### COUNTRY QUESTIONNAIRE: RUSSIA

#### 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:** FY 2017-19

**Sources:** PBS 2017 - “Main directions of budget policy for 2017 and the planning period of 2018 and 2019” - is available at the Parliament's web-site:


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

**Government Reviewer**
**Opinion:** Agree with Comments

**Comments:** In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October o 1st November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council on 6 October for the purpose of conducting an open round table on this document on 20 October 2016. Link:

(budget.council.gov.ru/activity/activities/round_table…)

This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-2019 prior to the tabling of the EBP (28 October). But the answer of the expert is not accurate, the document was published before tabling of the EBP.

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

a. (100) At least four months in advance of the budget year, and at least one month before the Executive’s Budget Proposal is introduced in the legislature
b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive’s Budget Proposal is introduced in the legislature
c. (33) Less than two months in advance of the budget year, but at least one month before the Executive’s Budget Proposal is introduced in the legislature
d. (0) 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

**Answer:** d.

**Sources:** PBS 2017 was released together with the EBP 2017 on 31 October 2016 (published at the website of the Parliament). EBP 2017 was tabled on 28 October 2016 according to relevant press coverage. The budget year begins on 1 January. The previous PBS, for BY 2016, was released on 1 July 2015. See: http://minfin.ru/ru/document/?id_4=64713 (http://minfin.ru/ru/document/?id_4=64713)

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

**Government Reviewer**
**Opinion:** Agree with Comments

**Comments:** In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October o 1st November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions
PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the timeframe accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 31 October 2016 PBS 2017 was released together with the EBP 2017 on 31 October 2016 (published at the web-site of the Parliament). EBP 2017 was tabled on 28 October 2016 according to press-coverage.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer:

Comments: In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ "On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October o 1st November; that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council on 06 October for the purpose of conducting an open round table on this document on 20 October 2016. Link: http://asozd.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=154… (http://asozd.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15455-7) (http://budget.council.gov.ru/activity/activities/round_table…) This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490 (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490)). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-2019 prior to the tabling of the EBP (28 October). But the answer of the expert is not accurate, the document was published before tabling of the EBP.

Researcher response: The Pre-Budget Statement -- the document that is the basis for further development of the EBP -- should be published 1 month prior to the EBP. According to Russian law, the Russian Government introduces the EBP in the State Duma and publishes the document by November 1. In 2016, the EBP was tabled on October 28. According to the comment submitted by the Government Reviewer, it looks like the PBS was posted less than 1 month prior to the tabling of the EBP. In addition, when requesting the name of the PBS though the search engine of the website of the Council of Federations (http://www.council.gov.ru/services/search/ (http://www.council.gov.ru/services/search/)) the request has not led to the results. The response remains unchanged, also because it won't change the assessment of the status of this document, which is considered "published late."

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: The date of publication at the web-site of Parliament is noted as 28.10.2016 15:55. The press publications confirm the date 28 October 2016 as the date of tabling the EBP 2017 (this year the PBS is the part of the EBP package). In fact the documents were placed (published) on Monday 31 October 2016 (we were monitoring every day).


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Comments: In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October to 1st November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council for the purpose of public hearings on this document on 6 October 2016. Link: http://www.council.gov.ru/media/files/bMjsxnBCWlrASjCuqkHmA... (http://www.council.gov.ru/media/files/bMjsxnBCWlrASjCuqkHmA...). This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490 (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490)). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-2019 prior to the tabling of the EBP (28 October). But the answer of the expert is not accurate, the document was published before tabling of the EBP.

Researcher response: See the response to the previous question (the PBS was published too late, i.e., less than 1 month prior to the tabling of the EBP). In addition, the link provided for the website of the Council of Federations does not work; the request in the search engine at the web-site for the name of the document has not led to any results either. The response remains unchanged.

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 mark this question “n/a.”


Peer Reviewer
Opinion: Agree

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?

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: c.

Sources: The document is in pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)
For BY 2017, the PBS is made available at the same time as the EBP.

In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October o 1st November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council on 6 October for the purpose of conducting an open round table on this document on 20 October 2016. Links:
http://www.council.gov.ru/media/files/bMJxsnBCWirASjcUgjkHmA…
(http://www.council.gov.ru/media/files/bMJxsnBCWirASjcUgjkHmA…)
(http://budget.council.gov.ru/activity/activities/round_table…)
This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-2019 prior to the tabling of the EBP (28 October). But the answer of the expert is not accurate, the document was published before tabling of the EBP.

If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Main Directions of the Budget Policy for 2017 and planned period of 2018-2019 - Основные направления бюджетной политики на 2017 год и на плановый период 2018 и 2019 годов


If there is a “citizens version” of the PBS?

- Yes
- No

Is there a “citizens version” of the PBS? 

Yes

Sources: n/a
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: EBP 2017


EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 31 October 2016


EBP-2: When is the EBP made available to the public?

a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: The EBP was published on the 31st of October 2016. The fiscal year in Russia runs from 1 January to 31 December.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation”, item 2, article 185, the Draft Federal Budget has been delayed from 1st October to 1st November. Please note that this legal postponement of the budget process in the Russian Federation in 2016 was needed in order to organize a budget process in difficult macroeconomic conditions, and it is not a usual practice. Finally, note also that the main reason that this year in Russia there were parliamentary elections in September and not in December as it used to be in the past. So the Budget Code was amended with the deadline of EBP tabling - the 1st of November (previously it was October 1).
**EBP-3a:** If the EBP is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 31 October 2016

**Sources:** The date of publication EBP 2017 on the website of Parliament is noted as 28.10.2016 15:55. The press publications confirm the date 28 October 2016 as the date when the EBP 2017 was tabled. In fact, the documents were published (placed on the web) on Monday 31 October 2016 (we were monitoring every day).

(http://asozd.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15455-7)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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**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:** The date of publication at the web-site of Parliament is noted as 28.10.2016 15:55. The press publications confirm the date 28 October 2016 as the date of tabling the EBP 2017. In fact the documents were placed (published) on Monday 31 October 2016 (we were monitoring every day).


The Budget Code defines the time frame for the stages of budget consideration. These stages are followed correctly. The press-releases are published on the official web-sites and more detailed information is found. Mass media cover and discuss the publication of the EBP.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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**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 mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.


**Sources:** All documents related to the EBP 2017 are published in the website of Parliament.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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**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?

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

**Answer:** b.

**Sources:** The various parts of the documentation are in Word and Excel.

**Peer Reviewer**

Opinion: Disagree

Suggested answer: c.

Comments: The various parts of the documentation are in Word or in pdf-format. [Link](http://asozd.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15455-7)

**Government Reviewer**

Opinion: Agree

**Researcher response:** Indeed, some files are still only available in Word, and Word files are not qualified as machine readable, some numerical data presented in a text format. I would agree with peer reviewer and suggest response "b" instead of "a."

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

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<tr>
<th>Option</th>
<th>Description</th>
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<tbody>
<tr>
<td>a.</td>
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<td>b.</td>
<td>Produced but made available only in hard copy or soft copy (not available online)</td>
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<tr>
<td>c.</td>
<td>Produced for internal purposes/use only</td>
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<tr>
<td>d.</td>
<td>Not produced at all</td>
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<td>e.</td>
<td>Not applicable (the document is publicly available)</td>
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**Answer:** e.

**Sources:** n/a

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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**EBP-6b: If you selected option “c” or “d” in question EBP-6a above, 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

**Sources:** n/a

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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**EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.**


**Sources:** no comment

**Peer Reviewer**

Opinion: Agree
EBP-8: Is there a “citizens version” of the EBP?

a. Yes
b. No

Answer: b.
Sources: n/a

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 2017
Sources: This year there were parliamentary elections in September and not in December as it used to be in the past. So the Budget Code was amended with the deadline of EBP tabling - the 1st of November (previously it was October 1) and all the timetable cut, it was decided to publish only the “citizens version” of the EB. But it is not a usual practice.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.


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

a. (100) Two weeks or less after the budget has been enacted  
b. (67) Between two weeks and six weeks after the budget has been enacted  
c. (33) More than six weeks, but less than three months, after the budget has been enacted  
d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)


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

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

**EB-3a:** If the EB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 21 December 2016


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

**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:** Date of EB 2017 publication is reflected at the web-site of the Ministry of Finance - 21 December 2016


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

**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 mark this question “n/a.”


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

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: c.

Sources: File in pdf format is of 2384 pages

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

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EB-6b: If you selected option “c” or “d” in question EB-6a above, 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

Sources: n/a

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EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Sources:** no comment

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

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

**EB-8:** Is there a “citizens version” of the EB?

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**Answer:** a.


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

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

**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/references to, and the fiscal year.

**Answer:** FY 2017

**Sources:** no comment

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

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

**CB-2a:** For the fiscal year indicated above, 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 you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

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</tr>
<tr>
<td>e.</td>
<td>Not applicable (the document is publicly available)</td>
</tr>
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</table>

**Answer:** e.


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

**Government Reviewer**
**Opinion:** Agree
**CB-2b:** If you selected option “c” or “d” in question CB-2a above, 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  
**Sources:** n/a

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

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

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**CB-3a:** If the CB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

**Answer:** 21 December 2016  
**Sources:** The date of placing the document is stated at the web-page of the Ministry of Finance http://minfin.ru/ru/document/?id_4=116961  
(http://minfin.ru/ru/document/?id_4=116961)

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

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

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**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 date of placing the document is stated at the web-page of the Ministry of Finance http://minfin.ru/ru/document/?id_4=116961  
(http://open.gov.ru/events/5515672/-) the Citizens budget is the joint initiative of the Open Government of Russia an the Ministry of Finance of the Russian Federation

**Sources:** no comment

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

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

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**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 mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

**Answer:** http://minfin.ru/common/upload/library/2016/12/main/1288_BDG…  
Sources: at the web-site of the Ministry of Finance. The document is in pdf

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.


Sources: no comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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 Budgets are produced and which budget documents they simplify.

Answer: Citizens Budget to the Enacted Budget

Sources: 1. Citizens Budget to the Enacted Budget 2. Citizens Budget to the Year-End Report

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 2016

Sources: no comment

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments
Comments: Maybe expert misprinted. It should be "FY 2016".
IBP comment: Indeed, the government reviewer spotted a typo. Typo has been corrected (from FY2 2016 to FY 2016).

IYRs-2: When are the IYRs made available to the public?
a. (100) At least every month, and within one month of the period covered
b. (67) At least every quarter, and within one month of the period covered
c. (33) At least every quarter, and within three months of the period covered
d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: http://www.roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/ (http://www.roskazna.ru/ispolnenie-byudzhetov/federalnyj-
byudzhet/poyasneniya-k-razdelu/). This is the web-page where the dates of placing all the reports are noted according to the legislation. All reports may be easily found at the web-site of the Federal Treasury: http://www.roskazna.ru/ispolnenie-byudzhetov/ (http://www.roskazna.ru/ispolnenie-
byudzhetov/federalnyj-byudzhet/poyasneniya-k-razdelu/). They are always placed there in a timely manner, according to the legislation requirements.

byudzhetov/federalnyj-byudzhet/poyasneniya-k-razdelu/) The information contained in the section "Information about execution of the Federal budget", formed in accordance with the Order of the Ministry of Finance of Russia dated 04.05.2008 № 49n, by order of the Ministry of Finance of Russia dated 28.12.2010 No. 191n, by order of the Ministry of Finance of Russia dated 07.07.2005 No. 84n. The office that is responsible for formation of the reporting about execution of the Federal budget is the Federal Treasury (Chapter 25.1 Budget code of the Russian Federation). Reports are prepared on an accrual basis from the beginning of year in rubles accurate to the second decimal place after comma. The section is operational, monthly, quarterly and annual reporting about execution of the Federal budget: operational – on the 15th calendar day after the reporting period (monthly), on the 25th calendar day after reporting date (annually); monthly – on the 37th calendar day after the reporting date; quarterly – for the 1 quarter to 22 May of the current fiscal year, for the 1st half - until August 17 of the current fiscal year, for 9 months - until November of the current fiscal year; per annum until May 15 of the year following the reporting financial year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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. Researchers should respond to this question if the document is published either within the timeframe accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: On 27.09.2016 the dates of publication of the IYRs are the following: 15 September 2016 The report on the Federal budget for 01.09.2016 (operational) 01 September 2016 The report on the Federal budget for 01.08.2016 (monthly) 15 August 2016 The report on the Federal budget for 01.07.2016 08 August 2016 The report on the Federal budget for 01.06.2016 (monthly) 10 June 2016 The report on the Federal budget for 01.06.2016 (operational)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
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:** Operational, monthly, quarterly and annual reporting about execution of the Federal budget is placed in the section: • operational – publication is on the 15th calendar day after reporting date (for the monthly reports), and on the 25th calendar day after reporting date (for the annual report); • monthly – publication is on the 37th calendar day after the reporting date; • quarterly – publication for the 1st quarter is done by the 22nd of May of the current fiscal year; for the 1st half of the year (cumulative second quarter), publication is done by the 17th of August of the current fiscal year; publication for the (cumulative) third quarter report done by the 17th of November of the current fiscal year; • annual up to 15 May of the year following the reporting financial year. The prescribed dates for issuing the reports are followed. The calendar of placing to the web-site the reports is presented, see http://www.roskazna.ru/ispolnenie-byudzhetov/kalendar-na-201... (http://www.roskazna.ru/ispolnenie-byudzhetov/kalendar-na-2015/index.php). It shows deadlines for posting information on execution of budgets of budgetary system of the Russian Federation on the official website of the Federal Treasury in the Internet in 2016.


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

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

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

**Answer:**

**Sources:**

**Peer Reviewer**
**Opinion:** Agree
IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.
Sources: The documents are in excel

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.
Sources: n/a

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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: n/a
Sources: n/a

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

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes
b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016


Comments: Researcher: Date of publication - 21 September 2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2: When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint
b. (67) Nine weeks or less, but more than six weeks, after the midpoint
c. (33) More than nine weeks, but more than three months, after the midpoint
d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: c. (33)


Comments: Researcher: Date of publication - 21 September 2016
**MYR-3a:** If the MYR is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** 21 September 2016


**Comments:** Researcher: no comment

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

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

**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:** As a rule, the time framework of the budget consideration stages is followed. The date of publication of the MYR we determine by the date of placing it to the Ministry of Finance web-site, where the date of placing the documents is automatically displayed. This date is 21 September 2016.


(Explanatory note to the Report on Execution of the federal budget for the 1 half of the 2016 year)

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

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

**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 mark this question “n/a.”


**Sources:** Explanatory note to the Report on Execution of the federal budget for the 1 half of the 2016 year

**Comments:** Researcher: The reference is to the placed document in zip. The document we refer to includes all the information: the text and the annexes.

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

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

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

**Answer:** Yes, all of the numerical data are available in a machine readable format.
b. Yes, some of the numerical data are available in a machine readable format
   c. No
   d. Not applicable

   **Answer:** a.

   **Sources:** The document is presented in zip archive, zip, 2.27 Mb, files are machine readable (excel)

   **Comments:** Researcher: The document is presented in zip archive, zip, 2.27 Mb, files are machine readable (excel)

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

   a. Produced but made available online to the public too late (published after the acceptable time frame)
   b. Produced but made available only in hard copy or soft copy (not available online)
   c. Produced for internal purposes/use only
   d. Not produced at all
   e. Not applicable (the document is publicly available)

   **Answer:** e.

   **Sources:** n/a

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

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

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, 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:** n/a

   **Sources:** n/a

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

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

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

   **Answer:** Explanatory note to the Report on the Federal budget execution for the first half of 2016 year. Title in Russian: Пояснительная записка к отчету об исполнении федерального бюджета за I полугодие 2016 года


   **Comments:** Researcher: The document listed above includes all the information: the text of the report and all the annexes which are digital tables in excel

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

**Government Reviewer**
**Opinion:** Agree
### MYR-8: Is there a “citizens version” of the MYR?

- **a. Yes**
- **b. No**

**Answer:** b.

**Sources:** no comment

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

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

### 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 2015

**Sources:** [http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=1134020-6&02] The status of the draft in the State Duma: Bill No. 1134020-6 - On consideration All related documents are available at this link.

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

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

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

- **a. (100) Six months or less after the end of the budget year**
- **b. (67) Nine months or less, but more than six months, after the end of the budget year**
- **c. (33) More than nine months, but within 12 months, after the end of the budget year**
- **d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year**

**Answer:** b. (67)

**Sources:** [http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=1134020-6&02] The status of the draft in the State Duma: Bill No. 1134020-6 - On consideration All related documents are available at this link.

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

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

### YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** The date of introduction to the State Duma is 25 July 2016.

**Sources:** Since that date, all materials are publicly available and presented at the web-site of the State Duma [http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=1134020-6&02]. According to the Budget law, the YER will be approved by the State Duma and signed by the President In October 2016.
Comments: Researcher: As expected YER was approved in October 2016 (31 October 2016 is the date of signing by the President). Chronology of passing the law - http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=1134020-6&02

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: In accordance with the law. Also there are announcements in the press, on the website of the government of the Russian Federation and the State Duma of the Russian Federation, and by search by name in Internet as well.


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 mark this question “n/a.”


Sources: On execution of the Federal budget for 2015 Об исполнении федерального бюджета за 2015 год In the website of the State Duma there are 25 separate documents - tables, explanatory notes, annexes, other supporting documents - see link above.

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

a. Yes, all of the numerical data are available in a machine readable
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: c.

Sources: The files are Word and PDFs

YER-6a: If the YER is not publicly available, is it still produced?
a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

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

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

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**YER-6b:** If you selected option “c” or “d” in question YER-6a above, 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

**Sources:** n/a

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

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

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**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** The draft Federal law of the Russian Federation "About execution of the Federal budget for 2015" Проект федерального закона Российской Федерации «Об исполнении федерального бюджета за 2015 год»

**Sources:** n/a

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

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

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**YER-8:** Is there a “citizens version” of the YER?

a. Yes
b. No

**Answer:** a.


**Comments:** Researcher: no 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 2015

**Sources:** no comment

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

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

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)


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

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

**AR-3a:** If the AR is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** 07 September 2016


**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.”


**Sources:** The link above refers to the announcement of the release of the report. The Audit Report itself is here: [http://audit.gov.ru/upload/iblock/fef/fefefe7f2a95f426a1648eaa6b8d77f2.pdf](http://audit.gov.ru/upload/iblock/fef/fefefe7f2a95f426a1648eaa6b8d77f2.pdf)

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

**Government Reviewer**
**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 mark this question “n/a.”

**Answer:** http://audit.gov.ru/upload/iblock/fef/fefefe7f2a95f426a1648e...
(http://audit.gov.ru/upload/iblock/fef/fefefe7f2a95f426a1648eaa6b8d77f2.pdf)

**Sources:** no 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?

a. Yes, all of the numerical data are available in a machine readable format
b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

**Answer:** c.

**Sources:** There are 1404 pages, all in pdf.

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

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

a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Peer Reviewer**
Opinion: Agree

**Government Reviewer**
Opinion: Agree

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, 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

**Sources:** n/a
**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Conclusion of the Accounting Chamber of the Russian Federation on the Report on execution of the Federal budget for 2015 (approved by the Collegium of the Accounting chamber of the Russian Federation) [Protocol dated 26 August 2016 No43K (1118)](http://www.gosuslugi.ru/)

**Sources:** no comment

**AR-8:** Is there a “citizens version” of the AR?

<p>| | |</p>
<table>
<thead>
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<th></th>
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<tbody>
<tr>
<td>a. Yes</td>
<td>b. No</td>
</tr>
</tbody>
</table>

**Answer:** b.

**Sources:** no comment

**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.

<p>| | |</p>
<table>
<thead>
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<tbody>
<tr>
<td>a. Yes</td>
<td>b. No</td>
</tr>
</tbody>
</table>

**Answer:** a.

**Sources:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Single portal of the budget system of the Russian Federation ELECTRONIC BUDGET is developed for the goal of realization of the principle of transparency (openness) of budget and it provides with the budget information in as a "citizens version" and as documents. [http://budget.gov.ru/](http://budget.gov.ru/)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** [http://www.roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/](http://www.roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/) The web-page where the dates of placing all the reports are noted according with the legislation. All reports may be easily found at the web-site of the Federal Treasury: [http://www.roskazna.ru/ispolnenie-byudzhetov/](http://www.roskazna.ru/ispolnenie-byudzhetov/). They are always placed there in a timely manner, according to the legislation requirements.

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

**a.** Yes

**b.** No

**Answer:** a.

**Sources:**

- Revenues (2013-2015 years) [http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B%87_%afrLoop=2138695228656931&_afrWindowMode=0&_afrWindowId=ewajkk8a0_311#!%40%40%3F_afrWindowId%3Dewajkk8a0_335] (2011-2017) [http://info.minfin.ru/fbdohod.php](http://info.minfin.ru/fbdohod.php)

- Expenditures (2013-2015) [http://budget.gov.ru/epbs/faces/p/%D0%93%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%82/%afrWindowId=ewajkk8a0_332&_afrLoop=2138754785063904&_afrWindowId=ewajkk8a0_360] (2011-2017) [http://info.minfin.ru/fbrash.php](http://info.minfin.ru/fbrash.php)

**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.

**a.** Yes

**b.** No

**Answer:** a.

**Sources:** Government programs [http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B6%D0%B%87_%afrLoop=2138695228656931&_afrWindowMode=0&_afrWindowId=ewajkk8a0_311] (2011-2017) [http://info.minfin.ru/fbdohod.php](http://info.minfin.ru/fbdohod.php)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree
Peer Reviewer
Opinion: Agree with Comments
Comments: For example, here there is infographics/visualisations about consolidated revenues and expenditures:
(http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B/%D0%..afrLoop=18625687443810966&_afrWindowMode=0&_afrWindowId=164lv3yqaj_521#!%40%40%3F_afrWindowId%3D164lv3yqaj_521%26_afrLoop%3D18625687443810966&_afrWindowId=164lv3yqaj_521)_http://budget.gov.ru/epbs/faces/p/%D0%91%D1%8E%D0%B4%D0%B5%D1%82/%D0%94%D0%BE%D1%85%D0%BE%D0%B4%D1%8B/%D0%..afrLoop=18625687443810966&_afrWindowMode=0&_afrWindowId=164lv3yqaj_521#!%40%40%3F_afrWindowId%3D164lv3yqaj_521%26_afrLoop%3D18625687443810966&_afrWindowId=164lv3yqaj_521)

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.

a. Yes
b. No

Answer: a.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-3: Are there additional laws 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.

a. Yes
b. No

Answer: a.


Peer Reviewer
Opinion: Agree with Comments
Comments: There are not special laws on it but the principles of transparency and citizens participation are really indicated in the Budget Code and in some normative acts of the Government.

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)?

a. (100) Yes, administrative units accounting for all expenditures are presented.
b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by administrative unit.
e. Not applicable/other (please comment).

Answer: b. (67)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.


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

a. (100) Yes, expenditures are presented by functional classification.
b. (0) No, expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: a. (100)

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?

a. (100) Yes, the functional classification is compatible with international standards.

b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 15 to the text of the bill (the Distribution of budget allocations by sections, subsections, target articles for 2017) (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&B2846547A69CA8754325805A00554161) In Annex 15 is 534 pages. The functional structure of Federal budget is presented on 14 sections, including Section 01 NATIONAL ISSUES (presented in Annex 15 on page 1-93 with a further breakdown of the costs) Section 02 NATIONAL DEFENCE (p. 93-105) Section 03 NATIONAL SECURITY AND law ENFORCEMENT (pp. 105-141) etc. Annex 17 to the text of the bill (the Distribution of budget allocations by sections, subsections, target articles, kinds of expenditures in 2018 and 2019) (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&D608454FBF2C2BF94325805A0054E6CB) In Annex 17 is 597 pages. The functional structure, including Sections 01-14, is presented in Annex 17, as well as the breakdown of expenditures for the year 2017, including the economic structure 100 Expenditure on payments to staff in order to ensure the performance of the functions of the state (municipal) authorities, state agencies, management bodies of state extra-budgetary funds (p.4,7,11,15, etc.) 200 Procurement of goods, works and services for state (municipal) needs (p.1,18,19,20,23 etc) 400 Capital investments in objects of state (municipal) property (p.5,7,9,10) Annex 21 to the text of the bill (budget allocations for the target articles (state programs of the Russian Federation), groups, types of expenses, sections, subsections in 2018 and 2019) (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&B2846547A69CA8754325805A00554161) In Annex 21 is presented a detailed breakdown of the expenditures of state programs in 2018 and 2019. 100 Expenditure on payments to staff in order to ensure the performance of the functions of the state (municipal) authorities, state agencies, management bodies of state extra-budgetary funds (p.6,9,13,29, etc.) 200 Procurement of goods, works and services for state (municipal) needs (p.2,3,4,19,29 etc) 400 Capital investments in objects of state (municipal) property (p.3,4,7,8, etc.)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are some differences between the functional classification in Russia and the international classification: 14 functions instead of 10. But in general they are very close to each other.

**Government Reviewer**

**Opinion:** Agree

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

a. (100) Yes, expenditures are presented by economic classification.

b. (0) No, expenditures are not presented by economic classification.

c. Not applicable/other (please comment).
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?

a. (100) Yes, the economic classification is compatible with international standards.
b. (O) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures by types The costs of staff entitlements Procurement of goods, works and services Social security Capital investments Intergovernmental transfers Subsidies Public debt service Other budget allocations

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

6: Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
d. (O) No, expenditures are not presented by program.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annex 25 to the text of the bill (Distribution of budgetary allocations on the implementation of Federal target programs in 2017)
OpenAgent&work/dz.nsf/ByID&F2CEB1F09169C2BE43235805A0055A55) Annex 28 to the text of the bill (Distribution of budgetary allocations on the implementation of the Federal target program for 2018 and 2019)
OpenAgent&work/dz.nsf/ByID&18180F12F08881784325805A005603E1) Annex 25 covers expenditure for BY 2017; annex 28 covers expenditures for BY 2018 and 2019. The level of detail is such that for Annex 28 answer "b" would apply; however, in Annex 5 the sum of program-classified expenditures over the total budgeted expenditures is only 54%, hence our "c" answer. See also Annex 5 to the Explanatory note (Federal expenditures in 2016-2019 in the context of state programs)
OpenAgent&work/dz.nsf/ByID&3C0A0BCB412C47AE43235805A0055F949C)

Comments: Researcher: Information about 2017 expenditures by program is posted on the Duma website together with the rest of the documents of the Draft Federal Budget for 2017-2019. See also Article 6 of the Draft law on the federal budget: Budget allocations for the implementation of Federal target programs in annexes 25-30 to the Bill (in accordance with article 25 of the Federal law from May 7, 2013 No. 104-FZ "On amendments to the Budget code of the Russian Federation and certain legislative acts of the Russian Federation in connection with improving the budget process"). The Explanatory note to the draft federal budget, pages 110-294, describes the cost structure of the target programs, including stated that, in accordance with the list of state programs of the Russian Federation, the approved order of the Government of the Russian Federation, November 11, 2010 no 1950-R, state programs are grouped for 5 main areas (table 4.2.1). Information about Federal expenditures in 2016-2019 in the context of state programs is provided in Annex 5 to this explanatory note.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments
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)?

a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)


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?

a. (100) Yes, multi-year expenditure estimates programs accounting for all expenditures are presented.
b. (67) Yes, multi-year expenditure estimates programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, multi-year expenditure estimates programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, multi-year expenditure estimates for programs are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments
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?

a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
d. (0) No, individual sources of tax revenue are not presented.
e. Not applicable/other (please comment).

**Answer:** a. (100)


9: Description of the revenues part, see also the explanatory note to the draft law on page 29-90 Explanatory note to the bill: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&17854ABF92DF36F64325805A005E375F

**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?

a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
d. (0) No, individual sources of non-tax revenue are not presented.
e. Not applicable/other (please comment).

**Answer:** a. (100)


10: Description of the non-tax revenues part, see also the explanatory note to the draft law on pages 25-90 Explanatory note to the bill: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&17854ABF92DF36F64325805A005E375F

**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)?

a. (100) Yes, multi-year estimates of revenue are presented by category.
b. (0) No, multi-year estimates of revenue are not presented by category.
c. Not applicable/other (please comment).
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)?

<table>
<thead>
<tr>
<th>Answer</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.</td>
<td>100</td>
</tr>
<tr>
<td>b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.</td>
<td>67</td>
</tr>
<tr>
<td>c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.</td>
<td>33</td>
</tr>
<tr>
<td>d. No, multi-year estimates for individual sources of revenue are not presented.</td>
<td>0</td>
</tr>
</tbody>
</table>

Sources: Information about tax and non-tax revenues for BY 2015-2019 is included in the documents on the draft Federal budget for 2017-2019. See Annex 4 to the Explanatory note (The forecast of tax revenues of the Federal budget) [link]

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?

<table>
<thead>
<tr>
<th>Answer</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, all three estimates related to government borrowing and debt are presented.</td>
<td>100</td>
</tr>
<tr>
<td>b. Yes, two of the three estimates related to government borrowing and debt are presented.</td>
<td>67</td>
</tr>
<tr>
<td>c. Yes, one of the three estimates related to government borrowing and debt are presented.</td>
<td>33</td>
</tr>
<tr>
<td>d. No, none of the three estimates related to government borrowing and debt are presented.</td>
<td>0</td>
</tr>
</tbody>
</table>

Sources: Upper limit of the external debt: [link]

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
plans for the Federation's internal borrowings (Annex 44 to the Bill), foreign borrowing (Annex 46 to the Bill), state guarantees in the local currency (Annex 45 to the Bill), and state guarantees in foreign currency (Annex 47 to the Bill)

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.)

a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1) There is no information on interest rates 2) There is no debt repayment schedule 3) In the Explanatory Note on page 379 is stated that “Expenditure obligations of the Russian Federation for servicing the state foreign debt of the Russian Federation are determined on the basis of international treaties and agreements, original schedules of payments to foreign creditors in accordance with bilateral agreements, the conditions of issue and volumes of government securities and the forecasted level of interest rates.” Explanatory note to the draft Federal budget - SECTION “STATE AND MUNICIPAL DEBT SERVICING” -http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&17854ABF92DF36F64325805A005E375F) But in annexes there are no original payment schedules and projected level of interest rates Internal debt – (on two pages) Annex 44 to the text of the bill (Program of state internal borrowings) http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&A19784FA0B8B378314325805A005A8AAD) Domestic government borrowing is the total volume in 2017 (page 1), 2018 and 2019 (page 2) External debt - Annex 46 on 20 pages. The state external borrowings of the Russian Federation, the total volumes for 2017 (page 1), 2018 and 2019 (page 11)

Comments: Researcher:

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.)

a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: b. (67)


2017 rates. The Forecast is the part of the EBP, and includes comprehensive information otherwise.

interest rates.)

the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of interest rates. The Forecast is the part of the EBP, and includes comprehensive information otherwise.

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.)

a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to different macroeconomic assumptions is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)


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?

a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Information that shows how new policy proposals affect expenditure is not presented in the draft law on the Federal budget for 2017 and the planning period of 2018 and 2019 tabled to the State Duma.
Researcher response: Information that shows how new policy proposals affect expenditure is not presented in the draft law. The Explanatory note describes the changes of budgetary allocations compared to the previous year. The explanations are given on these changes by directions of expenditures. For example: Section "Social policy" (expenditure in this area in 2017 will amount to 5,083.5 billion or 31% in total expenditures of the Federal budget). This section states that changes in expenditures on "social policy" have been influenced by - the increase in budget appropriations compared with the previous year, provided for... - reduction in budgetary allocation compared to the previous year, provided for... Several examples of increases, such as: State pension - taking into account the forecast growth rate of the living wage in 2017; Payment of Federal social surcharge to pension in connection with growth of number of recipients and increase in the size of payments in 2017 Payment of pensions to persons discharged from military and similar services, and members of their families, as well as other payments in the framework of pension provision in connection with the annual increase of pensions to the projected inflation rate ...But it does not seem to be possible to identify the new policy proposals and how new policy proposals affect expenditures. The information only refers to increase or decrease in expenditure for given policies, without specifying whether they are new or exiting from previous budget years. 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?

a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
d. (0) No, information that shows how new policy proposals affect revenues is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The main factors affecting the change in the forecast revenues of the Federal budget given in the Explanatory note to the draft Federal budget pages 44-108 http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/BYID&17854ABF92DF36F64325805A005E375F Page 44 The increase in the base rate for tax on natural resources production (from 919 to 857 rubles per ton) within the "tax manoeuvre", have led to an increase in revenues for this source in 2017 for 183.3 183 million rubles. The revenue receipts from tax on natural resources production in the form of hydrocarbons is calculated on the basis of the indicators, given at page 50 Table 3.3 Indicators used to calculate the tax on natural resources production on hydrocarbons in 2017-2019 years Page 45, pp. 61-62. The increase of the standard of admission of the excise tax and the amounts of increases or decreases of revenues Page 47, pp. 63-64. The change in receipt of the excise revenue as the result of changes in the volume of excisable products and the corresponding amounts of increase or reduction of revenues

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: The Explanatory note to the Draft Budget Law contains all the information about all the new proposals which can impact on an increase or decrease of federal budget revenues. See the common Table 3.2 "Factor analysis of federal budget revenues changes in 2017-2019 years" on pages 44-47. A narrative discussion is presented on pages 48-108 in break down on types of revenues. Link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/BYID&17854ABF92DF36F64325805A005E375F

Researcher response: All things considered, it seems to us that the document shows how some, but not all, new policy proposals affect revenues, and certainly it lacks detail. Let's take for example a significant source of income for the Federal budget: receipt of value added tax on goods (works, services) sold on the territory of the Russian Federation. Income from this source will be 2,899,511.8 million rubles in 2017 (3.3% of GDP or 21% of revenues of the Federal budget). A narrative explanation is briefly presented on pages 59-61 of the Explanatory Note: "The main factors in the increase of tax revenue will be the increase in income tax in nominal terms and the increase of tax collection as a result of ongoing work to improve the quality of the revenue administration system, which will compensate the decline in revenues as a result of increased deductions related to imports and exports, amid weakening of the ruble and the growth in the value of foreign trade figures." The Note also mentions that the amount of revenue shortfall for BY 2017 (15.7 billion rubles) is due to the proposed change of legislation establishing the VAT rate of 0 percent for services for the carriage of passengers and luggage by railway transport in the far post from 1 January 2017 to 1 January 2030. This information is repeated in the table (table 3.11). And that is all the relevant information we could find, which we believe is insufficient to change our answer.

IBP comment: Even if the quality/level of detail of the narrative may be called into question by the researcher, the question only asks whether a narrative discussion is included, together with estimates. This seems to be the case. Response is changed, from "c" to "a."

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)?

a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
e. Not applicable/other (please comment).
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)?

a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
c. (100) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
d. (0) No, expenditures are not presented for program for BY-1.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Expenditures by individual "program" that correspond to the given definition "any level of detail below an administrative unit, such as a ministry or department" are not presented for the year preceding the budget year (BY-1); expenditure by individual "programs" that are in the budget presented separately – the state programs – are presented for the year preceding the budget year (BY-1), but they are of less than 50% of the budget. "Programs that are in the budget presented separately - the state programs" – they are set aside in the Annex 5 to the Explanatory note (Federal Expenditures in 2016-2019 on the state programs) - http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&72C38AA801DC6D2A4325805A0052E350


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?

a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

Answer: a. (100)

plans for BY 2018 and 2019. For BY-1 (2016), three columns are available: Закон № 359-ФЗ (Law -- the approved budget) Оценка (Evaluation -- performance) Отклонение (Deviation)

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)?

a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
e. Not applicable/other (please comment).

Answer: d.
Sources: no comment

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)?

a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
d. (0) No, not expenditures are presented by program for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: c. (33)
Sources: Expenditures on government programs (GP) are about 50% of the budget. In the list of supporting documents to the draft Federal budget are presented the passports to the GP. GP approved for the period 2013-2019 (there is some for 2012 and 2020), the expenditures for each year of the specified period are presented in the passports of the GP. For example. Passport GP 01 "Development of Healthcare" http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&E5AF0D1456706ED54325805A005DFDCB)
Comments: Researcher: Passport of the state program of the Russian Federation is the document about the state program, containing the following information: Responsible executor of the program The partners in the programme The participants of the program Sub-programs (including Federal target programs) Goal of the program Objectives of the program Target indicators and program indicators Stages and terms of project realization The budget allocation of the program The expected results of the program Passport of the state program is approved according to Annex 1 to the Order of the development, implementation and evaluation of the effectiveness of state programmes of the Russian Federation (approved by decree of the RF Government dated August 2, 2010 N 588) http://pravo.garant.ru/document?id=98991&byPara=1 (http://pravo.garant.ru/document?id=98991&byPara=1) the link is provided on the portal of state programs of the Russian Federation in the section "Normative base" http://programs.gov.ru/Portal/programs/documents (http://programs.gov.ru/Portal/programs/documents)

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?

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=1134020-6&02 On execution of the Federal budget for 2015 Date of tabling to the Parliament: 25 July 2016 31 October 2016, the law was signed. Federal law No. 377-FZ All expenditure for 2015 are reported as "actual".

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)?

a. (100) Yes, revenue estimates for BY-1 are presented by category.
b. (0) No, revenue estimates for BY-1 are not presented by category.
c. Not applicable/other (please comment).

Answer: a. (100)


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)?

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
d. (0) No, individual sources of revenue are not presented for BY-1.
e. Not applicable/other (please comment).

Answer: a. (100)


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?

a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the Explanatory Note, whenever a change is indicated between the revenue forecast for 2017 relative to the revenue estimates for 2016, revenue for BY 2016 are indicated as "revised". For example, see pages 37, 43, 46, 48, 50, 57, 58, 66 ... etc.

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

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

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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)?

a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
c. Not applicable/other (please comment).

**Answer:** a. (100)


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

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

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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)?

a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
e. Not applicable/other (please comment).

**Answer:** a. (100)


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

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

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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?

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

**Answer:** a. (100)

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 proceeding 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.)

a. (100) Yes, information beyond the core elements is presented for government debt.
b. (67) Yes, the core information is presented for government debt.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to government debt is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)


Comments: Researcher: A detailed description of the calculations and substantiation of revenue, budget and sources of covering the deficit of the Federal budget given in the relevant sections of this explanatory note. pp. 35-36 - In 2017-2019 years will be the growth of the public debt of the Russian Federation. By the end of 2017 the volume of state debt of the Russian Federation will be 13 972,2 billion rubles, 2018 – 15 177,1 billion and 2019 – 16 651,9 billion (table 2.7 The volume of state debt of the Russian Federation).

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?

a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)


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.)

a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
b. (67) Yes, the core information is presented for all extra-budgetary funds.
c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Answer: a. (100)


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?

a. (100) Yes, central government finances are presented on a consolidated basis.

b. (0) No, central government finances are not presented on a consolidated basis.

c. Not applicable/other (please comment).

Answer: a. (100)


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?

a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.

d. (0) No, estimates of intergovernmental transfers are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Annex 8 of the Explanatory Note (Intergovernmental transfers from the Federal budget to budgets of subjects of the Russian Federation for the years 2016-2019); http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&43ADD1A6D295EF924325805A00603EA2) Calculation for the allocation of intergovernmental transfers between the
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?

a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all transfers to public corporations are presented.

d. (0) No, estimates of transfers to public corporations are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Article 9 of the draft law proposes, in accordance with the requirements of articles 80 and 205 of the Budget Code, to approve budget allocations from the Federal government to the Public Corporation on atomic energy “Rosatom” and the Public Corporation for space activities “RKK Energiya”. The annexes cited by the Government Reviewer do not constitute a complete picture on the distribution of resources in the amount of 16 trillion rubles by gender, by age, by income, or by region. The most detailed is the distribution of resources across regions. The volume of interbudgetary transfers from the Federal budget to budgets of subjects of the Russian Federation is in 2017 1.5 trillion rubles, or 9.4% in the amount of Federal spending on Research and Development for civil use (Federal spending on Research and Development for civil use) (Committee of the State Duma on budget and taxes). Additional files: "Calculation of distribution of subventions between subjects of the Russian Federation to the unemployed citizens (the State Duma Committee on budget and taxes)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: A.
**Comments:** Budget expenditures on state corporations and state companies are reflected in the Annex 9 “The Departmental (Administrative) structure of Federal budget expenditures in 2017” and in the Explanatory Note to the Budget Law Draft (for example, pages 202, 204). The Annex contains information on the subsidies to a number of companies: Rosatom, the Federal space Agency, United Aircraft Corporation, United Engine Corporation, United Shipbuilding Corporation, the Fund of Reforming Housing and Communal Services Assistance. Vnesekonombank etc. Pages 108-318 of the Explanatory Note present specific examples and links to the public joint-stock companies. Link: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15… (http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15455-7) Files: "Приложение 9 к тексту законопроекта (Ведомственная структура расходов федерального бюджета на 2017 год) (Комитет Государственной Думы по бюджету и налогам)"; «Пояснительная записка к законопроекту (Комитет Государственной Думы по бюджету и налогам)».

**Researcher response:** There are some secret/unknown public transfers to public corporations and inter-budgetary transfers to budgets of subjects of the Russian Federation in the Federal budget amounting to 169,308,143.9 thousand rubles (See: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&0780A64EE6E1704E4325805A0500F669).See) text of the Draft Law. Pages 32-35, article 9. Paragraph 5 of article 9: "#5. To establish that certain subsidies to legal entities and individual inter-budgetary transfers to budgets of subjects of the Russian Federation:1) in 2017, according to Annex 37 (secret) to this Federal law are provided according the procedure established by the Government of the Russian Federation, within the limits of revenues of the Federal budget according to Appendix 38 (secretly) to the present Federal law in the amount of up to 169,308,143.9 thousand rubles."

**IBP comment:** The government reviewer mentions subsidies to a “number” of companies, which does not confirm that all transfers to public corporations are included. In light of this, as well as the researcher’s response above, the response remains unchanged.

<table>
<thead>
<tr>
<th>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.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.</td>
</tr>
<tr>
<td>b. (67) Yes, the core information is presented for all quasi-fiscal activities.</td>
</tr>
<tr>
<td>c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.</td>
</tr>
<tr>
<td>d. (0) No, information related to quasi-fiscal activities is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** a. (100)

**Sources:** No such information is presented in the 2017 EBP documentation.

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

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We can hardly agree with the expert’s answer. We pretend to have an answer A. There are a number of examples that present information on quasi-fiscal activities for at least the budget year. This information includes a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries. For example: - page 243 of the Explanatory Note (financial support of the main Program activity implementation “Supporting agro-industrial sector preferential lending” in 2017 – 5 124.6 million rubles, in 2018 – 4 955.5 million rubles, in 2019 – 4 834.4 million rubles). Read more about the purposes of lending and subsidies in the State Program 25 Passport “State Program for the Development of Agriculture and Markets of Agricultural Products Regulation, raw materials and food for 2013 – 2020” (the State Duma Committee on budget and taxes). - page 340 of the Explanatory Note (Contribution to the authorized capital of the public joint-stock company “State Transport Leasing Company” in order to provide a mechanism to support sales of aircraft Il-96-400 M in 2017 4 000.0 million rubles, in 2018 6 000.0 million rubles) Link: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15… (http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=15455-7) Files: "Приложение 9 к тексту законопроекта (Ведомственная структура расходов федерального бюджета на 2017 год) (Комитет Государственной Думы по бюджету и налогам)".

**Researcher response:** The departmental structure of the expenditures of EBP 2017 shows the following expenses:-- Subsidies to Russian credit organisations on compensation of shortfall of their income on loans issued to agricultural producers, organizations and individual entrepreneurs engaged in the production, primary and (or) subsequent (industrial) processing of agricultural products and its implementation, at a reduced rate (Additional budget appropriations) - 5 124 623 thousand rubles;-- Subsidies to rail transportation organizations to compensate losses in income resulting from the establishment of privileges on tariffs on transportation of students and pupils of educational institutions over 10 years of railway transport in General and second-class carriages in trains of all categories (Additional budget appropriations) 1 052 655 thousand rubles;Only these expenditures represent quasi-fiscal activities. In sum, these expenditures amount to 6 billion rubles, or 0.038% in total Federal budget expenditures (16 240.8 billion rubles)We may increase the score from “d” to “c.”The information presented in the EBP does not allow to see the full/consolidated picture of quasi-fiscal activities of Russia.

**IBP comment:** Given the input provided by the Government Reviewer and the lack of evidence that any quasi-fiscal activities are missing, to maintain consistency of responses across countries, the response has been changed form “c” to “a.” However, it must be noted that the information is scattered across many parts of the EBP package, making it very difficult in practice to identify all quasi-fiscal activities.

<table>
<thead>
<tr>
<th>39: Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100) Yes, information beyond the core elements is presented for all financial assets.</td>
</tr>
</tbody>
</table>
b. (67) Yes, the core information is presented for all financial assets.
c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
d. (0) No, information related to financial assets is not presented.
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** In the Explanatory note to EBP-2017-2019 pp. 100-102 is provided information on the projected 2017-2019 volumes of revenues from the sale of tangible and intangible assets, including in 2017 on 79.3 billion rubles. Calculation of amounts for stated revenues are also presented in the supporting budget documentation in the Annex “Revenues from the sale of tangible and intangible assets in 2017-2019” (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID/C192625C038FD0394325805A005FB79B)

OpenAgent&work/dz.nsf/ByID/C192625C038FD0394325805A005FB79B) In accordance with the balance of the Federal budget execution on 1 January 2016, which is presented on the website of the Federal Treasury in the report on the Federal budget execution for 2015 the amount of funds in section I “Non-financial assets” is 25 854 billion rubles, section II “Financial assets” is 32 086.4 billion. Thus given in the Explanatory note to EBP-2017-2019 revenues from the sale of tangible and intangible assets (in 2017 - 79.3 billion rubles) are about 0.14% of the non-financial and financial assets, which are presented in the report for 2015 (57 940.4 bin).

Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The composition of the budget documents contains the revenues estimate from the sale of state-owned tangible and intangible assets. (Link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID/C192625C038FD0394325805A005FB79B).

OpenAgent&work/dz.nsf/ByID/C192625C038FD0394325805A005FB79B). File “Revenue from State and Municipal Property” (ДОХОДЫ ОТ ИСПОЛЬЗОВАНИЯ ИМУЩЕСТВА, НАХОДЯЩЕГОСЯ В ГОСУДАРСТВЕННОЙ И МУНИЦИПАЛЬНОЙ СОБСТВЕННОСТИ) contains the list of state owned organizations. Link: http://asozd2.duma.gov.ru/work/dz.nsf/ByID/CA11764875CAFAD94... (http://asozd2.duma.gov.ru/work/dz.nsf/ByID/CA11764875CAFAD94325805A005EE2BE/$File/1%202011%20%D0%93%D0%BE%D1%81%D0%B8%D0%BC%D OpenElement) In addition, the Explanatory Note (page 449) provides information on state shares sale. (Link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID/1754AB929036F64325805A005EE75F) (![](http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID/1754AB929036F64325805A005EE75F) OpenAgent&work/dz.nsf/ByID/1754AB929036F64325805A005EE75F)).

**ITB comment:** The original “d” response, which the Government Reviewer disagrees with, was actually a typo, as the researcher intended to write "c" in the first place. Response changed accordingly.

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**40:** Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
b. (67) Yes, the core information is presented for all nonfinancial assets.
c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
d. (0) No, information related to nonfinancial assets is not presented.
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The answer is “c”. In the Explanatory note to EBP-2017-2019 pp. 100-102 is provided information on the projected 2017-2019 volumes of revenues from the sale of tangible and intangible assets, including in 2017 on 79.3 billion rubles. Calculation of amounts for stated revenues are also presented in the supporting budget documentation in the Annex “Revenues from the sale of tangible and intangible assets in 2017-2019” (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID/C192625C038FD0394325805A005FB79B)

OpenAgent&work/dz.nsf/ByID/C192625C038FD0394325805A005FB79B) In accordance with the balance of the Federal budget execution on 1 January 2016, which is presented on the website of the Federal Treasury in the report on the Federal budget execution for 2015 the amount of funds in section I “Non-financial assets” is 25 854 billion rubles, section II “Financial assets” is 32 086.4 billion. Thus given in the Explanatory note to EBP-2017-2019 revenues from the sale of tangible and intangible assets (in 2017 - 79.3 billion rubles) are about 0.14% of the non-financial and financial assets, which are presented in the report for 2015 (57 940.4 bin).

Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Agree

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**41:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all expenditure arrears are presented.
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? (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.)

a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
b. (67) Yes, the core information is presented for all contingent liabilities.
c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
d. (0) No, information related to contingent liabilities is not presented.
e. Not applicable/other (please comment).

**Answer:** a. (100)

(http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&4225DF89F8DE67034325B05A005B38B5)


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.)

a. (100) 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.
b. (67) Yes, the core information is presented to assess the government’s future liabilities and the sustainability of its finances over the longer term.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The budget forecast of the Russian Federation for the period up to 2034 (draft) http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/...
The document is 9 pages long, including a section ("2. The conditions of formation of the budget forecast") that presents the main parameters of the forecast (p. 4-8) and the application which presents the forecast parameters of the budget system of the Russian Federation as a percentage of GDP (income, expenditure, deficit) But we haven't found the demographic assumptions.

Peer Reviewer
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?

a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
d. (O) No, estimates of the sources of donor assistance are not presented.
e. Not applicable/other (please comment).

Answer: e.

Sources: Russia does not get donor assistance. There is the Programme of state foreign borrowings of the Russian Federation in 2017 and the Planning period of 2018 and 2019 where are specified unbound (financial) loans of the Russian Federation*, including as a source of attracting the "international capital market" and EBRD projects. But this borrowings are within the framework of specific projects rather than donor assistance. Annex 46 to the text of the bill (Programme of state foreign borrowings of the Russian Federation) http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&3C0E53044FF469994325805A005B0049

Comments: Researcher: Russia is not a recipient country anymore.

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.)

a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
b. (67) Yes, the core information is presented for all tax expenditures.
c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
d. (O) No, information related to tax expenditures is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Explanatory note pp. 92-93: Measures to optimize the existing system of privileges and preferences

Comments: Researcher: From Explanatory note pp. 92-93: “Measures to optimize the existing system of privileges and preferences” In order to increase the revenues of sub-national levels budgets, the government planned a phased abolition of the tax privileges established at federal level on regional and local taxes, with the transfer of the relevant powers to the regional (local) level. It is supposed to allocate existing federal tax incentives for regional and local taxes into three categories depending on the duration of their mandatory application of subjects of the Russian Federation on its territory: the benefits required to provide in the entire territory of the Russian Federation for five years, three years and one year. Upon expiry of the validity period for the mandatory application of benefits, the subject gets the right to make the decision to provide on its territory the respective tax benefits or not. It also assumes the introduction of the rule of “two keys” for certain types of benefits and preferences provided for the income tax and tax on profit. It is supposed to apply these benefits (similar to the reduced rate of tax on profit in relation to the implementation of investment projects) in case of adoption of the relevant decision the subject of the Russian Federation. In addition, there will be the full implementation of the tax and non-tax expenditures into the budget process. The Budget Code will require fixing of the concept of tax and non-tax costs and approach to the establishment of lists of tax and non-tax costs on all levels of the country's budget system; in addition legislative intervention is required to assess the need of the tax and non-tax expenditures allotment of the Ministry of Finance's authority, to establish general requirements for identifying approaches to the assessment of efficiency of tax and non-tax costs. In turn, this will strengthen the need to make a list of benefits and preferences at all levels of the budget system, which will further contribute to the implementation of rapid assessment of the volume of tax and non-tax expenditures on an
ongoing basis. Base on an effectiveness evaluation, proposals will be prepared to streamline the system of providing benefits, including taking into account their impact on economic growth.

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

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** There are some examples of tax expenditures estimates:

- VAT (VALUE ADDED TAX ON GOODS (WORKS, SERVICES)
http://asozd2.duma.gov.ru/work/dz/BID/9865CFCC5F450A654...

- TAXES, FEES AND REGULAR PAYMENTS FOR USING NATURAL RESOURCES (estimates of tax expenditures reported for 2016 and 2017)
http://asozd2.duma.gov.ru/work/dz/BID/53BED9D4C8A28E38...

- Profit tax (FEDERAL PROFIT TAX ON the PROFIT of ORGANIZATIONS)
http://asozd2.duma.gov.ru/work/dz/BID/2065FF478203D204...

Beneficiaries are often specified in the table calculations. Explanation of the purpose of providing tax relief on newly introduced benefits

- TAXES, FEES AND REGULAR PAYMENTS FOR USING NATURAL RESOURCES (estimates of tax expenditures reported for 2016 and 2017)
http://asozd2.duma.gov.ru/work/dz/BID/53BED9D4C8A28E38...

- TAXES, FEES AND REGULAR PAYMENTS FOR USING NATURAL RESOURCES (estimates of tax expenditures reported for 2016 and 2017)
http://asozd2.duma.gov.ru/work/dz/BID/53BED9D4C8A28E38...

- Profit tax (FEDERAL PROFIT TAX ON the PROFIT of ORGANIZATIONS)
http://asozd2.duma.gov.ru/work/dz/BID/2066FF478203D204...

**Researcher response:** In agreement with the Government Reviewer, the response has been changed from “d” to “c.”

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

**a.** (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**b.** (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

**c.** (33) Yes, estimates of some but not all earmarked revenues are presented.

**d.** (0) No, estimates of earmarked revenues are not presented.

**e.** Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:**
- Calculations of the projected amount of the Reserve Fund and national welfare Fund at beginning and end of the next fiscal year and each year of the planning period, as well as estimates of their use are included in the materials introduced to the State Duma with a draft of the Federal law on the federal budget. The article 96.9 of the Budget code of the Russian Federation [http://budcodex.ru/budcodex#currclauses/96.9](http://budcodex.ru/budcodex#currclauses/96.9)
- The Reserve Fund represents a part of the Federal budget, which are subject to separate accounting, management and use to ensure balance (deficit) Federal budget. The Federal law on the Federal budget set the normative size of Reserve Fund in absolute amount determined on the basis of 7% of the projected GDP, specified in the Federal law on the Federal budget for the next financial year and planning period. The Reserve Fund is formed at the expense of additional oil and gas revenues of the Federal budget if the accumulated amount of the Reserve Fund reaches its normative values listed above; The article 96.10 of Budget code of the Russian Federation [http://budcodex.ru/budcodex#currclauses/96.10](http://budcodex.ru/budcodex#currclauses/96.10)

**OpenAgent**
- OpenAgent&work/dz/BID/63C999370628A7FF4325805A005D4782) Explanatory note to the EBP2017-19
http://asozd2.duma.gov.ru/main.nsf/ViewDoc/Opencagent&work/dz/BID/6...

- OpenAgent&work/dz/BID/17854A8F392DF36F64325805A005E375F) on pages 34-35 the Table with the forecast of the volumes of the Reserve Fund and the National Welfare Fund on 2016-2019 is given. The revenues from managing the assets of the Funds is also shown in the Table note, for example, on p. 79-80 http://asozd2.duma.gov.ru/main.nsf/ViewDoc/Opencagent&work/dz/BID/6...


- (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

- (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

- (33) Yes, estimates of some but not all earmarked revenues are presented.

- (0) No, estimates of earmarked revenues are not presented.

**Peer Reviewer**
**Opinion:** Disagree

**Suggested answer:** b.
Government Reviewer
Opinion: Disagree
Suggested answer: a.

IBP comment: The original response “c.,” which peer and government reviewers disagree upon, was actually a typo. The researcher confirm response “a” in the first place. Response changed accordingly.

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?

a. (100) 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.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.
d. (0) No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Explanatory note to EBP 2017-2019 (pp. 393-394): In accordance with paragraph 1 of the minutes of the meeting of the presidential Council of the Russian Federation for strategic development and priority projects, on July 13, 2016 the main directions for the country's strategic development were approved for 2018 and for the period up to 2025 (hereinafter – the “priority projects”). Within the formation of the draft EBP for 2017 and plans for BY 2018-19, costs are provided for individual activities of priority projects, approved by the Presidium of the Presidential Council of the Russian Federation for Strategic Development and Priority Projects (Table 4.6.1). Priority projects (from table 4.6.1): "Healthcare" "Education" "Mortgage and rental housing" "Housing and the urban environment" "International cooperation and exports" "Small business and support of individual business initiative" "Safe and quality roads" "The integrated development of towns" "Ecology"

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)?

a. (100) 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.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.
d. (0) No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: no comment
Peer Reviewer
Opinion: disagree
Suggested answer: b.
Comments: In the attached file to the Question 47, on pages 110-294, there are facts and figures on financing state (governmental) programs with specific structures of those programs which are related to the governmental goals.

Government Reviewer
Opinion: disagree
Suggested answer: b.
Comments: The logic of program budgeting of the Federal Budget intends that government’s policy goals are presented in the structure of the state programs goals. It is stated in the Federal Law “On Strategic Planning” 28.06.2014 N 172-FZ, Article 3, item 31 which says that state program is a strategic planning document which contain a set of planned activities, linked by goals, implementation timelines, performers and resources of government policy intruments, providing the framework of key state functions on achiving the priorities and objectives of government policy in the sphere of social-economic develeopment and national defence of the Russian Federation. That is why all the other instruments like priority projects, federal targeted programs, Presidential decrees on raising the salary of some specific groups of citizens are part of the state programs and their goals. As the state programs are strategic documents they have a mutly-year characteristics. For example, the state program “Accessible environment for 2011-2020 years”. See file: "Паспорт ГП ОБ "Доступная среда" на 2011 - 2020 годы (Комитет Государственной Думы по бюджету и налогам)", http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&E5AF0D1456706ED543252805A005DFDCB)

Researcher response: In light of the reviewer's comments and suggestions, and given that the information is included in the EBP package, the response has been changed from "d" to "b."

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?

a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

d. (0) No, nonfinancial data on inputs to be acquired are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditures on government programs (GP) are about 50% of the budget. In the list of supporting documents to the EBP, one can see the "passports" to the GP. Government Programs are approved for the period 2013-2019 (there are some for 2012 and 2020). For example. Passport GP 01 "Development of Healthcare," http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/... (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nfs/ByID&65AF0D1456706ED543252805A005DFDCB)

Comments: Researcher: Passport of the state program of the Russian Federation is the document about the state program, containing the following information: Responsible executor of the program The partners in the programme The participants of the program Sub-programs (including Federal target programs) Goal of the program Objectives of the program Target indicators and program indicators Stages and terms of project realization The budget allocation of the program The expected results of the program Passport of the state program is approved according to Annex 1 to the Order of the development, implementation and evaluation of the effectiveness of state programmes of the Russian Federation (approved by decree of the RF Government dated August 2, 2010 N 588) http://pravo.garant.ru/document?id=98991&byPara=1 (http://pravo.garant.ru/document?id=98991&byPara=1) the link is provided on the portal of state programs of the Russian Federation in the section "Normative base" http://programs.gov.ru/Portal/programs/documents (http://programs.gov.ru/Portal/programs/documents)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: disagree
Suggested answer: a.

Budget Program provides information on nonfinancial indicators for all state programs. State programs identify the responsible contractor and the subcontractors of the program. As programs' participants stated all federal executive bodies (ministries, federal services, federal agencies), regulatory authorities (the Prosecutor General), the judiciary (Supreme Court, Constitutional Court, etc.). For example, as participants of the State program “Development of health” are stated 19 Federal bodies of Executive power, including the Ministry of Defense of the Russian Federation, Federal service of execution of punishments, Ministry of Foreign Affairs of the Russian Federation etc. Russian legislation on state programs drawing up does not use terms "nonfinancial data on inputs" (data on nonfinancial inputs) or "nonfinancial intermediate outcomes" (nonfinancial data on results). However, some programs' goals and indicators might be considered as nonfinancial outcomes and individual performance (indicators) and some of them act as a nonfinancial data on input. For example, the passport and the summary information on the state program "Healthcare development" (Link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/... (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nfs/ByID&65AF0D1456706ED543252805A005DFDCB) ) has an infant mortality indicator that could be considered as nonfinancial result (intermediate result reflects the nonfinancial indicator of the subprogram "Mother and Child Health Care" - Coverage of neonatal screening or the survival rate of children with extremely low birth body weight. The number of doctors (the number of doctors per 1,000 inhabitants) and the number of
nurses (number of nurses per 1 doctor) might be considered as nonfinancial data on input for this indicator. Such indicators as the number of doctors and paramedical staff, the number of specialists trained on the medical and pharmacological educational program in the state professional education organizations; number of students; trained in training simulation centers etc., could be also considered as nonfinancial data on input.

Researcher response: We understand it is not our task to assess the quality of the type of information that represents inputs, and we acknowledge that there are some data presenting such information in all programs. We therefore agree to upgrade the response from “d” to “a”.

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?

a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
d. (O) No, nonfinancial data on results are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Nonfinancial data on results are presented only for governmental programs (GP). In each GP are approved objective, goals, target indicators and performance targets. Expenditures on GP are about 50% of the budget. In the list of supporting documents to the draft Federal budget are presented the passports to the GP. Government Programs are approved for the period 2013-2019 (there are some for 2012 and 2020). For example: Passport GP 01 "Development of Healthcare," http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&E5AF0D1456706ED54325805A005DFDCB)  
Comments: Researcher: At p. 6-7 see non-financial results, i.e.: reduction of mortality from all causes up to 13 cases per 1000 population; increasing life expectancy at birth to 74 years

Peer Reviewer
Government Reviewer
Opinion: Agree
Opinion: Disagree
Suggested answer: a.
Comment: Executive’s Budget Proposal consists passports of all state programs and the summary of all state programs (files posted at http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&R=15… (http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&R=15455-7) ) Budget Proposal provides information on nonfinancial indicators for all state programs. State programs identify the responsible contractor and the subcontractors of the program. As programs’ participants stated all federal executive bodies (ministries, federal services, federal agencies), regulatory authorities (the Prosecutor General), the judiciary (Supreme Court, Constitutional Court, etc.). For example, as participants of the State program “Development of health” are stated 19 Federal bodies of Executive power, including the Ministry of Defense of the Russian Federation, Federal service of execution of punishments, Ministry of Foreign Affairs of the Russian Federation etc. Russian legislation on state programs drawing up does not use terms “nonfinancial data on inputs” (data on nonfinancial inputs) or “nonfinancial intermediate outcomes” (nonfinancial data on results). However, some programs’ goals and indicators might be considered as nonfinancial outcomes and individual performance (indicators) and some of them act as a nonfinancial data on input. For example, the passport and the summary information on the state program “Healthcare development” (Link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&E5AF0D1456706ED54325805A005DFDCB) ) has an infant mortality indicator that could be considered as nonfinancial result (intermediate result reflects the nonfinancial indicator of the subprogram “Mother and Child Health Care” - Coverage of neonatal screening or the survival rate of children with extremely low birth body weight. The number of doctors (the number of doctors per 1,000 inhabitants) and the number of nurses (number of nurses per 1 doctor) might be considered as nonfinancial data on input for this indicator. Such indicators as the number of doctors and paramedical staff; the number of specialists trained on the medical and pharmacological educational program in the state professional education organizations; number of students; trained in training simulation centers etc. ; could be also considered as nonfinancial data on input.

Researcher response: Indeed, the question asks whether - for all programs that exist in the budget - those programs have information on output. So, even if only 50% of the budget is organised by program, all existing programs have data on output. According to the Order of the Ministry of economic development of the Russian Federation from December 26, 2012 N 817 “On approval of Methodical guidelines on development and implementation of state programs of the Russian Federation” (see https://rg.ru/2013/02/22/ukazanyia-dok.html (https://rg.ru/2013/02/22/ukazanyia-dok.html)), there should be clear measurable outcomes for each program. Response is upgraded from “c” to “a.”

51: Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
d. (O) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Performance targets are assigned to some nonfinancial data on results – see governmental programs (GP). In each GP are approved objective, goals, target indicators and performance targets. Expenditures on GP are about 50% of the budget. In the list of supporting documents to the draft Federal budget are presented the passports to the GP. Government Programs are approved for the period 2013-2019 (there are some for
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?

a. (100) Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.

b. (67) Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.

d. (0) No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Among the supporting budget documents, see annex “List of public regulatory obligations to be performed at the expense of the Federal budget for 2017 and the planning period of 2018 and 2019,” http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/By&D8E5AF0DFD1456706ED54325805A005DF0CB) It shows categories of recipients; and the size of payments established by the normative legal act. For example: - page 42 includes a normative commitment on the "implementation of monthly cash payments to disabled people". Information includes recipients (persons with disabilities 1, 2, 3 groups, children with disabilities) and the corresponding monthly payments in 2016-2019 in rubles. - page 81 shows "the compensation to women with children under three years, dismissed in connection with liquidation of the organization." In 2017 there are 3,796 thousand rubles, and the number of recipients – 6,223 persons. In addition: information is presented until 2020 on approved state programs aimed at supporting the most vulnerable segments of the population. See: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/By&D8E5AF0DFD1456706ED54325805A005DF0C8 (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/By&D8E5AF0DFD1456706ED54325805A005DF0CB) Goals, p.4: - reducing the efficiency of rendering specialized, including high-tech medical aid; - ensuring the health system highly qualified and motivated personnel Outputs: p.4 - mortality from all causes (per 1000 population); p.5 - life expectancy at birth (years) Performance targets: p.6: reduction of mortality from all causes up to 13 cases per 1000 population; p.7 increasing life expectancy at birth to 74 years

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)?

a. (100) Yes, a detailed timetable is released to the public.
b. (67) Yes, a timetable is released, but some details are excluded.
c. (33) Yes, a timetable is released, but it lacks important details.
d. (0) No, a timetable is not issued to the public.
e. Not applicable/other (please comment).

Answer: a. (100)

http://irkobl.ru/sites/economy/targeted/federal/%D0%93%D1%80%D0%B0%D1%84%D0%B6%D0%BA%20%D0%BF%D0%BE%D0%B4%D0%B3%D0%F1

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.)

a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: The PBS - MAIN DIRECTIONS OF BUDGET POLICY FOR 2017 AND THE PLANNING PERIOD OF 2018 AND 2019
OpenAgent&amp;work/dz.nsf/ByID&S4958fA236486A614325805A00639A82) Pp.22-23, including the following parameters of the medium-term forecast of socio-economic development of Russia Table 2.3.1. The main parameters of the medium-term forecast of socio-economic development of Russia
Comments: Researcher: This document, however, was published too late with respect to the time frame requested by the OBS methodology (at least a month prior to the tabling of the EBP), therefore it is considered as not publicly available. Hence, all the questions related to this document will receive a “d” response.

Peer Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On the Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1 October to 1 November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council 6 October for the purpose of conducting an open round table on this document on 20 October 2016. Links:
http://www.council.gov.ru/media/files/bMxsnBCWIrASjUgikHmAbXcXFF9VvC.pdf) http://budget.council.gov.ru/activity/activities/round_table… (http://budget.council.gov.ru/activity/activities/round_table…). This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosty_Komitet/item/8490) (http://komitet-bn.km.duma.gov.ru/Novosty_Komitet/item/8490). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-
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.)

a. (100) Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.
b. (67) Yes, the core information is presented for the government’s expenditure policies and priorities.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the government’s expenditure policies and priorities is not presented.
e. Not applicable/other (please comment).

Answer: d.


Comments: Researcher: PBS - MAIN DIRECTIONS OF BUDGET POLICY FOR 2017 AND THE PLANNING PERIOD OF 2018 AND 2019 - was released simultaneously with the draft federal budget on 28 Nov 2016. Therefore response to this and following questions will receive a "d", as it was published too late.

Peer Reviewer
Opinion: Disagree
Suggested answer: c.
Comments: This document was published too late (EBP 2017 was tabled on 28 October 2016, not on 28 November 2016 ), but the Pre-Budget Statement present some information on the government’s expenditure policies and priorities, so the answer should be C

Government Reviewer
Opinion: Disagree
Suggested answer: a.
Comments: In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October to 1st November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017-2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council 6 october for the purpose of conducting an open round table on this document on 20 October 2016. Links: http://www.council.gov.ru/media/files/bMJxnB CWbASjUgjkHmAdXcXFF9vC.pdf http://budget.council.gov.ru/activity/activities/round_table… (http://budget.council.gov.ru/activity/activities/round_table…) This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490 (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490)). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-2019 prior to the tabling of the EBP (28 October). But the answer of the expert is not accurate, the document was published before tabling of the EBP.


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.)

a. (100) Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
b. (67) Yes, the core information is presented for the government’s revenue policies and priorities.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the government’s revenue policies and priorities is not presented.
e. Not applicable/other (please comment).
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?

| a. | (100) Yes, all three estimates related to government borrowing and debt are presented. |
| b. | (67) Yes, two of the three estimates related to government borrowing and debt are presented. |
| c. | (0) No, one of the three estimates related to government borrowing and debt are presented. |
| d. | (0) No, none of the three estimates related to government borrowing and debt are presented. |
| e. | Not applicable/other (please comment). |

Answer: 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)?

a. (100) Yes, multi-year expenditure estimates are presented.
b. (0) No, multi-year expenditure estimates are not presented.
c. Not applicable/other (please comment).

Answer: b.


Peer Reviewer
Opinion: Disagree
Suggested answer: a.

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: In connection with legal postponement of the budget process in the Russian Federation in 2016 (Federal Law of 02.06.2016 №158-FZ “On The Suspension of Certain Provisions of the Budget Code of the Russian Federation and Amendments to certain legislative acts of the Russian Federation, item 2, article 185 of the Draft Federal Budget has been delayed from 1st October o 1st November, that delay the time of preparation and publication of Pre-Budget Statement (Main Directions of Budget Policy for 2017 - 2019). Given the legislative basis of this postponement the project of Main Directions of Budget Policy for 2017-2019 has been published previously by Budget and Financial Market Committee on the web-site of the Federation Council 6 October for the purpose of conducting an open round table on this document on 20 October 2016. Links: http://www.council.gov.ru/media/files/bMjsxnBCWIrASjcUgjkHmA… (http://www.council.gov.ru/media/files/bMjsxnBCWIrASjcUgjkHmA…) http://budget.council.gov.ru/activity/activities/round_table… (http://budget.council.gov.ru/activity/activities/round_table…) This document was published simultaneously on the web-site of Budget an Taxes Committee of the State Duma. However the link to download the document from the site of State Duma is currently not working (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490) (http://komitet-bn.km.duma.gov.ru/Novosti_Komiteta/item/8490)). Taking into account the above-mentioned, on our opinion, this fact might be considered as a reason of delay (8 days) of publication of the Main Directions of Budget Policy for 2017-2019 - prior to the tabling of the EBP (28 October). But the answer of the expert is not accurate, the document was published before tabling of the EBP. File "The project of Main Directions of Budget Policy for 2017-2019" link: http://www.council.gov.ru/media/files/bMjsxnBCWIrASjcUgjkHmA… (http://www.council.gov.ru/media/files/bMjsxnBCWIrASjcUgjkHmA…) File "The project of Main Directions of Budget Policy for 2017-2019" link: http://www.council.gov.ru/media/files/bMjsxnBCWIrASjcUgjkHmA… (http://www.council.gov.ru/media/files/bMjsxnBCWIrASjcUgjkHmA…)

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)


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Sovereign funds and public debt in the 2017-2019
60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EB 2017, Federal law from 19.12.2016 No. 415-FZ "On Federal budget for 2017-2019", available at: Official Internet portal of legal information (presented here page by page, but also in PDF format) http://publication.pravo.gov.ru/Document/View/0001201612210008?index=24&rangeSize=1 or the official web site of the Ministry of Finance of the Russian Federation: http://minfin.ru/ru/document/?id_4=116918&area_id=4&it's (http://minfin.ru/ru/document/?id_4=116918&area_id=4&it's) page_id=2104&popup=Y!ixzz4YS72thy1 Understanding expenditure estimates presented by program as meaning of any level of detail below an administrative unit, broken down into smaller, more detailed units in the case of the federal budget – this is the Annex 6 on administrative structure (this is very detailed annex). Annex 9 page 245-1084 expenditures for each Agency represented on the functional structure – sections and subsections, and each direction also detailed to the target articles by type of expenditure (economic classification) Annex 15 (page 2057-2611) and to 2018-2019 Appendix 17 (2612-3258) While in these applications the expenditure on the functional structure – in sections (column Pa) and subsections (column П) have been itemized to the target article (column ЦСР) by type of expenditure (column BP) (economic classification) functional and economic classification for 2017 – Annex 19 (pp. 3259-3685) 2018-2019 Annex 21 (pp. 3685-4208) Thus, in these applications, the expenditure target expenditure (column CSR) is presented with detail by type of expenditure (column BP) (economic classification), as well as detailed functional structure - sections (column Pa) and subsections (column П).

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Federal law from 19.12.2016 No. 415-FZ "On Federal budget for 2017-2019" http://minfin.ru/ru/document/?id_4=116918&area_id=4&it's (http://minfin.ru/ru/document/?id_4=116918&area_id=4&it's) page_id=2104&popup=Y!ixzz4YS72thy1 The main characteristics of Federal budget for 2017 To approve the main characteristics of Federal budget for 2017, based on the projected gross domestic product in the amount of 86 806,0 billion rubles and the inflation rate not exceeding 4,0 per cent (December 2017 to December 2016): 1) the projected total Federal revenues in the amount of 13 487 556 771,6 thousand rubles

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Enacted Budget does not present individual sources of revenue.
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** no comment

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

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

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63: Does the Enacted Budget 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?

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

**Answer:** a. (100)


Article 1. The main characteristics of Federal budget for 2017 4) the upper limit of the state internal debt of the Russian Federation on January 1, 2017 in the amount of 10 351 623 798.0 thousand rubles; 5) the upper limit of the state external debt of the Russian Federation on January 1, 2018 in the amount of 53.6 billion, or 48.7 billion euros; p.44 Article 13. State internal borrowings of the Russian Federation, the state internal debt of the Russian Federation and granting of the state guarantees of the Russian Federation in the currency of the Russian Federation 1. To approve the Program of state internal borrowings of the Russian Federation for 2017-2019 according to the Appendix 44 to the present Federal law. p.47 Article 14. The state external borrowings of the Russian Federation, the state external debt of the Russian Federation and granting of the state guarantees of the Russian Federation in foreign currency 1. To approve the Program of state foreign borrowings of the Russian Federation for 2017-2019 according to the Appendix 46 to the present Federal law. The debt service costs are presented: interest payments on the debt for the budget year - for 2017 - Annex 15 (page 2603-2604) and 2018-2019 Appendix 17 (p. 3251-3252)

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

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

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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.)

a. (100) The Citizens Budget provides information beyond the core elements.
b. (67) The Citizens Budget provides the core information.
c. (33) The Citizens Budget provides information, but it excludes some core elements.
d. (0) The Citizens Budget is not published.
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A citizens budget to the Federal law on the Federal budget for 2017 and the planning period of 2018 and 2019, date posted: 21.12.2016 – at the official web site of the Ministry of Finance of the Russian Federation: http://minfin.ru/ru/document/?id_4=116961&area_id=4&page_id=2104&popup=Y#ixzz4Y5fj82P On page 83 (the last page) of the material is indicated that it is prepared by the Department of budget methodology and financial reporting in the public sector with the participation of the analytical center under the government of the Russian Federation and the company of Acronis. Feedback about the document, please send an E-mail: o0208@minfin.ru (mailto:o0208@minfin.ru)

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

**Government Reviewer**
**Opinion:** Agree
65: How is the Citizens Budget disseminated to the public?

a. (100) 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.).

b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

c. (33) A Citizens Budget is disseminated only by using one means of dissemination.

d. (0) A Citizens Budget is not published.

e. Not applicable/other (please comment).

Answer: b. (67)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: The Ministry of Finance of the Russian Federation disseminates the printed version of the Citizens Budget to the leading Russian economic universities for the use it in educational process (Moscow state University, Higher school of Economics, Plekhanov Academy, Financial University etc.). In 2016, the Ministry of Finance disseminated the Citizens Budget with the official letters. The Ministry of Finance has also developed business card with QR-code for downloading Citizens Budget 2017 (might be provided). This business card was disseminated among students of the leading economic higher educational institutions as well as among public finance experts (in working group which includes representatives of the Government Office of the Russian Federation, the Ministry of Finance, the Ministry of Education, financial bodies of subjects of the Russian Federation, Financial University under the Government of the Russian Federation and expert community). Thus, taking into account the efforts of the Ministry of Finance of Russia, undertaken for the dissemination of the Citizens Budget, we might pretend to have an answer A, as there were three channels for distribution: Internet, official letters of the Ministry of Finance to the economic universities and business card with QR-code.

Researcher response: Looking at the Ministry of Finance website, in the section “Activities”, subsection “Reform,” “Budget reform,” “Budget for citizens,” it is possible to find the Citizens Budget, at: http://minfin.ru/ru/performance/reforms/budget/budget_citizen... (http://minfin.ru/ru/performance/reforms/budget/budget_citizen/) search for publications with the same name on the website “E-catalogs. Search of books in Russian libraries” Электронные каталоги. Поиск книг в российских библиотеках http://book.urar.ru/Internet/guide/books.htm (http://book.urar.ru/Internet/guide/books.htm) did not lead to a positive result. We can also confirm that hard copies of "Citizens Budget" are published. But the number of printed copies is not known (we were not able to find this information). In light of these two means of dissemination, the response is changed, from "c" to "b."

66: Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?

a. (100) 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.

b. (67) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.

c. (33) Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.

d. (0) No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.
67: Are "citizens" versions of budget documents published throughout the budget process?

a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.

c. (33) A citizens version of budget documents is published for at least one stage of the budget process.

d. (0) No citizens version of budget documents is published.

e. Not applicable/other (please comment).

Answer: b. (67)


Peer Reviewer
Opinion: Disagree
Suggested answer: b.


Government Reviewer
Opinion: Disagree
Suggested answer: b.

Comments: The CB in 2016 was published for two stages of the budget process: to the Enacted Budget and the Year-End Report. See links:


Researcher response: In agreement with the Government Reviewer, the response has been changed from "c" to "b."

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)

1. Federal budget revenues 1.1 Revenues to the Federal budget 1.2 Revenues to the Federal budget by the chief administrators 2. Federal budget expenditures 2.1 Departmental structure of Federal budget expenditures 2.2 Distribution of budget allocations by sections, subsections, target articles (state programs of the Russian Federation and non-program activities), groups of types of expenditure of the classification of budget expenditures 2.3 Budget allocations for target articles (state programs of the Russian Federation and non-program activities), groups, types of expenditures, sections and subsections of classification of expenditures of budgets 2.4 Budget allocations for the sections and subsections of classification of expenditures of budgets 3. Sources of financing Federal budget deficit 3.1 Sources of funding the Federal budget deficit 3.2 Sources of financing of deficit of the Federal budget for main administrators

Comments: Researcher: The second reference is to the zipped file "Quarterly report for 2016 01.10.2016" («Квартальный отчет за 2016 года на 01.10.2016» (archived files on the Federal budget execution for the 9 months January-September), including file «0507011 на 01.10.2016.xlsx» where all pages have numbers. On each page-table number there is a necessary information, including expenditure Administrative classification is presented in tab 2.1 Departmental structure of Federal budget expenditures Economic classification is presented in a mix of programs and administrative descriptions, in tabs -- 2.2 Distribution of budget allocations by sections, subsections, target articles (state programs of the Russian Federation and non-program activities), groups of types of expenditure of the classification of budget expenditures -- 2.3 Budget allocations for target articles (state programs of the Russian Federation and non-program activities).Groups, types of expenditures, sections and subsections of classification of expenditures of budgets Functional classification is presented in tab 2.4 Budget allocations for the sections and subsections of classification of expenditures of budgets

Endorsed indices of the 228 of the Budget Code of the Russian Federation confirms that "Approved indices of the summary budget inventory shall conform to the budget law"

69: Do the In-Year Reports present actual expenditures for individual programs?

a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

d. (0) No, the In-Year Reports do not present actual expenditures by program.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See http://www.oskazna.ru/upload/iblock/eb2/otchet-ob-ispolnenii… (http://www.oskazna.ru/upload/iblock/eb2/otchet-ob-ispolnenii-federalnogo-byudzheta-za-9-mesyatsev.zip) This is the link to the Federal Treasury's "Quarterly report for 2016 01.10.2016" (archived files on the Federal budget execution for the 9 months January-September). It includes file "0507011 на 01.10.2016.xlsx" («0507011 на 01.10.2016.xlsx») - Report on execution of the federal budget on 1 October 2016 - the file in which the tabs are numbered. For each tab, information is presented for at least two-thirds of expenditures, with a high degree of detail. See tabs: 2.1 The departmental structure of Federal budget expenditure – by department, section, subsection, target article, by type of expenditure. 2.3 Budget allocations for target articles (state programs of the Russian Federation and non-program activities), groups, types of expenditures, sections and subsections of classification of expenditures of budgets We see that not all programs are covered. For example: file «0507011 на 01.10.2016.xlsx», tab 2.4, expenditure execution by function is 10,804,897,809,743.03 file «0507011 на 01.10.2016.xlsx», tab 2.1, expenditure execution by department is 9,073,391,265,756.52 file «0507011 на 01.10.2016.xlsx», tab 2.4, expenditure execution by function, section 100 “General government expenditure” is 745,440,029,588.43 file «0507011 на 01.10.2016.xlsx» tab 2.1, expenditure execution by department [section 100 by departments] is 653,297,389,393.53.

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?

a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.

b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.

c. Not applicable/other (please comment).

Answer: a. (100)


Comments: Researcher: As noted in the guidelines for this question: “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.” Article 228 of the Budget Code of the Russian Federation confirms that “Approved indices of the summary budget inventory shall conform to the budget law” - http://budcodex.ru/discussion#clauses/228/4/comments (http://budcodex.ru/discussion#clauses/228/4/comments) Endorsed indices of the
summary budget list of the Federal budget, regional budget, local budget must conform to departmental structure of expenses of the approved budget (the budget law).

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71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)


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<td>Opinion: Agree</td>
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72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)


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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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** See file “Federal budget execution for 01 Oct.2016 (quarterly reports), at http://www.roskazna.ru/upload/iblock/eb2/otchet-ob-ispolnenii-federalnogo-byudzheta-za-9-mesyatsev.zip” Annex 1. “Federal budget revenues,” specifically tab 1.1 Revenues to the Federal budget (there are over 1000 rows with actual revenue by category (as well as individual items). Unfortunately, there are two columns, one showing the revenue classification code, and a second one showing the executed amounts, but no comparison with the budgeted amounts.

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Government Reviewer

Opinion: Agree

Suggested answer: a.

Comments: We can hardly agree with the expert's answer. In our opinion, the option "a" should be chosen. The In-Year Reports compare actual year-to-date revenues with the original estimate for that period. The aggregated data exists in the monthly report on the budget execution (form N 0503117), which was not named by the expert. There is a web-link to this report in the Part 1 “The Public Availability of Key Budget Documents” of the Open Budget Questionnaire. Web-link: http://www.roskazna.ru/upload/block/2bb/otchet-ob-ispolnenii-... (http://www.roskazna.ru/upload/block/2bb/otchet-ob-ispolnenii-federalnogo-byudzheta-na-01.10.2016_-ezhemesyachnyy_.zip) File name «Отчет об исполнении федерального бюджета на 01.10.2016 (ежемесячный).xls» Table «Доходы»

Researcher response: The report, mentioned in the Government Reviewer's comment was considered. The Report, however, does not contain data on approved (budgeted) revenues, there are only data on actual execution. 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 (http://period.To) answer “a,” comparisons must be made for revenues presented in the In-Year Reports. The response remains unchanged.

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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?

a. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer

Opinion: Agree with Comments

Comments: In Table 3.1 (see attached file), in line 10, we can find new net borrowings in Rubles made by bond issues.

Government Reviewer

Opinion: Agree
or external debt.)

a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to composition of total actual debt outstanding is not presented.

e. Not applicable/other (please comment).

Answer: a. (100)


inflation was rendered by low consumer demand, slowing price growth in the food segment at the background of favorable situation with the harvest, and celebrating March 2016 and the strengthening of the ruble.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The expert says that the revised macroeconomic indicators forecast is given, but there is no any explanation of the deviation compared to the forecast included in the budget. This is not accurate. Pages 16-17 (link: http://minfin.ru/ru/document/?id_4=116060) provide an analysis of the variance (compared with the forecast laid on the basis for the budget draft development) of the main macroeconomic indicators which influence the Federal budget parameters. In particular, the text refers to the world prices deviation of Urals oil prices by 11.9 US dollars per barrel lower than forecast for natural gas production by 4.1% and petroleum products export by 1.3%. At the same time there are refers to the appreciation of the US dollar against the ruble over the planned 7.0 rubles. In addition, there are refers to the excess the planned of oil and gas condensate production (1.7 and 6.7 percent, respectively), oil and natural gas export (by 9.8% and 5.1%, respectively).

**Researcher response:** We agree with the examples provided by the Government Reviewer, although we think the explanations are not sufficiently detailed. However, if for consistency of answers across countries, IBP finds it appropriate to award a higher response, we are comfortable with changing the answer from "c" to "b."

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**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

d. (0) No, expenditure estimates have not been updated.

e. Not applicable/other (please comment).

**Answer:** a. (100)


**Comments:** Researcher: In 2015 the response was "a", now it is "b". To answer A is necessary to explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. Differences are given in the files, including difference of the functional structure (Аннекс 4 Прил 1 пол 2016 Роспись РГР.xls) and departmental structure (Аннекс 5 Прил 1 пол 2016 Роспись ГРБС.xls). Detailed explanation of these differences is missing. In Explanatory note to the report of execution in section 4 (file 4 - 4.1 Расходы 9м16.docx) – from archived file is presented brief description of differences without explanation, without detailing – pages 87-88 of Explanatory note or pages 3-4 of the mentioned file

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We can hardly agree with the expert’s answer. In our opinion, the option "a" should be chosen, especially since the principles for Mid-Year Review Preparation were not changed in comparison with the previous periods. To prove the correctness of option b, the expert refers to the file "4 - 4.1 Expenses 9m16.docx". However, the details are contained in other files, where the full explanation on the issues of redistribution (change) of budgetary financing in the context of state programs and non-program activities is given. - 4.2 ГП 1-12 1 пол 2016.docx - 4.2 ГП 26-37.45 1 пол 2016.docx - 4.2 ГП 13-25 1 пол 2016.docx - 4.2-4.3 ГП 38-42, 44+непрор 1 пол 2016.docx. Web-link: http://minfin.ru/ru/performance/budget/federal_budget/budgeti... (http://minfin.ru/ru/performance/budget/federal_budget/budgeti/11-16/?id_57=116060&page_id=2170&popup=Y&area_id=57) See files: - 4.2 ГП 1-12 1 пол 2016.docx - 4.2 ГП 26-37.45 1 пол 2016.docx - 4.2 ГП 13-25 1 пол 2016.docx - 4.2-4.3 ГП 38-42, 44+непрор 1 пол 2016.docx.

**Researcher response:** Indeed, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented by state programs. Given the amounts and causes of differences, for each program the following data is provided in the tables: 1) differences in the summary budget list of the Federal budget in absolute amounts; 2) the amount of the originally approved budget, updated list, execution. For example, 4.2 ГП 1-12 1 пол 2016.docx. The response has been changed, from "b" to "a."
78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree.

Suggested answer: a.
Comments: We can hardly agree with the expert's answer. In our opinion, the option "a" should be chosen. The economic classification of expenditure estimates makes it possible to obtain the information on detailed distribution of expenditure according to their subject matter. The economic classification displays what the money is spent on. These purposes are met by the classification used in the Russian Federation. We mean the classification by the type of expenditure. Data in the context of the classification by the type of expenditure is available both in the reporting forms and in the explanatory notes (Review to the report). Web-link: http://minfin.ru/ru/performance/budget/federal_budget/budgeti/11-16/?id_57=116060&page_id=2170&popup=Y&area_id=57) See file: 8 Прин 9 мес 2016 ЛБО Вр 200,400,500.xls


79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: b. (67)


Comments: Researcher: For example, in the Annex on execution of expenditures file «10 Прав 1 2016 Касса ГРБС.xlsx» is given the sum of execution the expenditures 7 297 948,7 mln rubles. Then are listed state programs, sum on which is 5 818 926,9 mln rubles. So that is not all expenditures of budget are presented with specification on state programs

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

a. (100) Yes, the Mid-Year Review includes updated revenue estimates for the budget year underway.
b. (67) Yes, the Mid-Year Review includes updated revenue estimates for the previous budget year and the budget year underway.
c. (33) Yes, the Mid-Year Review includes updated revenue estimates for the previous budget year only.
d. (0) No, the Mid-Year Review does not include updated revenue estimates for the budget year underway.
e. Not applicable/other (please comment).

Answer: a. (100)
81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
b. (0) No, the Mid-Year Review does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Mid-Year Review does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
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?

a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
d. (0) No, estimates of government borrowing and debt have not been updated.
e. Not applicable/other (please comment).

Answer: b. (67)


Comments: Researcher: In the archived file Poyasnitelnyaya_zapiska_1polug2016.zip is a file "4.4 - 11 разоры Г1 нон 2016.doc" – see pages 278-378. On pages 282-301 (in the file these are pages 3-25) is presented information on debt and debt service. For example, The change in the volume of state debt of the Russian Federation for the first half of 2016 are presented in table 160 on page 286 The structure and volume of the state internal debt of the Russian Federation for the first half of 2016 is presented in table 161 on page 286 The structure and volume of the state external debt of the Russian Federation are presented in table 163 on page 289

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?

a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)


86: Does the Year-End Report present expenditure estimates for individual programs?

IBP comment: The question does not ask about the proportion of expenditures presented by each classification. Hence, response “a” applies.
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?

a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: b. (67)


Comments: Researcher: Explanatory note to YER 2015 is presented in few files. File «1-4 № 1134020-6 - On federal budget execution for 2015 http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%297?OpenAgent&RN=1134020-6&02» is on pages 5-104. In this file on pages 31-

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
example, on page 32, we see the amounts of revenues from tax on profit, including in accordance with the approved indicators, fact, deviation from the approved values (columns in the table). Then on page 46 is given a description of the deviation reason – three reasons – three amounts Similarly is presented information on the most important sources of revenues, which are listed in table 4.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: c.

Researcher response: The first link provided by the Government Reviewer (http://www.roskazna.ru/ispolnenie-byudzhetov/federalnym-byud… (http://www.roskazna.ru/ispolnenie-byudzhetov/federalnyj-byudzhet/) cannot be accepted, as this document is not the part of the documentation on 2015 Year-End Report. Moreover, tab 2.1 in the document shows expenditures of the Federal budget according to departmental structure 3.1. Sources of funding the Federal budget deficit.(tab 1.1. presents the actual receipt of revenue, but does not present the approved level for that revenue)The second link provided by the Government Reviewer is also given in our response. http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&22A09BF3AFAD353A43257FFC0038982A) This is reference to Annex 2 to the Explanatory Note to the Report on [budget] Execution (included in materials for the Year-End Report): “Information on federal revenue [in]flow in the context of revenue classification for BY 2015”, - 18 pagesInformation is presented on sources of revenue, the revenues forecast for 2015 Federal budget (in accordance with the law), execution, differences of performance from the forecast (amount and % of execution).Not all differences are presented, for example:Appendix 2 provides details on – differences on excise taxes on ethyl alcohol; see in Explanatory note on page 49 differences and clarification are integrated together in one line "Revenues from excise duties on ethyl alcohol from all types of raw materials and alcohol-containing products"– differences in taxes and payments on mineral extraction; in Explanatory note on page 52 differences and clarification are integrated together in one line "Other minerals"– differences in revenues from use of property in state ownership, in Explanatory note on page 65 differences and explanations presented only in four positions.A similar situation exists with the payments for use of natural resources. The response remains "c."

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

a. (100) Yes, the Year-End Report presents revenue estimates by category.
b. (0) No, the Year-End Report does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all source.
b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
d. (0) No, the Year-End Report does not present individual sources of revenue.
e. Not applicable/other (please comment).

Answer: a. (100)

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?

a. (100) 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.

b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

e. Not applicable/other (please comment).

Answer: a. (100)


Comments: Researcher: Explanatory note to the YER-2015 is in several files. File «6-13 панн.doc» is at pp.899-1033. http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&16396EA53437809D43257FFC0038667A) It is found here 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. For example at p.909 7 "Sources of funding for the Federal budget deficit," p.909 noted that according to the Program of the state internal borrowings of the Russian Federation for 2015 the volume of funds attraction was planned is 900 769.6 mln rubl. Then the changes are explained. Then in the Table 353 (p.912) are presented data on sources of internal funding of the federal budget deficit for 2015 In Annex 13 "Information sheet on execution of sources of financing of deficit of the Federal budget for 2015" «СПРАВКА об исполнении источников финансирования дефицита федерального бюджета за 2015 год» are listed sources, approved planned indicators and execution - Annex 13 to Explanatory note http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&B891A636E5FD7D0B43257FFC00397476) For example, Government securities with the nominal value indicated in foreign currency: the budget law (-188 262,7 mln) fact (-182 542,2 million rubles) Or Loans from foreign States, including target foreign credits (borrowings), international financial organizations and other subjects of international law and foreign legal entities in foreign currency: the budget law -51 195,8 mln) fact (-50 528,million rubles) Etc. See in particular the following sections: 6 "Public debt of the Russian Federation," p. 899 6.1 Domestic debt, p.899 6.2 External Public debt, p.907 7 "Sources of funding for the Federal budget deficit," p.909 7.1 Sources of internal financing, p.909 7.2 Sources of external financing, p.919

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?

a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

c. (33) 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.

d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)


Comments: Researcher: Explanatory note to YER-2015 is submitted in several files. File “1-4 МакроDoc.doc” is at pages 5-104. In this file, on pages 5-13, one can find the "Macroeconomic conditions of execution of the federal budget." http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/… (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&D252D7897228E6A43257FFC0037C329) On pages 12-13 (in Table 1) one can find macroeconomic indicators, influenced on execution of the budgets of the budget system of the Russian
92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

a. (100) 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.

b. (67) Yes, estimates of the differences between some of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 14 to the Explanatory Note to the Report on [budget] Execution. "Information on results according to the main administrative heads for BY 2015", showing the classification according to cost code and subcode and (column 2) “indicator” http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.dn/ByID&D252D7B97228E6A43257FFC0037C329) File "1-4 МакроДох.doc" (http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.dn/ByID&D252D7B97228E6A43257FFC0037C329), Section 4 "The Revenues of the Federal Budget," on page 31 or 32 (in Table 3) we can see the approved and actual values for the following indicators: GDP, billion rubles, volume of imports (at the range of goods taken into account FCS of Russia) bin $USA. volume of exports (in the range of goods taken into account FCS of Russia) bin $USA, combined profit organization, billion rubles. We agree to change the answer, from “d” to “c.”
S3: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

a. (100) 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.

b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)


Comments: The Explanatory Note does not include information regarding target indicators, performance of government programs and results of implementation of state programs (except for separate socially important results given in the text of this explanatory note), since in accordance with article 264.10 of the Budget Code, together with the Report on federal budget execution, the government must present a consolidated annual report on the implementation status and evaluation of effectiveness of state programs. The report, formed in accordance with the governmental decree n.588 of August 2, 2010 ("On approval of the Procedure for the development, implementation and evaluation of the effectiveness of state programs of the Russian Federation") contains information about the matching set and achieved the target indicators of public programs.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: Additional documents to the Year-End report contain information on nonfinancial indicators for all state programs. Russian legislation on state programs drawing up does not use terms "nonfinancial data on inputs" (data on nonfinancial inputs) or "nonfinancial intermediate outcomes"
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?

a. (100) 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.

b. (67) 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, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: b.

Comments: Annex to the Explanatory Note to the Year-End Report (Приложение к пояснительной записке к Отчету (14 З Приложение Результаты ГРБС 3, link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&680B73BA48E2C643257FFC0039B4FA)), provides some indicators on the support of the most vulnerable categories of the citizens. For example, subsidies for the purchase of housing to internally displaced persons, subsidies for the provision of housing to participants of liquidation of consequences of radiation accidents, social care of orphans and children without parental care. In addition, the Explanatory Note to the Year-End Report (Пояснительная записка к Отчету (5.2 ГП 1-5, 7-13) link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&680B73BA48E2C643257FFC0039B4FA), specifies the budget allocations to support some of the most vulnerable categories of the citizens. Section 5.7 of the Explanatory Note contains information in the context of the benefits to various categories of citizens, pages 877-880.

Researcher response: The first link provided by the Government Reviewer, indeed shows an annex to the Explanatory Note to the Year-End Report (Приложение к пояснительной записке к Отчету (14 З Приложение Результаты ГРБС 3, link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&680B73BA48E2C643257FFC0039B4FA)), which provides some indicators on the support of the most vulnerable categories of the citizens. Information is presented for departments, items of expenditure and amounts of expenditures (both approved and actual), including on non-financial metrics. In our opinion, it does not represent in general the differences between the enacted and actual spending for policies (both new and existing) that are intended to directly benefit the country’s most impoverished populations.

The second link (to the Explanatory Note to the Year-End Report - Пояснительная записка к Отчету (5.2 ГП 1-5, 7-13) link: http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&680B73BA48E2C643257FFC0039B4FA) shows information on transfers to the budget of the Pension Fund. It includes budgeted and actual funds for pensions and social security, for example: implementation of monthly payments to disabled people; implementation of monthly payments to veterans; payment of Federal social surcharge to pension. But this information does not focus on the most impoverished populations (i.e., support for the poorest).

IBP comment: In light of both Government Reviewer and Researcher’s comments, and the first link provided in these comments, it looks like there is information on at least some of the policies that benefit the most impoverished populations, so the response has been changed from “d” to “c.”
**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**a.** (100) 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.

**b.** (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

**c.** (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

**d.** (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**e.** Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Explanatory Note to the Report on [budget] Execution (Sections 5.4-5.7), available at: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&work/…

**Comments:** The expert refers to the Report on the Execution of the Federal Budget. However, the data on non-budget funds are not included in the federal budget. This approach is consistent with the international documents (see, for example, paragraph 2.78 of the IMF’s Government Finance Statistics Manual 2014). The information on differences between the original estimates of extra-budgetary funds and the actual outcome for the year is contained in the Report on the Implementation of the Consolidated Budget of the Russian Federation and the Budgets of State Non-Budgetary Funds (form N 0507021). In this report information on the TFCMI (Territorial Funds of Compulsory Medical Insurance) is presented separately. Data on the remaining three non-budgetary funds (Pension Fund, Social Insurance Fund, Federal Fund of Compulsory Medical Insurance) are presented in the laws on execution of the Federal budget for 2015 (the YER): http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=10090506-6&O2 The executions of these funds. Web-links: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=1090506-6&O2 Date of submission by the government (executive) to the State Duma: 3 Jun 2016. The bill was approved by the Duma, and signed by the president on October 31, 2016.

**Researcher response:** This is a link to the list of documents that were submitted to the State Duma 25.07.2016 simultaneously with the draft Federal law on execution of the Federal budget for 2015 (the YER): http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%297OpenAgent&RN=1088447-6 “Об исполнении бюджета Пенсионного фонда Российской Федерации за 2015 год”; http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=10… “Об исполнении бюджета Федерального фонда обязательного медицинского страхования за 2015 год”;

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The law on the budget of the Federal Fund of Obligatory Medical Insurance for 2015 is not part of the Year-End Report. Information on this law is given to clarify: the Year-End Report 2015 includes information on federal funds transferred to extra-budgetary funds (this is the content of Section 5.7 of the Explanatory Note), but to get the full information on each extra-budgetary fund, one should refer to the draft law on execution of the corresponding extra-budgetary fund. The execution of expenditures and revenues for each extra-budgetary fund are approved by separate federal laws for each fund.

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**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

**a.** (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**b.** (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**c.** Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Explanatory Note to the Report on Budget Execution (Sections 6-13), available at: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&work/…

**Comments:** The content of Section 5.7 of the Explanatory Note), but to get the full information on each extra-budgetary fund, one should refer to the draft law on execution of the Federal budget for 2015 (the YER): http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=10090506-6&O2 The executions of these funds. Web-links: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&RN=1090506-6&O2 Date of submission by the government (executive) to the State Duma: 3 Jun 2016. The bill was approved by the Duma, and signed by the president on October 31, 2016.

**Researcher response:** This is a link to the list of documents that were submitted to the State Duma 03.06.2016 simultaneously with the draft Federal law on execution of the Consolidated Budget of the Russian Federation for 2015: http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%297OpenAgent&RN=1090506-6&O2This is the link to the list of documents that were submitted to the State Duma 03.06.2016 simultaneously with the draft Federal law on execution of the Consolidated Budget of the Russian Federation for 2015: http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%297OpenAgent&RN=1090506-6&O2This is the link to the list of documents that were submitted to the State Duma 03.06.2016 simultaneously with the draft Federal law on execution of the Consolidated Budget of the Russian Federation for 2015: http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%297OpenAgent&RN=1090506-6&O2

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Suggested answer:** a.

**Comments:** The law on the budget of the Federal Fund of Obligatory Medical Insurance for 2015 is not part of the Year-End Report. Information on this law is given to clarify: the Year-End Report 2015 includes information on federal funds transferred to extra-budgetary funds (this is the content of Section 5.7 of the Explanatory Note), but to get the full information on each extra-budgetary fund, one should refer to the draft law on execution of the corresponding extra-budgetary fund. The execution of expenditures and revenues for each extra-budgetary fund are approved by separate federal laws for each fund.

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**97:** Is the content of Section 5.7 of the Explanatory Note included in the Year-End Report?

**a.** (100) Yes, the content of Section 5.7 of the Explanatory Note is included in the Year-End Report.

**b.** (0) No, the content of Section 5.7 of the Explanatory Note is not included in the Year-End Report.

**c.** Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Explanatory Note to the Report on Budget Execution (Sections 6-13), available at: http://asozd2.duma.gov.ru/main.nsf/(Spravka)?OpenAgent&work/…

**Comments:** Specifically, see the following sections: 10. Operations on management the balance of accounts on accounting the Federal budget funds, including the placement of Federal budget funds in Bank deposits p.930 11. Analysis of balance sheet data of the Federal budget and the report on financial results p. 945 12. Main indicators of budget system of the Russian Federation p. 1010 12.1 Execution of the consolidated budget and budgets of state extra-budgetary funds p. 1013 12.2 Performance of the consolidated budgets of the constituent entities of the Russian Federation p. 1017 See also the
Making available to the public?

SOOG

PedbOGP

Expenditures Effectiveness, taking into account peculiarities, specified by the type of expenditure

Federation. In 2014 the Accounts Chamber in conjunction with the Ministry of Finance, has developed the Criteria and Methodology for Assessing Budget Disposition of federal property (within the competence of the accounts chamber), including for the purposes of strategic planning in the Russian Federation.

**IBP comment:** The Audit Report pages suggested by the Government Reviewer refer to a section that indeed shows performance-related information (http://audit.gov.ru/upload/iblock/ef/efe72a95f426a1648e9aa6b8d77f2.pdf)). This may not be up to the expected standards, and it may not have led to improved efficiency; but the fact is that the Audit Report includes a substantial section on performance. Accordingly, the response has been upgraded from “b” to “a.”

### 98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

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<tr>
<td>a.</td>
<td>(100) All expenditures within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No expenditures have been audited.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</tbody>
</table>

**Answer:** a. (100)


**Comments:** Researcher: All expenditures within the SAI’s mandate have been audited.

**Peer Reviewer**

**Government Reviewer**

**Opinion:** Agree

### 99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

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<tbody>
<tr>
<td>a.</td>
<td>(100) All extra-budgetary funds within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>b.</td>
<td>(67) 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.</td>
</tr>
<tr>
<td>c.</td>
<td>(33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.</td>
</tr>
<tr>
<td>d.</td>
<td>(0) No extra-budgetary funds have been audited.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

**Answer:** a. (100)

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

<table>
<thead>
<tr>
<th>Option</th>
<th>Agree</th>
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<tbody>
<tr>
<td>Government Reviewer</td>
<td>Agree</td>
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</tbody>
</table>

**Answer:** b.

**Sources:** Link to the Accounting chamber web-site, where the annual reports are posted: [http://www.ach.gov.ru/activities/annual_report/](http://www.ach.gov.ru/activities/annual_report/) In accordance with the Federal law "On the Accounting chamber of the Russian Federation" the control office presents to the chambers of the Federal Assembly, to which it is accountable, an annual report on its work, approved by the Board of the Accounting chamber and it is the subject to mandatory publication. The annual report consists of a summary part containing General data characterizing the work of the Accounting chamber as a whole, their analysis, and reports on areas of activity of the Accounting chamber [http://www.ach.gov.ru/activities/annual_report/874/](http://www.ach.gov.ru/activities/annual_report/874/) Executive summary – page 1-2

**Peer Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** a.  

**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** a.  


**Peer Reviewer**  
**Opinion:** Agree  
**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** c.  

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**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?**

<table>
<thead>
<tr>
<th>Option</th>
<th>Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Reviewer</td>
<td>Agree</td>
</tr>
<tr>
<td>Government Reviewer</td>
<td>Agree</td>
</tr>
</tbody>
</table>

**Answer:** c.  

**Sources:** no comment

**Peer Reviewer**  
**Opinion:** Agree  
**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** c.  
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?

a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
e. Not applicable/other (please comment).

Answer: b. (67)


Comments: Researcher: The release to the public of some information is a bit behind. On the website of the Accounting Chamber, in the section "Activities/Audit/Corrective actions," information is currently available as on 28 April 2016, in the section "Activities/Audit/Reports" reports are presented for 2015. At the same time, for example, on page 162 of the Report of the Accounting Chamber Work for the 2015 (available at [http://www.ach.gov.ru/upload/uf/483/4830aed0a9653b4c89e0ed73.pdf](http://www.ach.gov.ru/upload/uf/483/4830aed0a9653b4c89e0ed73.pdf)), there is a table on "Measures [taken by] the Public Prosecutor in reaction to the results of audit activities of the Accounting Chamber".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: Analysis of revealed violations contained in the Account Chamber’s directives sent to the main managers of federal ministries and agencies and in appeals to law enforcement agencies, is a part of the Opinion of the Accounts Chamber on the Federal Budget Execution Report for 2015. ([http://www.ach.gov.ru/upload/uf/483/4830aed0a9653b4c89e0ed73.pdf](http://www.ach.gov.ru/upload/uf/483/4830aed0a9653b4c89e0ed73.pdf)).


Researcher response: The first link provided by the Government Reviewer takes us to a survey of the Accounting Chamber on the Citizens Budget (on April 7, 2017, the Chamber invited everyone to take part in the survey to assess the effectiveness of implementation of the project "Budget for citizens", held in the framework of increasing the openness and transparency of information on public Finance management)The second link ([http://results.audit.gov.ru](http://results.audit.gov.ru)) does not present any actions taken by the executive to address audit recommendations. The third link presents performance information requirements, but neither the SAI nor legislature report on what steps the executive has taken to address all audit recommendations; The fourth link presents some (or are these few are all? it is uncertain.) submissions of the Accounts Chamber, but there is no information on what has been done. Everywhere is written: "considered".The fifth link [http://results.audit.gov.ru/public/files/43ccbd2949676987eb92240da12a7f78.pdf](http://results.audit.gov.ru/public/files/43ccbd2949676987eb92240da12a7f78.pdf), shows how the Emergency Situations Ministry reports on the implementation of the audit recommendations, but we have not found any other Ministries reports to the Accounting Chamber. Response “b” applies.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
d. (0) No, there is no IFI.
e. Not applicable/other (please comment).

Answer: d.

Sources: no comment

Peer Reviewer
Opinion: Agree
104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
d. (0) 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.
e. Not applicable/other (please comment).

Answer: d.
Sources: no comment

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
e. Not applicable/other (please comment).

Answer: d.
Sources: no 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?

a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.
e. Not applicable/other (please comment).

Answer: d.
Sources: no IFI
107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
e. (0) Not applicable/other (please comment).

Answer: a. (100)


Comments: Researcher: March 30, 2016 The Council of Federation of the Federal Assembly of the Russian Federation adopted a resolution "On proposals of Council of Federations on the formation of the concept of the Federal budget for 2017 and the planning period of 2018 and 2019". 29 July 2016 - The government of the Russian Federation held a meeting on Federal budget expenditures for 2017 – 2019 in terms of balancing the budgets of constituent entities of the Russian Federation. 10 October 2016 - In the State Duma were held Parliamentary hearings on the theme "Main directions of budget and tax and customs tariff policy: the choice of priorities." Workshop materials can be found on the website of the State Duma Committee on budget and taxes [http://kometit-bn.km.duma.gov.ru](http://kometit-bn.km.duma.gov.ru). On the website of the State Duma Committee on budget and taxes [http://www.duma.gov.ru](http://www.duma.gov.ru) there is the information: (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year. (0) Not applicable/other (please comment).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it at all.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: [https://rg.ru/2016/06/02/putin-podpisal-zakon-o-perenose-v-2016-godu-sroka-vneseniia-biudzheta-v-gd.html](https://rg.ru/2016/06/02/putin-podpisal-zakon-o-perenose-v-2016-godu-sroka-vneseniia-biudzheta-v-gd.html) In 2016 the deadline of receiving the EBP by the legislature is 1 November.

Comments: Researcher: In 2016 the deadline of receiving the EBP by the legislature is 1 November. It was rescheduled in June 2016 by the decision of the State Duma as the amendments to the Budget Code. The reason is the autumn elections in September 2016. So that with the corrected dates the new State Duma will approve the budget for 2017. Previously the elections were always in December and the deadline of receiving the EBP by the legislature was 1 October. 28 Oct 2016 The materials of the draft Federal law "On the Federal budget for 2017 and the planning period of 2018 and 2019" can be found on the official website of the State Duma of the Federal Assembly of the Russian Federation at the following address: [http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=15455-7802](http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29?OpenAgent&RN=15455-7802). Materials dedicated to the preparation and passage of the draft Federal law "On the Federal budget for 2017 and the planning period of 2018 and 2019" are available in the reading room of the Parliamentary library (Okhotniy Ryad str., 1, K. 11-16). Evidence is
confirmed by multiple media publications as well, for example, https://www.1tv.ru/news/2016/10/28/312966-pravitelstvo_vnesl…
The draft Federal law "On the Federal budget for 2017 and the planning period of 2018 and 2019", and the accompanying documents introduced by the Government of the Russian Federation in the State Duma of the Federal Assembly of the Russian Federation. The Minister of Finance of the Russian Federation Anton Siluanov was appointed the official representative of the Government of the Russian Federation by consideration by chambers of Federal Assembly of the Russian Federation of the draft Federal law. The order of the Government of the Russian Federation of 28 October 2016 No. 2263-R. The bill was in the Management of information technology and documentation ensuring of the apparatus of the State Duma of the Federal Assembly of the Russian Federation under the number 15455-7 and forwarded to the Chairman of the State Duma of the Federal Assembly of the Russian Federation and the State Duma Committee on budget and taxes. For any feedback, comments and suggestions to the draft law "On the Federal budget for 2017 and the planning period of 2018 and 2019" sent to the President of the Russian Federation, committees, commissions of the State Duma of the faction in the State Duma, the Federation Council of the Federal Assembly of the Russian Federation, the Government of the Russian Federation, the Public chamber of the Russian Federation. The State Duma Committee on budget and taxes, appointed the Executive Committee, which will be sent feedback, suggestions, comments and conclusions up to 18 hours on 6 November 2016.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
b. (67) 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.
c. (33) The legislature approves the budget less than one month after the start of the budget year.
d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Chapter 22 Budget Code: Consideration and Approval of the Federal Law on the Federal Budget (articles 192-210): in article 196 is stated that the State Duma is considering the draft federal law on the federal budget for the next fiscal year during 60 days in three readings.
Comments: Researcher: As far as the date of the receiving of the EBP was changed to 1 November (question 108) and the fiscal year starts on 1 January and the budget is to be approved by the start of the budget year the answer is B. http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29OpenAgent... (http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29OpenAgent&RN=15455-7&O2). Registration of the bill and materials to it in System of automation of document circulation for the office of the State Duma registered and sent to the Chairman of the State Duma 28.10.2016 15:55 sent to the State Duma Committee on budget and taxes 28.10.2016 16:25 The decision of the relevant Committee to submit the bill to the State Duma Council offer to take the bill to consideration (terms of representation of responses, offers and remarks in Committee 06.11.2016, the proposed date for consideration by the State Duma 18.11.2016) 28.10.2016 offer to take the bill in the first reading (offered date of consideration by the State Duma 18.11.2016) 16.11.2016 The consideration of the bill by the State Duma to pass the bill in the first reading; to introduce amendments to the bill to 18 hours 25 Nov 2016 18.11.2016 The Adoption of responsible Committee decision on submission of the bill in the Duma Council offer to take the bill in the second reading (offered date of consideration by the State Duma 07.12.2016). 05.12.2016 The consideration of the bill by the State Duma make the bill a second reading 07.12.2016 The adoption of responsible Committee decision on submission of the bill in the Duma Council to offer to adopt the bill in third reading (offered date of consideration by the State Duma 09.12.2016) 07.12.2016 The consideration of the bill by the State Duma to adopt a law (submitted to the Federation Council 09.12.2016) 09.12.2016 Receipt of the law from the State Duma sent to the committees (commissions) responsible appointed: the Committee of the Council of the Federation on budget and financial markets 10.12.2016 came from the State Duma 10.12.2016 A preliminary review of the law by the responsible Committee (Commission) consideration of the law by the Federation Council is required; to propose to approve the law 13.12.2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Adoption of amendments is regulated by the Budget code. In the case in which the State Duma approves the draft budget law in its 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
111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
d. (0) No, the legislature does not have any such authority.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 
http://asozd2.duma.gov.ru/main.nsf/%28pravkaNew%29?OpenAgent&RN=911755-6&02 (at the official web-site of the State Duma is placed the detailed information on consideration of the EBP and are presented amendments which were tabled by the deputies http://pda.transcript.duma.gov.ru/search/index.php?sessid=45… sessid=459&doctype=0&day_start=07&month_start=12&year_start=2016&day_end=07&month_end=12&year_end=2016&phrase1=) Database "The Transcripts of the meetings of the State Duma" http://pda.transcript.duma.gov.ru/node/4558/
(http://pda.transcript.duma.gov.ru/node/4558/)

Comments:

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?
a. (100) 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.

b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: There is a specialized State Duma Committee on the Budget and Taxes (Комитет Государственной Думы по бюджету и налогам) - http://www.duma.gov.ru/structure/committees/1760702/ (http://www.duma.gov.ru/structure/committees/1760702/) - The official web-site of the Committee. The Committee has to preliminary consider the EBP, the amendments, the report on execution of the federal budget, all amendments to the Budget and tax legislation. The Committee organizes the parliamentary hearings on budget. The Committee consists of 28 deputies. It did not publish a report with findings and recommendations.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: b.

Comments: The conclusion of the Budget Committee was published on 16.11.16 in the composition of the materials of the draft law (the law was signed 13.12.16). File name: «Заключение ответственного комитета (Комитет Государственной Думы по бюджету и налогам)». Link: http://asozd2.duma.gov.ru/work/dz.nsf/ByID&4C865FDA0A645DD2432580600348056?OpenAgent&RN=15455-7&02) The response has been upgraded from "c" to "b," because the committee examined the draft budget and published a report within less than a month from receiving the budget.


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?

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: b.

Comments: 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?
Duma Committee on transport and construction) http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/…
(http://asozd2.duma.gov.ru/main.nsf/(ViewDoc)?OpenAgent&work/dz.nsf/ByID&D1638F19F09776432580600052F841 Conclusion (the State Duma Committee on energy)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?

a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
d. (0) No, a committee did not examine in-year implementation.

e. Not applicable/other (please comment).

Answer: d.

Sources: The Federal law 384-fz from 1 Dec 2014 “On federal budget for 2015” was amended few times during the year: federal law 93-fz from 20 April 2015; federal law 211-fz from 13 July 2015 and federal law 329-fz from 28 Nov.2015. The federal law 359-fz from 14 Dec. 2015 “On federal budget for the 2016” is now amended for the 1st time (Government regulation 2105-r from 6 Oct.2016). State Duma Committee on the Budget and Taxes did not examine in-year implementation

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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?
(100) 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.

(67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

(33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

(0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Not applicable/other (please 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?

(100) 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.

(67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

(33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

(0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Not applicable/other (please comment).

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?

(100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

(67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

(33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking prior approval from the legislature.

(0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Not applicable/other (please comment).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Sources: The 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. http://budkod.ru/chast-3/razdel-8/glava-24/st-232-bk-rf
Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

a. (100) 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

b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

d. (0) No, a committee did not examine the Audit Report on the annual budget.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 25 July 2016 was registered and sent to the Chairman of State Duma; from July to October – on the consideration in State Duma. In October is considered as a law, 21 October 2016 – in the 1st reading http://www.duma.gov.ru/news/273/1764017/#photo1
( http://www.duma.gov.ru/news/273/1764017/#photo1) On 17 October was held a meeting of the Committee on budget and taxes. Commenting on the results of the event, the Chairman of the Committee Andrew Makarov noted that "for consideration of the draft budget for the next three-year period Parliament begins its work with a report on the execution of the 2015 budget and amendments to the budget act of 2016". "The fact, – said Alexander Makarov, – that the year 2015 is perhaps the most difficult budget year in the history of our country, and he gives very serious grounds for conclusions. In addition, the Budget code requires that a report on the budget of the previous year were reviewed prior to consideration of the new budget". http://www.duma.gov.ru/legislative/consideration/council/ ( http://www.duma.gov.ru/legislative/consideration/council/ ) The Council agreed with the Committee on budget and taxes of the order of consideration of the meeting at the State Duma on 21 October 2016 draft Federal laws: No. 2428-7 "On amendments to the Federal budget for 2015" (first reading); No. 1134020-6 "On execution of the Federal budget for 2015" http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29OpenAgent&work/dz.nsf/ByID&B425EDD8066C9C994325804500496D97) Conclusion of the Accounting Chamber of the Russian Federation (Minutes of August 26, 2016 No. 43K (1118) Bill No. 1134020-6 execution of the Federal budget for 2015 and sent to the Chairman of the State Duma 25.07.2016 09:41 http://asozd2.duma.gov.ru/main.nsf/%28SpravkaNew%29OpenAgent%RN=1134020-6&02) Draft law On budget Execution for 2015 No 1134020-6 is on consideration since 25.07.2016


Peer Reviewer
Opinion: Agree

Suggested answer: a.

Comments: File "Accounts Chamber of the Russian Federation Conclusion (the State Duma Committee on Budget and Taxes)" officially submitted for consideration to the State Duma Committee on 31.08.16. http://asozd2.duma.gov.ru/work/dz.nsf/ByID/C74AD76826480D0A43258045004A590F/%File?%D0%A1%D1%87%D0%BD%D0%B8%D0%BD%D0%B4%D0%B0%OpenElement "The Opinion of the responsible Committee (Committee of the State Duma on Budget and Taxes)" published on 20.10.16. Materials of the Accounts Chamber form the basis of the findings, as the file contains more than 150 references to the opinion of the Accounts Chamber. http://asozd2.duma.gov.ru/work/dz.nsf/ByID/3D81F1E48B8A99432580520069206E/%File?%D0%97%D0%90%D0%9A%D0%98%D0%AE%D0%97%D0%92%D0%A8%D0%A5%D0%9E%D0%94-%D0%91%D0%98%D0%90%D0%9D%D0%9A.doc?OpenElement

Researcher response: In agreement with the Government Reviewer, the response has been upgraded to "a". Starting from October 20, 2016, one could see the -- on the Duma website -- the Conclusion of the State Duma Committee on budget and taxes on draft Federal law no 1134020-6 "On execution of the Federal budget for 2015", which takes into account the conclusions of the Accounting Chamber. See:
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?

a. (100) 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.
b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: According with the article 103 (item D) of the Constitution of the Russian Federation the Chairman of the Accounting Chamber is appointed by the State Duma for a term of six years. According with the article 7 part 1 of the federal law “On Accounting Chamber of the Russian Federation” The Chairman of the Accounting Chamber is appointed for a term of six years. The Constitution does not regulate precisely who presents the candidate to the position of the chairman to the State Duma but the practice i that that the chairman of the Accounting Chamber is appointed upon recommendation of the President of the Russian Federation and it is not against the law and do not contradict the principle of separation of powers. The Deputy Chairman of the Accounting Chamber is appointed by the Federation Council upon recommendation of the President of the Russian Federation for a term of six years as well. Upon recommendation of the President of the Russian Federation, the Federation Council and the State Duma each appoint six auditors of the Accounting Chamber for a term of six years. See: http://audit.gov.ru/en/about/ (http://audit.gov.ru/en/about/).

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?

a. (100) 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.
b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Federal law 41-fz from 5 April 2013 “On Accounting Chamber”, article 7, item 8 regulates the removing of the chairman of the Accounting Chamber. He may be removed prematurely only by the State Duma only in the special cases: 1) violation of the legislation of the Russian Federation or the Commission of abuses in the service, if this decision receives a majority vote from total number of deputies of the State Duma; 2) personal application for resignation; 3) his recognition as legally incapable by a legally effective court decision; 4) in connection with loss of trust in the cases stipulated by the Federal law of 25 December 2008 No. 273-FZ “On combating corruption”.


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

a. (100) 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.
b. (0) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
e. Not applicable/other (please comment).
**Answer:** a. (100)

**Sources:** The Federal law from 05.04.2013 N 41-FZ "On the Accounting Chamber of the Russian Federation" Article 41. Financial security for the activities of the Accounting Chamber. 1. Funding the activities of the Accounting Chamber are at levels that allow providing the possibility of implementing the mandates assigned to it. 2. Budgetary allocations for maintenance of activity of the Accounting Chamber stipulated in the Federal law on the Federal budget for the next financial year and planning period. The budget allocations can be changed during the consideration of the draft Federal law 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 by the Accounting Chamber of the federal budget funds is carried out on the basis of decisions of the President of the Russian Federation, decrees of the Council of Federation and (or) decrees of the State Duma.

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**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Federal law from 05.04.2013 N 41-FZ "On the Accounting Chamber of the Russian Federation" articles 3, 4, 5. In its activity the Accounting Chamber is guided by the Constitution of the Russian Federation, generally recognized principles and norms of international law, international treaties of the Russian Federation, the present Federal law, other Federal laws and international legal principles of independent auditing (control). In the implementation of its tasks, the Accounting Chamber has the organizational, functional and financial independence and operates independently. http://audit.gov.ru/about/document/ (http://audit.gov.ru/about/document/) See, in particular articles 2, 14 and 15.

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**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Accounting Chamber is not reviewed by 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.

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**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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).

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d. (0) Never.
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the Data base on the State Duma web-site in the search tool for the “transcripts of the meetings of the State Duma” where was the Chairman of the Accounting Chamber - [http://transcript.duma.gov.ru/](http://transcript.duma.gov.ru/) - was quite a long list of the meetings Transcript of the meetings, on 18 may 2016 Text: 347 KB Transcript of the meetings, on 19 January 2016 Text: 268 KB Transcript of the meetings, on 17 may 2016 Text: 277 KB Transcript of the meetings, on 11 may 2016 Text: 295 KB Chronicle of the meeting-may 18, 2016 Text: 34 KB Transcript of the meetings, on 20 may 2016 Text: 355 KB Transcript of the meetings, on 14 June 2016 Text: 233 KB Transcript of the meetings, on 19 April 2016 Text: 334 KB Transcript of the meetings, on 20 January 2016 Text: 294 KB Transcript of the meetings, on 26 January 2016 Text: 305 KB Transcript of the meetings, on 16 February 2016 Text: 282 KB Transcript of the meetings, on 08 June 2016 Text: 341 KB Transcript of the meetings of June 10, 2016 Text: 334 KB Chronicle of the meeting of 14 June 2016. Text: 41 KB

**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)?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
c. (33) 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).
d. (0) The requirements for an “a” response are not met.
e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The government uses some participation mechanisms during the budget formulation phase, but participation is not, in practice, open to everyone. The Russian Government announced the goal to be opened to the public. Concept of Open Government: [http://open.gov.ru/upload/iblock/37a/37a15dc7026ed84ae9a886b...](http://open.gov.ru/upload/iblock/37a/37a15dc7026ed84ae9a886b...) And they use some participation mechanisms: working with reference groups; accepting of the public declarations of the goals and targets for each year; publication of information on the work of the agencies; public reporting; independent anti-corruption expertise and public monitoring; ensuring comprehensiveness; working with open data; interaction with community councils; interaction with mass media; work with citizens, organizations and public associations. But this participation is not, in practice, open to everyone during the formulation of the annual budget.

**Peer Reviewer**
**Opinion:** Agree with Comments
**Comments:** There is a Public Council under the Ministry of Finance which consists of 24 experts elected by business and non-governmental organizations. [http://minfin.ru/ru/om/focal_advisory/os/](http://minfin.ru/ru/om/focal_advisory/os/) The Public Council is a place for public discussion of the main budget draft documents.

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

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?

a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and under-represented parts of the population in the formulation of the annual budget.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

**Answer:** b.

**Sources:** no examples have been found
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

a. (100) The executive’s engagement with citizens covers all six topics
b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met
e. Not applicable (please comment)

**Answer:** d.

**Sources:** no examples have been found

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

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

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) 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).
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

**Answer:** d.

**Sources:** no examples have been found

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

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

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

**Answer:** b.

**Sources:** no examples have been found
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

a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: No examples have been found.

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

a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (Please comment).

Answer: d.

Sources: the executive doesn't engage with the public
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?

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<tr>
<td>a.</td>
<td>(100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.</td>
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<tr>
<td>b.</td>
<td>(67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used in the formulation of the annual budget.</td>
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<tr>
<td>c.</td>
<td>(33) 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.</td>
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<td>d.</td>
<td>(0) The requirements for a “c” response or above are not met.</td>
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<tr>
<td>e.</td>
<td>Not applicable (please comment).</td>
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**Answer:** d.

**Sources:** the executive doesn’t engage with the public

**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?

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<tr>
<td>a.</td>
<td>(100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.</td>
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<td>b.</td>
<td>(0) The requirements for an “a” response are not met.</td>
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<tr>
<td>c.</td>
<td>Not applicable (please comment).</td>
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</table>

**Answer:** d.

**Sources:** the executive doesn’t engage with the public

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

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

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

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<tr>
<td>a.</td>
<td>(100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.</td>
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<tr>
<td>b.</td>
<td>(0) The requirements for an “a” response are not met.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable (please comment).</td>
</tr>
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</table>

**Answer:** b.

**Sources:** the executive doesn’t engage with the public

**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?
a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or 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).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

**Answer:** d.

**Sources:** the executive doesn't engage with the public

**Peer Reviewer**
**Opinion:** Disagree
**Suggested answer:** c.

**Comments:** There are so called Public Councils under all federal ministries and agencies. They include independent members elected by business and non-governmental organisations. These Councils are places for discussions of different questions included the ones related to the budget. See, e.g., Ministry of Health Care https://www.rosminzdrav.ru/documents/9083-prikaz-ministerstva-zdravoohraneniya-rossiyskoy-federatsii-ot-28-marta-2014-g-143-ob-obshchestvennom-sovete-pri-ministerstve-zdravoohraneniya-rossiyskoy-federatsii/) Ministry of Education and Science http://xn--80abucjibhv9a.xn--p1ai/%D0%BE%D0%B1%D1%89%D0%B5%D1%81%D1%82%D0%B5%D1%8B%D0%BD%D1%8B%D0%BD%D0%BE%D0%B2%D0%B5%D1%82/

**Government Reviewer**
**Opinion:** Not Qualified

**Researcher response:** In response to the Peer Reviewer: it is true that all the Ministries have their "public councils," but these councils do not seem to be formed on the basis of transparency, it is not possible to find out how they are formed. We could not find evidence that these Public Councils have ever discussed the budget at the formulation or implementation stage. If the budget was on the agenda, technically they could be considered as participation mechanisms through which the public can provide input.

**IBP comment:** This question asks whether the public participation mechanisms are USED, and it was not possible to confirm that these Public Councils discuss budgetary issues (the Peer Reviewer’s citations mention a law establishing the Health Public Council, and minutes from the Public Council on Education, which do not cover budget formulation or implementation). The response is therefore maintained as "d."

**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)?**

a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
c. (33) Yes, public hearings 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).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The EBP 2017 was tabled on 28 October 2016. The EBP 2017 was published at the web-site of the Parliament on 31 October 2016. There are no any deliberations and citizens engagement yet.

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

**Government Reviewer**
**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Federation Council Committee on Budget and Financial Markets has held, on 8.11.2016, open parliamentary hearings on a theme *About the parameters of the draft Federal budget for 2017 and the planning period of 2018 and 2019.* Materials of parliamentary hearings is available at http://budget.council.gov.ru/activity/activities/parliamentary/ (http://budget.council.gov.ru/activity/activities/parliamentary/73417/). In accordance with Article 86 of the regulations of Council of Federation, open parliamentary hearings may be attended by the representatives of the media and the public. Information on the subject, time and place of holding the parliamentary hearings is transmitted to the media no later than 10 days prior to the hearing (http://www.council.gov.ru/structure/council/regulations/32822/).

**Researcher response:** We agree with the Government Reviewer. We missed these hearings in our initial assessment. The hearings were held in the Council of Federations. There is no evidence that there was any contribution from the public or even who was participating, but it is true that the legislature hold parliamentary hearings where - legally -there is space for public presence. Response changed from "d" to "c."
### 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

- **a. (100)** The legislature seeks input on all six topics
- **b. (67)** The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- **c. (33)** The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- **d. (0)** The requirements for a “c” response or above are not met.
- **e. Not applicable (please comment).**

**Answer:** **b. (67)**

**Sources:** The EBP 2017 was tabled on 28 October 2016. The EBP 2017 was published at the web-site of the Parliament on 31 October 2016. There are no any deliberations and citizens engagement yet.

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### 138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?

- **a. (100)** Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- **b. (67)** Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- **c. (33)** 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.
- **d. (0)** The requirements for a “c” response or above are not met.
- **e. Not applicable (please comment).**

**Answer:** **d.**

**Sources:** The EBP 2017 was tabled on 28 October 2016. The EBP 2017 was published at the web-site of the Parliament on 31 October 2016. There are no any deliberations and citizens engagement yet.

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### 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?

- **a. (100)** Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

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)?

b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the 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).

d. (0) The requirements for a “c” response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: Legislature does not use public participation mechanisms during its deliberations on the Audit Report

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens’ inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Suggested answer: a.

Comments: On the official website of the Accounts Chamber of the Russian Federation, there is a section called “Public Reception” (http://www.ach.gov.ru/public_reception/). Every citizen can appeal to the Accounts Chamber.

Researcher response: There is mechanism of feedback on the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but there isn't any example that it was ever used and any voice ever considered. The Audit program is developed only by the auditors.

Answer: b.

Sources: There is mechanism of feedback at the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but there isn't any example that it was ever used and any voice ever considered. The Audit program is developed only by the auditors

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: On the official website of the Accounts Chamber of the Russian Federation, there is a section called “Public Reception” (http://www.ach.gov.ru/public_reception/). Every citizen can appeal to the Accounts Chamber.

Researcher response: There is mechanism of feedback on the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but there isn't any example that this mechanism was ever used, and more specifically that any public suggestion of audit topic was ever considered. To our knowledge, the audit program (agenda and schedule) is developed only by the auditors. The response remains unchanged.

Answer: b.

Sources: There is mechanism of feedback at the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but there isn't any example that it was ever used and any voice ever considered. The Audit program is developed only by the auditors

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: On the official website of the Accounts Chamber of the Russian Federation, there is a section called “Public Reception” (http://www.ach.gov.ru/public_reception/). Every citizen can appeal to the Accounts Chamber.

Researcher response: There is mechanism of feedback on the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but there isn't any example that this mechanism was ever used, and more specifically that any public suggestion of audit topic was ever considered. To our knowledge, the audit program (agenda and schedule) is developed only by the auditors. The response remains unchanged.

Answer: b.

Sources: There is mechanism of feedback at the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but there isn't any example that it was ever used and any voice ever considered. The Audit program is developed only by the auditors
**Opinion:** Disagree  
**Suggested answer:** c  
**Comments:** On the Accounts Chamber of the Russian Federation website of there is a section “Public reception”, so every citizen can appeal to the Accounts Chamber. This section also publishes the report on work with appeals of citizens, associations of citizens (including legal entities). (http://www.ach.gov.ru/public_reception/the-work-appeals/) (http://www.ach.gov.ru/public_reception/the-work-appeals/) ). This section also publishes a detailed report on work with appeals of citizens, associations of citizens (including legal entities). For example, in 2016, the Accounts Chamber of the Russian Federation considered 2405 complaints from citizens and representatives of organizations. More than 60 percent of them came in the form of an electronic document “Public reception”. The information contained in the complaints of citizens was taken into account in the implementation of control and analytical activities.

**Researcher response:** In reading the cited report, we observe that the information provided only covers the amount of inputs and thematic scope. For example: n. complaints were received; n. complaints were redirected to other agencies; n. complaints were on the topics of... i.e. housing, education etc.; n. complaints were answered; on n. complaints appeals were prepared to the other agencies, i.e. to the prosecutor’s office. We do not think this is sufficient to award a “c” answer, as this is not a list of the inputs or a report/summary on how they were used.

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**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** There is mechanism of feedback at the web-site of the Accounting Chamber http://audit.gov.ru/public_reception/ (http://audit.gov.ru/public_reception/); but the public cannot contribute to audit investigations (as respondents, witnesses, etc.)

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**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree  
**Suggested answer:** a  
**Comments:** In the framework of the implementation of control measures, the Accounts Chamber of the Russian Federation conducts surveys of citizens’ opinion on the effectiveness of budget spending. (http://portal.audit.gov.ru/#/surveys/announcements) (http://portal.audit.gov.ru/#/surveys/announcements). For example, the Survey “Rate the quality of works on construction, reconstruction, overhaul, repair and maintenance of motor roads” (Dates: 01.06.2016 - 15.12.2016) was conducted in the framework of control activity “Check the formation and budgetary expenditures on road funds in Saratov, Yaroslavl region, Voronezh region, Kaluga region (Dates — 31.05.2016 – 30.06.2016). The results of the survey are available at: http://portal.audit.gov.ru/#/surveys/announcements/view/2138...

(http://portal.audit.gov.ru/#/surveys/announcements/view/21381332)

**Researcher response:** We do not believe that the 5 questionnaires are examples of how the SAI maintains formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.). There is no way to assess this. Who may participate in completing the questionnaires, for example? We do not think this is enough to award an “a” response.

**IBP comment:** The public engagement mechanisms described by the Government Reviewer are clearly inscribed within the SAI’s audit activities (this is clearly stated in the introduction to each citizen’s opinion survey). Therefore, to maintain consistency of responses across countries, the answer to this question has been changed from “b” to “a.”