financial audit in the Accounts Chamber of the Russian Federation"

**124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

1. December 21, 2022: Auditor of the Accounts Chamber delivered a speech in State Duma <http://duma.gov.ru/news/56095/>
2. December 20, 2022: Auditor of the Accounts Chamber delivered a speech in State Duma <http://duma.gov.ru/news/56069/>
3. November 23, 2022: The State Duma held a "government hour"...Deputy Chairman of the Accounts Chamber of the Russian Federation Galina Izotova spoke..., <http://duma.gov.ru/news/55815/>
4. June 29, 2022: The State Duma discussed the effectiveness of interaction between the deputies and the Accounts Chamber, <http://duma.gov.ru/news/54769/>
5. May 25, 2022: The Chairman of the Accounts Chamber presented to the State Duma the Report on budget execution for the 2021, <http://duma.gov.ru/news/54396/>
6. May 20, 2022: Chairman of the Accounts Chamber Alexei Kudrin reported on the results of the work of the Accounts Chamber in 2021, <http://duma.gov.ru/news/54351/>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or*

partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Regulations on Public Council under the Ministry of Finance: [https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/manifest?id\\_57=133080-polozhenie\\_ob\\_obshchestvennom\\_sovete\\_pri\\_ministerstve\\_finansov\\_rossiiskoi\\_federatsii](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/manifest?id_57=133080-polozhenie_ob_obshchestvennom_sovete_pri_ministerstve_finansov_rossiiskoi_federatsii)

The Ministry of Finance publishes minutes of the public council meetings: [https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings/](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings/)

The sector ministries also have public councils. E.g., under the Ministry of Education: <https://open.edu.gov.ru/council/os/>; under the Ministry of Construction and Housing and Communal Services, <https://minstroyrf.gov.ru/openworld/obshhestvennyj-sovet/news-of-the-meetings/>, etc.

**Comment:**

The executive has established a mechanism to engage with some public representatives through "public councils."

From the "Regulations on Public Council under the Ministry of Finance" (source #1):

3.5. The personal composition of the Public Council, formed from among the candidates selected on a competitive basis, is approved by the head of the Ministry in agreement with the Council of the Public Chamber.

3.6. The organizer of the competition is the Public Chamber.

3.6.1. The selection of candidates for the Public Council is made on a competitive basis from among the candidates nominated by public associations and other non-governmental non-profit organizations, in accordance with the requirements specified in paragraph

3.16 of these Regulations, additional (specific) requirements for public associations and other non-governmental non-profit organizations offering candidates for members of the Public Council, and for candidates for the Public Council, approved by the order of the Ministry of September 4, 2019 No. 484 (hereinafter referred to as specific requirements), as well as taking into account the aggregate assessment of information.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

**Comments:** Despite the methodology of the IBP in 2020 a huge step has been taken towards involving citizens in the process of making budget decisions. 1) So federal laws were adopted on July 20, 2020 No. 216-FZ "On Amendments to the Budget Code of the Russian Federation" and dated July 20, 2020 No. 236-FZ "On Amendments to the Federal Law" On General Principles of Organization of Local self-government in the Russian Federation". This made it possible to consolidate the principles of participatory budgeting at the national level. Of course, the actions of these federal laws apply to regional and local budgets. But the regional and local level most significantly affects the solution of the problems of citizens living in these territories. The adoption of these laws at the national level is a great job of the Government of the Russian Federation and, in our opinion, is an important tool for the development of participation mechanisms in the Russian Federation. 2) Artc. 28 of the Budget Code contains the Principle of public participation in the Budget Process 3) Also in accordance with Federal Law of 04.04.2005 N 32- FZ, the Public Chamber of the Russian Federation operates in the Russian Federation. The Public Chamber of the Russian Federation ensures interaction of citizens of the Russian Federation, public associations, trade unions, creative unions, associations of employers and their associations, professional associations, as well as other non-profit organizations created to represent and protect the interests of professional and social groups (hereinafter also - public associations and other non-profit organizations), with federal bodies of state power, bodies of state power of the constituent entities of the Russian Federation and local self-government bodies in order to take into account the needs and interests of citizens of the Russian Federation, to protect the rights and freedoms of citizens of the Russian Federation and the rights of public associations and other non-profit organizations in the

formation and implementation of state policy in order to exercise public control over the activities of federal executive bodies, executive bodies of the constituent entities of the Russian Federation and new local self-government, as well as to facilitate the implementation of state policy in the field of ensuring human rights in places of detention. The Public Chamber of the Russian Federation consists of representatives of various spheres of society ([https://www.oprf.ru/members\\_chamber](https://www.oprf.ru/members_chamber)). In accordance with the Report of the Public Chamber of the Russian Federation "On the state of civil society in the Russian Federation in 2020" (<https://report2022.oprf.ru/ru-RU/report.html>) 4) Also we have practice where citizens are engaged into preparing applications for the all-country federal contest on creating comfort urban environment projects (<https://konkurs.gorodsreda.ru/>) - it is the Federal project So we think that might be qualified as a "b".

#### Researcher Response

With appreciation for the government reviewer's additional information on newly adopted laws, it is important to note that the question seeks to find evidence of public participation mechanisms in the national or federal budget processes in practice. According to the OBS methodology, Questions 125 to 134 should primarily focus on MoF-led participation mechanisms. Currently, there's no clear indication that the MoF is significantly involved in implementing the activities of the Public Chamber of the Russian Federation and the Gorodsreda initiative. Based on this, I would recommend maintaining the C score for this specific question

#### IBP Comment

While the additional information on new laws adopted are welcome and commended, the question seeks to find evidence of public participation mechanisms in the national or federal budget processes in practice. Per the OBS methodology, Questions 125 to 134 should focus only on MoF-led participation mechanisms, and there is no indication that the MoF is significantly engaged in the oversight and implementation of the activities of the Public Chamber of the Russian Federation and the Gorodsreda initiative. In agreement with the researcher, the response remains unchanged.

**126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?**

#### GUIDELINES:

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

#### Answer:

b. The requirements for an "a" response are not met.

#### Source:

The executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them

#### Comment:

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: I choose not to review this question

**127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?**

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

There is a Public Council under the Ministry of Finance, where current issues are discussed. The meetings of the Public Council focus primarily on the recent activities of the Ministry of Finance.

Public Council meetings minutes: [https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings/](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings/)

For example,

December 9, 2022. About the draft strategy for the development of financial markets of the Russian Federation until 2030.

[https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings?id\\_65=301128-protokol\\_14\\_ot\\_09.12.2022\\_otkrytogo\\_zasedaniya\\_obshchestvennogo\\_soveta\\_pri\\_ministerstve\\_finansov\\_rossiiskoi\\_federatsii](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings?id_65=301128-protokol_14_ot_09.12.2022_otkrytogo_zasedaniya_obshchestvennogo_soveta_pri_ministerstve_finansov_rossiiskoi_federatsii)

November 21 – 29, 2022 On consideration of the Main directions of development of life insurance.

[https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings?id\\_65=300764-povestka\\_11\\_ot\\_21-29.11.2022\\_zaochnogo\\_zasedaniya\\_obshchestvennogo\\_soveta\\_pri\\_minfine\\_rossii\\_o\\_rassmotrenii\\_osnovnykh\\_napravlenii\\_razvitiya\\_strakhovaniya\\_zhizni](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings?id_65=300764-povestka_11_ot_21-29.11.2022_zaochnogo_zasedaniya_obshchestvennogo_soveta_pri_minfine_rossii_o_rassmotrenii_osnovnykh_napravlenii_razvitiya_strakhovaniya_zhizni)

07 – 14 June 2022 On consideration of the draft List of Key Reference Groups of the Ministry of Finance of the Russian Federation

[https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings?id\\_65=300708-protokol\\_9\\_ot\\_07-14.06.2022\\_zaochnogo\\_zasedaniya\\_obshchestvennogo\\_soveta\\_pri\\_ministerstve\\_finansov\\_rossiiskoi\\_federatsii\\_o\\_rassmotrenii\\_proekta\\_perechnya\\_klyuchevykh\\_referentnykh\\_grupp\\_ministerstva\\_finansov\\_rossiiskoi\\_federatsii](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings?id_65=300708-protokol_9_ot_07-14.06.2022_zaochnogo_zasedaniya_obshchestvennogo_soveta_pri_ministerstve_finansov_rossiiskoi_federatsii_o_rassmotrenii_proekta_perechnya_klyuchevykh_referentnykh_grupp_ministerstva_finansov_rossiiskoi_federatsii)

07 – 15 March 2022 On consideration of the report on the implementation and evaluation of the effectiveness of the state program of the Russian Federation "Public Finance Management and Regulation of Financial Markets" for 2021.

[https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings?id\\_65=135780-protokol\\_5\\_ot\\_7-15.03.2022\\_zaochnogo\\_zasedaniya\\_obshchestvennogo\\_soveta\\_pri\\_minfine\\_rossii\\_o\\_rassmotrenii\\_otcheta\\_o\\_khode\\_realizatsii\\_i\\_otsenke\\_effektivnosti\\_gosudarstvennoi\\_programmy\\_rossiiskoi\\_federatsii\\_upravlenie\\_gosudarstvennymi\\_finansami\\_i\\_regulirovanie\\_finansovykh\\_rynkov\\_za\\_2021\\_god](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings?id_65=135780-protokol_5_ot_7-15.03.2022_zaochnogo_zasedaniya_obshchestvennogo_soveta_pri_minfine_rossii_o_rassmotrenii_otcheta_o_khode_realizatsii_i_otsenke_effektivnosti_gosudarstvennoi_programmy_rossiiskoi_federatsii_upravlenie_gosudarstvennymi_finansami_i_regulirovanie_finansovykh_rynkov_za_2021_god)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Despite the methodology of the IBP in 2020 a huge step has been taken towards involving citizens in the process of making budget decisions. 1) So federal laws were adopted on July 20, 2020 No. 216-FZ "On Amendments to the Budget Code of the Russian Federation" and dated July 20, 2020 No. 236-FZ "On Amendments to the Federal Law" On General Principles of Organization of Local self-government in the Russian Federation". This made it possible to consolidate the principles of participatory budgeting at the national level. Of course, the actions of these federal laws apply to regional and local budgets. But the regional and local level most significantly affects the solution of the problems of citizens living in these territories. The adoption of these laws at the national level is a great job of the Government of the Russian Federation and, in our opinion, is an important tool for the development of participation mechanisms in the Russian Federation. 2) Artc. 28 of the Budget Code contains the Principle of public participation in the Budget Process 3) Also in accordance with Federal Law of 04.04.2005 N 32- FZ, the Public Chamber of the Russian Federation operates in the Russian Federation. The Public Chamber of the Russian Federation ensures interaction of citizens of the Russian Federation, public associations, trade unions, creative unions, associations of employers and their associations, professional associations, as well as other non-profit organizations created to represent and protect the interests of professional and social groups (hereinafter also - public associations and other non-profit organizations), with federal bodies of state power, bodies of state power of the constituent entities of the Russian Federation and local self-government bodies in order to take into account the needs and interests of citizens of the Russian Federation, to protect the rights and freedoms of citizens of the Russian Federation and the rights of public associations and other non-profit organizations in the formation and implementation of state policy in order to exercise public control over the activities of federal executive bodies, executive bodies of the constituent entities of the Russian Federation and new local self-government, as well as to facilitate the implementation of state policy in the field of ensuring human rights in places of detention. The Public Chamber of the Russian Federation consists of representatives of various spheres of society ([https://www.oprf.ru/members\\_chamber](https://www.oprf.ru/members_chamber)). In accordance with the Report of the Public Chamber of the Russian Federation "On the state of civil society in the Russian Federation in 2020" (<https://report2022.oprf.ru/ru-RU/report.html>) 4) Also we have practice where citizens are engaged into preparing applications for the all-country federal contest on creating comfort urban environment projects (<https://gorodsreda.ru/>) - it is the Federal project

## 128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

### GUIDELINES:

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or*



partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Federal Law "On the Procedure for considering Appeals of Citizens of the Russian Federation" from May, 2, 2006 N 59-FZ:  
[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_59999](http://www.consultant.ru/document/cons_doc_LAW_59999).

**Comment:**

The websites of the ministries/agencies offer a "feedback box" through which citizens can make comments/proposals in the form of "appeal". It is required by the Federal law " On the Procedure for considering Appeals of Citizens of the Russian Federation." However, these may not be considered as formalized mechanisms to provide input in monitoring the implementation of the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** 1) There is a Public Council under the Ministry of Finance, where it can provide input in monitoring the implementation of the annual budget and some reforms. 2) The art. 28 of the Budget Code contains the Principle of public participation in the Budget Process. 3) Also we have practice where citizens are engaged into preparing applications for the all-country federal contest on creating comfort urban environment projects (<https://gorodsreda.ru/>) - it is the Federal project So we think that might be qualified as a "c".

**Researcher Response**

With appreciation for the government reviewer's additional information on newly adopted laws, it is important to note that the question seeks to find evidence of public participation mechanisms in the national or federal budget processes in practice. According to the OBS methodology, Questions 125 to 134 should primarily focus on MoF-led participation mechanisms. Currently, there's no clear indication that the MoF is significantly involved in implementing the activities of the Gorodsreda initiative. Based on this, I would recommend maintaining the C score for this specific question

**IBP Comment**

While the additional information on new laws adopted are welcome and commended, the question seeks to find evidence of public participation mechanisms in the national or federal budget processes in practice. Per the OBS methodology, Questions 125 to 134 should focus only on MoF-led participation mechanisms, and there is no indication that the MoF is significantly engaged in the oversight and implementation of the activities of the Gorodsreda initiative. In agreement with the researcher, the response remains unchanged.

**129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially*

vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

**Comment:**

The national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms and the executive does not use public participation mechanisms during the budget implementation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** I choose not to review this question

**130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?**

**For the purpose of this question, key topics are considered to be:**

- 1. Changes in macroeconomic circumstances**
- 2. Delivery of public services**
- 3. Collection of revenue**
- 4. Implementation of social spending**
- 5. Changes in deficit and debt levels**
- 6. Implementation of public investment projects**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

**Comment:**

The executive does not have a formal mechanism to undertake consultations on budget implementation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?**

**Comprehensive information must include at least three of the following elements:**

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

*GUIDELINES:*

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Source:**

Public Council within the MoF: [https://minfin.gov.ru/ru/om/focal\\_advisory/os/](https://minfin.gov.ru/ru/om/focal_advisory/os/).  
Regulations on the Public Council: [https://minfin.gov.ru/ru/om/focal\\_advisory/os/manifest/?id\\_65=133080-polozhenie\\_ob\\_obshchestvennom\\_sovete\\_pri\\_ministerstve\\_finansov\\_rossiiskoi\\_federatsii](https://minfin.gov.ru/ru/om/focal_advisory/os/manifest/?id_65=133080-polozhenie_ob_obshchestvennom_sovete_pri_ministerstve_finansov_rossiiskoi_federatsii)  
Single budget portal: [budget.gov.ru](http://budget.gov.ru)

**Comment:**

The executive uses Public Councils as a mechanism of public engagement, see Q125. See, for example, the Public Council within the MoF (source #1).

According to the Regulations on the Public Council functioning, the Chairman of the Public Council should ensure that members of the Public Council have the working plan, the agenda of the meeting, that they are timely notified on the date, place and agenda of the upcoming meeting, and received draft documents and other materials for discussion at meetings of the Public Council. Members of the Public Council, in turn, may request relevant information for the meetings.

Budget information is presented on the open part of the Single portal of the budget system [budget.gov.ru](http://budget.gov.ru), and prior information is presented in a timely manner.

The information for the meetings is not placed on the website, and thus there is no evidence if comprehensive information is provided in a timely manner prior to citizens' engagement.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

**Comments:** 1) There is a Public Council under the Ministry of Finance, where it can provide input in monitoring the implementation of the annual budget and some reforms. 2) The art. 28 of the Budget Code contains the Principle of public participation in the Budget Process. 3) Also we have practice where citizens are engaged into preparing applications for the all-country federal contest on creating comfort urban environment projects (<https://gorodsreda.ru>) - it is the Federal project It is possible to find all information on the process of the engagement, so that the public can participate in an informed manner. So we think that might be qualified as a "b".

**Researcher Response**

With appreciation for the government reviewer's additional information on newly adopted laws, it is important to note that the question seeks to find evidence of public participation mechanisms in the national or federal budget processes in practice. According to the OBS methodology, Questions 125 to 134 should primarily focus on MoF-led participation mechanisms. Currently, there's no clear indication that the MoF is significantly involved in implementing the activities of the Gorodsreda initiative. Based on this, I would recommend maintaining the C score for this specific question

**IBP Comment**

While the additional information on new laws adopted are welcome and commended, the question seeks to find evidence of public participation mechanisms in the national or federal budget processes in practice. Per the OBS methodology, Questions 125 to 134 should focus only on MoF-led participation mechanisms, and there is no indication that the MoF is significantly engaged in the oversight and implementation of the activities of the Gorodsreda initiative. The Public Council under the MoF is already cited in the researcher's original response. As such, in agreement with the researcher, the score remains unchanged.

**132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Source:**

[https://minfin.gov.ru/ru/om/focal\\_advisory/os/council\\_docs/meetings/](https://minfin.gov.ru/ru/om/focal_advisory/os/council_docs/meetings/)

**Comment:**

The Ministry of Finance places on its website both agenda and the minutes of the public council meetings, where at least the list of the inputs received is listed.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a “c” response or above are not met.

**Source:**

**Comment:**

The Ministry of Finance or the Treasury does not provide a written record which includes either the list of the inputs received from the public or a detailed report of how the inputs were used to assist in monitoring the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Comments:** The Ministry of Finance provides information about all appeals from citizens and summaries on how they were used - <https://minfin.gov.ru/ru/appeal/reviews/>

**Researcher Response**

With appreciation for the government reviewer's additional information, the evidence provided are links to the one-page documents which are summaries of citizen appeals received by the MoF (e.g., [https://minfin.gov.ru/ru/appeal/reviews?id\\_57=304619-obzor\\_obrashchenii\\_grazhdan\\_postupivshikh\\_v\\_minfin\\_rossii\\_v\\_3\\_kvartale\\_2023\\_goda](https://minfin.gov.ru/ru/appeal/reviews?id_57=304619-obzor_obrashchenii_grazhdan_postupivshikh_v_minfin_rossii_v_3_kvartale_2023_goda) - in the third quarter of 2023). They detail the number of appeals received, their breakdown by sender, the types of issues raised by citizens, and the prompt handling of these appeals by the Ministry. I don't think this regards the mechanisms identified in question 128. This is too generalized statistics that could only be used for comparison with other ministries to understand the volume of inquiries and the workload of employees in processing them.

**IBP Comment**

We welcome the comment from the government reviewer. However, upon consultation with the researcher, as there is no considered participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget under question 128, the response remains unchanged.

**134. Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?**

**GUIDELINES:**

*This question reflects the GIFT principles on “Sustainability,” “Timeliness” and “Complementarity” and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that “timetable” refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer “a” applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice “a”, the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer “b” applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

b. The requirements for an “a” response are not met.

**Source:**

[http://www.consultant.ru/document/cons\\_doc\\_LAW\\_294206/92d969e26a4326c5d02fa79b8f9cf4994ee5633b/](http://www.consultant.ru/document/cons_doc_LAW_294206/92d969e26a4326c5d02fa79b8f9cf4994ee5633b/)

This links to the timetable for formulating the EBP (Government Order 24/03/2018 № 326 as amended by Decrees of the Government of the Russian Federation of February 23, 2019 N 189, dated 06/06/2019 N 728, dated 12/31/2019 N 1948, dated 01/29/2020 N 63, No. 790 dated May 29, 2020, No. 1642 dated September 29, 2021, No. 364 dated March 14, 2022, dated 18.03.2022 N 408, dated 20.05.2022 N 920).

**Comment:**

The timetable for formulating the EBP does not contain any participation mechanisms, thus the requirements for an “a” response are not met.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

*GUIDELINES*

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer “a,” a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the*

selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

**Answer:**

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

**Source:**

Public Council under the Ministry of Education and Science: [https://minobrnauki.gov.ru/colleges\\_councils/pubcouncil/](https://minobrnauki.gov.ru/colleges_councils/pubcouncil/)

Public Council under the Ministry of Healthcare: <https://minzdrav.gov.ru/open/supervision/council>

**Comment:**

Almost all line ministries have the participation mechanisms (public and expert councils), such as the public councils under the Ministry of Education and Science or the Ministry of Healthcare; but these mechanisms capture only some ad-hoc views.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

**Comments:** Also we have: 1) practice where citizens are engaged into preparing applications for the all-country federal contest on creating comfort urban environment projects (<https://konkurs.gorodsreda.ru/>) - it is the Federal project 2) Artc. 28 of the Budget Code contains the Principle of public participation in the Budget Process So we think that might be qualified as a "b".

**Researcher Response**

As well noted by the government reviewer, participatory mechanisms are evidently involved in the allocation of federal subsidies under the gorodsreda project. While local participation is facilitated for the local projects, it appears that the funding, management, and oversight fall under the national government, specifically the Ministry of Construction of Russia. Given the extensive local engagement in the competition, where participation is a crucial criterion for project funding, I support upgrading the score to 'b'.

**IBP Comment**

We appreciate the additional information provided by the government reviewer. Given that the funding, management, and oversight of the Gorodsreda initiative in 2022 is lodged under the national government, through the Ministry of Construction of Russia and that public participation impact the formulation and implementation of the 2023 budget, we are in agreement with the researcher to change the score to "b".

**136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*



*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

**Answer:**

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**

Transcript of the 2022 parliamentary hearings "On the parameters of the draft federal budget for 2023 and for the planning period of 2024 and 2025" were held on October 3, 2022 in the Federation Council (Upper House of Parliament):  
[council.gov.ru/media/files/Jc3TsCafA58WuAxzFKcarfTdg1APIDpV.pdf](http://council.gov.ru/media/files/Jc3TsCafA58WuAxzFKcarfTdg1APIDpV.pdf) (source#1).

Recommendations are presented here: <http://council.gov.ru/activity/activities/parliamentary/138882/> (source #2)

Conclusion of the Federation Council Committee on Budget and Financial Markets to the EBP during the approval process:  
<https://sozd.duma.gov.ru/download/209C37AE-FC72-4304-B9E4-6465548BC991>. (source#3)

**Comment:**

Public Hearings on the budget are not held, only parliamentary hearings, that we have considered to be a form of public discussion similar to public hearings. In 2022, parliamentary hearings "On the parameters of the draft federal budget for 2023 and for the planning period of 2024 and 2025" were held on October 3, 2022 in the Federation Council (Upper House of Parliament), see transcript (source #1).

Several members of the public spoke, such as director of the Institute for Public Finance Reform and member of the Public Council under the Ministry of Finance of Russia, and the transcript reflected their comments.

However, it is most likely that the hearings were closed to the members of the public or other CSOs.

The legislature does not have a provision forbidding the public to submit their inputs, but there is no evidence that members of the public or CSOs submitted opinions on the budget. The Conclusion of the Federation Council Committee on Budget and Financial Markets to the EBP during the approval process contain no experts' opinions, see source #2.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

a. The legislature seeks input on all six topics.

**Source:**

The inputs received from the public during the EBP approval process: <https://sozd.duma.gov.ru/bill/201614-8>:

Conclusion of the Public Chamber: <https://sozd.duma.gov.ru/download/1D5386AD-A8CD-4D8C-89EC-F55830F6D562>,

Conclusion of the Russian Presidential Academy of National Economy and Public Administration and Expert opinion of the National Research University Higher School of Economics: <https://sozd.duma.gov.ru/download/749FBB7F-7053-430A-9C17-34EA06086184>

Conclusion of the Plekhanov Russian University of Economics: <https://sozd.duma.gov.ru/download/B52C3049-9C06-43D8-AD89-BB794CBB56C0>

Expert opinion of the Institute of Economics of the Russian Academy of Sciences:

<https://sozd.duma.gov.ru/download/1A26B169-E515-47B2-9F27-5E2B02734BB5>

The conclusion of the Russian Academy of National Economy and Public Administration under the President of the Russian Federation and the Institute of Economic Policy. E.T. Gaidar: <https://sozd.duma.gov.ru/download/0EB812CB-3E8C-4FD2-92EE-3E364C9C6ED6>

Conclusion of the Chamber of Commerce and Industry of the Russian Federation

<https://sozd.duma.gov.ru/download/06C73C04-65BB-4A6F-B64C-5CEC664D7968>

Conclusion of the All-Russian public organization "Business Russia": <https://sozd.duma.gov.ru/download/1288C8B1-3FFA-4A53-AC51-E88FFFE072BB>

Conclusion of the Financial University under the Government of the Russian Federation: <https://sozd.duma.gov.ru/download/B3E30EFE-8A05-4239-A5CD-DF380DD7858E>

**Comment:**

The inputs received from the public (experts) are available during the EBP approval process. Institutions, such as the Russian Presidential Academy of National Economy and Public Administration, the Plekhanov Russian University of Economics, the Federal State Budgetary Institution Institute of Economics of the Russian Academy of Science, the Faculty of Economics of the Lomonosov Moscow State University are financed from the budget. All key topics are considered in the conclusions.

No report (being it detailed or not-so-detailed), on how public inputs have been used or not used, is presented to the public.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

During IBP's cross country consistency checks, this indicator was revised down to C. While in principle, public can submit papers on any topic, IBP treats all countries where a topic is not specified with a C response. Links that researchers attach further point to only education public services.

**138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?****GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

**Answer:**

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Source:**

State Duma's webpage with the chronicle of the EBP2023 passing through legislature:

<https://sozd.duma.gov.ru/bill/201614-8>

Consolidated opinion of the State Duma Committee on Budget and Taxes on the draft federal law No. 201614-8 "On the federal budget for 2023 and for the planning period of 2024 and 2025":

<https://sozd.duma.gov.ru/download/F27CE725-F515-4DF7-ACF9-0974728A1CAE>

**Comment:**

As noted in Q137, the inputs received from the public chamber, business associations, and universities are available at the State Duma's webpage with the chronicle of the EBP 2023 passing through legislature. In fact, there are just four "inputs", which may be considered as public, since the universities' input in the Russian Federation is rather quasi-public, as they receive the main funding from the government, from the state budget (for education and research).

In the Consolidated opinion of the State Duma Committee on Budget and Taxes on the draft federal law No. 201614-8 "On the federal budget for 2023 and for the planning period of 2024 and 2025" (included in the EBP package) is noted that(see footnote 1): "In preparing the consolidated conclusion, the Committee took into account the comments and suggestions set forth in the conclusions ... of the Public Chamber of the Russian Federation, expert opinions of the Russian Academy of National Economy and Public Administration under the President of the Russian Federation, E.T. Gaidar, National Research University "Higher School of Economics", Financial University under the Government of the Russian Federation, Institute of Economics of the Russian Academy of Sciences, Chamber of Commerce and Industry

Russian Federation, Russian Economic University named after G.V. Plekhanov, the Russian Union of Industrialists and Entrepreneurs, the All-Russian Public Organization of Small and Medium-Sized Business "OPORA RUSSIA", the All-Russian Public Organization "Business Russia", the All-Russian Trade Union of Workers of the Russian Academy of Sciences, as well as comments and suggestions made by representatives of relevant committees, auditors of the Accounts Chamber Russian Federation, the Central Bank of the Russian Federation, representatives of ministries and departments.."

The report is not detailed enough: it does not include information on why some inputs were used or not used, and how they were used.

Transcript of the 2022 parliamentary hearings "On the parameters of the draft federal budget for 2023 and for the planning period of 2024 and 2025" were held on October 3, 2022 in the Federation Council (Upper House of Parliament):  
council.gov.ru/media/files/Jc3TsCafA58WuAxzFKcarfTdg1APIDpV.pdf.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

*GUIDELINES:*

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*

- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

<https://sozd.duma.gov.ru/bill/132287-8>  
<http://duma.gov.ru/news/54777/>

**Comment:**

There is no evidence or special analytics the on the inputs of public or NGOs to the AR/public hearings held by the legislature on the Audit Report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

Online form through which citizens can apply to the Accounting Chamber <https://ach.gov.ru/support/>.  
 Accounts Chamber Contacts page, <https://ach.gov.ru/support>

**Comment:**

The Accounts Chamber uses the mechanism of general "citizens appeals" according with the Federal Law "On the Procedure for considering Appeals of Citizens of the Russian Federation" of 02.05.2006 N 59-FZ. A page with an online form has been created, through which citizens can apply to the Accounting Chamber. This is not a mechanism especially designed for the public's input in the audit program.

"The Procedure for Accepting Applications" states that: "the response to the appeal shall be sent by e-mail to the citizen in the form of electronic document by the relevant structural unit of the accounts chamber of the Russian Federation, authorized to consider the appeal contained in the questions."

Separately and specifically, it is not specified anywhere on the web-site whether and which citizens' appeals are included in the audit agenda, whether it is mandatory, etc. If the government reviewer will not agree with this answer, the web links to the information, and how these citizens appeals from the general comment submission boxes are transformed into the audit agendas, would be appreciated.

The Contacts page also emphasizes the following: "Dear visitors, personal reception of citizens is carried out on Tuesdays from 12:00 to 20:00 in the

public reception of the Accounts Chamber: st. Zubovskaya, house 2, entrance from Burdenko street, entrance No. 18 (from the main entrance to the left and again to the left). You can also send your appeal to the Accounts Chamber in any convenient way:

- by mail to the address: 119121, Moscow, Zubovskaya street, house 2;
- by e-mail [info@ach.gov.ru](mailto:info@ach.gov.ru); by filling out the feedback form on this page.

Before sending an appeal to the Accounts Chamber of the Russian Federation, we recommend that you familiarize yourself with the Procedure for accepting applications from citizens sent through the official website of the department.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://ach.gov.ru/support/>

**141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Source:**

Review of citizens' appeals submitted in 2020:

<https://ach.gov.ru/upload/pdf/%D0%9E%D0%B1%D0%B7%D0%BE%D1%80%20%D0%BE%20%D1%80%D0%B0%D0%B1%D0%BE%D1%82%D0%B5%20%D1%81%20%D0%BE%D0%B1%D1%80%D0%B0%D1%89%D0%B5%D0%BD%D0%B8%D1%8F%D0%BC%D0%B8%20%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%202020-%201%20%D0%BA%D0%B2%D0%B0%D1%80%D1%82%D0%B0%D0%BB.pdf>

Accounts Chamber's website landing page: [https://ach.gov.ru/reports/report\\_2021#main](https://ach.gov.ru/reports/report_2021#main)

**Comment:**

Despite the fact that in the previous year there was a review of citizens' appeals, now it is no longer available - Either it is not produced or not published, or it cannot be found on the website of the Accounts Chamber.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Comments:** According to the 59 Federal Law (№59-FZ), each citizen's input (each letter) is analysed individually and an individual response is given. The response may include the information on the consideration of issues and problems raised by citizens in the Accounts Chamber's work plan and audit programme. Detailed information and statistics are publishing in Annual Report on the first 10 pages and in the section «Interference with citizens» (Vzaimodeystvie s grazhdanami - [www.ach.gov.ru/reports](http://www.ach.gov.ru/reports)). For example, the programme of the activity "Audit of the feasibility and efficiency of the use of federal budget funds allocated for 2019-2021 for the maintenance of Olympic sports facilities" includes the following task: "To consider the facts described in the citizens' appeals received by the Accounts Chamber of the Russian Federation containing information on possible violations of the legislation of the Russian Federation".

**Researcher Response**

With appreciation to the additional information provided, the Activity Report for the year 2022 (posted on March 15, 2023) highlights the number and structure of citizens' appeals, available at this link: <https://ach.gov.ru/upload/iblock/a1c/ygyhwc502ubudozudfb6bp73i684e132.pdf>. This corroborates the response given in the previous assessment round. Accordingly, I recommend upgrading the grade to 'C'

**IBP Comment**

We appreciate the provision of the appropriate evidence by the government reviewer. In agreement with the researcher, given that the correct link to the activity report on citizen appeals for 2022 have been verified, we have changed the response to "c."

**142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?***GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

**Source:**

Accounts Chamber's website: <https://portal.audit.gov.ru/#/main-page>

**Comment:**

The Accounts Chamber has used citizen surveys in the past (and we did consider them to be a form of formal mechanisms through which the public can contribute to audit investigations), but no such surveys appear to have been conducted in the past year, and evidence could not be found from the Accounts Chamber's website.

**Peer Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

**Comments:** I cannot agree that the SAI practices became less engaging in terms of public participation comparing to 2021 OBS. There are multiple tracks how academia, experts, NGOs as well as general public contribute to SAI audit investigations via focus groups, surveys, and open data sharing - see for an overview: <https://ach.gov.ru/page/government-openness/>

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

**Comments:** The Accounts Chamber of the Russian Federation actively conducts audits using qualitative research (individual and focus group interviews, etc.). For example, interviews with beneficiaries of the social contract as part of the expert-analytical activity on "Analysis of the impact of the social support system, including the social contract, on poverty reduction".  
(<https://ach.gov.ru/upload/iblock/512/qmfsuq0rrfni4f73dtbpom6wsfihvibr.pdf>)

**Researcher Response**

Acknowledging the additional evidence from the GR and PR, I agree with their assessments. It seems there are discrepancies due to issues with website accessibility. Therefore, I suggest upgrading the rating to 'A'.

**IBP Comment**

We appreciate the comments from the government and peer reviewers. Upon verification of the additional links cited, we agree with the recommendation of the researcher to upgrade the score to "a".